



Control Number: 47912



Item Number: 17

Addendum StartPage: 0

SOAH DOCKET NO. 473-18-2475.WS  
DOCKET NO. 47912

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RATEPAYERS' APPEAL OF THE § BEFORE THE STATE OFFICE  
DECISION BY SOUTH CENTRAL §  
CALHOUN COUNTY WATER § OF  
CONTROL AND IMPROVEMENT §  
DISTRICT NO. 1 TO CHANGE RATES § ADMINISTRATIVE HEARINGS

SOUTH CENTRAL CALHOUN COUNTY WATER CONTROL AND IMPROVEMENT  
DISTRICT NO. 1'S RESPONSE TO COMMISSION STAFF'S FIRST SET OF  
REQUESTS FOR INFORMATION  
QUESTION NOS. 1-1 THROUGH 1-19

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17

**SOAH DOCKET NO. 473-18-2475.WS  
DOCKET NO. 47912**

<b>RATEPAYERS' APPEAL OF THE DECISION BY SOUTH CENTRAL CALHOUN COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 1 TO CHANGE RATES</b>	<b>§ § § § §</b>	<b>BEFORE THE STATE OFFICE  OF  ADMINISTRATIVE HEARINGS</b>
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**SOUTH CENTRAL CALHOUN COUNTY WATER CONTROL AND IMPROVEMENT  
DISTRICT NO. 1'S RESPONSE TO COMMISSION STAFF'S FIRST SET OF  
REQUESTS FOR INFORMATION  
QUESTION NOS. 1-1 THROUGH 1-19**

South Central Calhoun County Water Control and Improvement District No. 1 ("District") files this response to the Public Utility Commission Staff's ("Commission Staff's") First Request for Information.

**I. WRITTEN RESPONSES**

The District's written responses to Commission Staff's First Request for Information are attached and incorporated by reference. Each response is stated on or attached to a separate page on which the request has been restated. The District's responses are made in the spirit of cooperation without waiving the District's right to contest the admissibility of any of these matters at hearing. Pursuant to P.U.C. PROC. R. 22.144(c)(2)(A), each response lists the preparer or person under whose direct supervision the response was prepared and any sponsoring witness. Pursuant to P.U.C. PROC. R. 22.144(c)(2)(F), the District stipulates that its responses may be treated by all parties as if they were made under oath.

**II. INSPECTIONS**

If responsive documents are more than 100 pages but less than eight linear feet in length, the response will indicate that the attachment is VOLUMINOUS and, pursuant to P.U.C. PROC. R. 22.144(h)(2), the attachment will be provided on CD and made available for inspection at the office

of the District's counsel at 401 Congress Avenue, Suite 2200, Austin, Texas 78701; telephone number (512) 480-5639.

Respectfully submitted,

GRAVES, DOUGHERTY, HEARON & MOODY, P.C.  
401 Congress Avenue, Suite 2200  
Austin, Texas 78701  
(512) 480-5639 (telephone)  
(512) 536-9939 (facsimile)

By:   
Natasha J. Martin  
Texas Bar No. 24083255  
[nmartin@gdhm.com](mailto:nmartin@gdhm.com)  
Mary A. Keeney  
Texas Bar No. 11170300  
[mkeeney@gdhm.com](mailto:mkeeney@gdhm.com)

ATTORNEYS FOR SOUTH CENTRAL CALHOUN  
COUNTY WATER CONTROL AND IMPROVEMENT  
DISTRICT NO. 1

## **RESPONSES**

The District reserves the right to supplement or amend its responses to these requests for information.

### **QUESTION NO. STAFF 1-1:**

Provide the basis of the test year for WCID's rate increase effective on November 1, 2017, including documents such as a rate study, statement of revenue and expenses, and a budget which the WCID utilized in establishing the new rates. Identify the 12 months (month and year) of the test year.

### **RESPONSE:**

The District's "test year" for the rate increase effective on November 1, 2017 was from January 1, 2016 to December 31, 2016.

On September 15, 2017, Balanced Books, the District's new bookkeeper requested that the Board review the District's financials and discuss the continued high monthly costs associated with operating the District compared with the District's low revenue. At the same Board meeting, the Board also found that repairs were needed for the wastewater treatment plant in order to provide adequate service to its ratepayers. Some of the expenditures in 2017 provide a basis for this rate increase and they are known and measurable changes to the test year under P.U.C. PROC. R. 24.3(32). The most significant maintenance costs in 2017 were for the replacement of a lift station pump and a drive chain and clarifier at the plant. Additionally in 2017, the District incurred regulatory penalties from the Texas Commission on Environmental Quality (TCEQ) for operating deficiencies related to necessary plant maintenance. The Board considered and approved the rate increase in light of the District's low revenues and the equipment failures and inadequacies associated with an aging thirty year old plant. The 2018 budget shows that the District is operating at a net annual loss of \$37,763.84, not including depreciation, because operating and maintenance costs exceed revenue.

Please refer to Exhibit WCID-Staff 1-1 for the District's 2015 and 2016 Audit Reports and for 2017 Plant Maintenance Report.

Preparer(s): Tamera Atkins

Sponsor(s): Gino Aguirre

**QUESTION NO. STAFF 1-2:**

Provide audited financial statements (such as balance sheet, statement of revenues and expenses/profit and loss statement, and cash flow statement) for the years 2016 and 2017. If audited financial statements are not available, please provide the unaudited financial statements. Indicated on each document if it is audited or not.

**RESPONSE:**

Please refer to the District's response to Question No. Staff 1-1 for the 2016 Audit, and to Exhibit WCID-Staff 1-2 for the District's 2017 unaudited financial statements. The District will supplement this response as necessary.

Preparer(s): Tamera Atkins

Sponsor(s): Tamera Atkins

**QUESTION NO. STAFF 1-3:**

Provide the WCID's financial and capital expenditures budget for 2018 and 2019, if available.

**RESPONSE:**

The District's Board has adopted an operating budget for 2018. The Board has not budgeted for 2019 at this time. The District will supplement this response as necessary.

Please refer to Exhibit WCID-Staff 1-3 for the District's 2018 budget.

Preparer(s): Tamera Atkins

Sponsor(s): Tamera Atkins

**QUESTION NO. STAFF 1-4:**

Provide the organizational chart for WCID.

**RESPONSE:**

Please refer to Exhibit WCID-Staff 1-4.

Preparer(s): Tamera Atkins

Sponsor(s): Tamera Atkins

**QUESTION NO. STAFF 1-5:**

Provide the amount of regulatory assessment fees paid to the Texas Commission on Environmental Quality (TCEQ) for the years 2016 and 2017. If included in WCID's response to Staff 1-1 in a statement of revenues and expenses, please indicate the expense account charged.

**RESPONSE:**

The District's regulatory assessment fees paid to the TCEQ for fiscal year 2016 were \$476.19. These fees were paid on January 5, 2017 and were recorded as a debit to Regulatory Assessment and as a credit to Accounts Payable as a year-end adjusting entry to FY 2016.

The District's regulatory assessment fees paid to the TCEQ for fiscal year 2017 were \$537.94. These fees were paid on February 6, 2018 and will be reported as a debit to Regulatory Assessment and as a credit to Accounts Payable as a year-end adjusting entry to FY 2017. Note that any FY 2017 financial information is not audited at this time. The District will supplement this response as necessary.

Preparer(s): Tamera Atkins

Sponsor(s): Tamera Atkins

**QUESTION NO. STAFF 1-6:**

Provide the loan agreements or other debt instruments and amortization schedule of WCID's debt service by year, if any.

**RESPONSE:**

The District does not have any loan agreements or other debt instruments. As such, there is no responsive information to this question. The District will supplement this response as necessary.

Preparer(s): Tamera Atkins

Sponsor(s): Tamera Atkins

**QUESTION NO. STAFF 1-7:**

Provide monthly summary of taxes and revenues collected from the ratepayers for the test year to pay for any capital improvement or operations and maintenance and/or any cost of service, if any.

**RESPONSE:**

A monthly summary of taxes and revenues for the test year is not available. Please refer to Exhibit WCID-Staff 1-7 for a monthly summary of taxes and revenue for a portion of 2017 showing known and measurable changes. The District will supplement this response as necessary.

Preparer(s): Tamera Atkins

Sponsor(s): Tamera Atkins

**QUESTION NO. STAFF 1-8:**

Provide the general ledger for the test year.

**RESPONSE:**

Please refer to Exhibit WCID-Staff 1-8 VOLUMINOUS (CD). The general ledger for the test year is not yet available; the District has provided the general ledger for 2017 which includes transactions for known and measurable changes. The 2017 ledger is the only document in this exhibit. The ledger contains the District's financial transactions including, but not limited to, bank transactions, payroll, plant repair and maintenance expenses, operating supplies and materials expenses, and receivables from January 1, 2017 to August 31, 2017. The District's bookkeeper, Balanced Books, prepared the 140-page ledger. Note that any FY 2017 financial information is not audited at this time. The District will supplement this response as necessary.

The 2016 ledger will be provided as soon as it is available.

Preparer(s): Tamera Atkins  
Sponsor(s): Gino Aguirre

**QUESTION NO. STAFF 1-9:**

Provide the amount of taxes paid for the test year other than payroll taxes, if any.

**RESPONSE:**

The District did not pay taxes during the test year other than payroll taxes. As such, there is no information responsive to this question.

Preparer(s): Tamera Atkins

Sponsor(s): Gino Aguirre

**QUESTION NO. STAFF 1-10:**

Provide contracts or agreements between the WCID and any service provider.

**RESPONSE:**

The District has the following agreements with service providers or arrangements with independent contractors:

- a) Agreement with Guadalupe-Blanco River Authority for the disconnection of water service when a sewer customer is disconnected for non-payment;
- b) Temporary Maintenance Contract with Bucklin Atkinson for operations of the wastewater treatment facility;
- c) Lease Agreement with Calhoun County for the operation of the Alamo Beach Lift Station.
- d) Agreement with Walker Keeling LLP for legal services;
- e) Agreement with Graves Dougherty Hearon & Moody PC for legal services;
- and
- f) Balanced Books is an independent contractor retained for bookkeeping services.

The District is in the process of locating these agreements, and any others, and will supplement this response as soon as they are available.

Preparer(s): Tamera Atkins  
Sponsor(s): Tamera Atkins

**QUESTION NO. STAFF 1-11:**

Provide the minutes of the meeting held by the board adopting the WCID's new water rates.

**RESPONSE:**

Please refer to Exhibit WCID-Staff 1-11.

Preparer(s): Tamera Atkins  
Sponsor(s): Gino Aguirre

**QUESTION NO. STAFF 1-12:**

Provide copies of tax returns for the WCID filed with the Internal Revenue Service.

**RESPONSE:**

Please refer to Exhibit WCID-Staff 1-12.

Preparer(s): Tamera Atkins

Sponsor(s): Tamera Atkins

**QUESTION NO. STAFF 1-13:**

Provide WCID's W-2 forms and 1099 forms for salaries and contract labor.

**RESPONSE:**

Please refer to Exhibit WCID-Staff 1-13.

Preparer(s): Tamera Atkins  
Sponsor(s): Tamera Atkins

**QUESTION NO. STAFF 1-14:**

Provide monthly operations reports for the test year.

**RESPONSE:**

The monthly operations reports for the test year are not yet available. The District will provide it as soon as it is available.

Preparer(s): Tamera Atkins

Sponsor(s): Gino Aguirre

**QUESTION NO. STAFF 1-15:**

Provide the following information for the test year:

- a) Total number of gallons pumped and billed;
- b) Number of connections and meter sizes; and
- c) Other income (tap fees, late fees, reconnect fee, etc.)

**RESPONSE:**

- a) The District does not have a volumetric rate;
- b) The District has 295 main tap connections and 52 auxillary connections. The connections are not metered; and
- c) Please refer to the District's responses to Question Nos. Staff 1-1.

Preparer(s): Tamera Atkins

Sponsor(s): Gino Aguirre

**QUESTION NO. STAFF 1-16:**

Provide the base rate revenue for the test year (fixed rate).

**RESPONSE:**

Please refer to the 2016 Audit in Exhibit WCID-Staff 1-1 for the District's base rate revenue under "total program revenues".

Preparer(s): Tamera Atkins  
Sponsor(s): Gino Aguirre

**QUESTION NO. STAFF 1-17:**

Provide gallonage revenue for the test year.

**RESPONSE:**

The District does not have volumetric rates. As such, there is no information responsive to this question.

Preparer(s): Tamera Atkins

Sponsor(s): Gino Aguirre

**QUESTION NO. STAFF 1-18:**

Provide WCID's current rate design and any supporting documentation used to support the rate increase at the time the decision was made to increase rates.

**RESPONSE:**

Please refer to the District's responses to Question Nos. Staff 1-1, 1-2, 1-3, 1-5, 1-8, 1-10, 1-11, 1-12, 1-13, 1-15, and 1-16. In addition to reviewing the District's cost of facilities, revenues, operating and maintenance expenses, and reserves, the Board reviewed sewer rates charged by the City of Port Lavaca and Guadalupe-Blanco River Authority as a measure of reasonableness of its proposed rate increase.

In addition to the above-mentioned responses, please refer to Exhibit WCID-Staff 1-18 for sewer rates for the City of Port Lavaca and Guadalupe-Blanco River Authority.

Preparer(s): Tamera Atkins  
Sponsor(s): Gino Aguirre

**QUESTION NO. STAFF 1-19:**

Provide the tariff implementing WCID's current contested rates, as well as the tariff in effect immediately before the current contested rate increase.

**RESPONSE:**

Please refer to Exhibit WCID-Staff 1-19 for the District's rules and rate schedules.

Preparer(s): Tamera Atkins

Sponsor(s): Tamera Atkins

## CERTIFICATE OF SERVICE

I certify that a copy of this document was served on the following parties of record on May 2, 2018 via Email.

Windell Durant  
555 La Lucia St.  
Port Lavaca, Texas 77979  
(817) 559-4802 Phone  
[wldurant76@gmail.com](mailto:wldurant76@gmail.com)  
*DESIGNATED RATEPAYERS REPRESENTATIVE*

Oshea Spencer  
1701 N. Congress Avenue  
P.O. Box 13326  
Austin, Texas 78711-3336  
(512) 936-7289 Phone  
(512) 936-7268 Fax  
[Oshea.Spencer@puc.texas.gov](mailto:Oshea.Spencer@puc.texas.gov)  
*PUBLIC UTILITY COMMISSION OF TEXAS  
LEGAL DIVISION*

  
\_\_\_\_\_  
Natasha J. Martin

# **Exhibit WCID-Staff 1-1**

**SOUTH CENTRAL CALHOUN COUNTY  
WATER CONTROL AND IMPROVEMENT DISTRICT NO. 1  
PORT LAVACA, TEXAS**

**Statement of Net Position and Governmental Fund Balance Sheet  
December 31, 2015**

	<b>General Fund</b>	<b>Total</b>	<b>Adjustments</b>	<b>Statement of Net Position</b>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 120,688	\$ 120,688	\$ -	\$ 120,688
Taxes receivable	5	5	-	5
Sewer service receivables	2,524	2,524	-	2,524
Other receivables	4	4	-	4
Capital assets (net of accumulated depreciation)				
Land	-	-	25,000	25,000
Infrastructure	-	-	75,086	75,086
Other capital assets	-	-	7,169	7,169
Total Assets	<u>\$ 123,221</u>	<u>\$ 123,221</u>	<u>\$ 107,255</u>	<u>\$ 230,476</u>
<b><u>Liabilities</u></b>				
Accounts payable	Audited \$ 2,714	\$ 2,714	\$ -	\$ 2,714
Deferred taxes	5	5	-	5
Deferred sewer service revenues	12,907	12,907	-	12,907
Other deferred revenues	-	-	-	-
Total Liabilities	<u>15,626</u>	<u>15,626</u>	<u>-</u>	<u>15,626</u>
<b><u>Fund Balances / Net Position</u></b>				
Fund balances:				
Unassigned	107,595	107,595	(107,595)	-
Total Fund Balances	<u>107,595</u>	<u>107,595</u>	<u>(107,595)</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 123,221</u>	<u>\$ 123,221</u>		
Net position:				
Net investment in capital assets			107,255	107,255
Unrestricted			107,595	107,595
Total Net Position			<u>\$ 214,850</u>	<u>\$ 214,850</u>

The accompanying notes are an integral part of these financial statements.

Audited

**SOUTH CENTRAL CALHOUN COUNTY  
WATER CONTROL AND IMPROVEMENT DISTRICT NO. 1  
PORT LAVACA, TEXAS**

**Reconciliation of Governmental Fund Balance to Statement of Net Position  
December 31, 2015**

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Total Governmental Fund Balances	\$ 107,595
Amounts reported in governmental activities in the statement of net assets are different because:	
Capital assets of \$890,380 net of depreciation of \$783,125, are not financial resources and therefore not reported in the fund	<u>107,255</u>
Net Position of Governmental Activities	<u>\$ 214,850</u>

Audited

The accompanying notes are an integral part of these financial statements.

**SOUTH CENTRAL CALHOUN COUNTY  
WATER CONTROL AND IMPROVEMENT DISTRICT NO. 1  
PORT LAVACA, TEXAS**

**Statement of Activities and Governmental Fund Revenues,  
Expenditures, and Changes in Fund Balance  
Year Ended December 31, 2015**

	<u>General Fund</u>	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Expenditures / Expenses</b>				
<b>Service Operations:</b>				
Plant maintenance	\$ 6,951	\$ 6,951	\$ -	\$ 6,951
Plant chemicals	863	863	-	863
Sewer tests	6,019	6,019	-	6,019
Wages and outside services	19,807	19,807	-	19,807
Utilities	5,897	5,897	-	5,897
Depreciation	-	-	38,380	38,380
<b>Administration:</b>				
Directors' fees	8,005	8,005	-	8,005
Bonds and permits	2,523	2,523	-	2,523
Legal and professional fees	6,425	6,425	-	6,425
Regulatory assessment fee	357	357	-	357
Insurance	2,445	2,445	-	2,445
Office supplies	444	444	-	444
Advertising	137	137	-	137
Telephone	242	242	-	242
Postage	495	495	-	495
Payroll tax	2,413	2,413	-	2,413
Wages	8,096	8,096	-	8,096
Bonuses	1,450	1,450	-	1,450
Bank Charges	249	249	-	249
Office rent	1,170	1,170	-	1,170
Miscellaneous	178	178	-	178
Total expenditures / expenses	<u>74,166</u>	<u>74,166</u>	<u>38,380</u>	<u>112,546</u>
<b>Revenues</b>				
<b>Program Revenues:</b>				
Charges for sewer service	65,886	65,886	-	65,886
Tap connection fees	1,500	1,500	-	1,500
Total program revenues	<u>67,386</u>	<u>67,386</u>	<u>-</u>	<u>67,386</u>
Net Program Revenue / Expense				<u>(45,160)</u>
<b>General Revenues:</b>				
Interest income	120	120	-	120
Total general revenues	<u>120</u>	<u>120</u>	<u>-</u>	<u>120</u>
Excess (deficiency) of revenues over expenditures	<u>(6,660)</u>	<u>(6,660)</u>		
Change in net assets			(38,380)	(45,040)
<b>Fund Balance / Net Position</b>				
Beginning of the year	114,255	114,255	145,635	259,890
End of the year	<u>\$ 107,595</u>	<u>\$ 107,595</u>	<u>\$ 107,255</u>	<u>\$ 214,850</u>

The accompanying notes are an integral part of these financial statements.

**SOUTH CENTRAL CALHOUN COUNTY  
WATER CONTROL AND IMPROVEMENT DISTRICT NO. 1  
PORT LAVACA, TEXAS**

**Reconciliation of Governmental Fund Revenues, Expenditures, and  
Changes in Fund Balance to the Statement of Activities  
Year Ended December 31, 2015**

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Net Change in Governmental Fund Balances	\$ (6,660)
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Amounts reported in governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

This is the amount by which depreciation exceeds capital outlays in the period:

	Depreciation expense	(38,380)
	Capital outlays	<u>-</u>
Change in Net Position		<u>\$ (45,040)</u>

The accompanying notes are an integral part of these financial statements.

SOUTH CENTRAL CALHOUN COUNTY  
WATER CONTROL AND IMPROVEMENT DISTRICT NO. 1  
PORT LAVACA, TEXAS

Statement of Net Position and Governmental Fund Balance Sheet  
December 31, 2016

	General Fund	Total	Adjustments	Statement of Net Position
<b>Assets</b>				
Cash and cash equivalents	\$ 136,873	\$ 136,873	\$ -	\$ 136,873
Taxes receivable	5	5	-	5
Sewer service receivables	6,107	6,107	-	6,107
Other receivables	1,931	1,931	-	1,931
Capital assets (net of accumulated depreciation)				
Land	-	-	25,000	25,000
Infrastructure	-	-	44,823	44,823
Other capital assets	-	-	4,120	4,120
Total Assets	<u>\$ 144,916</u>	<u>\$ 144,916</u>	<u>\$ 73,943</u>	<u>\$ 218,859</u>
<b>Liabilities</b>				
Accounts payable	\$ 2,179	\$ 2,179	\$ -	\$ 2,179
Payroll liabilities	1,974	1,974	-	1,974
Deferred taxes	5	5	-	5
Deferred sewer service revenues	20,960	20,960	-	20,960
Other deferred revenues	-	-	-	-
Total Liabilities	<u>25,118</u>	<u>25,118</u>	<u>-</u>	<u>25,118</u>
<b>Fund Balances / Net Position</b>				
Fund balances:				
Unassigned	119,798	119,798	(119,798)	-
Total Fund Balances	<u>119,798</u>	<u>119,798</u>	<u>(119,798)</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 144,916</u>	<u>\$ 144,916</u>		
Net position:				
Net investment in capital assets			73,943	73,943
Unrestricted			119,798	119,798
Total Net Position			<u>\$ 193,741</u>	<u>\$ 193,741</u>

The accompanying notes are an integral part of these financial statements.

SOUTH CENTRAL CALHOUN COUNTY  
WATER CONTROL AND IMPROVEMENT DISTRICT NO. 1  
PORT LAVACA, TEXAS

Reconciliation of Governmental Fund Balance to Statement of Net Position  
December 31, 2016

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Total Governmental Fund Balances	\$ 119,798
Amounts reported in governmental activities in the statement of net position are different because:	
Capital assets of \$891,490 net of depreciation of \$817,547, are not financial resources and therefore not reported in the fund	73,943
Net Position of Governmental Activities	<u>\$ 193,741</u>

The accompanying notes are an integral part of these financial statements.

**SOUTH CENTRAL CALHOUN COUNTY  
WATER CONTROL AND IMPROVEMENT DISTRICT NO. 1  
PORT LAVACA, TEXAS**

**Statement of Activities and Governmental Fund Revenues,  
Expenditures, and Changes in Fund Balance  
Year Ended December 31, 2016**

	General Fund	Total	Adjustments	Statement of Activities
<b>Expenditures / Expenses</b>				
<b>Service Operations:</b>				
Plant maintenance	\$ 4,171	\$ 4,171	\$ (1,110)	\$ 3,061
Plant chemicals	1,177	1,177	-	1,177
Plant supplies	548	548	-	548
Sewer tests	4,580	4,580	-	4,580
Wages and outside services	21,984	21,984	-	21,984
Contract labor	813	813	-	813
Utilities	6,790	6,790	-	6,790
Depreciation	-	-	34,422	34,422
<b>Administration:</b>				
Directors' fees	6,930	6,930	-	6,930
Dues and subscriptions	106	106	-	106
Bonds and permits	1,450	1,450	-	1,450
Legal and professional fees	7,506	7,506	-	7,506
Regulatory assessment fee	119	119	-	119
Insurance	1,768	1,768	-	1,768
Office supplies	816	816	-	816
Advertising	260	260	-	260
Telephone	84	84	-	84
Postage	314	314	-	314
Payroll tax	2,882	2,882	-	2,882
Wages	11,395	11,395	-	11,395
Bonuses	1,000	1,000	-	1,000
Bank Charges	11	11	-	11
Office rent	2,704	2,704	-	2,704
Uniforms	76	76	-	76
Miscellaneous	306	306	-	306
Total expenditures / expenses	77,790	77,790	33,312	111,102
<b>Revenues</b>				
<b>Program Revenues:</b>				
Charges for sewer service	82,525	82,525	-	82,525
Tap connection and other fees	7,250	7,250	-	7,250
Fee income	100	100	-	100
Total program revenues	89,875	89,875	-	89,875
Net Program Revenue / Expense				(21,227)
<b>General Revenues:</b>				
Interest income	118	118	-	118
Total general revenues	118	118	-	118
Excess of revenues over expenditures	12,203	12,203		
Change in net position			(33,312)	(21,109)
<b>Fund Balance / Net Position</b>				
Beginning of the year	107,595	107,595	107,255	214,850
End of the year	\$ 119,798	\$ 119,798	\$ 73,943	\$ 193,741

The accompanying notes are an integral part of these financial statements.

SOUTH CENTRAL CALHOUN COUNTY  
WATER CONTROL AND IMPROVEMENT DISTRICT NO. 1  
PORT LAVACA, TEXAS

Reconciliation of Governmental Fund Revenues, Expenditures, and  
Changes in Fund Balance to the Statement of Activities  
Year Ended December 31, 2016

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Net Change in Governmental Fund Balances	\$ 12,203
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Amounts reported in governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlays in the period:

	Depreciation expense	(34,422)
	Capital outlays	1,110
		<hr/>
Change in Net Position	\$	<u>(21,109)</u>

The accompanying notes are an integral part of these financial statements.

**SOUTH CENTRAL CALHOUN COUNTY  
WATER CONTROL AND IMPROVEMENT DISTRICT NO. 1  
PORT LAVACA, TEXAS**

**Notes to the Basic Financial Statements  
December 31, 2016**

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**Note 1      Financial Reporting Entity**

South Central Calhoun County Water Control and Improvement District No. 1 was created by an election held on May 7, 1988, under the authority of the Calhoun County Commissioners Court, within the provisions of Article XVI, Section 59, of the Constitution of Texas, and Chapter 51 of the Texas Water Code. The Board of Directors is the level of government which has oversight responsibility and control over all activities in the District. The District was created to provide residential wastewater and sewer services to households in the south central area of the County of Calhoun.

Board members are elected by the members of the district and have decision making authority, the power to designate management, the responsibility to significantly influence operations, and primary accountability for fiscal matters including taxing authority. The District is not included in any other governmental "reporting entity" as defined in Section 2100, Codification of Governmental Accounting and Financial Reporting Standards.

**Note 2      Summary of Significant Accounting Policies**

The accounting and reporting policies of South Central Calhoun County Water Control and Improvement District No. 1 conform to accounting principles generally accepted in the United States of America, as applicable to governmental units.

The government-wide financial statements include the statement of net position and the statement of activities. These statements report information on all of the non-fiduciary activities of the primary government.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus*, which means that all assets and liabilities (whether current or non-current) are included on the statement of net position, and the operating statements present increases (revenues) and decreases (expenses) in total assets. The government-wide financial statements are also reported using the *accrual basis of accounting*, which means that revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met.

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04/29/18

Accrual Basis

**South Central Calhoun County W.C.I.D #1**  
**Transaction Detail By Account**  
 January through December 2017

Type	Date	Num	Adj	Name	Memo	Clr	Split	Debit	Credit	Balance
<b>Plant Maintenance</b>										
<b>Repairs and Maintenance</b>										
Check	01/19/2017	5081		USA Bluebook			IBC - Checking. .	95.27		95.27
Check	05/15/2017			Power Hardware			IBC - Biz Rite	6 38		101.65
Check	05/26/2017			Power Hardware			IBC - Biz Rite .	9 83		111.48
Check	06/16/2017	6027		PEECO			IBC - Checking	8,256.00		8,367 48
Check	06/26/2017			Ace Hardware			IBC - Biz Rite ...	30.29		8,397.77
Check	08/14/2017			Power Hardware			IBC - Biz Rite ..	16.22		8,413 99
Check	08/16/2017			Ace Hardware			IBC - Biz Rite .	12 93		8,426.92
Check	08/22/2017			Auto Parts & Machin			IBC - Biz Rite .	20.02		8,446 94
Check	08/22/2017	6067		PEECO			IBC - Checking .	3,924.00		12,370 94
Check	11/20/2017	6134		Hayes Electric			IBC - Checking...	352.50		12,723 44
Total Repairs and Maintenance								12,723 44	0.00	12,723.44
Total Plant Maintenance								12,723.44	0 00	12,723.44
<b>TOTAL</b>								<b>12,723.44</b>	<b>0.00</b>	<b>12,723.44</b>

# **Exhibit WCID-Staff 1-2**

Not Audited

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Accrual Basis

South Central Calhoun County W.C.I.D #1

Balance Sheet

As of December 31, 2017

	Dec 31, 17
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
First National	42,863.20
IBC - Biz Rite Acct. - 4057	321.46
IBC - Checking Acct. - 2501	24,383.97
IBC - Money Market Acct. - 9011	93,930.12
Total Checking/Savings	161,498.75
Accounts Receivable	
Accounts Receivable	-18,798.63
Total Accounts Receivable	-18,798.63
Other Current Assets	
Undeposited Funds	1,436.72
Total Other Current Assets	1,436.72
Total Current Assets	144,136.84
<b>TOTAL ASSETS</b>	<b>144,136.84</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	944.78
Total Other Current Liabilities	944.78
Total Current Liabilities	944.78
Total Liabilities	944.78
Equity	
Opening Balance Equity	120,888.98
Retained Earnings	4,064.98
Net Income	18,238.10
Total Equity	143,192.06
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>144,136.84</b>

Not Audited

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Accrual Basis

**South Central Calhoun County W.C.I.D #1**  
**Profit & Loss**  
January through December 2017

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Jan - Dec 17

Ordinary Income/Expense	
Income	
Additional Connections	7,446.00
Commercial Taps	1,730.00
Fee Income	4,101.00
Residential Taps	
Prepayment Discount	-4,740.00
Residential Taps	107,134.00
Total Residential Taps	102,394.00
Total Income	115,671.00
Cost of Goods Sold	
Subcontractor Expense	2,100.00
Total COGS	2,100.00
Gross Profit	113,571.00
Expense	
Automobile Expense	
Fuel	10.00
Total Automobile Expense	10.00
Bad Debt	517.48
Bank Service Charges	63.10
Bonds	200.00
Charitable Contributions	100.00
Computer and Internet Expenses	79.25
Contract Labor	825.00
Insurance Expense	
Liability	4,719.60
Total Insurance Expense	4,719.60
Mileage	3,086.00
Office Supplies	403.75
Payroll Expenses	
Payroll Taxes	2,579.88
Salary and Wages	35,878.92
Payroll Expenses - Other	0.00
Total Payroll Expenses	38,458.80
Permits	1,250.00
Plant Maintenance	
Lawn maintenance	30.25
Location Services (811)	74.10

Not Audited

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Accrual Basis

**South Central Calhoun County W.C.I.D #1**

**Profit & Loss**

January through December 2017

	Jan - Dec 17
Repairs and Maintenance	12,723.44
Sewer Line Maintenance	93.47
<b>Total Plant Maintenance</b>	<b>12,921.26</b>
Plant Supplies	
Chemicals	904.57
Safety	5.41
Supplies & Materials	391.15
<b>Total Plant Supplies</b>	<b>1,301.13</b>
Postage and Delivery	882.95
Professional Fees	14,133.67
Rent Expense	2,002.00
TCEQ Fee	4,331.34
Telephone Expense	599.19
Utilities	7,340.88
Water Testing	4,238.00
<b>Total Expense</b>	<b>97,463.40</b>
<b>Net Ordinary Income</b>	<b>16,107.60</b>
Other Income/Expense	
Other Income	
Insurance Reimbursements	1,955.72
Interest Income	174.78
<b>Total Other Income</b>	<b>2,130.50</b>
<b>Net Other Income</b>	<b>2,130.50</b>
<b>Net Income</b>	<b>18,238.10</b>

Not Audited

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04/29/18

Accrual Basis

South Central Calhoun County W.C.I.D #1  
Transaction Detail By Account  
January through December 2017

Type	Date	Num	Adj	Name	Memo	Clr	Split	Debit	Credit	Balance
Plant Maintenance										
Repairs and Maintenance										
Check	01/19/2017	5081		USA Bluebook			IBC - Checking.	95.27		95.27
Check	05/15/2017			Power Hardware			IBC - Biz Rite ..	6.38		101.65
Check	05/26/2017			Power Hardware			IBC - Biz Rite ...	9.83		111.48
Check	06/16/2017	6027		PEECO			IBC - Checking. .	8,256.00		8,367.48
Check	06/26/2017			Ace Hardware			IBC - Biz Rite ...	30.29		8,397.77
Check	08/14/2017			Power Hardware			IBC - Biz Rite ..	16.22		8,413.99
Check	08/16/2017			Ace Hardware			IBC - Biz Rite ...	12.93		8,426.92
Check	08/22/2017			Auto Parts & Machin...			IBC - Biz Rite ...	20.02		8,446.94
Check	08/22/2017	6067		PEECO			IBC - Checking. .	3,924.00		12,370.94
Check	11/20/2017	6134		Hayes Electric			IBC - Checking...	352.50		12,723.44
Total Repairs and Maintenance								12,723.44	0.00	12,723.44
Total Plant Maintenance								12,723.44	0.00	12,723.44
<b>TOTAL</b>								<b>12,723.44</b>	<b>0.00</b>	<b>12,723.44</b>

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Accrual Basis

## South Central Calhoun County W.C.I.D #1

### Profit & Loss

	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	TOTAL
January through August 2017									
<b>Ordinary Income/Expense</b>									
<b>Income</b>									
<b>Additional Connections</b>	546 00	546.00	546 00	518 00	644 00	644 00	658 00	658 00	4,760.00
<b>Commercial Taps</b>	43 00	43 00	43 00	43.00	43 00	43 00	43 00	43 00	344.00
<b>Fee Income</b>	180 00	82.00	384.00	208 00	211 00	280 00	388.00	118 00	1,851.00
<b>Residential Taps</b>									
<b>Prepayment Discount</b>	-728 00	-700.00	-308.00	-336.00	-252 00	-448.00	-644 00	-308 00	-3,724 00
<b>Residential Taps</b>	7,888.00	9,360 00	7,840 00	7,840.00	10,896 00	7,868 00	7,896 00	12,896.00	72,484.00
<b>Total Residential Taps</b>	7,160 00	8,660 00	7,532.00	7,504 00	10,644.00	7,420.00	7,252 00	12,588 00	68,760 00
<b>Total Income</b>	7,929.00	9,331 00	8,505 00	8,273 00	11,542 00	8,387 00	8,341.00	13,407 00	75,715.00
<b>Cost of Goods Sold</b>									
<b>Subcontractor Expense</b>	0.00	0.00	0.00	0.00	0.00	0.00	0 00	2,100 00	2,100 00
<b>Total COGS</b>	0 00	0 00	0.00	0 00	0 00	0.00	0.00	2,100.00	2,100 00
<b>Gross Profit</b>	7,929 00	9,331.00	8,505.00	8,273 00	11,542.00	8,387 00	8,341 00	11,307.00	73,615 00
<b>Expense</b>									
<b>Automobile Expense</b>									
<b>Fuel</b>	0.00	0 00	0 00	0.00	0 00	10 00	0 00	0 00	10.00
<b>Total Automobile Expense</b>	0 00	0.00	0.00	0.00	0.00	10.00	0 00	0 00	10 00
<b>Bank Service Charges</b>	11 00	0 00	0.00	0 00	57.00	-30 00	0 00	0 00	38 00
<b>Bonds</b>	0 00	0 00	200.00	0 00	0.00	0 00	0.00	0.00	200.00
<b>Charitable Contributions</b>	0.00	100.00	0 00	0 00	0 00	0 00	0 00	0 00	100 00
<b>Computer and Internet Expenses</b>	0.00	0 00	0 00	0.00	12 00	1.61	5 00	5 00	23.61
<b>Contract Labor</b>	0 00	0.00	400 00	0.00	0 00	0.00	0.00	425.00	825.00
<b>Insurance Expense</b>									
<b>Liability</b>	2,242 76	60.70	0.00	0 00	0.00	0 00	0 00	0.00	2,303 46
<b>Total Insurance Expense</b>	2,242.76	60.70	0 00	0 00	0 00	0 00	0.00	0.00	2,303 46
<b>Mileage</b>	260 00	260.00	0 00	585.00	265.00	325 00	0 00	260.00	1,955 00
<b>Office Supplies</b>	111 76	0 00	0.00	50.39	35 19	0 00	15.27	42 13	254.74
<b>Payroll Expenses</b>									
<b>Payroll Taxes</b>	387 93	211.00	107 67	213 91	263 40	41 40	292 61	245 49	1,763.41
<b>Salary and Wages</b>	5,120.43	2,758 50	1,407 67	4,900.95	3,442 90	541.40	3,825 11	3,208 99	25,205 95
<b>Payroll Expenses - Other</b>	0 00	0 00	0.00	0 00	0.00	0.00	0 00	0 00	0 00
<b>Total Payroll Expenses</b>	5,508 36	2,969.50	1,515 34	5,114 86	3,706.30	582 80	4,117.72	3,454 48	26,969 36
<b>Plant Maintenance</b>									
<b>Lawn maintenance</b>	0 00	0.00	8 64	0 00	9 61	6 00	0 00	6.00	30 25
<b>Location Services (811)</b>	6.65	3.80	4 75	0 00	0 00	13 30	0.00	0 00	28.50
<b>Repairs and Maintenance</b>	95.27	0 00	0 00	0 00	16 21	8,286 29	0 00	3,973 17	12,370 94
<b>Sewer Line Maintenance</b>	0 00	0 00	0 00	0 00	0 00	93.47	0 00	0 00	93 47
<b>Total Plant Maintenance</b>	101 92	3 80	13.39	0.00	25.82	8,399.06	0.00	3,979 17	12,523 16

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Accrual Basis

# South Central Calhoun County W.C.I.D #1

## Profit & Loss

	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	TOTAL
January through August 2017									
Plant Supplies									
Chemicals	60.00	30.00	15.09	302.78	30.00	30.00	30.00	30.00	527.87
Safety	0.00	0.00	0.00	5.41	0.00	0.00	0.00	0.00	5.41
Supplies & Materials	0.00	41.31	198.78	0.00	0.00	21.35	0.00	70.51	331.95
Total Plant Supplies	60.00	71.31	213.87	308.19	30.00	51.35	30.00	100.51	865.23
Postage and Delivery	34.00	34.00	74.00	0.00	138.80	49.00	58.80	58.80	447.40
Professional Fees	0.00	430.00	300.00	1,400.00	7,217.00	600.00	600.00	600.00	11,147.00
Rent Expense	364.00	182.00	0.00	182.00	364.00	182.00	182.00	182.00	1,638.00
TCEQ Fee	436.86	-27.50	-26.10	-25.20	-25.20	-57.12	-31.92	4,287.44	4,531.26
Telephone Expense	12.44	12.13	33.26	39.44	39.63	40.87	40.66	41.10	259.53
Utilities	661.15	611.85	568.87	589.82	1,250.84	12.76	780.56	535.63	5,011.48
Water Testing	737.00	445.00	0.00	239.00	722.00	342.00	445.00	342.00	3,272.00
Total Expense	10,541.25	5,152.79	3,292.63	8,483.50	13,838.38	10,509.33	6,243.09	14,313.26	72,374.23
Net Ordinary Income	-2,612.25	4,178.21	5,212.37	-210.50	-2,296.38	-2,122.33	2,097.91	-3,006.26	1,240.77
Other Income/Expense									
Other Income									
Interest Income	10.73	9.78	11.17	9.64	7.87	17.59	15.57	7.87	90.22
Total Other Income	10.73	9.78	11.17	9.64	7.87	17.59	15.57	7.87	90.22
Net Other Income	10.73	9.78	11.17	9.64	7.87	17.59	15.57	7.87	90.22
Net Income	<u>-2,601.52</u>	<u>4,187.99</u>	<u>5,223.54</u>	<u>-200.86</u>	<u>-2,288.51</u>	<u>-2,104.74</u>	<u>2,113.48</u>	<u>-2,998.39</u>	<u>1,330.99</u>

# **Exhibit WCID-Staff 1-3**

	ACTUAL Jan - dec 17	2018 Budget	Comments
Ordinary Income/Expense			
Income			
Additional Connections	7,466.00	\$ 8,000.00	
Commercial Taps	1,730.00	\$ 1,500.00	M Baker
Fee Income	3,755.00		
Residential Taps		\$ 3,000.00	N Sharp & neighbor
Prepayment Discount	-4,740.00	\$ (5,000.00)	
Residential Taps	106,894.00	\$ 120,000.00	
Residential Taps - Other	0.00		
Total Residential Taps	102,154.00	\$ 118,000.00	
Total Income	115,105.00	\$ 127,500.00	
Cost of Goods Sold			
Subcontractor Expense	2,100.00	\$ -	We no longer subcontract to put in lines from meter to house
Total COGS	2,100.00	\$ -	
Gross Profit	113,005.00	\$ 127,500.00	
Expense			
Automobile Expense			
Fuel	10.00		
Total Automobile Expense	10.00	\$ -	
Bad Debt	517.48	\$ 3,000.00	We are going to terminate service to several so bad debt will most likely increase
Bank Service Charges	63.00	\$ 100.00	
Bonds	200.00	\$ 300.00	This is policy for 10K bonding per Director
Charitable Contributions	100.00	\$ 100.00	
Computer and Internet Exp	79.25	\$ 50.00	
Contract Labor	825.00	\$ 30,000.00	Bucklin 2000 *12 plus 6000 estimated for emergency contract labor
Insurance Expense			
Liability	4,719.60	\$ 4,500.00	Liability and workers comp? Less because we will not cover Bucklin?
Insurance Expense - Other	0.00	\$ 300.00	
Total Insurance Expense	4,719.60	\$ 4,800.00	
Mileage	3,060.00	\$ 200.00	Conference travel
Office Supplies	403.75	\$ 1,800.00	Includes new printer and external Hard Drive
Payroll Expenses			
Bonuses	0.00	\$ 750.00	Bickley didn't get paid until 2018
Payroll Taxes	2,487.01	\$ 2,500.00	Taxes on wages
Salary and Wages	34,623.15	\$ 20,300.00	12000 directors +4 Special, 400 *12 Ester, Bickley employed in January 1500
Payroll Expenses - Other	20.14	\$ 5.20	Dept of Education
Total Payroll Expenses	37,130.00	\$ 23,555.20	
Permits	1,250.00	\$ 200.00	
Plant Maintenance			
Engineering/Consulting F	0.00	\$ 1,000.00	
Lawn Service	30.25	\$ 1,740.00	120/mon x 12mon = \$1,440.00 plus weed killer and clean-up 300
Location Services (811)	74.10	\$ 100.00	
Repairs and Maintenance	12,723.44	\$ 35,000.00	Regulator, drying field removal of sludge, chlorinator, 2 lift pumps, etc
Sewer Line Maintenance	93.47	\$ 15,000.00	Jetting of Phase I of the sewer system
Total Plant Maintenance	12,921.26	\$ 52,840.00	
Plant Supplies			
Chemicals	904.57	\$ 1,500.00	
Safety	5.41	\$ 100.00	
Supplies & Materials	391.15	\$ 1,000.00	nuts, bolts, fittings, ect for plant
Generator Fuel		\$ 500.00	Propane
Total Plant Supplies	1,301.13	\$ 3,100.00	
Postage and Delivery	882.95	\$ 1,800.00	
Professional Fees	14,133.67	\$ 25,000.00	Audit 7000 , Bookeeping 9000 legal 9000
Rent Expense	2,002.00		
TCEQ Fee	0.00	\$ 2,000.00	
Telephone Expense	599.19	\$ 1,000.00	\$65/mon x 12mon = \$780.00 plus phone upgrade 220
Training/Continuing Educat	2.60	\$ 1,500.00	To attend waste water training/conferences
Utilities	7,340.88	\$ 8,918.64	GBRA, 43 22*12, VEC 500*12 and CPL 200*12 Where is CPL METER
Water Testing	4,238.00	\$ 5,000.00	
Total Expense	91,780.66	\$ 165,263.84	
Net Ordinary Income	21,224.34	\$ (37,763.84)	
Other Income/Expense			
Other Income			
Insurance Reimbursements	1,955.72	\$ -	
Interest Income	129.58	\$ 125.00	
Total Other Income	2,085.30	\$ 125.00	
Other Expense			
Total Other Expense	0.00	\$ -	
Net Other Income	2,085.30	\$ 125.00	
Net Income	23,309.64	\$ (37,638.84)	

# **Exhibit WCID-Staff 1-4**

# South Central Calhoun County Water Control & Improvement District #1 (SCCCWCID#1)

May 1, 2018

## BOARD OF DIRECTORS

Gino Aguirre, President  
Robert Williams, Vice-President  
Franklin Andrews, Director  
Ester Mayne, Director/Assistant Bookkeeper  
Tamera Atkins, Secretary/Office Assistant

Balanced Books  
Bookkeeping Firm

Bucklin Atkinson  
Plant Operator

# **Exhibit WCID-Staff 1-7**

South Central Calhoun County W.C.I.D #1  
Profit & Loss

	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	TOTAL
January through August 2017									
Ordinary Income/Expense									
Income									
Additional Connections	546 00	546.00	546.00	518.00	644.00	644.00	658 00	658.00	4,760.00
Commercial Taps	43 00	43.00	43.00	43.00	43.00	43.00	43.00	43.00	344.00
Fee Income	180.00	82.00	384.00	208.00	211 00	280.00	388 00	118 00	1,851 00
Residential Taps									
Prepayment Discount	-728 00	-700.00	-308.00	-336.00	-252.00	-448.00	-644 00	-308.00	-3,724.00
Residential Taps	7,888.00	9,360.00	7,840.00	7,840.00	10,896 00	7,868.00	7,896.00	12,896 00	72,484.00
Total Residential Taps	7,160 00	8,660.00	7,532.00	7,504.00	10,644.00	7,420.00	7,252 00	12,588.00	68,760 00
Total Income	7,929 00	9,331.00	8,505.00	8,273.00	11,542 00	8,387.00	8,341 00	13,407.00	75,715.00
Cost of Goods Sold									
Subcontractor Expense	0.00	0.00	0.00	0.00	0.00	0 00	0 00	2,100.00	2,100.00
Total COGS	0.00	0.00	0.00	0.00	0 00	0.00	0 00	2,100.00	2,100 00
Gross Profit	7,929.00	9,331 00	8,505 00	8,273.00	11,542 00	8,387 00	8,341 00	11,307 00	73,615 00
Expense									
Automobile Expense									
Fuel	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	10 00
Total Automobile Expense	0.00	0 00	0.00	0 00	0 00	10.00	0 00	0 00	10 00
Bank Service Charges	11 00	0.00	0.00	0.00	57.00	-30.00	0 00	0.00	38.00
Bonds	0.00	0.00	200.00	0.00	0.00	0 00	0.00	0 00	200.00
Charitable Contributions	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
Computer and Internet Expenses	0.00	0.00	0.00	0.00	12.00	1.61	5 00	5 00	23.61
Contract Labor	0.00	0.00	400.00	0.00	0.00	0.00	0.00	425 00	825.00
Insurance Expense									
Liability	2,242.76	60 70	0.00	0.00	0.00	0.00	0.00	0.00	2,303.46
Total Insurance Expense	2,242 76	60.70	0.00	0.00	0.00	0.00	0.00	0.00	2,303.46
Mileage	260 00	260 00	0.00	585.00	265.00	325.00	0 00	260 00	1,955 00
Office Supplies	111.76	0.00	0.00	50.39	35 19	0.00	15 27	42 13	254 74
Payroll Expenses									
Payroll Taxes	387.93	211.00	107 67	213 91	263 40	41.40	292.61	245.49	1,763 41
Salary and Wages	5,120 43	2,758.50	1,407 67	4,900 95	3,442.90	541.40	3,825.11	3,208.99	25,205.95
Payroll Expenses - Other	0.00	0 00	0 00	0 00	0 00	0.00	0.00	0.00	0 00
Total Payroll Expenses	5,508.36	2,969.50	1,515.34	5,114.86	3,706.30	582 80	4,117.72	3,454.48	26,969.36
Plant Maintenance									
Lawn maintenance	0.00	0 00	8 64	0 00	9.61	6.00	0 00	6.00	30 25
Location Services (811)	6.65	3.80	4.75	0 00	0 00	13 30	0.00	0.00	28 50
Repairs and Maintenance	95.27	0 00	0 00	0.00	16.21	8,286 29	0.00	3,973.17	12,370.94
Sewer Line Maintenance	0 00	0 00	0 00	0 00	0 00	93.47	0 00	0.00	93 47
Total Plant Maintenance	101 92	3 80	13 39	0 00	25.82	8,399.06	0 00	3,979.17	12,523 16

3:07 PM  
04/29/18  
Accrual Basis

Not Audited

# South Central Calhoun County W.C.I.D #1 Profit & Loss

	January through August 2017								
	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	TOTAL
Plant Supplies									
Chemicals	60.00	30.00	15.09	302.78	30.00	30.00	30.00	30.00	527.87
Safety	0.00	0.00	0.00	5.41	0.00	0.00	0.00	0.00	5.41
Supplies & Materials	0.00	41.31	198.78	0.00	0.00	21.35	0.00	70.51	331.95
Total Plant Supplies	60.00	71.31	213.87	308.19	30.00	51.35	30.00	100.51	865.23
Postage and Delivery	34.00	34.00	74.00	0.00	138.80	49.00	58.80	58.80	447.40
Professional Fees	0.00	430.00	300.00	1,400.00	7,217.00	600.00	600.00	600.00	11,147.00
Rent Expense	364.00	182.00	0.00	182.00	364.00	182.00	182.00	182.00	1,638.00
TCEQ Fee	436.86	-27.50	-26.10	-25.20	-25.20	-57.12	-31.92	4,287.44	4,531.26
Telephone Expense	12.44	12.13	33.26	39.44	39.63	40.87	40.66	41.10	259.53
Utilities	661.15	611.85	568.87	589.82	1,250.84	12.76	780.56	535.63	5,011.48
Water Testing	737.00	445.00	0.00	239.00	722.00	342.00	445.00	342.00	3,272.00
Total Expense	10,541.25	5,152.79	3,292.63	8,483.50	13,838.38	10,509.33	6,243.09	14,313.26	72,374.23
Net Ordinary Income	-2,612.25	4,178.21	5,212.37	-210.50	-2,296.38	-2,122.33	2,097.91	-3,006.26	1,240.77
Other Income/Expense									
Other Income									
Interest Income	10.73	9.78	11.17	9.64	7.87	17.59	15.57	7.87	90.22
Total Other Income	10.73	9.78	11.17	9.64	7.87	17.59	15.57	7.87	90.22
Net Other Income	10.73	9.78	11.17	9.64	7.87	17.59	15.57	7.87	90.22
Net Income	-2,601.52	4,187.99	5,223.54	-200.86	-2,288.51	-2,104.74	2,113.48	-2,998.39	1,330.99

**Exhibit WCID-Staff 1-8**  
**VOLUMINOUS (CD)**

# **Exhibit WCID-Staff 1-11**

**SCCCWCID#1  
MINUTES FOR:  
SEPTEMBER 15, 2017**

9:00 A.M. Meeting brought to order

Directors in attendance were as follows: Gino Aguirre

Robert 'Bob' Williams, Franklin 'Tom' Andrews, Ester Mayne, & Deborah Riley.

Director Aguirre reminded directors to finalize review of Rules and Regulations and send comment/approval to October meeting.

An updated Delinquent Fees form was presented by Director Aguirre. After discussion Director Andrews motioned we accept the form. Director Riley seconded motion. Voted. & approved.

Caller I.D. for office phone was discussed. Director Andrews motioned, Director Williams seconded. Voted and approved.

Balanced Books had called stating we will need a meeting for August financials and to discuss the state of our budget due to high monthly costs of running the WCID business, not to mention the present and upcoming costs of repairs versus the low revenue of rate payers.

Mr. Baker has asked about adding sewer service to his lots at beginning of Magnolia Beach. He has stated willingness to pay difference of costs to run connection to him due to the grid factor. He would be considered a commercial property and business. Director Andrews will continue correspondence with him.

Mr. Mayse property discussed. Mr. Powell visited property. Director Williams motioned, Director Andrews seconded, voted and approved that Mr. Powell will not run trench from mainline to house. Additional costs will be charged to property owner. Install tap fee will be deposited. Directors Aguirre and Andrews will contact contractor for excavation and connect.

There is question as to whether Mr. Edward's has left the area. Need to discuss with Mr. Powell about a plant assistant.

Director Andrews spoke with Stephanie at GBRA. She has agreed to place official request to supply plant assistance in case of emergency. Director Andrews will check with GBRA of the status of request.

V.L. = COMMERCIAL. DBA/LLC holder

Director Williams motioned. Director Mayne seconded. For commercial rates.

\$50. For 1st

\$25 additional

Voted & approved.

Residential:

Director Williams motioned

Director Andrews seconded

For residential rates to increase to:

\$40 for 1st tap

\$20 each additional

Voted and approved

Director Williams addressed issue with unauthorized/undocumented auxiliary taps. Directors Mayne & Riley were designated to survey the properties in order to get a customer total before billing customers With undocumented auxiliaries.

Director Mayne resigned her position as secretary. Motions made and carried Director Riley to take position as Secretary.

Director Andrews addressed issues with liens.

Robert Pate purchased 10 Turpin. We will need to adjust off Bowdoin arrears. And charge Pate the \$50 administration fee for transfer.

Due to the fact that all the board members witnessed the exchange of yearly payment in cash for Hughes estate by Tom Andrews to Jenny Weigel earlier this year and no payment was registered to Hughes account ,and per Balanced Books opinion we will adjust the balance in accordance to bookkeeping protocol.

Director Andrews addressed TWIA hurricane damage claim. Insurance has denied claim for damage to plant roof and supply shed.

We are awaiting report by Mr. Powell on feasibility of connections at Sky View and North. Quail Run. Director Aguirre will contact Mr. Powell for an update.


Mr. Powell will also address and assess the Ltd 4 blk 95 feasibility for tap app.

Director Andrews then addressed Wedig St tap issue. A field trip to Wedig St was followed by adjournment of meeting.

Secretary

Deborah Riley

# **Exhibit WCID-Staff 1-12**

<b>Form 1096</b> Department of the Treasury Internal Revenue Service	<b>Annual Summary and Transmittal of U.S. Information Returns</b>	OMB No 1545-0108  <b>2017</b>
FILER'S name SCCWCID\South Central Calhoun County W.C.I.D #1 Street address (including room or suite number) PO Box 833  City or town, state or province, country, and ZIP or foreign postal code Port Lavaca, TX 77979		
Name of person to contact Alan Aguirre		Telephone number 361 552-0160
Email address directors@sccwcidl.org		Fax number
<b>For Official Use Only</b> 		
1 Employer identification number 74-2567580	2 Social security number	3 Total number of forms 3
4 Federal income tax withheld \$		5 Total amount reported with this Form 1096 \$ 16095.30
6 Enter an "X" in only one box below to indicate the type of form being filed.		
W-2G 32	1097-BTC 50	1098 81
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1098-C 78	1098-E 84	1098-Q 74
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1098-T 83	1099-A 80	1099-B 79
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-C 85	1099-CAP 73	1099-DIV 91
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-G 86	1099-INT 92	1099-K 10
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-LTC 93	1099-MISC 95	1099-OID 96
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
1099-PATR 97	1099-Q 31	1099-QA 1A
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1099-R 98	1099-S 75	1099-SA 94
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3921 25	3922 26	5498 28
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5498-ESA 72	5498-QA 2A	5498-SA 27
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Return this entire page to the Internal Revenue Service. Photocopies are not acceptable.**

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶

Title ▶

Date ▶

## Instructions

**Future developments.** For the latest information about developments related to Form 1096, such as legislation enacted after it was published, go to [www.irs.gov/form1096](http://www.irs.gov/form1096).

**Reminder.** The only acceptable method of electronically filing information returns listed on this form in box 6 with the IRS is through the FIRE system. See Pub. 1220.

**Purpose of form.** Use this form to transmit paper Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G to the Internal Revenue Service.

**Caution:** If you are required to file 250 or more information returns of any one type, you must file electronically. If you are required to file electronically but fail to do so, and you do not have an approved waiver, you may be subject to a penalty. For more information, see part F in the 2017 General Instructions for Certain Information Returns.

Forms 1099-QA and 5498-QA can be filed on paper only, regardless of the number of returns.

**Who must file.** The name, address, and TIN of the filer on this form must be the same as those you enter in the upper left area of Forms 1097, 1098, 1099, 3921, 3922, 5498, or W-2G. A filer is any person or entity who files any of the forms shown in line 6 above.

Enter the filer's name, address (including room, suite, or other unit number), and TIN in the spaces provided on the form.

**When to file.** File Form 1096 as follows.

- With Forms 1097, 1098, 1099, 3921, 3922, or W-2G, file by February 28, 2018.

**Caution:** File Form 1099-MISC by January 31, 2018, if you are reporting nonemployee compensation in box 7. Also, check box 7 above.

- With Forms 5498, file by May 31, 2018.

## Where To File

Send all information returns filed on paper with Form 1096 to the following.

**If your principal business, office or agency, or legal residence in the case of an individual, is located in**

**Use the following three-line address**

Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia

Department of the Treasury  
Internal Revenue Service Center  
Austin, TX 73301

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. SCCWCID\South Central Calhoun County W.C.I.D #1 PO Box 833 Port Lavaca, TX 77979 361-552-0160		1 Rents \$		OMB No. 1545-0115  <b>2017</b>  Form 1099-MISC	Miscellaneous Income		
		2 Royalties \$					
		3 Other income \$					
4 Federal income tax withheld \$		5 Fishing boat proceeds \$		6 Medical and health care payments \$			
PAYER'S federal identification number  74-2567580		RECIPIENT'S identification number  45-4828556		Copy 2  To be filed with recipient's state income tax return, when required.			
RECIPIENT'S name, street address (including apt. no.) city or town, state or province, country, and ZIP or foreign postal code  Balanced Books  466 Chaparral Rd.  Victoria TX 77905		7 Nonemployee compensation \$ 7515.30				8 Substitute payments in lieu of dividends or interest \$	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$				10 Crop insurance proceeds \$	
11		12					
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		13 Excess golden parachute payments \$			
14 Gross proceeds paid to an attorney \$							
15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$			
				17 State/Payer's state no. \$			
				18 State income \$			

Form 1099-MISC

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. SCCWCID\South Central Calhoun County W.C.I.D #1 PO Box 833 Port Lavaca, TX 77979 361-552-0160		1 Rents \$		OMB No. 1545-0115  <b>2017</b>  Form 1099-MISC	Miscellaneous Income		
		2 Royalties \$					
		3 Other income \$					
4 Federal income tax withheld \$		5 Fishing boat proceeds \$		6 Medical and health care payments \$			
PAYER'S federal identification number  74-2567580		RECIPIENT'S identification number  74-1194944		Copy 2  To be filed with recipient's state income tax return, when required.			
RECIPIENT'S name, street address (including apt. no.) city or town, state or province, country, and ZIP or foreign postal code  Bumgardner Morrison & Company LLP  1501 E. Mockingbird, Suite 300  Victoria TX 77904		7 Nonemployee compensation \$ 6480.00				8 Substitute payments in lieu of dividends or interest \$	
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$				10 Crop insurance proceeds \$	
11		12					
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		13 Excess golden parachute payments \$			
14 Gross proceeds paid to an attorney \$							
15a Section 409A deferrals \$		15b Section 409A income \$		16 State tax withheld \$			
				17 State/Payer's state no. \$			
				18 State income \$			

Form 1099-MISC

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

FORM # LMISCRECST

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. SCCWCID\South Central Calhoun County W.C.I.D #1 PO Box 833 Port Lavaca, TX 77979 361-552-0160		1 Rents \$		OMB No. 1545-0115 <b>2017</b> Form 1099-MISC	<b>Miscellaneous Income</b>		
		2 Royalties \$					
		3 Other income \$					
4 Federal income tax withheld \$		5 Fishing boat proceeds \$		<b>Copy 2</b> To be filed with recipient's state income tax return, when required.			
PAYER'S federal identification number 74-2567580		RECIPIENT'S identification number 20-8343762					
6 Medical and health care payments \$		7 Nonemployee compensation \$ 2100.00					
RECIPIENT'S name, street address (including apt. no.) city or town, state or province, country, and ZIP or foreign postal code Port Lavaca Plumbing  106 Commerce St., Ste 1D  Port Lavaca TX 77979		8 Substitute payments in lieu of dividends or interest \$					
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$				10 Crop insurance proceeds \$	
		11				12	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		13 Excess golden parachute payments \$			
14 Gross proceeds paid to an attorney \$		15a Section 409A deferrals \$		15b Section 409A income \$			
16 State tax withheld \$		17 State/Payer's state no.		18 State income \$			

Form 1099-MISC

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents \$		OMB No. 1545-0115 <b>2017</b> Form 1099-MISC	<b>Miscellaneous Income</b>		
		2 Royalties \$					
		3 Other income \$					
4 Federal income tax withheld \$		5 Fishing boat proceeds \$		<b>Copy 2</b> To be filed with recipient's state income tax return, when required.			
PAYER'S federal identification number		RECIPIENT'S identification number					
6 Medical and health care payments \$		7 Nonemployee compensation \$					
RECIPIENT'S name, street address (including apt. no.) city or town, state or province, country, and ZIP or foreign postal code		8 Substitute payments in lieu of dividends or interest \$					
		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$				10 Crop insurance proceeds \$	
		11				12	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		13 Excess golden parachute payments \$			
14 Gross proceeds paid to an attorney \$		15a Section 409A deferrals \$		15b Section 409A income \$			
16 State tax withheld \$		17 State/Payer's state no.		18 State income \$			

Form 1099-MISC

www.irs.gov/form1099misc

Department of the Treasury - Internal Revenue Service

FORM # LMISCRECST

# **Exhibit WCID-Staff 1-13**

DO NOT STAPLE

<b>33333</b>		a Control number		For Official Use Only ▶ OMB No. 1545-0008				
b Kind of Payer (Check One)		<input checked="" type="checkbox"/> 941 Military <input type="checkbox"/> CT-1 <input type="checkbox"/> Hshld. emp. <input type="checkbox"/> 943 Medicare govt. emp. <input type="checkbox"/> 944		Kind of Employer (Check One)		<input type="checkbox"/> None apply <input type="checkbox"/> State/local non-501c <input checked="" type="checkbox"/> 501c non-govt. <input type="checkbox"/> State/local 501c <input type="checkbox"/> Federal govt.		Third-party sick pay (Check if applicable)
c Total number of Forms W-2		d Establishment number		1 Wages, tips, other compensation		2 Federal income tax withheld		
10				35828.90		1428.00		
e Employer identification number (EIN)				3 Social security wages		4 Social security tax withheld		
74-2567580				35828.90		2221.39		
f Employer's name				5 Medicare wages and tips		6 Medicare tax withheld		
SCCWCID\ SOUTH CENTRAL CALHOU				35828.90		519.53		
SOUTH CENTRAL CALHOUN COUNTY PO BOX 833  PORT LAVACA TX 77979				7 Social security tips		8 Allocated tips		
				9		10 Dependent care benefits		
				11 Nonqualified plans		12a Deferred compensation		
g Employer's address and ZIP code				13 For third-party sick pay use only		12b		
h Other EIN used this year								
15 State		Employer's state ID number		14 Income tax withheld by payer of third-party sick pay				
16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		
Employer's contact person				Employer's telephone number		For Official Use Only		
				(361) 552-0160				
Employer's fax number				Employer's email address				
				directors@scccwcidl.org				

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶

Title ▶

Date ▶

36-1004130

**W-3 Transmittal of Wage and Tax Statements****2017**Department of the Treasury  
Internal Revenue Service

Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration (SSA).  
Photocopies are not acceptable. Do not send Form W-3 if you filed electronically with the SSA.  
Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

**Reminder**

**Separate instructions.** See the 2017 General Instructions for Forms W-2 and W-3 for information on completing this form. Do not file Form W-3 for Form(s) W-2 that were submitted electronically to the SSA.

**Purpose of Form**

Complete a Form W-3 Transmittal only when filing paper Copy A of Form(s) W-2, Wage and Tax Statement. Don't file Form W-3 alone. All paper forms must comply with IRS standards and be machine readable. Photocopies are not acceptable. Use a Form W-3 even if only one paper Form W-2 is being filed. Make sure both the Form W-3 and Form(s) W-2 show the correct tax year and Employer Identification Number (EIN). Make a copy of this form and keep it with Copy D (For Employer) of Form(s) W-2 for your records. The IRS recommends retaining copies of these forms for four years.

**E-Filing**

The SSA strongly suggests employers report Form W-3 and Forms W-2 Copy A electronically instead of on paper. The SSA provides two free e-filing options on its Business Services Online (BSO) website:

• **W-2 Online.** Use fill-in forms to create, save, print, and submit up to 50 Forms W-2 at a time to the SSA.

• **File Upload.** Upload wage files to the SSA you have created using payroll or tax software that formats the files according to the SSA's Specifications for Filing Forms W-2 Electronically (EFW2).

W-2 Online fill-in forms or file uploads will be on time if submitted by **January 31, 2018**. For more information, go to [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer). First time filers, select "Register"; returning filers select "Log In."

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

**When To File Paper Forms**

Mail Form W-3 with Copy A of Form(s) W-2 by **January 31, 2018**.

**Where To File Paper Forms**

Send this entire page with the entire Copy A page of Form(s) W-2 to:

**Social Security Administration  
Direct Operations Center  
Wilkes-Barre, PA 18769-0001**

**Note:** If you use "Certified Mail" to file, change the ZIP code to "18769-0002." If you use an IRS-approved private delivery service, add "ATTN: W-2 Process, 1150 E. Mountain Dr." to the address and change the ZIP code to "18702-7997." See Publication 15 (Circular E), Employer's Tax Guide, for a list of IRS-approved private delivery services.

		a Employee's social security number 454-04-0971		OMB No. 1545-0008	
b Employer identification number (EIN) 74-2567580			1 Wages, tips, other compensation 1299.40		2 Federal income tax withheld
c Employer's name, address, and ZIP code SCCWCID\ SOUTH CENTRAL CALHOUN COU SOUTH CENTRAL CALHOUN COUNTY W.C. PO BOX 833  PORT LAVACA TX 77979			3 Social security wages 1299.40		4 Social security tax withheld 80.56
			5 Medicare wages and tips 1299.40		6 Medicare tax withheld 18.84
			7 Social security tips		8 Allocated tips
d Control number			9 Verification code		10 Dependent care benefits
e Employee's name, address, and ZIP code ALAN G AGUIRRE  92 N. OCEAN DR. PORT LAVACA TX 77979			11 Nonqualified plans		12a
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
15 State Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement **2017** Department of the Treasury—Internal Revenue Service  
Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.

		a Employee's social security number 568-88-1159		OMB No. 1545-0008	
b Employer identification number (EIN) 74-2567580			1 Wages, tips, other compensation 1949.10		2 Federal income tax withheld
c Employer's name, address, and ZIP code SCCWCID\ SOUTH CENTRAL CALHOUN COU SOUTH CENTRAL CALHOUN COUNTY W.C. PO BOX 833  PORT LAVACA TX 77979			3 Social security wages 1949.10		4 Social security tax withheld 120.84
			5 Medicare wages and tips 1949.10		6 Medicare tax withheld 28.26
			7 Social security tips		8 Allocated tips
d Control number			9 Verification code		10 Dependent care benefits
e Employee's name, address, and ZIP code FRANKLIN T ANDREWS  109 SUSY STREET PORT LAVACA TX 77979			11 Nonqualified plans		12a
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
15 State Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement **2017** Department of the Treasury—Internal Revenue Service  
Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.

LW2EE2

		a Employee's social security number 644-10-8723		OMB No. 1545-0008	
b Employer identification number (EIN) 74-2567580		1 Wages, tips, other compensation 3402.27		2 Federal income tax withheld 142.00	
c Employer's name, address, and ZIP code SCCWCID\ SOUTH CENTRAL CALHOUN COU SOUTH CENTRAL CALHOUN COUNTY W.C. PO BOX 833  PORT LAVACA TX 77979		3 Social security wages 3402.27		4 Social security tax withheld 210.94	
		5 Medicare wages and tips 3402.27		6 Medicare tax withheld 49.33	
		7 Social security tips		8 Allocated tips	
d Control number		9 Verification code		10 Dependent care benefits	
e Employee's name, address, and ZIP code CHARLES W EDWARDS  88 STEPHEN ST. PORT LAVACA TX 77979		11 Nonqualified plans		12a	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement  
Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.

**2017**

Department of the Treasury—Internal Revenue Service

		a Employee's social security number 467-39-5766		OMB No. 1545-0008	
b Employer identification number (EIN) 74-2567580		1 Wages, tips, other compensation 433.13		2 Federal income tax withheld	
c Employer's name, address, and ZIP code SCCWCID\ SOUTH CENTRAL CALHOUN COU SOUTH CENTRAL CALHOUN COUNTY W.C. PO BOX 833  PORT LAVACA TX 77979		3 Social security wages 433.13		4 Social security tax withheld 26.85	
		5 Medicare wages and tips 433.13		6 Medicare tax withheld 6.28	
		7 Social security tips		8 Allocated tips	
d Control number		9 Verification code		10 Dependent care benefits	
e Employee's name, address, and ZIP code KIMBERLY HUDSON  213 LALUCIA PORT LAVACA TX 77979		11 Nonqualified plans		12a	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement  
Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.

**2017**

Department of the Treasury—Internal Revenue Service

LW2EE2

		a Employee's social security number 459-83-2471		OMB No. 1545-0008	
b Employer identification number (EIN) 74-2567580			1 Wages, tips, other compensation 436.39		2 Federal income tax withheld 3.00
c Employer's name, address, and ZIP code SCCWCID\ SOUTH CENTRAL CALHOUN COU SOUTH CENTRAL CALHOUN COUNTY W.C. PO BOX 833  PORT LAVACA TX 77979			3 Social security wages 436.39		4 Social security tax withheld 27.06
			5 Medicare wages and tips 436.39		6 Medicare tax withheld 6.35
			7 Social security tips		8 Allocated tips
d Control number			9 Verification code		10 Dependent care benefits
e Employee's name, address, and ZIP code DAVID LLOYD  95 AVRIL DR. PORT LAVACA TX 77979			11 Nonqualified plans		12a
			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b
			14 Other		12c
					12d
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax  
Statement

**2017**

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local  
Income Tax Return.

		a Employee's social security number 340-50-4168		OMB No. 1545-0008	
b Employer identification number (EIN) 74-2567580			1 Wages, tips, other compensation 3573.36		2 Federal income tax withheld
c Employer's name, address, and ZIP code SCCWCID\ SOUTH CENTRAL CALHOUN COU SOUTH CENTRAL CALHOUN COUNTY W.C. PO BOX 833  PORT LAVACA TX 77979			3 Social security wages 3573.36		4 Social security tax withheld 221.55
			5 Medicare wages and tips 3573.36		6 Medicare tax withheld 51.81
			7 Social security tips		8 Allocated tips
d Control number			9 Verification code		10 Dependent care benefits
e Employee's name, address, and ZIP code ESTER E MAYNE  36 BAY FRONT LANE PORT LAVACA TX 77979			11 Nonqualified plans		12a
			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b
			14 Other		12c
					12d
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax  
Statement

**2017**

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local  
Income Tax Return.

LW2EE2

		a Employee's social security number 452-82-2045		OMB No. 1545-0008	
b Employer identification number (EIN) 74-2567580			1 Wages, tips, other compensation 15955.61		2 Federal income tax withheld 1175.00
c Employer's name, address, and ZIP code SCCWCID\ SOUTH CENTRAL CALHOUN COU SOUTH CENTRAL CALHOUN COUNTY W.C. PO BOX 833  PORT LAVACA TX 77979			3 Social security wages 15955.61		4 Social security tax withheld 989.25
			5 Medicare wages and tips 15955.61		6 Medicare tax withheld 231.36
			7 Social security tips		8 Allocated tips
d Control number			9 Verification code		10 Dependent care benefits
e Employee's name, address, and ZIP code BICKLEY * POWELL  182 ALAMO BEACH AVENUE PORT LAVACA TX 77979			11 Nonqualified plans		12a
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax

Form **W-2** Wage and Tax Statement  
Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.

**2017**

Department of the Treasury—Internal Revenue Service

		a Employee's social security number 454-04-0497		OMB No. 1545-0008	
b Employer identification number (EIN) 74-2567580			1 Wages, tips, other compensation 3959.94		2 Federal income tax withheld 57.00
c Employer's name, address, and ZIP code SCCWCID\ SOUTH CENTRAL CALHOUN COU SOUTH CENTRAL CALHOUN COUNTY W.C. PO BOX 833  PORT LAVACA TX 77979			3 Social security wages 3959.94		4 Social security tax withheld 245.52
			5 Medicare wages and tips 3959.94		6 Medicare tax withheld 57.42
			7 Social security tips		8 Allocated tips
d Control number			9 Verification code		10 Dependent care benefits
e Employee's name, address, and ZIP code DEBORAH E RILEY  28 LALUCIA ST PORT LAVACA TX 77979			11 Nonqualified plans		12a
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax

Form **W-2** Wage and Tax Statement  
Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.

**2017**

Department of the Treasury—Internal Revenue Service

LW2EE2

		a Employee's social security number 460-02-7965		OMB No. 1545-0008	
b Employer identification number (EIN) 74-2567580			1 Wages, tips, other compensation 3195.45		2 Federal income tax withheld 51.00
c Employer's name, address, and ZIP code SCCWCID\ SOUTH CENTRAL CALHOUN COU SOUTH CENTRAL CALHOUN COUNTY W.C. PO BOX 833  PORT LAVACA TX 77979			3 Social security wages 3195.45		4 Social security tax withheld 198.12
			5 Medicare wages and tips 3195.45		6 Medicare tax withheld 46.33
			7 Social security tips		8 Allocated tips
d Control number			9 Verification code		10 Dependent care benefits
e Employee's name, address, and ZIP code VIRGINIA M SCHUBERT 16 MORRIS AVE PORT LAVACA TX 77979			11 Nonqualified plans		12a
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
15 State Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement

**2017**

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.

		a Employee's social security number 506-36-2274		OMB No. 1545-0008	
b Employer identification number (EIN) 74-2567580			1 Wages, tips, other compensation 1624.25		2 Federal income tax withheld
c Employer's name, address, and ZIP code SCCWCID\ SOUTH CENTRAL CALHOUN COU SOUTH CENTRAL CALHOUN COUNTY W.C. PO BOX 833  PORT LAVACA TX 77979			3 Social security wages 1624.25		4 Social security tax withheld 100.70
			5 Medicare wages and tips 1624.25		6 Medicare tax withheld 23.55
			7 Social security tips		8 Allocated tips
d Control number			9 Verification code		10 Dependent care benefits
e Employee's name, address, and ZIP code ROBERT * WILLIAMS P O BOX 89 PORT LAVACA TX 77979			11 Nonqualified plans		12a
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
15 State Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
					20 Locality name

Form **W-2** Wage and Tax Statement

**2017**

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return.

LW2EE2

# **Exhibit WCID-Staff 1-18**

Thank you so much!

On Aug 18, 2017 at 10:31 AM, <[Oscar Pena](#)> wrote:

Gino,

The tap fees currently used by the city are as follows:

¾" Water tap	\$840.00
1" Water tap	\$940.00
Over 1"	Actual Cost
¾" Meter/meter box fee	\$315.00
1" Meter/meter box fee	\$380.00
4" Sewer tap	\$600.00
6" Sewer tap	\$700.00

The meter/meter box fees are charged when a developer has already installed service lines to the property and the City has to install the meter and boxes only.

Listed below are our user fees which can be found on our City of Port Lavaca website.

Oscar

<u>CHAPTER 50—UTILITIES</u>		
<i>Water service deposits</i>		
	<i>Type of Deposit:</i>	
<u>50-49(a)</u>	# Residential	\$90.00—\$190.00
<u>50-49(b)</u>	# Commercial	Up to 60-day average bill
<u>50-50(2)</u>	# Fire hydrant	\$1,500.00

<u>50-64</u>	# Contractor's deposit	\$50.00
<b><i>Water tap and meter installation fees.</i></b>		
<u>50-52(a), 42-105</u>	<b><i>Water tap/meter set fees:</i></b>	
	# ¾-inch water tap	\$840.00
	# ¾-inch meter set fee	\$315.00
	# 1-inch water tap	\$940.00
	# 1-inch meter set fee	\$380.00
	# 2-inch or greater tap	Based on current materials and labor
<u>50-52(b)</u>	Inspection fee	
<b><i>Water table</i></b>		
<u>50-67</u>	<b><i>Water user rates:</i></b>	
<u>50-67</u>	<b><i>Residential:</i></b>	
	# Base charge 0—2,000 gallons	\$16.50 per month
	# Guadalupe-Blanco River Authority (GBRA) fee	\$1.50 per month

	# 2,001—5,000 gallons	\$4.75 per 1,000 gallons
	# 5,001—25,000 gallons	\$5.14 per 1,000 gallons
	# Over 25,000 gallons	\$5.84 per 1,000 gallons
<u>50-67</u>	<b><i>Small Commercial:</i></b>	
	# Base charge 0—2,000 gallons # 5/8 —1½-inch meter	\$19.00 per month
	# Guadalupe-Blanco River Authority (GBRA) fee	\$1.50 per month
	# 2,001—5,000 gallons	\$4.95 per 1,000 gallons
	# 5,001—25,000 gallons	\$5.14 per 1,000 gallons
	# Over 25,000 gallons	\$5.84 per 1,000 gallons
<u>50-67</u>	<b><i>Large commercial:</i></b>	
	# Base charge # 2—6-inch water meter	\$36.50 per month
	# Guadalupe-Blanco River Authority (GBRA) fee	\$1.50 per month
	# 0—5,000 gallons	\$4.95 per 1,000 gallons
	# 5,001—25,000 gallons	\$5.14 per 1,000 gallons

	# Over 25,000 gallons	\$5.84 per 1,000 gallons
<u>50-67</u>	<b><i>Outside city limits:</i></b>	
	For residential and commercial customers located outside the city limits, the charge for water shall be 1½ times the rate charged to customers inside the city limits	
Bulk Water: (Metered Water)	Base charge 0—2,000 gallons	\$50.00
	2,001—25,000 gallons	2 times large commercial rate
	Over 25,000 gallons	2 times large commercial rate
<b><i>Sewer table</i></b>		
<u>50-111(a)</u> (1), <u>42-105</u>	<b><i>Sewer tap fees:</i></b>	
	# 4-inch sewer tap	\$600.00
	# 6-inch sewer tap	\$700.00
	# 8-inch or greater	Based on current materials and labor
	Pavement break will be charged at \$20.00 per linear foot	

	Street bore will be charged based on current contractor fees	
<u>50-111(b)</u>	Inspection fee	\$25.00 per tap
<u>50-120(a)</u>	Annual industrial wastewater permit	\$2.00
<u>50-122</u>	<b><i>Residential wastewater user rates:</i></b>	
	# Base charge 0—2,000 gallons	\$15.50 per month
	# Over 2,000 gallons	\$5.29 per 1,000 gallons
<u>50-122</u>	<b><i>Residential wastewater user rate for customer outside city limits:</i></b>	1½ times rate for customers inside city limits
<u>50-123</u>	<b><i>Commercial and industrial wastewater user rates:</i></b>	
	# Base charge 0—2,000 gallons	\$17.25 per month
	# Over 2,000 gallons	\$5.29 per 1,000 gallons
	<b><i>Commercial wastewater user rate for customers outside city limits:</i></b>	1½ times user rate for customers inside city limits
	# Customers outside city limits	1½ times user rate for customers inside city limits
<u>50-124</u>	<b><i>Extra strength surcharge:</i></b> Suspended	

	! Over 250 ppm BOD or TSS	\$75.00 per week, per test
	! Additional tests at customer request	\$80.00 per test
	! Industrial wastewater discharge over 250 ppm BOD or TSS	Based on formula

**Note— Average usage rate:** Wastewater user rates shall be computed by averaging the water usage of the customer for the months of December, January and February. The average usage rate computed during these months shall apply notwithstanding any change in residence. During March of each year, the wastewater user rates shall be recomputed for each residential customer.

**Note— New residences:** New residences or residences which have no water usage history, shall be charged based upon actual usage at a rate of \$14.00 for the first 2,000 gallons and \$4.90 per thousand in excess of 2,000 gallons until an average can be computed based upon the formula in subsection (a) of this section.

**Note— Variations:** The director of finance or his designee is authorized to establish a wastewater user rate for a newly constructed residence or a residence with a change in occupancy or to make necessary adjustments in the event of a water leak upon request by the customer

**Note—** The director of finance or his designee is also authorized to modify an individual's rate if application of the winter average would result in an unusual burden on the customer because their usage is relatively constant. At the request of the customer, they may be placed on a volume rate of \$4.90 per 1,000 gallons in excess of 2,000 gallons, based upon actual volumes each month.

**Note—** Mobile home parks and apartment complexes with one meter per multiple units shall be considered commercial.

**Note—** For residential customers located outside the city limits the rates for discharging normal wastewater into the sanitary sewer system shall be 1½ times the rate for customers inside the city limits.

**Note—** The average of all samples taken during the month that exceed 250 ppm shall be used to determine the BOD and TSS used in the following formula:

Surcharge equals

<p style="text-align: center;"><u>#Total usage (\$2.56 [BOD-250])#</u></p> <p style="text-align: center;">1,000 gal.</p>	
and/or	
<p style="text-align: center;"><u>#\$2.34 [TSS-250])#</u></p> <p style="text-align: center;">1,000 gal.</p>	
<p><b>Note— <i>Low pressure sewer system (LPSS).</i></b></p>	
<p>(1)#The minimum monthly charge for each residential customer with LPSS within the city limits shall be \$14.00 for the first 2,000 gallons or fraction thereof plus \$4.90 per thousand gallons of water used in excess of 2,000 gallons</p>	
<p>(2)#There will be a \$10.00 monthly maintenance fee to all LPSS customers.</p>	
<p>(3)#For residential customers located outside the city limits the rates for discharging normal wastewater into the sanitary sewer system shall be 1½ times the rate for customers inside the city limits.</p>	

Section Number	<i>Subject</i>	Fee Amount
	<b><i>LPSS tap.</i></b> E-one LPSS:	Cost based on current materials and labor
	<b><i>LPSS maintenance fee</i></b>	\$15.00 per month
<b><i>Utility billing fees.</i></b>		
	<b><i>Type of Fee:</i></b>	
<u>50-41(b),50-49(4)</u>	! Tampering	\$100.00

<u>50-42</u>	! Meter inaccessible	\$30.00
<u>50-45</u>	! Meter testing	Cost based on service fee
<u>50-49(3)</u>	! Nonsufficient funds	\$30.00
<u>50-51</u>	! Trip charge	\$30.00
<u>50-57,50-59(b)</u>	! Disconnection	\$30.00
<u>50-59(a)(2)</u>	! After-hours reconnection	\$40.00
<u>50-61</u>	! Transfer service	\$30.00
<u>50-65</u>	! Temporary service	\$45.00
<u>50-67</u>	! Missed turn on	\$30.00
<u>50-67</u>	! Rereads-customer	\$30.00

**From:** gino aguirre [mailto:gino.aguirre@att.net]  
**Sent:** Wednesday, August 16, 2017 8:51 AM  
**To:** opena@portlavaca.org  
**Subject:** Installation Fee & Monthly Costs

Mr. Pena,

My name is Gino Aguirre, and I am the President of the South Central Calhoun County Water Control & Improvement District #1 (SCCCWCID#1) located on Magnolia Beach, TX. The

SCCWCID#1 Board is considering raising the rates for our service but first we thought we would survey the surrounding cities within the County and gather their current rates for the initial tap installation and monthly charges. If this is not proprietary information, we would be very grateful for any information you could share.

*Thanks,*

*Gino Aguirre*  
210-381-7551



## Fiscal Year 2018 Budget *flowing solutions*

10/1/2017

### Rates and Rate Structures

CALHOUN COUNTY RWS DIVISION (cont.)	2016 Actual	2017 Actual	2018 Budget	Unit of Measure	% Change	Effective Date
5. 2" Meter:						
Connection Fees-New Connection, plus membership fee	\$2,100.00	\$2,100.00	\$2,100.00	connection	-	Oct 01
Membership Fees	\$15,500.00	\$15,500.00	\$15,500.00	connection	-	Oct 01
Base Rate up to 16,000 gal.	\$320.00	\$320.00	\$346.00	month	8%	Oct 01
Water - Block Rate: 16,001-75,000 gal (base rate+usage)	\$6.05	\$6.05	\$6.05	1,000 gal.	-	Oct 01
Water - Block Rate: 75,001-125,000 gal (base rate+usage)	N/A	\$7.05	\$7.05	1,000 gal.	-	Oct 01
Water - Block Rate: over 125,000 gal (base rate+usage)	N/A	\$10.05	\$10.05	1,000 gal.	-	Oct 01
Dry Tap Rate	\$319.00	\$319.00	\$345.00	month	8%	Oct 01
<b>Crestview Subdivision:</b> (Sewer)						
Residential: Monthly Sewer Fees	\$70.00	\$75.00	\$75.00	month	-	Oct 01
Residential: New Connection - TAP	@ cost	@ cost	@ cost			Oct 01
Residential: Reactivate Connection	\$210.00	\$225.00	\$225.00	connection	-	Oct 01
Multi-family/2 Units: Monthly Sewer Fees	\$105.00	\$112.50	\$112.50	month	-	Oct 01
Multi-family/2 Units: New Connection	@ cost	@ cost	@ cost			Oct 01
Multi-family/2 Units: Reactivate Connection	\$315.00	\$337.50	\$337.50	connection	-	Oct 01
<b>COLETO CREEK RECREATION SYSTEM</b>						
Day Use Entrance Permit	\$9.00	\$9.00	\$9.00	4 people	-	Sep 01
Day Use Holiday Entrance Permit (Easter, Memorial Day, July 4th, Labor Day)	\$10.00	\$10.00	\$10.00	4 people	-	Sep 01
Individual Passes	\$2.00	\$2.00	\$2.00	day	-	Sep 01
Annual Permit	\$155.00	\$160.00	\$165.00	permit	3%	Sep 01
Replacement Annual Permit	\$5.00	\$5.00	\$5.00	permit	-	Sep 01
Camping Fee	\$32.00	\$32.00	\$35.00	night	9%	Sep 01
Camping Fee Premium Sites	\$37.00	\$37.00	\$40.00	night	8%	Sep 01
Overflow Camping	\$25.00	\$26.00	\$28.00	night	8%	Sep 01
Camping Extra Vehicle Charge	\$10.00	\$11.00	\$11.00	night	-	Sep 01
Camping Fee (Weekly: 10/1-3/31)	\$175.00	\$175.00	\$182.00	7 nights	4%	Sep 01
Camping Fee (Monthly: 10/1-3/31)	\$435.00	\$435.00	\$450.00	30 nights	3%	Sep 01
Senior Citizens Camping (10/1-3/31)	\$25.00	\$26.00	\$30.00	night	15%	Sep 01
Primitive Camping	\$25.00	\$26.00	\$28.00	night	8%	Sep 01
Monthly Parking Pass (1/couple: 10/1-3/31)	\$45.00	\$45.00	\$45.00	30 nights	-	Sep 01
Holding Tank Pumpout Fee	\$10.00	\$10.00	\$20.00	pump out	100%	Sep 01
Holidays: Easter, Memorial Day, July 4th, Labor Day	\$10.00	\$10.00	\$10.00	additional chg/night	-	Sep 01
Cabin Rental (Small Units)	\$67.00	\$68.00	\$70.00	night	3%	Sep 01
Cabin Rental (Large Units)	\$87.00	\$88.00	\$90.00	night	2%	Sep 01
Cabin Rental (Trailer Units)	\$105.00	\$106.00	\$110.00	night	4%	Sep 01
Holidays: Easter, Memorial Day, July 4th, Labor Day	\$10.00	\$10.00	\$10.00	additional chg/night	-	Sep 01
Group Picnic Shelter "C" (enclosed)	\$100.00	\$100.00	\$100.00	day	-	Sep 01
Group Picnic Shelter "D"	\$75.00	\$75.00	\$75.00	day	-	Sep 01
Holidays: Easter, Memorial Day, July 4th, Labor Day	\$10.00	\$10.00	\$10.00	additional chg/night	-	Sep 01

**Note:** Rate changes for new budget year are highlighted; % change is from 2017 actual to 2018 budget year.

# **Exhibit WCID-Staff 1-19**

**SOUTH CENTRAL CALHOUN COUNTY  
WATER CONTROL AND IMPROVEMENT  
DISTRICT #1  
P.O. Box 833  
Port Lavaca, TX 77979**

**RULES AND REGULATIONS GOVERNING SEWER LINES AND SEWER CONNECTIONS**

The following Rules and Regulations are to govern the installation of all sanitary sewer connections with SOUTH CENTRAL CALHOUN COUNTY WCID#1.

**I. GENERAL:**

1. Only one (1) residence may be serviced by each tap. Residence is defined as a structure with any of the following, kitchen facilities and/or personal hygiene facilities.
2. Residence with more than one permanent or temporary family use connection to the original sewer service, such as an apartment, RV, cabin, condominium or out building will incur additional service charges. Each additional connection, whether in use or not, will be invoiced at ½ of the Current Residential Monthly Rate. In order to satisfy the WCID#1, homeowners can excavate any additional tap(s) 12" below grade, cut the riser, glue on a PVC cap and backfill excavation. A WCID#1 Board Member must inspect and approve. (Contact the WCID#1 office for current rates).
3. Commercial Businesses such as motels, hotels and recreation vehicle parks that require multi-unit use sewer facilities will be charged the Current Commercial Business Rate. A fee of ½ the Current Commercial Business Rate will be assessed to each available dwelling and/or RV space, whether occupied or not. No dump stations for recreational vehicles will be allowed to be connected to the WCID#1 sewer collection system. In order to satisfy the WCID#1, commercial property owners can excavate any additional tap(s) 12" below grade, cut the riser, glue on a PVC cap and backfill excavation. A WCID#1 Board Member must inspect and approve. (\*The WCID#1 Board Members reserve the right to determine which properties are deemed "Commercial Business").
4. Property owners are responsible for all service lines on their property and on public easements up to and including the sewer tap connection and cleanout. Property owners are responsible for the above ground air-tight mechanical plug for the cleanout pipe and must replace any plugs that have become damaged or are missing. The WCID#1 will notify the property owner in writing if a plug is damaged or missing. The property owner will then have thirty (30) calendar days to replace the plug.
5. An "Application for Sanitary Sewer Service" must be obtained from the WCID#1 Board of Directors and it must be approved before a connection may be made to the WCID#1 sewer system.

6. Property owners will be assessed a Membership Fee of \$1,500.00 for a new connection tap(s) and incur ALL the additional cost for the connection to the WCID main and to their dwelling by a licensed plumbing company. The WCID#1 MUST be contacted prior to connecting to the main line to confirm that the connection complies to the WCID#1 Rules & Regulations.
7. A monthly fee will be charged by the WCID#1 for sewer service. Rates and service fees will be established by the District Board of Directors. New customers will be required to pay the same sewer connection charges and monthly rates for sewer service as paid by other users. (Contact the WCID#1 office for current rates).
8. Each property owner with a sewer service connection will be billed by the WCID#1 and will be responsible for payment. WCID#1 will not bill renters of the property. The bill will be mailed on or about the 21st of each month for the following month. (Example: July 21st billing for the month of August service.) All bills are due by the 20th of the month. A late charge will be charged for all bills not paid by the 20th of the month with no exceptions.
9. The Board of Directors, at its discretion, may vote to suspend the monthly service fee for a customer and/or waive late charges if that customer is deemed worthy of such action.

## II. CONNECTION PERMIT:

1. WCID#1 has the discretion of accepting or rejecting applications for new or additional taps based on projected plant capacity, the distance the property is from the sewer collection lines and the elevation of the applicant's property. Only gravity flow service lines will be permitted. No service lines with pressure pumps will be approved. The horizontal distance to the WCID#1 public sewer collection line cannot exceed one hundred (100) feet. If the elevation of the applicant's property is too low to allow for proper gravity flow, and if the applicant will not fill in the property to raise the elevation to the accepted height, then the application will be denied. If the elevation is questionable, or the distance of the service line would exceed 100 feet, then WCID#1 can require the applicant to have an elevation survey and engineering drawings completed, at the applicant's expense, and present the results, along with the engineer's drawings, to the Board of Directors at their monthly meeting for the Board's consideration.
2. The application for sewer service must be completed and submitted to the District prior to construction of the service line. The connection fee should accompany the application. Information regarding the required connection fee may be obtained from the District Board of Directors. Construction must not begin until authorized by the District Board of Directors. (\*Additional charges may be incurred depending on the complexity of the new tap installation).
3. When the service line is completed and prior to backfilling the pipe trench, the applicant for sewer service shall request an inspection of the installation. Request for inspections shall be made to the District's Inspector twenty-four (24) hours in advance of the inspection. (\*Contact the WCID#1 at 361-552-0160).
4. Backfilling of service lines trench must be accomplished within twenty-four (24) hours of inspection and approval. No debris will be permitted in the trench.
5. A Connection Permit will be granted after inspection confirms that all

requirements of these Rules and Regulations have been met. (\*See bottom of Application for Inspector Sign Off).

### **III. SERVICE LINES:**

1. Service line is defined as the sewer line from the foundation of the house or commercial building to the sewer line owned by the District.
2. Only one (1) sewer service line connection to the District's sanitary sewage collection system is permitted for each lot, as defined by the Calhoun County Appraisal District or commercial building.
3. Only the following types of pipe and fitting materials are approved for construction service lines. Pipe and fittings in each individual service line will be of identical material.
  - a. Poly-vinyl-chloride PSM (PVC) pipe conforming to ASTM Specification D3034, and installed according to ASTM D2321.
4. Minimum sizes of service lines shall be as follows:
  - a. Residential: 3 inches in diameter.
  - b. Commercial: 6 inches in diameter.
5. Minimum grades for service lines shall be as follows:
  - a. 4-inch pipe: Twelve (12) inches drop per hundred feet (1%).
  - b. 6-inch pipe: Six (6) inches drop per hundred feet (0.5%).
  - c. 8-inch pipe: Four (4) inches drop per hundred feet (0.35%).
6. Maximum grades for service lines shall be as follows:
  - a. 4-inch pipe: Thirty (30) inch drop per hundred feet (2.5%).
  - b. 6-inch pipe: Eighteen (18) inch drop per hundred feet (1.5%)
  - c. 8-inch pipe: Twelve (12) inch drop per hundred feet (1.0%)
7. Construct service lines to true alignment and grade. Warped and sagging lines will not be permitted. The entire length of the service line is to be embedded in sand.

### **IV. CONNECTION OF BUILDING SEWER OUTLET TO SERVICE LINES:**

1. Building tie-on connection will be made directly to the stub-out from the building plumbing at the foundation on all waste outlets.

2. Water-tight adapters, of a type compatible with the materials being joined, will be used at the point of connection of the service line to the building plumbing. No cement grout materials are permitted.
3. Existing "WYE" and stack connections must be utilized for connection of the service line to the sewer main, unless an exception is permitted by the District's Inspector.

**V. FITTINGS AND CLEANOUTS:**

1. No bends or turns at any point will be greater than 45 degrees
2. Each horizontal service line will be provided with a clean out at its upper terminal; and, each such run of piping, which is more than ninety (90) feet in length, will be provided with a clean out for each ninety (90) feet or fraction thereof in the length of such piping.
3. Each cleanout will be installed so that it opens in a direction opposite to the flow of the waste and, except in the case of "WYE" branch and end-of-the-line cleanouts, will be installed vertically above the flow line of the pipe.
4. Cleanout will be made with air-tight mechanical plug.

**VI. EXCLUDED FLOW AND WASTE:**

1. No waste material which is not biologically degradable will be permitted to discharge into the District's sewage facilities, including mud and debris accumulated during service line installation.
2. No downspouts, yard or street drains, or gutters will be permitted to be connected into the District's sanitary sewer facilities
3. Swimming pool connections will not be made to the District's sewer system unless approved by the Board.
4. A grease interceptor (Grease Entrapment Tank) is required for all business customers that use cooking oil or cooking fats in their business establishments. This requirement is necessary to prevent excessive oil or fats from entering the Sewer System. The tank will have accessible clean-out openings so that the tank can be purged of waste on a regular basis. A drawing giving capacity, construction, size and plumbing suggestion is attached. Tanks may be acquired from any manufacturer available, but will follow the capacity, construction, size and plumbing requirement set forth on the attached sample drawing.

- VII. Failure to adhere to the proceeding construction regulations will result in a fine appropriate to the violation as authorized by the Texas Water Code, to be paid by the contractor or private installer to the District.

Sewer service will not be provided by the District until the requirements herein have been met and written permit has been granted.

If any provision of these Rules and Regulations is held invalid, the validity of the remainder of these Rules and Regulations shall not be affected.

These Rules and Regulations were passed and adopted on April 6, 1992, with amendments and/or revisions being passed and made effective April 6, 1992, February 1, 1998, March 5, 2007 and April 2, 2007 and the latest on August 11, 2017.

Board of Directors  
WCID#1  
August 11, 2017

 8/11/17  
\_\_\_\_\_  
President Date

 8/11/17  
\_\_\_\_\_  
Secretary Date

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Board Member Date

 8/11/17  
\_\_\_\_\_  
Board Member Date

 8/11/17  
\_\_\_\_\_  
Board Member Date

District Fees as of December 31, 2017 (includes previous fees)						
Type of Fee/Tax/Reimbursement	Total Amount of Fee	Date Board Took Action	Date Board Implemented New or Revised Fee	Total Amount of Previous Fee	Date Board Took Previous Action	Date Board Implemented Previous fee
Base Rate for Customer Membership (main tap)	1,500.00	12/8/2017	12/8/2017	2,500.00		
GBRA - Disconnection for Processing	100.00	8/11/2017	9/1/2017			
GBRA - Reconnection for Processing	100.00	8/11/2017	9/1/2017			
SCCCWCID#1 - Reconnection Fee	1,000.00	8/11/2017	9/1/2017	400.00		
Commercial Monthly Base Rate per Main Tap	50.00	9/15/2017	11/1/2017	43.00	12/14/2016	1/1/2017
Commercial Monthly Base Rate for Additional Connections	25.00	9/15/2017	11/1/2017	n/a	-	-
Residential Monthly Base Rate per Main Tap	40.00	9/15/2017	11/1/2017	28.00	12/14/2016	1/1/2017
Residential Monthly Base Rate Additional Connections	20.00	9/15/2017	11/1/2017	14.00	12/14/2016	1/1/2017
Transfer Fee	50.00	1/4/2016	1/4/2016	n/a	-	-
Late Fee per Month	2.00					