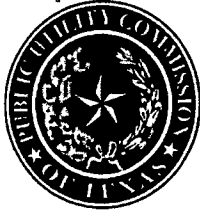


Control Number: 46809



Item Number: 1

Addendum StartPage: 0



PURSUANT TO PUC CHAPTER 24, SUBSTANTIVE RULES APPLICABLE TO WATER AND SEWER SERVICE PROVIDERS, SUBCHAPTER G: CERTIFICATES OF CONVENIENCE AND NECESSITY

# Application to Obtain or Amend a Water or Sewer Certificate of Convenience and Necessity (CCN)

Docket Number: **46809**

(this number will be assigned by the Public Utility Commission after your application is filed)

7 copies of the application, including the original, shall be filed with

Public Utility Commission of Texas  
Attention: Filing Clerk  
1701 N. Congress Avenue  
P.O. Box 13326  
Austin, Texas 78711-3326

RECEIVED  
2017 JAN 27 PM 1:19  
PUBLIC UTILITY COMMISSION  
FILING CLERK

If submitting digital map data, two copies of the portable electronic storage medium (such as CD or DVD) are required.

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**Application to Obtain or Amend a Water or Sewer Certificate of Convenience and Necessity (CCN)**

Purpose of Application	
<input type="checkbox"/> Obtain	<input type="checkbox"/> New Water CCN <input type="checkbox"/> New Sewer CCN
<input checked="" type="checkbox"/> Amend	<input checked="" type="checkbox"/> Water CCN# (s) <u>10824</u>
<input type="checkbox"/> Amend	<input type="checkbox"/> Sewer CCN#(s) _____

**1. Applicant Information**

Applicant	
Utility name: Cash Special Utility District	
Certificate number: 10824	
Street address (City/ST/ZIP/Code): 172 FM 1564, Greenville, TX 75402	
Mailing address(City/ST/ZIP/Code): PO Box 8129, Greenville, TX 75404-8129	
Utility Phone Number and Fax: (903) 883-2695	
Contact information	
Please provide information about the person(s) to be contacted regarding this application. Indicate if this person is the owner, operator, engineer, attorney, accountant manager, or other title related to the applicant.	
Name: Kevin Vanhoozier, EIT	Title: Design Engineer
Mailing address: 4445 SE Loop 286, Paris, TX 75460	
Email: KevinVanhoozier@haytereng.com	Phone and Fax: (903) 785-0303
List all counties in which service is proposed: Hopkins	

A. Check the appropriate box and provide information regarding the legal status of the applicant:

- Investor Owned Utility       Individual       Partnership
- Home or Property Owners Association       For-profit Corporation
- Non-profit, member-owned, member-controlled cooperative corporation  
(Water Code Chapter 67, Water Supply or Sewer Service Corporation)
- Municipality       District       Other - Please explain:

B. If the applicant is a For-Profit business or corporation, please include the following information: N/A

- i. A copy of the corporation's "Certification of Account Status" from the Texas State Comptroller of Public Accounts.
- ii. The corporation's charter number as recorded with the Office of the Texas Secretary of State: \_\_\_\_\_
- iii. A listing of all stockholders and their respective percentages of ownership.
- iv. A copy of the company's organizational chart, if available.
- v. A list of all directors and disclose the title of each individual.
- vi. A list of all affiliated organizations (if any) and explain the affiliate's business relationship with the applicant.

C. If the applicant is a Texas Water Code (TWC) Chapter 67 water supply or sewer service corporation please provide:

- i. A copy of the Articles of Incorporation and By-Laws. N/A
- ii. The corporation's charter number as recorded with the Office of the Texas Secretary of State.
- iii. Identification of all board members including name, address, title, and telephone number.
- iv. A copy of the corporation's *Certificate of Account Status* from the Texas Comptroller of Public Accounts.

## 2. Location Information

- A. Are there people already living in the proposed area?       Yes       No
- If YES, are any currently receiving utility service?       Yes       No
- If YES, from WHOM? \_\_\_\_\_

**B. Demonstrate the Need for Service by providing the following:**

Have you received any requests for service in the requested service area?

Yes     No

See Attachment 1

If YES, provide the following:

- i. Describe the service area and circumstances driving the need for service in the requested area. Indicate the name(s) and address(es) of landowner(s), prospective landowner(s), tenant(s), or resident(s) that have requested service; and/or
- ii. Describe the economic need(s) for service in the requested area (i.e. plat approvals, recent annexation(s) or annexation request(s), building permits, septic tank permits, hospitals, etc.); and/or
- iii. Discuss in detail the environmental need(s) for service in the requested area (i.e. failing septic tanks in the requested area, fueling wells, etc.); and/or
- iv. Provide copies of any written application(s) or request(s) for service in the requested area; and/or
- v. Provide copies of any reports and/or market studies demonstrating existing or anticipated growth in the requested area.
- vi. If none of these items exist or are available, please justify the need for service in the proposed area in writing.

Note: Failure to demonstrate a need for additional service in the proposed service area may result in the delay and /or possible denial of the application.

**C. Is any portion of the proposed service area inside an incorporated city or district?**

Yes     No

If YES, within the corporate limits of: \_\_\_\_\_

Provide a copy of any franchise, permit, or consent granted by the city or district. If not available please explain:

N/A

**D. Is any portion of the proposed service area inside another utility's CCN area?**

Yes     No

If YES, has the current CCN holder agreed to decertify the proposed area?

If NO, are you seeking dual or single certification of the area? Explain why decertification of the area is in the public interest:

Cash SUD is seeking single certification of the area. The area is not currently certified, therefore no decertification will be required.

### 3. Map Requirements

Attach the following hard copy maps with each copy of the application:

- A. A location map delineating the proposed service area with enough detail to accurately locate the proposed area within the county.
- B. A map showing only the proposed area by: SEE ATTACHED CD
  - i. metes and bounds survey certified by a licensed state or register professional land surveyor; or
  - ii. projectable digital data with metadata (proposed areas should be in a single record and clearly labeled). Also, a data disk labeled with the applicant's name must be provided; or
  - iii. following verifiable natural and man-made landmarks; or
  - iv. a copy of recorded plat map with metes and bounds.
- C. A written description of the proposed service area. See Attachment 2
- D. Provide separate and additional maps of the proposed area(s) to show the following:
  - i. all facilities, illustrating separately facilities for production, transmission, and distribution of the applicant's service(s); and
  - ii. any facilities, customers or area currently being served outside the applicant's certificated area(s).

**Note:** Failure to provide adequate mapping information may result in the delay or possible denial of your application.

Digital data submitted in a format other than ArcView shape file or Arc/Info E00 file may result in the delay or inability to review applicant's mapping information.

For information on obtaining a CCN base map or questions about sending digital map data, please visit the Water Utilities section of the PUC website for assistance.

### 4. New System Information or Utilities Requesting a CCN for the First Time

- A. Please provide the following information: N/A
  - i. a list of public drinking water supply system(s) or sewer system(s) within a 2 mile radius of the proposed system;
  - ii. copies of written requests seeking to obtain service from each of the public drinking water systems or sewer systems listed in a. 1 above or documentation that it is not economically feasible to obtain service from each entity;
  - iii. copies of written responses from each system or evidence that they did not reply; and
  - iv. for sewer utilities, documentation showing that you have obtained or applied for a wastewater discharge permit.
- B. Were your requests for service denied?  Yes  No

- i. If yes, please provide documentation of the denial of service and go to c.
  - ii. If no, please provide a detailed analysis which justifies your reasons for not accepting service. A separate analysis must be prepared and submitted for each utility that granted your request for service.
- C. Please summarize how the proposed utility system will be constructed and describe each projected construction phase, if any:

D. Date of plat approval, if required: \_\_\_\_\_  
 Approved by: \_\_\_\_\_

E. Date Plans & Specifications submitted to the TCEQ for approval: \_\_\_\_\_ Attach copy of approval letter, if available. If the letter is not available by the time your CCN application is submitted, please supplement your application with a copy of the letter once you receive it from the TCEQ.

F. Date construction is scheduled to commence: \_\_\_\_\_

G. Date service is scheduled to commence: \_\_\_\_\_

**5. Existing System Information**

A. Please provide the following information for each water and/or sewer system, attach additional sheets if necessary.

i. Water system(s): TCEQ Public Water System identification number(s):

1	1	6	0	0	1	8												

ii. Sewer system(s): TCEQ Discharge Permit number(s)

W	Q																		
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W	Q																		
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W	Q																		
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- iii. Date of last TCEQ water and/or sewer system inspection(s): 12/14/2014
- iv. Attach a copy of the most recent TCEQ water and/or sewer inspection report letter(s). See Attachment 3
- v. For each system deficiency listed in the TCEQ inspection report letter; attach a brief explanation listing the actions taken or being taken by the utility to correct the listed deficiencies, including the proposed completion dates.

B. Provide the following information about the utility's certified water and/or sewer operators

Name	Classes	License Number
Ron Moore	B	WS0000312
Ryan Loss	B	WS0001378
Tobby Ehlers	C	WQ0000025
Tommy Washington	C	WS0011595
Heath McGee	C	WD0001849
Matthew Gibson	C	WD0009048
Jack Korbe	C	WD0003501
Justin Glasscock	C	WD0008140
Brian McHenry	C	WD0007160

- Attach additional sheet(s) if necessary -

C. Using the current number of customers, is any facility component in systems named in #5A above operating at 85% or greater of minimum standard capacity?

- Yes
- No

Attach a copy of the 85% rule compliance document filed with the TCEQ if the system is operating at 85% or greater of the TCEQ's minimum standard capacity requirements. See Attachment 4

D. In the table below, the number of existing and/or proposed metered and non-metered connections (by size). The proposed number should reflect the information presented in the business plan or financial documentation and reflect the number of service requests identified in Question 2.b in the application.

TCEQ Water System			TCEQ Sewer System		
Connection	Existing	Proposed	Connection	Existing	Proposed
5/8" or 3/4" meter	6,936	0	Residential	0	0
1" meter or larger	59	2	Commercial	0	0
Non-Metered	0	0	Industrial	0	0



TCEQ Water System			TCEQ Sewer System		
Other:	0	0	Other:	0	0
Total Water	6,995	2	Total Sewer	0	0

E. If this application is for a water CCN only, please explain how sewer service is or will be provided:

The sewer serving the rest stop will be an onsite aerobic system.

F. If this application is for a sewer CCN only, please explain how water service is or will be provided:

N/A

G. Effect of Granting a Certificate Amendment. See Attachment 5

Explain in detail the effect of granting of a certificate or an amendment, including, but not limited to regionalization, compliance and economic effects on the following:

- i. the applicant,
- ii. any retail public utility of the same kind already serving the proximate area; and
- iii. any landowner(s) in the requested area.

H. Do you currently purchase or plan to purchase water or sewer treatment capacity from another source?

i.  No, (skip the rest of this question and go to #6)

ii. Yes, Water

Purchased on a  Regular  Seasonal  Emergency basis?

Water Source	% of Total Treatment
	0.00%

Water Source	% of Total Treatment
	0.00%
	0.00%

- iii.  Yes, Sewer treatment capacity  
Purchased on a  Regular  Seasonal  Emergency basis?

Sewer Source	% of Total Treatment
	0.00%
	0.00%
	0.00%

- iv. Provide a signed and dated copy of the most current water or sewer treatment capacity purchase agreement or contract.

I. Ability to Provide Adequate Service.

Describe the ability of the applicant to provide adequate service, including meeting the standards of the commission, taking both of the following items into consideration:

- i. the current and projected density; and
- ii. the land use of the requested area.

J. Effect on the Land. Explain the effect on the land to be included in the certificated area.

## 6. Financial Information

- A. For new water and/or sewer systems and for applicants with existing CCNs who are constructing a new stand-alone water and/or sewer system: Not Applicable
- i. the applicant must provide an analysis of all necessary costs for constructing, operating, and maintaining the system, and the source of that capital (such as a financial statement for the developing entity) for which the CCN is requested for at least the first five years. In addition, if service has been offered by an existing retail water service provider as stated in #4.A., but the applicant has determined that the cost of service as finally offered renders the project not economically feasible, the applicant must provide a comparison analysis of all necessary costs for acquiring and continuing to receive service from the existing system for the same period.
  - ii. Attach projected profit and loss statements, cash flow worksheets, and balance sheets (projected five year financial plan worksheet is attached) for each of the first five years of operation. Income from rates

should correlate to the projected growth in connections, shown on the projected profit and loss statement.

- iii. Attach a proposed rate schedule or tariff. Describe the procedure for determining the rates and fees and indicate the date of last change, if applicable. Attach copies of any cost of service studies or rate analysis worksheets.

B. For existing water and/or sewer systems:

- i. Attach a profit and loss statement and current balance sheet for existing businesses (end of last fiscal year is acceptable). Describe sources and terms for borrowed capital such as loans, bonds, or notes (profit and loss and balance sheet worksheets are attached, if needed).
- ii. Attach a proposed rate schedule or tariff. No Change - See Attachment 6

❖ **Note: An existing water and/or sewer system may be required to provide the information in 6.A.i. above during the technical review phase if necessary for staff to completely evaluate the application**

C. Identify any funds you are required to accumulate and restrict by lenders or capital providers.

D. In lieu of the information in #6.A. thru #6.C., you may provide information concerning loan approvals within the last three (3) years from lending institutions or agencies including the most recent financial audit of the applicant. See 2015 Annual Financial Report (Attachment 7)

❖ **Note: Failure to provide adequate financial information may result in the delay or possible denial of your application.**

## 7. Notice Requirements

- A. All proposed notice forms must be completed and submitted with the application. Do not mail or publish the notices until you receive written approval from the commission to do so.
- B. The commission cannot grant a CCN until proper notice of the application has been given. Commission rules do not allow a waiver of notice requirements for CCN applicants.
- C. It is the applicant's responsibility to ensure that proper notice is given to all entities that are required to receive notice.
- D. Recommended notice forms for publication, neighboring cities and systems, landowners with 25 acres or more, and customers are included with this application for use in preparing proposed notices. (Notice forms are available in Spanish upon request.)
- E. After reviewing and, if necessary, modifying the proposed notice, the commission will send the notice to the applicant after the application is accepted for filing along with instructions for publication and/or mailing. Please review the notice carefully before providing the notice.
- F. Notice For Publication:  
The applicant shall publish the notice in a newspaper with general circulation in the county(ies) where a CCN is being requested. The notice must be published once each week for two consecutive weeks beginning with the week after the notice is received from the commission. Proof of publication in the form of a publisher's affidavit shall be submitted to the commission within 30 days of the last publication date. The affidavit shall state with specificity each county in which the newspaper is of general circulation.
- G. Notice To Neighboring Utilities:
  - i. List all neighboring retail public utilities and cities providing the same utility service within the following vicinities of the applicant's proposed certificate area.
  - ii. For applications for the issuance of a NEW CCN, the applicant must mail the notice with a copy of the proposed CCN map to all cities and neighboring retail public utilities providing the same utility service within five (5) miles of the requested service area.

iii. For applications for the AMENDMENT of a CCN, the applicant must mail the notice with a copy of the proposed CCN map to all cities and neighboring retail public utilities providing the same utility service within two (2) miles of the requested service area.

H. Notice to Customers:

Investor Owned Utilities (IOUs) that are currently providing service without a CCN must provide individual mailed notice to all current customers. The notice must contain the current rates, the date those rates were instituted and any other information required in the application.

I. The commission may require the applicant to deliver notice to other affected persons or agencies.

**Do not publish or send copies of the proposed notices to anyone at the time you submit the application to the commission. Wait until you receive written authorization to do so. Authorization occurs after the commission has reviewed the notices for completeness, and your application has been accepted for filing. Once the application is accepted for filing, you will receive written authorization to provide notice. Please check the notices for accuracy before providing them to the public. It is the applicant's burden to ensure that correct and accurate notice is provided.**

OATH

STATE OF Texas  
COUNTY OF Hunt

I, Clay Hodges, being duly sworn, file this application as General Manager (indicate relationship to Applicant, that is, owner, member of partnership, title as officer of corporation, or other authorized representative of Applicant); that, in such capacity, I am qualified and authorized to file and verify such application, am personally familiar with the maps and financial information filed with this application, and have complied with all the requirements contained in this application; and, that all such statements made and matters set forth therein are true and correct. I further state that the application is made in good faith and that this application does not duplicate any filing presently before the Public Utility Commission of Texas.

I further represent that the application form has not been changed, altered or amended from its original form.

**I further represent that the Applicant will provide continuous and adequate service to all customers and qualified applicants for service within its certificated service area.**

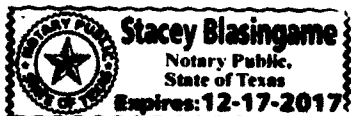
Clay Hodges  
AFFIANT  
(Utility's Authorized Representative)

If the Affiant to this form is any person other than the sole owner, partner, officer of the Applicant, or its attorney, a properly verified Power of Attorney must be enclosed.

SUBSCRIBED AND SWORN TO BEFORE ME, a Notary Public in and for the State of Texas, This day 16th of January 20 17

Stacey Blasingame  
NOTARY PUBLIC IN AND FOR THE  
STATE OF TEXAS

SEAL



Stacey Blasingame  
PRINT OR TYPE NAME OF NOTARY

MY COMMISSION EXPIRES 12/17/2017

# Notice for Publication

## NOTICE OF APPLICATION FOR CERTIFICATE OF CONVENIENCE AND NECESSITY (CCN) TO PROVIDE WATER/SEWER UTILITY SERVICE IN

Hopkins COUNTY(IES), TEXAS

Name of Applicant Cash Special Utility District has filed an application for a CCN to obtain or amend CCN No. (s) 10824 and to decertify a portion(s) of N/A with the  
(Name of Decertified Utility)

Public Utility commission of Texas to provide

Water  
(specify 1) water or 2) sewer or 3) water & sewer)

utility service in

Hopkins County  
(ies)

The proposed utility service area is located approximately 2.2 miles East [direction] of downtown Cumby, [City or Town] Texas, and is generally bounded on the north by 750' North of IH 30; on the east by Big Creek; on the south by 750' South of IH 30; and on the west by 3000' east of FM 275

The total area being requested includes approximately 8 acres and 0 current customers.

A copy of the proposed service area map is available at (Utility Address and Phone Number): 172 FM 1564, Greenville, TX 75402 (903) 883-2695

A request for a public hearing must be in writing. You must state (1) your name, mailing address, and daytime telephone number; (2) the applicant's name, application number or another recognizable reference to this application; (3) the statement, "I/we request a public hearing"; (4) a brief description of how you or the persons you represent, would be adversely affected by the granting of the application for a CCN; and (5) your proposed adjustment to the application or CCN which would satisfy your concerns and cause you to withdraw your request for a hearing.

**Persons who wish to intervene or comment should file with the PUC at the following address:**

Filing Clerk  
Public Utility Commission of Texas  
1701 North Congress Avenue  
P.O. Box 13326  
Austin, Texas 78711-3326

within thirty (30) days from the date of this publication or notice. A public hearing will be held only if a legally sufficient hearing request is received or if the commission on its own motion requests a hearing. Only those individuals who submit a written hearing request or a written request to be notified if a hearing is set will receive notice if a hearing is scheduled.

If a public hearing is requested, the commission will not issue the CCN and will forward the application to the State Office of Administrative Hearings (SOAH) for a hearing. If no settlement is reached and an evidentiary hearing is held, the SOAH will submit a recommendation to the commission for final decision. If an evidentiary hearing is held, it will be a legal proceeding similar to a civil trial in state district court.

If you are a landowner with a tract of land at least 25 acres or more, that is partially or wholly located within the proposed area, you may request to be excluded from the proposed area (or "opt out") by providing written notice to the commission within (30) days from the date that notice was provided by the applicant. All requests to opt out of the requested service area must include a scaled, general location map and a metes and bounds description of the tract of land.

**Persons who meet the requirements to opt out, and wish to request this option should file the required documents with the:**

Filing Clerk  
Public Utility Commission of Texas  
1701 North Congress Avenue  
P.O. Box 13326  
Austin, Texas 78711-3326

A copy of the request to opt out of the proposed area must also be sent to the applicant. Staff may request additional information regarding your request.

***Si desea informacion en Espanol, puede llamar al 1-888-782-8477***

# Notice to Neighboring Systems, Landowners and Cities

## NOTICE OF APPLICATION FOR CERTIFICATE OF CONVENIENCE AND NECESSITY (CCN) TO PROVIDE WATER/SEWER UTILITY SERVICE IN

Hopkins COUNTY(IES), TEXAS

To: City of Cumby Date Notice Mailed            20     
(Neighboring System, Landowner or City)

100 East Main Street

(Address)

Cumby TX 75433

City State Zip

Name of Applicant Cash Special Utility District has filed an application for a CCN to obtain or amend CCN No. (s) 10824 and to decertify a portion(s) of N/A with the  
(Name of Decertified Utility)

Public Utility Commission of Texas to provide Water  
(specify 1) water or 2) sewer or 3) water & sewer  
utility service in Hopkins County(ies).

The proposed utility service area is located approximately 2.5 miles East  
[direction] of downtown Cumby, [City or Town] Texas; and is generally bounded on the north by 750' North of IH 30; on the east by Big Creek; on the south by 750' South of IH 30; and on the west by 3000' East of FM 275.

**See enclosed map of the proposed service area.**

The total area being requested includes approximately 8 acres and 0 current customers.

A request for a public hearing must be in writing. You must state (1) your name, mailing address, and daytime telephone number; (2) the applicant's name, application number or another recognizable reference to this application; (3) the statement, "I/we request a public hearing"; (4) a brief description of how you or the persons you represent, would be adversely affected by the granting of the application for a CCN; and (5) your proposed adjustment to the application or CCN which would satisfy your concerns and cause you to withdraw your request for a hearing.



**Persons who wish to intervene or comment should write the:**

Filing Clerk  
Public Utility Commission of Texas  
1701 North Congress Avenue  
P.O. Box 13326  
Austin, Texas 78711-3326

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If a public hearing is requested, the commission will not issue the CCN and will forward the application to the State Office of Administrative Hearings (SOAH) for a hearing. If no settlement is reached and an evidentiary hearing is held, the SOAH will submit a recommendation to the commission for final decision. If an evidentiary hearing is held, it will be a legal proceeding similar to a civil trial in state district court.

If you are a landowner with a tract of land at least 25 acres or more, that is partially or wholly located within the proposed area, you may request to be excluded from the proposed area (or "opt out") by providing written notice to the commission within (30) days from the date that notice was provided by the applicant. All requests to opt out of the requested service area must include a scaled, general location map and a metes and bounds description of the tract of land.

**Persons who meet the requirements to opt out, and wish to request this option should file the required documents with the:**

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Public Utility Commission of Texas  
1701 North Congress Avenue  
P.O. Box 13326  
Austin, Texas 78711-3326

A copy of the request to opt out of the proposed area must also be sent to the applicant. Staff may request additional information regarding your request.

**Si desea informacion en Espanol, puede llamar al 1-888-782-8477**

# Notice to Neighboring Systems, Landowners and Cities

NOTICE OF APPLICATION FOR CERTIFICATE OF CONVENIENCE AND NECESSITY (CCN) TO PROVIDE WATER/SEWER UTILITY SERVICE IN

Hopkins COUNTY(IES), TEXAS

To: Brashear WSC Date Notice Mailed            20             
(Neighboring System, Landowner or City)

PO Box 36  
(Address)

Brashear TX 75420  
City State Zip

Name of Applicant Cash Special Utility District has filed an application for a CCN to obtain or amend CCN No. (s) 10824 and to decertify a portion(s) of N/A with the  
(Name of Decertified Utility)

Public Utility Commission of Texas to provide Water  
(specify 1) water or 2) sewer or 3) water & sewer)  
utility service in Hopkins County(ies).

The proposed utility service area is located approximately 2 miles East  
[direction] of downtown Cumby, [City or Town] Texas, and is generally bounded on the north by 750' North of IH 30; on the east by Big Creek; on the south by 750' South of IH 30; and on the west by 3000' East of FM 275.

**See enclosed map of the proposed service area.**

The total area being requested includes approximately 8 acres and 0 current customers.

A request for a public hearing must be in writing. You must state (1) your name, mailing address, and daytime telephone number; (2) the applicant's name, application number or another recognizable reference to this application; (3) the statement, "I/we request a public hearing"; (4) a brief description of how you or the persons you represent, would be adversely affected by the granting of the application for a CCN; and (5) your proposed adjustment to the application or CCN which would satisfy your concerns and cause you to withdraw your request for a hearing.

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Filing Clerk  
Public Utility Commission of Texas  
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within thirty (30) days from the date of this publication or notice. A public hearing will be held only if a legally sufficient hearing request is received or if the commission on its own motion requests a hearing. Only those individuals who submit a written hearing request or a written request to be notified if a hearing is set will receive notice if a hearing is scheduled.

If a public hearing is requested, the commission will not issue the CCN and will forward the application to the State Office of Administrative Hearings (SOAH) for a hearing. If no settlement is reached and an evidentiary hearing is held, the SOAH will submit a recommendation to the commission for final decision. If an evidentiary hearing is held, it will be a legal proceeding similar to a civil trial in state district court.

If you are a landowner with a tract of land at least 25 acres or more, that is partially or wholly located within the proposed area, you may request to be excluded from the proposed area (or "opt out") by providing written notice to the commission within (30) days from the date that notice was provided by the applicant. All requests to opt out of the requested service area must include a scaled, general location map and a metes and bounds description of the tract of land.

**Persons who meet the requirements to opt out, and wish to request this option should file the required documents with the:**

Filing Clerk  
Public Utility Commission of Texas  
1701 North Congress Avenue  
P.O. Box 13326  
Austin, Texas 78711-3326

A copy of the request to opt out of the proposed area must also be sent to the applicant. Staff may request additional information regarding your request.

**Si desea informacion en Espanol, puede llamar al 1-888-782-8477**

# Attachments

8.

1  
-

## **Attachment 1 – Need for Service**

The Cash Special Utility District (SUD) holds water CCN #10824. This application is to amend its existing CCN to include an area in western Hopkins County.

TxDOT is installing a rest stop on the north and south sides of IH-30 approximately 1 mile east of the City of Cumby. TxDOT has approached the City of Cumby and the Brashear WSC (the two nearest water suppliers) and both have stated they do not want to provide service to the rest stop. However, the Cash SUD is willing and able to supply the water to the rest stop, with no objection from the City of Cumby or the Brashear WSC.

Another option is for TxDOT to drill its own well(s) onsite to serve the facility. However, wells drilled nearby the proposed rest stop in the past have had very low flows due to the low porosity in the aquifer. A large well will need to be drilled in order to obtain the water necessary to serve the rest stop, which will cause water level decline. Another reason wells are not a viable option is that the onsite aerobic wastewater systems could potentially pollute the aquifer if a well was drilled nearby.

## **Attachment 2 – Written Description of Proposed Service Area**

The Cash Special Utility District (SUD) is seeking to amend its existing CCN to include a TxDOT rest stop in western Hopkins County, approximately 2 miles east of Cumby on IH-30.

The rest stop will be broken into 2 parts. There will be a section to serve westbound traffic on the north side of IH-30, and another section to serve eastbound traffic on the south side of IH-30.

The total area encompassed by the addition to the CCN will be 7.5 acres (approximately 3.75 acres for each site).

Bryan W. Shaw, Ph.D., P.E., *Chairman*  
Toby Baker, *Commissioner*  
Zak Covar, *Commissioner*  
Richard A. Hyde, P.E., *Executive Director*



Attachment 3 - TCEQ Inspection

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

*Protecting Texas by Reducing and Preventing Pollution*

February 12, 2015

Mr. William Reese, President  
Cash Special Utility District (SUD)  
PO Box 8129  
Greenville, Texas 75404-8129

Re: Public Water Supply Comprehensive Compliance Investigation at:  
Cash SUD, 6001 County Road 3515, Quinlan, Hunt County, Texas  
RN101231868, PWS ID No. 1160018, Investigation No. 1221949

Dear Mr. Reese:

On December 17, 2014, Ms. Merissa Green of the Texas Commission on Environmental Quality (TCEQ) Dallas/Fort Worth (D/FW) Regional Office conducted an investigation of the above-referenced facility to evaluate compliance with applicable requirements for public water supply systems. No violations are being alleged as a result of the investigation; however, please see the enclosed Additional Issue.

The TCEQ appreciates your assistance in this matter and your compliance efforts to ensure protection of the State's environment. If you or members of your staff have any questions regarding these matters, please feel free to contact Ms. Green in the D/FW Regional Office at (817) 588-5846.

Sincerely,

A handwritten signature in black ink, appearing to read "Charles Marshall".

Charles Marshall  
Team Leader, Public Water Supply Program  
D/FW Regional Office

CM/mg

Enclosure: Summary of Investigation Findings

FEB 17 2015  
Ch  
File TCEQ  
Sanitary Survey  
2014

# Summary of Investigation Findings

<b>CASH SPECIAL UTILITY DISTRICT</b> 6001 COUNTY ROAD 3515 QUINLAN, HUNT COUNTY, TX 75474	<b>Investigation #</b> 1221949 <b>Investigation Date:</b> 12/17/2014
<b>Additional ID(s):</b> 1160018	

No Violations Associated to this Investigation

## ADDITIONAL ISSUES

Description	Additional Comments
Item 1	It was noted that there was no record of an exception to the rule for the use of chloramines being issued to the public water system. All water systems distributing water which has been treated with a disinfectant other than chlorine should request and obtain an exception to the rule to maintain compliance with 30 TAC 290.42(e)(3)(G) and perform periodic monitoring of monochloramine and free available ammonia residual in the distribution system. For information on the exception request process and requirements for chloramines, please contact the TCEQ Water Supply Division, Technical Review and Oversight Team at (512) 239-4961.



Attachment 4 - 85% Compliance Documentation

Tyler N. Hendrickson, P.E.  
Corey A. Frantress, P.E.  
W. Wayne Weeks, P.E.  
Neal E. Velvin, P.E.



930 E. Corsicana Street  
P.O. Box 1007  
Athens, Texas 75751

December 22, 2016

TCEQ – Review and Oversight Team  
P O Box 13087  
Austin, Texas 78711-3087

**RE: Cash Special Utility District, Hunt County  
System Capacity Expansion  
PWS #1160018**

The purpose of this letter is to inform you that Cash SUD has exceeded 85% of the maximum capacity on the treatment plant capacity. Cash SUD is planning to expand the capacity of this facility by adding expanding the capacity of the treatment plant prior to the ultimate capacity being exceeded. The existing and projected capacities for this facility as shown on the attached Table 1. As you can see from Table 1 the ultimate capacity is not projected to be exceeded until 2026.

Should you have any questions, please feel free to give me a call.

Sincerely,  
**VELVIN & WEEKS CONSULTING ENGINEERS, INC.**

A handwritten signature in black ink, appearing to read 'TH', followed by a horizontal line.

Tyler N. Hendrickson, P.E.  
/cf

Attachment

Cc: Clay Hodges – Cash SUD

**TABLE 1 – FACILITY CAPACITIES**

<b>% of ultimate capacity used</b>	<b>TREATMENT PLANT PRESSURE</b>		<b>Existing capacity</b>	<b>Available capacity (existing capacity less wholesale contracts)</b>	<b>Equivalent available Connections</b>	
	<b>Facility description</b>	<b>Capacity</b>			<b>Expansion threshold</b>	<b>85% planning threshold</b>
89%	Treatment Plant Capacity	4.2 MGD	3.55 MGD	5,736	4,876	5,085

<b>Population Projections (@ a growth rate of 1.5% per year from 2017)</b>													
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
	5,161	5,239	5,317	5,397	5,478	5,560	5,644	5,728	5,814	5,901	5,990	6,080	6,171

Tyler N. Hendrickson, P.E.  
Corey A. Frenress, P.E.  
W. Wayne Weeks, P.E.  
Neal E. Velvin, P.E.



930 E. Corsicana Street  
P.O. Box 1007  
Athens, Texas 75751

December 22, 2016

TCEQ – Review and Oversight Team  
P O Box 13087  
Austin, Texas 78711-3087

**RE: Cash Special Utility District, Hunt County  
System Capacity Expansion  
PWS #1160018**

The purpose of this letter is to inform you that Cash SUD has exceeded 85% of the maximum capacity on the North Texas MWD supply contract. As the supply capacity reaches its maximum, Cash SUD will increase its contract from North Texas or move connections off this pressure plane onto other pressure planes with other sources. The existing and projected capacities for this facility as shown on the attached Table 1. As you can see from Table 1 the ultimate capacity is not projected to be reached until 2025.

Should you have any questions, please feel free to give me a call.

Sincerely,  
**VELVIN & WEEKS CONSULTING ENGINEERS, INC.**

Tyler N. Hendrickson, P.E.  
/cf

Attachment

Cc: Clay Hodges – Cash SUD

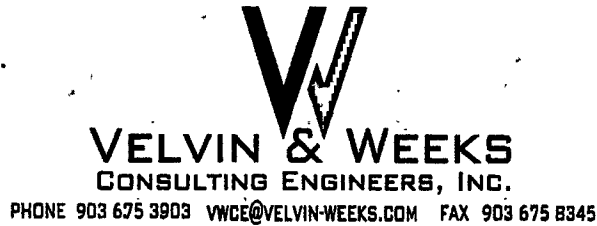
**TABLE 1 – FACILITY CAPACITIES**

% of ultimate capacity used	<b>FATE PRESSURE PLANE</b>									
	Facility description	Existing capacity	Available capacity (existing capacity less wholesale contracts)	Equivalent available Connections			Current connections			
				Expansion threshold	85% planning threshold	Connections				
88%	Contract NTMWD	2.2 MGD	1.40 MGD	2,162	1,837	1,902				

**Population Projections (@ a growth rate of 1.5% per year from 2017)**

2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
1,931	1,959	1,989	2,019	2,049	2,080	2,111	2,143	2,175	2,207	2,240	2,274	2,308

Tyler N. Hendrickson, P.E.  
Corey A. Frantress, P.E.  
W. Wayne Weeks, P.E.  
Neal E. Velvin, P.E.



930 E. Corsicana Street  
P.O. Box 1007  
Athens, Texas 75751

December 22, 2016

TCEQ – Review and Oversight Team  
P O Box 13087  
Austin, Texas 78711-3087

**RE: Cash Special Utility District, Hunt County  
System Capacity Expansion  
PWS #1160018**

The purpose of this letter is to inform you that Cash SUD has exceeded 85% of the maximum capacity on the raw water transfer pumping capacity. Cash SUD is planning on expanding the capacity of this facility by adding additional raw water pumps to the raw water pump station prior to the ultimate capacity being exceeded. The existing and projected capacities for this facility as shown on the attached Table 1. As you can see from Table 1 the ultimate capacity is not projected to be exceeded until 2026.

Should you have any questions, please feel free to give me a call.

Sincerely,  
**VELVIN & WEEKS CONSULTING ENGINEERS, INC.**

Tyler N. Hendrickson, P.E.  
/cf

Attachment

Cc: Clay Hodges – Cash SUD

**TABLE 1 -- FACILITY CAPACITIES**

<b>% of ultimate capacity used</b>	<b>TREATMENT PLANT PRESSURE</b>		<b>Available capacity (existing capacity less wholesale contracts)</b>		<b>Equivalent available Connections</b>		<b>Current connections</b>
	<b>Facility description</b>	<b>Existing capacity</b>	<b>Expansion threshold</b>	<b>85% planning threshold</b>	<b>Connections</b>	<b>Current connections</b>	
89%	Raw Water Pumps	2,917 gpm	2,467 gpm	5,737	4,877	5,085	5,085

**Population Projections (@ a growth rate of 1.5% per year from 2017)**

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
	5,161	5,239	5,317	5,397	5,478	5,560	5,644	5,728	5,814	5,901	5,990	6,080	6,171

Tyler N. Hendrickson, P.E.  
Corey A. Frentress, P.E.  
W. Wayne Weeks, P.E.  
Neal E. Velvin, P.E.



930 E. Corsicana Street  
P.O. Box 1007  
Athens, Texas 75751

December 22, 2016

TCEQ – Review and Oversight Team  
P O Box 13087  
Austin, Texas 78711-3087

**RE: Cash Special Utility District, Hunt County  
System Capacity Expansion  
PWS #1160018**

The purpose of this letter is to inform you that Cash SUD has exceeded 85% of the maximum capacity on the booster pumps at the Office Pump Station. Cash SUD is planning to expand the capacity of this facility by replacing the existing booster pump station, upgrading the pump sizes and upgrading the distribution lines, prior to the ultimate capacity being exceeded. The existing and projected capacities for this facility as shown on the attached Table 1. As you can see on the projected growth, the ultimate capacity is not projected until 2022.

Should you have any questions, please feel free to give me a call.

Sincerely,  
**VELVIN & WEEKS CONSULTING ENGINEERS, INC.**

Tyler N. Hendrickson, P.E.  
/cf

Attachment

Cc: Clay Hodges – Cash SUD

TABLE 1 – FACILITY CAPACITIES

TREATMENT		PLANT PRESSURE		Available capacity (existing capacity less wholesale contracts)		Equivalent available Connections		Current connections				
% of ultimate capacity used	Facility description	Existing capacity gpm	730 gpm	Expansion threshold	85% planning threshold	2026	2027	2028	2029	2030		
93%	Office Pumps	730	730	1,352	1,149	1,441	1,462	1,484	1,506	1,529		
<b>Population Projections (@ a growth rate of 1.5% per year from 2017)</b>												
2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
1,279	1,298	1,318	1,337	1,367	1,378	1,398	1,419	1,441	1,462	1,484	1,506	1,529



Tyler N. Hendrickson, P.E.  
Corey A. Frentress, P.E.  
W. Wayne Weeks, P.E.  
Neal E. Velvin, P.E.



930 E. Corsicana Street  
P.O. Box 1007  
Athens, Texas 75751

December 22, 2016

TCEQ – Review and Oversight Team  
P O Box 13087  
Austin, Texas 78711-3087

**RE: Cash Special Utility District, Hunt County  
System Capacity Expansion  
PWS #1160018**

The purpose of this letter is to inform you that Cash SUD has exceeded the maximum capacity on the booster pumps at the Union Valley Pump Station. Cash SUD is planning to expand the capacity of this facility by adding an additional booster pump in 2017. The existing and projected capacities for this facility as shown on the attached Table 1.

Should you have any questions, please feel free to give me a call.

Sincerely,  
**VELVIN & WEEKS CONSULTING ENGINEERS, INC.**

Tyler N. Hendrickson, P.E.  
/cf

Attachment

Cc: Clay Hodges – Cash SUD

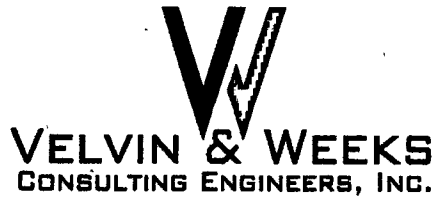
**TABLE 1 – FACILITY CAPACITIES**

% of ultimate capacity used	FATE PRESSURE PLANE			Available capacity (existing capacity less wholesale contracts)		Equivalent available Connections		
	Facility description	Existing capacity	gpm	Expansion threshold	85% planning threshold	Current connections		
112%	Union Valley Pumps	960	gpm	405	gpm	723	615	808

**Population Projections (@ a growth rate of 1.5% per year from 2017)**

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Population	820	832	845	858	870	884	897	910	924	938	952	966	981

Tyler N. Hendrickson, P.E.  
Corey A. Frantress, P.E.  
W. Wayne Weeks, P.E.  
Neal E. Velvin, P.E.



930 E. Corsicana Street  
P.O. Box 1007  
Athens, Texas 75751

PHONE 903 675 3903 VWCE@VELVIN-WEEKS.COM FAX 903 675 8345

December 22, 2016

TCEQ – Review and Oversight Team  
P O Box 13087  
Austin, Texas 78711-3087

**RE: Cash Special Utility District, Hunt County  
System Capacity Expansion  
PWS #1160018**

The purpose of this letter is to inform you that Cash SUD has exceeded the maximum capacity on the booster pumps at the Fate Pump Station. Cash SUD is planning to expand the capacity by adding an additional booster pump and upgrading the transmission line of this facility in 2017. The existing and projected capacities for this facility as shown on the attached Table 1.

Should you have any questions, please feel free to give me a call.

Sincerely,  
VELVIN & WEEKS CONSULTING ENGINEERS, INC.

A handwritten signature in black ink, appearing to be 'TH', followed by a horizontal line.

Tyler N. Hendrickson, P.E.  
/cf

Attachment

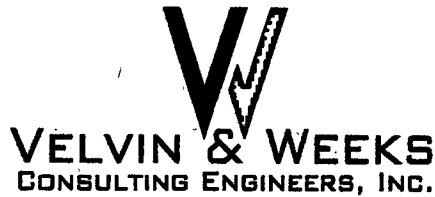
Cc: Clay Hodges – Cash SUD

**TABLE 1 – FACILITY CAPACITIES**

% of ultimate capacity used	<b>FATE PRESSURE PLANE</b>					
	Facility description	Existing capacity	Available capacity (existing capacity less wholesale contracts)	Equivalent available Connections		Current connections
				Expansion threshold	85% planning threshold	
197%	Fate Pumps	1,050 gpm	495 gpm	884	751	1,740

<b>Population Projections (@ a growth rate of 1.5% per year from 2017)</b>											
2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2030
1,767	1,793	1,820	1,847	1,875	1,903	1,932	1,961	1,990	2,020	2,050	2,112

Tyler N. Hendrickson, P.E.  
Corey A. Frentrass, P.E.  
W. Wayne Weeks, P.E.  
Neal E. Velvin, P.E.



PHONE 903 675 3903 VWCE@VELVIN-WEEKS.COM FAX 903 675 8345

930 E. Corsicana Street  
P.O. Box 1007  
Athens, Texas 75751

December 22, 2016

TCEQ – Review and Oversight Team  
P O Box 13087  
Austin, Texas 78711-3087

**RE: Cash Special Utility District, Hunt County  
System Capacity Expansion  
PWS #1160018**

The purpose of this letter is to inform you that Cash SUD has exceeded 85% of the maximum capacity on the treatment plant storage capacity. Cash SUD is planning to expand the capacity of this facility by adding another clarifier and filter bank prior to the ultimate capacity being exceeded. The existing and projected capacities for this facility as shown on the attached Table 1. As you can see from Table 1 the ultimate capacity is not projected to be exceeded until 2025.

Should you have any questions, please feel free to give me a call.

Sincerely,  
**VELVIN & WEEKS CONSULTING ENGINEERS, INC.**

Tyler N. Hendrickson, P.E.  
/cf

Attachment

Cc: Clay Hodges – Cash SUD

**TABLE 1 – FACILITY CAPACITIES**

% of ultimate capacity used	TREATMENT PLANT PRESSURE		Available capacity (existing capacity less wholesale contracts)		Equivalent available Connections		Current connections
	Facility description	Existing capacity	Expansion threshold	85% planning threshold	85% planning threshold	Current connections	
89%	Treatment Plant Storage	800,000 gals	800,000 gals	4,000	3,400	3,579	3,579

Population Projections (@ a growth rate of 1.5% per year from 2017)												
2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
3,633	3,687	3,742	3,799	3,856	3,913	3,972	4,032	4,092	4,154	4,216	4,279	4,343

## **Attachment 5 – Effect of Granting a Certificate Amendment**

### **The Applicant**

The Cash Special Utility District is an existing entity and is in close proximity to the requested area. Therefore, the goal of regionalization is met by this provider serving the proposed rest stop in lieu of a new provider becoming established. The District has operated its water system for many years, and is familiar with the workings of a water system. Therefore, it is a better option for the experienced District to serve the water as opposed to a new system being started to serve the rest stop facility.

### **Nearby Public Utilities**

The City of Cumby and the Brashear WSC are the two closest utilities to the proposed area. The City of Cumby serves an area in Hopkins County to the west of the proposed rest stop, and the Brashear WSC serves an area in Hopkins County to the southeast of the rest stop. Both the City of Cumby and Brashear WSC have been contacted regarding supplying water to the rest stop. The Brashear WSC has stated their preference for not providing water service, and the City of Cumby did not respond.

### **Landowners in the Area**

There are no residences in the proposed CCN area.

Attachment 6 - Existing/Proposed Rate Schedule

**6. Monthly Charges.**

**a. Service Availability Charge**

(1) Water Service - The monthly charge for metered water service, which may or may not include allowable gallonage, is based on demand by meter size. Each charge is assessed based on the number of 5/8" X 3/4" meters (as per American Water Works Association maximum continuous flow specifications (see Miscellaneous) equivalent to the size indicated and is used as a base multiplier for the Service Availability Charge and allowable gallonage. Rates and equivalents are as follows:

METER SIZE	5/8" X 3/4" METER EQUIVALENTS	MONTHLY RATE
5/8" X 3/4"	1.0	\$26.90
3/4"	1.5	\$35.00
1"	2.5	\$67.25
1 1/2"	5.0	\$134.50
2"	8.0	\$215.20
3" FH Meter		\$250.00

**b. Gallonage Charge** - In addition to the Service Availability Charge, a gallonage charge shall be added at the following rates for usage during any one (1) billing period.

(1) Water	0 - 5,000 gallons =	\$3.95 per 1000 gallons
	5,001 - 10,000 gallons =	\$4.40 per 1000 gallons
	10,001 - 15,000 gallons =	\$4.95 per 1000 gallons
	15,001 - 20,000 gallons =	\$5.50 per 1000 gallons
	20,001 - 25,000 gallons =	\$5.75 per 1000 gallons
	Over 25,000 gallons =	\$7.50 per 1000 gallons

(2) The District shall, as required by Section 5.235, Water Code of the State of Texas, collect from each of its retail customers a regulatory assessment equal to one-half of one percent of the charge for retail water or wastewater service. This charge shall be collected in addition to other charges for utility service. This fee is collected on all charges pertaining to Section G.7. Monthly Charges of this Rate Order. (30 TAC 291.76 d.(3)(i) )

**7. Standby Fee** - (*Debt Service Standby Fee or O&M Standby Fee - Either one must be approved by TCEQ every 3 years!*) The monthly charge for undeveloped property (a tract, lot or reserve in the district to which no vertical improvements and water or wastewater connections or drainage services have been made to serve the property and for which water, wastewater or drainage facilities and services are available.).

**8. Late Payment Fee.** Once per billing period, a penalty of \$10.00 shall be applied to delinquent bills. This late payment penalty shall not be applied to any balance to which the penalty was applied in a previous billing, but shall be applied to any unpaid balance during the current billing period.



Attachment 7

**CASH SPECIAL UTILITY DISTRICT  
ANNUAL FINANCIAL REPORT  
YEAR ENDED DECEMBER 31, 2015**

**RUTHERFORD, TAYLOR & COMPANY, P.C.**  
*Certified Public Accountants*  
2802 Washington Street  
Greenville, Texas 75401  
(903) 455-6252

**CASH SPECIAL UTILITY DISTRICT  
ANNUAL FINANCIAL REPORT  
YEAR ENDED DECEMBER 31, 2015**

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CASH SPECIAL UTILITY DISTRICT  
ANNUAL FILING AFFIDAVIT

STATE OF TEXAS  
COUNTY OF Hunt

I, William C Reese of the  
(Name of Duly Authorized District Representative)

Cash Special Utility District  
(Name of District)

hereby swear, or affirm, that the District above has reviewed and approved at a meeting of the District's Board of Directors on the 28 day of March, 2016 its annual audit report for the fiscal period ended December 31, 2015 and that copies of the annual report have been filed in the District's office, located at 172 FM 1564 East, Greenville, TX 75402  
(Address of the District's Office)

This filing affidavit and the attached copy of the audit report will be submitted to the Texas Commission on Environmental Quality to satisfy the annual filing requirements of Texas Water Code Section 49.194.

Date: March 30 2016 BY William C Reese  
(Signature of District Representative)

William C Reese, President  
(Typed Name and Title of District Representative)

Sworn to and subscribed to before me this 30 day of March, 2016



Jack Hodges  
(Signature of Notary)

My Commission Expires On: \_\_\_\_\_  
Notary Public of the State of Texas.

FINANCIAL SECTION

**RUTHERFORD,  
TAYLOR &  
COMPANY, P.C.**  
*Certified Public Accountants*

2802 Washington Street

Greenville, Texas 75401

(903) 455-6252

Fax (903) 455-6667

---

**INDEPENDENT AUDITOR'S REPORT**

---

**Members of the Board:**

We have audited the accompanying financial statements of the business type activities, which are the proprietary funds of the Cash Special Utility District (District), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant account estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business type activities, which are the proprietary funds of the Cash Special Utility District as of December 31, 2015, and the respective changes in financial position and cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

**Change in Accounting Principle**

As discussed in Note L to the financial statements, the District adopted various accounting pronouncements issued by the Governmental Accounting Standards Board during the year. Our opinion is not modified with respect to this matter.

Independent Auditor's Report – Continued

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements as a whole. The schedules identified as Texas Supplementary Information are presented for the purpose of additional analysis, and are not a required part of the basic financial statements.

The Texas Supplementary Information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Texas Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 9, 2016, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

March 9, 2016  
Greenville, Texas

Rutherford Taylor & Company, PC

**RUTHERFORD,  
TAYLOR &  
COMPANY, P.C.**  
*Certified Public Accountants*

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**Members of the Board:**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business type activities, which are the proprietary funds of the Cash Special Utility District (District), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 9, 2016.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Report on Internal Control – Continued

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

March 9, 2016  
Greenville, Texas

Rutherford, Taylor + Company, P.C.



**CASH SPECIAL UTILITY DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2015**

**Schedule  
Reference  
Number**

**Findings**

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NONE

**CASH SPECIAL UTILITY DISTRICT  
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2015**

**Schedule  
Reference  
Number**

**Prior Findings**

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NONE

**CASH SPECIAL UTILITY DISTRICT  
CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 2015**

**Schedule  
Reference  
Number**

**Actions Planned**

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NONE

**CASH SPECIAL UTILITY DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2015**

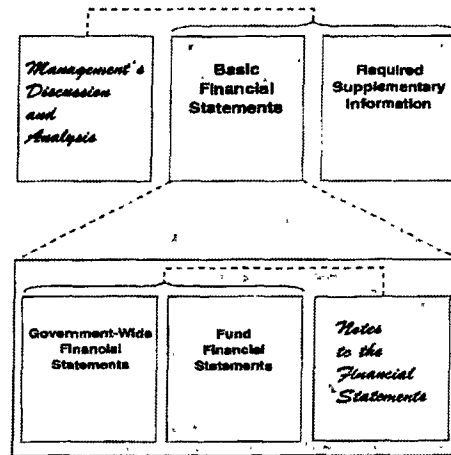
This section of Cash Special Utility District's annual financial report presents our discussion and analysis of the District's financial performance during the year ended December 31, 2015. Please read it in conjunction with the District's basic financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

- The District's total net position was \$ 12,264,730 at December 31, 2015.
- During the year, the District's expenses were \$ 792,301 less than the \$ 5,078,730 generated from charges for services and other revenues for business-type activities.
- The District entered into no new debt agreements during the year.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements and required supplementary information. Management's Discussion and Analysis provides an overview of the financial activities of the District. The basic financial statements include three statements that present a financial view of the District: The Statement of Fund Net Position presents financial information, including assets and liabilities, representing a one day snapshot; the Statement of Revenues, Expenses and Changes in Fund Net Position presents a review of operating and non-operating activities for the fiscal period; the Statement of Cash Flows reflects the inflows and outflows of cash resources.



- Proprietary fund statements offer short- and long-term financial information about the activities the government operates like businesses, such as water sales.

The basic financial statements also include notes that explain some of the information in the basic financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the basic financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**

The District's total net position was \$ 12,264,730 at December 31, 2015.

Cash Special Utility District's Net Position			Table A-1
	2015	2014	Total Percentage Change 2014 - 2015
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 227,491	\$ 228,811	-0.58%
Other Assets	288,416	271,151	6.37%
Restricted Assets	5,133,973	4,329,763	18.57%
Capital Assets	15,821,605	16,165,652	-2.13%
<b>Total Assets</b>	<b>\$ 21,471,485</b>	<b>\$ 20,995,377</b>	<b>2.27%</b>
<b>Deferred Outflows of Resources:</b>	<b>\$ 346,435</b>	<b>\$ 438,818</b>	<b>-21.05%</b>
<b>Liabilities:</b>			
Current Liabilities	\$ 2,353,394	\$ 1,939,879	21.32%
Long-term Liabilities	7,095,000	7,905,000	-10.25%
<b>Total Liabilities</b>	<b>\$ 9,448,394</b>	<b>\$ 9,861,766</b>	<b>-5.15%</b>
<b>Deferred Inflows of Resources:</b>	<b>\$ 104,796</b>	<b>\$ 116,887</b>	<b>-10.34%</b>
<b>Net Position:</b>			
Net Investment in Capital Assets	\$ 7,918,605	\$ 7,353,765	7.65%
Restricted	167,353	167,353	-100.00%
Unrestricted	4,348,125	3,951,311	10.04%
<b>Total Net Position</b>	<b>\$ 12,264,730</b>	<b>\$ 11,472,429</b>	<b>6.91%</b>

**CASH SPECIAL UTILITY DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2015**

Changes in Cash Special Utility District's Net Position			Table A-2
	2015	2014	Total Percentage Change 2014 - 2015
<b>Operating Revenues:</b>			
Charges for Services	\$ 4,905,293	\$ 4,497,833	9.06%
<b>Total Operating Revenues</b>	<b>\$ 4,905,293</b>	<b>\$ 4,497,833</b>	<b>9.06%</b>
<b>Operating Expenses:</b>			
Water Utilities	\$ 4,119,441	\$ 4,004,409	2.87%
<b>Total Operating Expenses</b>	<b>\$ 4,119,441</b>	<b>\$ 4,004,409</b>	<b>2.87%</b>
<b>Non-operating Revenues (Expenses):</b>			
Interest Income	\$ 24,496	\$ 46,902	-47.77%
Interest Expense	(166,988)	(344,373)	-51.51%
Grant Proceeds	19,671	3,000	555.70%
Gain (Loss) on Sale of Capital Assets	-	15,891	-100.00%
Debt Issuance Costs	-	(123,125)	-100.00%
Customer Contributions	129,270	214,288	-39.67%
<b>Total Non-operating Revenues (Expenses)</b>	<b>\$ 6,449</b>	<b>\$ (187,417)</b>	<b>103.44%</b>
<b>Increase (Decrease) in Net Position</b>	<b>\$ 792,301</b>	<b>\$ 306,007</b>	<b>-158.92%</b>
Net Position - Beginning	11,472,429	11,166,422	2.74%
<b>Net Position - Ending</b>	<b>\$ 12,264,730</b>	<b>\$ 11,472,429</b>	<b>6.91%</b>

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

The financial position of the District increased by \$ 792,301 from the prior year.

Operating revenues totaled \$ 4,905,293. This represents an increase of \$ 407,460 from the prior year operating revenues of \$ 4,497,833. The change is a result of the economic expansion in the service area.

Overall expenses totaled \$ 4,119,441. This represents an increase of \$ 115,032 from the prior year expenses of \$ 4,004,409. The change represents the general increase of costs related to the operations of the District.

**CASH SPECIAL UTILITY DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2015**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At December 31, 2015 the District had invested \$ 25,071,474 in a broad range of capital assets, including land, water distribution systems, buildings, equipment and vehicles (See Table A-3).

<b>Cash Special Utility District's Capital Assets</b>			<b>Table A-3</b>
	2015	2014	Total Percentage Change 2014 - 2015
Land and Improvements	\$ 255,883	\$ 255,383	0.20%
Buildings and Improvements	563,531	563,531	0.00%
Water Distribution System	23,310,702	22,959,040	1.53%
Vehicles and Equipment	878,133	712,253	23.29%
Office Equipment	63,225	63,225	0.00%
<b>Totals at Historical Cost</b>	<b>\$ 25,071,474</b>	<b>\$ 24,553,432</b>	<b>2.11%</b>
<b>Total Accumulated Depreciation</b>	<b>(9,249,869)</b>	<b>(8,387,780)</b>	<b>10.28%</b>
<b>Net Capital Assets</b>	<b>\$ 15,821,605</b>	<b>\$ 16,165,652</b>	<b>-2.13%</b>

**Long Term Debt**

At December 31, 2015, the District had \$ 7,905,000 in debt outstanding as shown in Table A-4. More detailed information about the District's debt is presented in the notes to the basic financial statements.

<b>Cash Special Utility District's Long Term Debt</b>			<b>Table A-4</b>
	2015	2014	Total Percentage Change 2014 - 2015
Bonds Payable	\$ 7,905,000	\$ 8,695,000	-9.09%
<b>Total Debt Payable</b>	<b>\$ 7,905,000</b>	<b>\$ 8,695,000</b>	<b>-9.09%</b>

**BUDGET, ECONOMIC ENVIRONMENT AND RATES**

At this time, Cash Special Utility District is not aware of any decisions or conditions that would impact the District's operations through 2016.

**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's accountability for the funds it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Clay Hodges, General Manager for the District.

**BASIC FINANCIAL STATEMENTS**

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**CASH SPECIAL UTILITY DISTRICT**  
**STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS**  
**DECEMBER 31, 2015**

		Enterprise Fund
		Water Utilities
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash and Cash Equivalents	\$	227,491
Accounts Receivable		159,600
Prepaid Expenses - Supplies and Materials		128,816
<b>Total Current Assets</b>	<b>\$</b>	<b>515,907</b>
<b>Restricted Assets:</b>		
Debt Service	\$	343,803
Construction		3,706,463
Developer Capacity Fee		65,384
Customer Deposits		1,018,323
<b>Total Restricted Assets</b>	<b>\$</b>	<b>5,133,973</b>
Capital Assets, Net	\$	15,821,605
<b>Total Assets</b>	<b>\$</b>	<b>21,471,485</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>		
Refunding Penalty	\$	346,435
<b>Total Deferred Outflow of Resources</b>	<b>\$</b>	<b>346,435</b>

The accompanying notes are an integral part of this statement.



**CASH SPECIAL UTILITY DISTRICT**  
**STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS**  
**DECEMBER 31, 2015**

	Enterprise Fund
	Water Utilities
<b>LIABILITIES</b>	
Current Liabilities:	
Accrued Wages Payable	\$ 21,921
Payroll Taxes Payable	1
Accounts Payable	102,946
TCEQ Assessment Payable	19,072
Total Current Liabilities	\$ 143,940
Current Liabilities (Payable from Restricted Assets):	
Accrued Interest Payable	\$ 56,126
Bonds Payable (Current Portion)	810,000
Customer Deposits	954,675
Developer Contribution Escrow	370,461
Developer Capacity Fees	18,192
Total Current Liabilities (Payable from Restricted Assets)	\$ 2,209,454
Non-Current Liabilities:	
Bonds Payable	\$ 7,095,000
Total Non-Current Liabilities	\$ 7,095,000
Total Liabilities	\$ 9,448,394
<b>DEFERRED INFLOW OF RESOURCES</b>	
Gain on Refunding	\$ 104,796
Total Deferred Inflow of Resources	\$ 104,796
<b>NET POSITION</b>	
Net Investment in Capital Assets	\$ 7,916,605
Unrestricted	4,348,125
Total Net Position	\$ 12,264,730

The accompanying notes are an integral part of this statement.

**CASH SPECIAL UTILITY DISTRICT**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES**  
**IN FUND NET POSITION - PROPRIETARY FUNDS**  
**YEAR ENDED DECEMBER 31, 2015**

	Enterprise Fund
	Water Utilities
<b>OPERATING REVENUES</b>	
Water/Sales	\$ 4,362,550
Customer Charges/Fees	542,743
	\$ 4,905,293
<b>OPERATING EXPENSES</b>	
Payroll and Benefits	\$ 1,063,287
Water Purchased	881,847
Repairs and Maintenance	232,826
Supplies	310,071
Professional and Legal Fees	33,837
Insurance	195,366
Other Operating Costs	447,735
Amortization and Depreciation	954,472
	\$ 4,119,441
Net Operating Revenue (Expenses)	\$ 785,852
<b>NON-OPERATING REVENUE (EXPENSES)</b>	
Interest Income	\$ 24,496
Interest Expense	(166,988)
Grant Proceeds	19,671
Customer Contributions	129,270
Net Non-Operating Revenue (Expenses)	\$ 6,449
Change in Net Position	\$ 792,301
Total Net Position - Beginning (January 1)	11,472,429
Total Net Position - Ending (December 31)	\$ 12,264,730

The accompanying notes are an integral part of this statement.

**CASH SPECIAL UTILITY DISTRICT  
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS  
YEAR ENDED DECEMBER 31, 2015**

	Enterprise Fund
	Water Utilities
<b>Cash Flows from Operating Activities:</b>	
Cash Received from Customers	\$ 4,896,254
Cash Payments for Goods and Services	(2,104,295)
Cash Payments to Employees	(1,070,704)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>\$ 1,721,255</b>
<b>Cash Flows from Capital and Other Related Financing Activities:</b>	
Sale (Purchase) of Restricted Assets	\$ (804,210)
Principal Paid on Bonds	(790,000)
Interest Paid on Bonds	(183,659)
Grant Proceeds	19,671
Acquisition and Construction of Capital Assets	(518,042)
<b>Net Cash Provided by (Used for) Capital and Other Related Financing Activities</b>	<b>\$ (2,276,240)</b>
<b>Net Cash Provided by (Used for) Noncapital Financing Activities</b>	
Change in Customer Deposits	\$ 35,400
Developer Contribution Escrow	370,481
Developer Capacity Fee	(5,962)
Customer Contributions	129,270
<b>Net Cash Provided by (Used for) Noncapital Financing Activities</b>	<b>\$ 529,169</b>
<b>Cash Flows from Investing Activities:</b>	
Interest Received	\$ 24,496
<b>Net Cash Provided by (Used for) Investing Activities</b>	<b>\$ 24,496</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>\$ (1,320)</b>
Cash and Cash Equivalents - Beginning (January 1)	228,811
<b>Cash and Cash Equivalents - Ending (December 31)</b>	<b>\$ 227,491</b>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>	
Net Operating Revenue (Expenses)	\$ 785,852
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</b>	
Amortization and Depreciation	954,472
<b>Change in Assets and Liabilities:</b>	
(Increase) Decrease in Accounts Receivables	(9,039)
(Increase) Decrease in Prepaid Expenses, Supplies and Materials	(19,795)
(Increase) Decrease in Prepaid Insurance	11,569
Increase (Decrease) in Accounts Payable	4,642
Increase (Decrease) in Accrued Wages Payable	(7,417)
Increase (Decrease) in Payroll Taxes Payable	1
Increase (Decrease) in TCEQ Assessment Payable	870
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>\$ 1,721,255</b>

The accompanying notes are an integral part of this statement.

**CASH SPECIAL UTILITY DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2015**

**A. Summary of Significant Accounting Policies**

Cash Special Utility District was created under Chapter 49 and 65 of the Texas Water Code by order of the Texas Commission of Environmental Quality, (TCEQ) on March 11, 2003.

The general purpose financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

**1. Reporting Entity**

The Board of Directors (Board), a nine member group constituting an on-going entity, is the level of government which has governance responsibilities over all activities related to providing water services within the jurisdiction of the Cash Special Utility District. Members of the Board are elected by the public, have the authority to make decisions, appoint administrators and managers, and significantly influence operations; and have the primary accountability for fiscal matters. The District is not included in any other governmental "Reporting Entity" as defined by GASB in its Statement No. 14, "The Financial Reporting Entity." There are no component units presented.

**2. Basis of Presentation**

The accounts of the District are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund or account group are summarized by providing a separate set of self-balancing accounts which include its assets, liabilities, fund equity, revenue and expenses. The fund type utilized by the District is described below:

**a. Proprietary fund types include the following –**

The *Enterprise Fund* is used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) the governing body has decided periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Under GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," all proprietary funds will continue to follow Financial Accounting Standards Board (FASB) standards issued on or before November 30, 1989 and continue to follow new FASB pronouncements unless they conflict with GASB guidance.

**3. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Proprietary fund types are accounted for on a flow of economic resources measurement focus and utilize the accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable and expenses in the accounting period in which they are incurred and become measurable. With this measurement focus, all assets and liabilities associated with the operation of these funds are included in the balance sheet. Fund equity is identified as net position.

**4. Budget**

The Board adopts an annual budget for the Enterprise Fund. The Budget for the Enterprise Fund is adopted under a basis consistent with GAAP. The Board approves amendments to the annual budget as prepared by the General Manager of the District.

**CASH SPECIAL UTILITY DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2015**

**A. Summary of Significant Accounting Policies (Continued)**

**5. Capital Assets**

Additions to the utility system are recorded at cost or, if contributed property, at its estimated fair value at time of contribution. Repairs and maintenance are recorded as expenses; renewals and betterments are capitalized. The sale or disposal of capital assets is recovered by removing cost and accumulated depreciation from the accounts and charging the resulting gain or loss to income.

Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Office Equipment	3-7 years
Equipment and Vehicles	5-10 years
Water Distribution System	20-40 years

**6. Prepaid Expenses - Supplies and Materials**

Prepaid expenses consist of items or services paid for in the current period to be utilized in following accounting periods. Prepaid supplies and materials consist of supplies and repair parts for the distribution system, valued at cost. The cost of supplies and materials is recorded as an expense when consumed rather than when purchased.

**7. Cash and Cash Equivalents**

Cash and Cash Equivalents are comprised of deposits in financial institutions, including time deposits. For the purpose of the statement of cash flows, a cash equivalent is considered any highly liquid investment with a maturity of ninety days or less. Restricted assets are not included.

**8. Compensated Absences**

District employees are entitled to certain compensated absences based on their length of employment. Sick leave accumulates, but does not vest, and will only be expensed when used.

**B. Capital Assets**

The following is a summary of changes in capital assets for the year:

	Beginning Balances	Additions and Reclassifications	Disposals	Ending Balances
Land and Improvements	\$ 255,383	\$ 500	\$ -	\$ 255,883
Water Distribution System	22,959,040	351,662	-	23,310,702
Buildings and Improvements	563,531	-	-	563,531
Vehicles and Equipment	712,253	165,880	-	878,133
Office Equipment	63,225	-	-	63,225
<b>Totals at Historical Cost</b>	<b>\$ 24,553,432</b>	<b>\$ 518,042</b>	<b>\$ -</b>	<b>\$ 25,071,474</b>
Less Accumulated Depreciation for:				
Water Distribution System	\$ 7,778,725	\$ 772,153	\$ -	\$ 8,550,878
Buildings and Improvements	166,195	15,779	-	181,974
Vehicles and Equipment	390,678	70,872	-	461,550
Office Equipment	52,182	3,285	-	55,467
<b>Total Accumulated Depreciation</b>	<b>\$ 8,387,780</b>	<b>\$ 862,089</b>	<b>\$ -</b>	<b>\$ 9,249,869</b>
<b>Net Capital Assets</b>	<b>\$ 16,165,652</b>	<b>\$ (344,047)</b>	<b>\$ -</b>	<b>\$ 15,821,605</b>

**CASH SPECIAL UTILITY DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2015**

**C. Deposits, Securities and Investments**

The District's funds are deposited and invested under the terms of an agreement with the financial institution. The agreement requires the depository to pledge approved securities in an amount significant to protect the District's day-to-day balances. The pledge is waived only to the extent of the dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance. At December 31, 2015, all District cash deposits appear to be covered by FDIC insurance or by pledged collateral held by the depository in the District's name. The District's deposits appear to have been properly secured throughout the fiscal year.

The District's investment policies and types of investments are governed by the Public Funds Investment Act. The Act requires specific training, reporting and establishment of local policies. The District appears to be in compliance with the requirements of the Act.

State statutes and local policy authorize the District to invest in the following types of investment goods:

- a. obligations of the U.S. or its agencies or instrumentalities,
- b. obligations of the State of Texas or its agencies,
- c. obligations guaranteed by the U.S. or State of Texas or their agencies or instrumentalities,
- d. obligations of other states, agencies or political subdivisions having a national investment rating of "A" or greater,
- e. guaranteed or secured certificates of deposit issued by a bank domiciled in the State of Texas, or
- f. fully collateralized repurchase agreements.

District investments include deposits in TexSTAR, an external investment pool, and investments held with Edward Jones. These investments are reported at share price (fair value) and are presented as Restricted Assets.

*Texas Short Term Asset Reserve Program (TexSTAR)* has been organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. These two acts provide for the creation of public funds investment pools (including TexSTAR) and authorize eligible governmental entities (Participants) to invest their public funds and funds under their control through the investment pools.

J. P. Morgan Investment Management, Inc. (JPMIM) and First Southwest Asset Management, Inc. (FSAM) serve as co-administrators for TexSTAR under an agreement with the TexSTAR board of directors (Board). JPMIM provides investment services, and FSAM provides participant services and marketing. Custodial, transfer agency, fund accounting and depository services are provided by JPMorgan Chase Bank and/or its subsidiary J.P. Morgan Investor Services Co.

The Board may establish separate Funds within TexSTAR from time to time. Participants choose the Funds in which their deposits are invested. Participants' assets in the Funds are represented by units of beneficial interest (units). The Board may issue an unlimited number of units in each Fund.

TexSTAR is rated AAAM by Standard & Poor's rating agency. This rating and the fund's operational settings allow the fund to comply with the requirement of the Public Funds Investment Act.

**CASH SPECIAL UTILITY DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2015**

C. Deposits, Securities and Investments (Continued)

The following table categorizes the District's investments at year end:

	<u>Credit Rating</u>	<u>Fair Value</u>
TexSTAR	AAAm	\$ 4,099,039
Edward Jones	AAA	1,034,935
		<hr/>
Total		\$ 5,133,974
		<hr/>

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. **Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized agencies are designed to give an indication of credit risk. At year end, the District was not significantly exposed to credit risk.

b. **Custodial Credit Risk**

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

Investment securities are exposed to custodial risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year end, the District does not appear to be exposed to custodial credit risk.

c. **Concentration of Credit Risk**

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District does not appear to be exposed to concentration of credit risk.

d. **Interest Rate Risk**

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the District does not appear to be exposed to interest rate risk.

e. **Foreign Currency Risk**

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District does not appear to be exposed to foreign currency risk.

**CASH SPECIAL UTILITY DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2015**

**D. Long - Term Obligations**

The following schedule presents changes in long-term debt for the year:

	Beginning Balance	Additions	Deletions	Refunding	Ending Balance	Due in One Year
Bonds Payable	\$ 8,695,000	\$ -	\$ 790,000	\$ -	\$ 7,905,000	\$ 810,000

The following are outstanding debt at year end:

Description	Interest Rate	Original Amount	Outstanding Balance
Revenue Refunding and Improvement Bonds, Series 2014	2.13%	\$ 8,695,000	\$ 7,905,000

Debt service requirements to maturity on bonds at year end are as follows:

Year Ending December 31	Principal	Interest	Total Requirements
2016	\$ 810,000	\$ 168,377	\$ 978,377
2017	825,000	151,124	976,124
2018	840,000	133,551	973,551
2019	855,000	115,659	970,659
2020	880,000	97,448	977,448
2021	895,000	78,704	973,704
2022	910,000	59,640	969,640
2023	935,000	40,257	975,257
2024	955,000	20,340	975,340
Totals	\$ 7,905,000	\$ 865,100	\$ 8,770,100

**E. Refunding Penalty**

In 2004, the District issued Revenue Refunding and Improvement Bonds, Series 2004, in the amount of \$ 14,300,000, which they utilized, in part, to refund their notes payable to CoBank, ACB. As a condition of the original debt agreement with CoBank, the District was obligated to pay a refunding penalty in the amount of \$ 1,362,645, amortized over a fifteen-year period. Annual write off of the penalty is \$ 92,383 and is reflected as amortization expense. The remaining amount recorded as "Deferred Outflows - Refunding Penalty," in the basic financial statements totals \$ 346,435 at year end.

**F. Customer Deposits**

The District requires each new customer to pay \$ 200, which is held as a refundable deposit to secure payment of the customer's final water bill. At year end, the District's obligation for refundable deposits owed to water customers totaled \$ 954,675.



**CASH SPECIAL UTILITY DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2015**

G. Litigation

The District does not appear to be involved in any litigation at year end.

H. Joint Agreements

The District has entered into equity agreements with North Texas Municipal Water District (NTMWD) and Sabine River Authority (SRA).

I. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year 2015, the District purchased commercial insurance to cover these liabilities. There were no significant reductions in coverage in the past fiscal year, and there were no settlements exceeding insurance for each of the past three fiscal years.

J. Subsequent Events

The District's management has evaluated subsequent events through March 9, 2016, the date which the financial statements were available for issue.

K. Pension Plans

*457(b) Deferred Compensation Plan*

The District established a 457(b) deferred compensation plan for the employees of the District. The plan is a voluntary program where employees can elect to defer portions of their annual compensation. There is no responsibility of the District to match elective deferrals made by the employees.

*Cash Special Utility District Profit Sharing Plan*

The District contributes to the Cash Special Utility District Profit Sharing Plan (Plan), a defined contribution pension plan, for its full time employees. The Plan is administered by the District's Board with Edward Jones acting as the trustee. Benefit terms, including contribution requirements, for the Plan are established and may be amended by the District's Board. The District is required to contribute 7% of employee's annual compensation to individual employee accounts for each participating employee. For the year ended December 31, 2015, the District contributed \$ 65,356 to the Plan.

Employees are eligible for contributions after attaining age 16, employed full time, and completing two years of service. The Plan has a vesting schedule in place as follows:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 1	-0-
1	-0-
2	20%
3	40%
4	40%
5	80%
6 or more	100%

Nonvested contributions are forfeited upon termination of employment and such forfeitures are allowed to pay administrative expenses of the Plan. Any remaining forfeitures will be used to restore rehired participants balances and then to various other purposes allowed in the plan document.

There is no liability at year end to the Plan.

**CASH SPECIAL UTILITY DISTRICT  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2015**

**L. Change in Accounting Principles**

During the year, the District adopted GASB Statement 68, *Accounting and Financial Reporting for Pensions and Statement 71, Pension Transition for Contributions Made Subsequent to the Measurement Date*. GASB 68 created new reporting requirements for pension information. GASB 71 was implemented to resolve issues arising from the implementation of Statement 68.

TEXAS SUPPLEMENTARY INFORMATION (TSI)  
(Other Supplementary Information)

**CASH SPECIAL UTILITY DISTRICT  
 SUPPLEMENTARY SCHEDULES INCLUDED WITHIN THIS REPORT  
 YEAR ENDED DECEMBER 31, 2015**

<u>Exhibit ID</u>	<u>Exhibit Title</u>	<u>Page</u>
	Independent Auditor's Report on Supplementary Schedules	29
	Budgetary Comparison – Enterprise Fund	30
TSI-1	Services and Rates	31
TSI-2	Enterprise Fund Expenditures	33
TSI-3	Temporary Investments	34
TSI-5	Long-Term Debt Service Requirements by Years	35
TSI-6	Changes in Long-Term Bonded Debt	36
TSI-7	Comparative Schedule of Revenues and Expenses Enterprise Fund - Five Years	37
TSI-8	Board Members, Key Personnel and Consultants	38

The following schedules are not applicable to this District.

TSI-4	Analysis of Taxes Levied and Receivable
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**RUTHERFORD,  
TAYLOR &  
COMPANY, P.C.**  
*Certified Public Accountants*

2802 Washington Street

Greenville, Texas 75401

(903) 455-6252

Fax (903) 455-6667

**INDEPENDENT AUDITOR'S REPORT  
ON SUPPLEMENTARY SCHEDULES**

**Members of the Board:**

In our opinion, the accompanying information is stated accurately in all material respects in relation to the basic financial statements, taken as a whole, of the Cash Special Utility District for the year ended December 31, 2015, which are covered by our opinion presented in the first section of this report.

The accompanying information is supplemental to the basic financial statements and is not essential for a fair presentation of financial position, results of its operations or cash flows.

Our audit, which was made for the purpose of forming an opinion on the basic financial statements taken as a whole, included such tests of the accounting records, from which the supplementary information was compiled, and such other auditing procedures as we considered necessary in the circumstances.

March 9, 2016  
Greenville, Texas

*Rutherford, Taylor & Company, P.C.*

**CASH SPECIAL UTILITY DISTRICT  
ENTERPRISE FUND  
BUDGETARY COMPARISON SCHEDULE  
YEAR ENDED DECEMBER 31, 2015**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>OPERATING REVENUES</b>				
Water/Sales	\$ 4,270,200	\$ 4,381,850	\$ 4,362,550	\$ (19,300)
Customer Charges/Fees	505,400	702,316	542,743	(159,573)
<b>Total Operating Revenues</b>	<b>\$ 4,775,600</b>	<b>\$ 5,084,166</b>	<b>\$ 4,905,293</b>	<b>\$ (178,873)</b>
<b>OPERATING EXPENSES</b>				
Payroll and Benefits	\$ 1,109,550	\$ 1,070,701	\$ 1,063,287	\$ 7,414
Water Purchased	880,000	875,042	881,847	(6,805)
Repairs and Maintenance	335,000	504,455	232,826	271,629
Supplies	295,000	332,467	310,071	22,396
Other Operating Costs	520,100	464,393	447,735	16,658
Professional and Legal Fees	-	-	33,837	(33,837)
Insurance	209,000	213,291	195,366	17,925
Amortization and Depreciation	950,000	833,250	954,472	(121,222)
<b>Total Operating Expenses</b>	<b>\$ 4,298,650</b>	<b>\$ 4,293,599</b>	<b>\$ 4,119,441</b>	<b>\$ 174,158</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Interest Income	\$ -	\$ -	\$ 24,496	\$ 24,496
Interest Expense	(185,000)	(178,566)	(166,988)	11,578
Grant Proceeds	-	-	19,671	19,671
Customer Contributions	-	-	129,270	129,270
<b>Net Nonoperating Revenues (Expenses)</b>	<b>\$ (185,000)</b>	<b>\$ (178,566)</b>	<b>\$ 6,449</b>	<b>\$ 185,015</b>
<b>Change in Net Position</b>	<b>\$ 291,950</b>	<b>\$ 612,001</b>	<b>\$ 792,301</b>	<b>\$ 180,300</b>
<b>Net Position - Beginning (January 1)</b>	<b>11,472,429</b>	<b>11,472,429</b>	<b>11,472,429</b>	<b>-</b>
<b>Net Position - Ending (December 31)</b>	<b>\$ 11,764,379</b>	<b>\$ 12,084,430</b>	<b>\$ 12,264,730</b>	<b>\$ 180,300</b>

**CASH SPECIAL UTILITY DISTRICT  
SERVICES AND RATES  
YEAR ENDED DECEMBER 31, 2015**

1. Services provided by the District:

<input checked="" type="checkbox"/>	Retail Water	<input checked="" type="checkbox"/>	Wholesale Water	<input type="checkbox"/>	Drainage
<input type="checkbox"/>	Retail Wastewater	<input type="checkbox"/>	Wholesale Wastewater	<input type="checkbox"/>	Irrigation
<input type="checkbox"/>	Parks/Recreation	<input type="checkbox"/>	Fire Protection	<input type="checkbox"/>	Security
<input type="checkbox"/>	Solid Waste/Garbage	<input type="checkbox"/>	Flood Control	<input type="checkbox"/>	Roads
<input type="checkbox"/>	Participates in joint venture, regional system and/or wastewater service (other than emergency interconnect)				
<input type="checkbox"/>	Other (specify):				

2. a. Retail Rates Based on 5/8" Meter:

	Minimum Charge	Minimum Usage	Flat Rate Y/N	Rate Per 1000 Gallons Over Minimum		Usage Levels	
WATER:	\$ 26.90	0	N	\$ 3.95	0	to	5,000
				\$ 4.40	5,001	to	10,000
				\$ 4.95	10,001	to	15,000
				\$ 5.50	15,001	to	20,000
				\$ 5.75	20,001	to	25,000
				\$ 7.50	25,001	to	unlimited
WASTEWATER:	\$ n/a	0	N	\$ n/a	n/a	to	n/a
	\$ n/a	0	N	\$ n/a	n/a	to	n/a

District employs winter averaging for wastewater usage? Yes  No

Total charges per 10,000 gallons usage: Water \$ 68.65 Wastewater \$ n/a

b. Water and Wastewater Retail Connections:

Meter Size	Total Connections	Active Connections	ESFC Factor	Active ESFCs
Unbilled	5	5	x1.0	5
≤ 3/4"	1	1	x1.0	1
1"	30	30	x2.5	75
5/8"	6,890	6,118	x2.5	15,295
1 1/2"	2	2	x5.0	10
2"	23	22	x8.0	176
3"	0	0	x15.0	0
4"	2	2	x25.0	50
6"	1	1	x	1
Total Water	6,949	6,165		0
Total Wastewater	0	0	x1.0	0

**CASH SPECIAL UTILITY DISTRICT  
SERVICES AND RATES  
YEAR ENDED DECEMBER 31, 2015**

3. Total water consumption (rounded to the nearest 1,000) during the fiscal year:

Gallons pumped into system:	<u>753,329,000</u>
Gallons billed to customers:	<u>539,536,000</u>
Water Accountability %:	<u>28 %</u>

4. Standby Fees: District does not levy standby fees.

5. Location of District:

County(ies) in which district is located. Hunt, Hopkins, Rains and Rockwall

Is the District located entirely in one county? Yes  No

Is the District located within a city? Entirely  Partly  Not at all

City(ies) in which district is located. n/a

Is the District located within a city's extra territorial jurisdiction (ETJ)?  
Entirely  Partly  Not at all

ETJ's in which district is located. Greenville

Is the general membership of the Board appointed by an office outside the district?  
Yes  No

If Yes, by whom? n/a



**CASH SPECIAL UTILITY DISTRICT  
ENTERPRISE FUND EXPENSES  
YEAR ENDED DECEMBER 31, 2015**

Payroll and Benefits	\$	1,063,287
Professional and Legal Fees		33,837
Water Purchased		881,847
Repairs and Maintenance		232,826
Supplies		310,071
Other Operating Costs		447,735
Insurance		195,366
Amortization and Depreciation		954,472
Interest Expense		166,988
<b>Total Expenses</b>	<b>\$</b>	<b>4,286,429</b>

Number of persons employed by the District:

Full Time	20
Part Time	0

**CASH SPECIAL UTILITY DISTRICT  
TEMPORARY INVESTMENTS  
YEAR ENDED DECEMBER 31, 2015**

Fund	Identification or Certificate Number	Interest Rate	Maturity Date	Balance at End of Year	Accrued Interest Receivable at Year End
<u>Enterprise Fund</u>					
TexSTAR Investments *	1160010400	0.2417%	Monthly	3,706,463	\$ -
TexSTAR Investments *	1160015660	0.2417%	Monthly	31,380	
TexSTAR Investments *	1160022990	0.2417%	Monthly	17,393	
TexSTAR Investments *	1160030000	0.2417%	Monthly	343,803	
Edward Jones *	MMA	0.0100%	Monthly	18,892	
Edward Jones *	MMA	0.0100%	Monthly	127,979	
Edward Jones *	535705	6.5000%	2/1/2031	4,380	
Edward Jones *	687399	6.0000%	12/1/2032	4,183	
Edward Jones *	684199	6.0000%	1/1/2033	2,689	
Edward Jones *	555667	5.5000%	7/1/2033	4,060	
Edward Jones *	003094	6.0000%	6/20/2031	4,567	
Edward Jones *	003052	6.0000%	3/20/2031	12,393	
Edward Jones *	303826	6.0000%	3/1/2026	13,881	
Edward Jones *	555000	6.0000%	10/1/2032	5,826	
Edward Jones *	01491	6.0000%	2/1/2033	12,820	
Edward Jones *	604245	5.5000%	4/15/2033	15,394	
Edward Jones *	256552	5.5000%	1/1/2037	22,963	
Edward Jones *	003865	6.0000%	6/20/2036	11,952	
Edward Jones *	004559	5.0000%	10/20/2039	31,591	
Edward Jones *	004680	6.5000%	4/20/2040	26,443	
Edward Jones *	004802	5.0000%	9/20/2040	31,312	
Edward Jones *	004924	5.0000%	1/20/2041	32,638	
Edward Jones *	005234	4.5000%	11/20/2041	57,048	
Edward Jones *	MA1224	3.5000%	8/20/2043	112,048	
Edward Jones *	MA1223	3.0000%	8/20/2043	103,878	
Edward Jones *	MA0154	3.5000%	6/20/2042	90,971	
Edward Jones *	MA1676	3.0000%	2/22/2044	76,401	
Edward Jones *	MA2446	4.0000%	12/20/2044	79,029	
Edward Jones *	MA2892	3.5000%	6/20/2045	100,204	
Edward Jones *	13596	4.0000%	7/1/2024	31,593	
<b>Total</b>				<b>\$ 5,133,974</b>	<b>\$ -</b>

\* The District's interest-bearing investments do not accrue interest due to interest being paid monthly.

**CASH SPECIAL UTILITY DISTRICT  
LONG-TERM DEBT SERVICE REQUIREMENTS  
SERIES 2014 - BY YEAR  
YEAR ENDED DECEMBER 31, 2015**

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2016	810,000	168,377	978,377
2017	825,000	151,124	976,124
2018	840,000	133,551	973,551
2019	855,000	115,659	970,659
2020	880,000	97,448	977,448
2021	895,000	78,704	973,704
2022	910,000	59,640	969,640
2023	935,000	40,257	975,257
2024	955,000	20,340	975,340
<b>Total</b>	<b>\$ 7,905,000</b>	<b>\$ 865,100</b>	<b>\$ 8,770,100</b>

2015-2016 Annual Report of the Board of Directors of the Cash Special Utility District, prepared by the Board of Directors on December 31, 2015.

# **OVERSIZED MAP(S)**

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