



Control Number: 51353



Item Number: 8

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816 Congress Avenue, Suite 1900
Austin, Texas 78701
512.322.5800 p
512.472.0532 f
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PUBLIC UTILITY COMMISSION
FILING CLERK

Mr Ruiz's Direct Line (512) 322-5887
Email: cruiz@lglawfirm.com

January 12, 2021

Central Records Filing Clerk
Public Utility Commission of Texas
1701 N. Congress Avenue, Room 8-100
Austin, Texas 78711

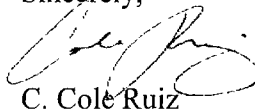
Re: PUC Docket No. 51353 – *Application of Kickapoo Fresh Water Supply District and G&W Water Supply Corporation for Sale, Transfer, or Merger of Facilities and Certificate Rights in Waller County, Texas*

Dear Sir/Madam:

Pursuant to the request from Public Utility Commission staff, Kickapoo Fresh Water Supply District ("Kickapoo FWSD") is providing supplemental financial statements. Enclosed please find copies of Kickapoo FWSD's 2020 Annual Financial Report and December 2020 Bookkeeper's Report for filing in the above-numbered and entitled case. Please process these documents in your usual manner.

Thank you for your assistance in this matter and please do not hesitate to contact me should you have any questions.

Sincerely,




C. Cole Ruiz

CCR/aac

Enclosure

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document was transmitted to all parties of record in this proceeding on this the 12th day of January, 2021 by electronic mail.



C. Cole Ruiz



ANNUAL FINANCIAL REPORT

Of

Legal Name of District or Authority:	Kickapoo
For the Fiscal Year Ended:	04/30/2020
Preparer:	Carolyn Walker
Title:	Bookkeeper
Date:	7/14/20
Telephone Number: (AC)	(713) 350-2463

1717 St James Place #500	Houston, TX	77056-3474
District's Mailing Address	City, State	Zip Code

AUDIT REPORT EXEMPTION

Texas Water Code §49.198. AUDIT REPORT EXEMPTION (effective September 1, 2011)

§49.198(a) A district may elect to file annual financial reports with the executive director in lieu of the district's compliance with Section 49.191 provided:

§49.198(a)(1) The district had no bonds or other long-term (more than one year) liabilities outstanding during the fiscal period;

§49.198(a)(2) The district did not have gross receipts from operations, loans, taxes, or contributions in excess of \$250,000 during the fiscal period; and

§49.198(a)(3) The district's cash and temporary investments were not in excess of \$250,000 during the fiscal period.

§49.198(b) The annual financial report must be accompanied by an affidavit attesting to the accuracy and authenticity of the financial report signed by a duly authorized representative of the district.

§49.198(c) The annual financial report and affidavit in a format prescribed by the executive director must be on file with the executive director within 45 days after the close of the district's fiscal year.

§49.198(d) Districts governed by this section are subject to periodic audits by the executive director.

If the accompanying financial statements are compiled by a certified public accountant, see SSARS-1 and SSARS-7 for the applicable standards for reporting on compiled financial statements.

FILING AFFIDAVIT

To: Texas Commission on Environmental Quality

Under the penalties of perjury, I certify that I have inspected the attached balance sheet, statement of receipts and disbursements, including the accompanying schedules and statements, and to the best of my knowledge and belief, they are a true, correct, and complete representation of the financial condition of:

Kickapoo

as of

(Name of District)

04/30/2020

I also certify that the above district has complied in full

(Date of Fiscal Year End)

with all filing of audits, affidavits, and financial reports requirements of Section 49.194 of the Texas Water Code by filing copies of this Annual Financial Report in the district's office, located at:

1717 St. James Place Suite 500 Houston, TX 77056

(Address of District)

Carolyn Walker / Bookkeeper

(Typed Name and Title)

Carolyn Walker

7/14/20

(Signature of Affiant)

(Date)

Subscribed and Sworn to before me by this 14 day of July

2020

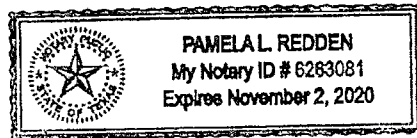
In and For Harris County, Texas

Pamela L. Redden

11/2/2020

(Typed Name of Notary)

(My Commission Expires On)



District Name: _____

MISCELLANEOUS DISCLOSURES AND MAILING INFORMATION

as of the District's Fiscal Year-End

A. Disclosures to comply with Rule 30 TAC 293.95(b)

- (1) Was there any developer activity to prepare for residential or commercial development? "Developer activity" means construction performed or actions taken in preparation for construction (i.e., plans, permits) to provide services for or access to present or future residential or commercial water, sewer or drainage facilities. ☐ Yes ☒ No

If yes, have payments for these facilities been made by (an) other party (ies) on behalf of the district? ☐ Yes ☒ No

These payments are estimated to cumulatively be:

Cost	Amount
Organization Costs	
Construction Costs	
Administration Cost	
Total Costs	

- (2) Was the Board aware of any other types of contingent or actual liabilities (e.g., claims, lawsuits) which are not disclosed elsewhere in this report? ☐ Yes ☒ No

If yes, explain:

- B. Disclosures to comply with V.T.C.A. Water Code §49.054(e) and §49.455(j).** The Texas Commission on Environmental Quality must be notified of any changes in boundaries, board members, board terms, and addresses. Guidance for filing this information and a District Registration Form may be obtained by calling 512-239-4691.

C. Additional Information.

This report should be sent to:

District Creation Review Team,
MC-152
Texas Commission on Environmental Quality
P.O. Box 13087 Austin, TX 78711-3087

Phone Number: 512-239-4691

Fax Number: 512-239-6190

BALANCE SHEET – CASH BASIS

Asset Type		Amount
Cash on Hand		
Cash in Bank (Schedule A)		\$ 20,824
Investment (Schedule B)		
Total Cash and Investments ⁱ		
Accrued Interest Receivable - Optional (Schedule B)		
Inventory		
General Fixed Assets		
Other Assets		
(Explain):		
Total Assets: ⁱⁱ		\$ 20,824

LIABILITIES AND EXCESS		Amount
Notes Payable		
Refundable Deposits		\$ 3,250
Developer Advances		
Other Liabilities		\$ 6,220
(Explain):		
Total Liabilities		\$ 11,354
Excess Assets Over Liabilities		\$ 20,824
Total Liabilities and Excess ⁱⁱⁱ		

Note to Preparer:

ⁱ "Total Cash and Investments" must equal "Cash and Investments – End of Year "on the Statement of Receipts and Disbursement", page 5.

ⁱⁱ Must equal "Total Liabilities and Excess"

ⁱⁱⁱ Must equal "Total Assets"

STATEMENT OF RECEIPTS AND DISBURSEMENTS – CASH BASIS

Receipts		Amount
Service Revenues		\$ 37,436
Tax Receipts		\$ 12,500
Penalty and Interest Received		\$ 570
Interest Received on Investments		\$ 276
Loans or Advances		-
All Other Receipts		\$ 795
(Explain):		
Total Receipts		\$ 50,782

Less Disbursements		Amount
Purchased Services for Resale		\$ 41,385
Payroll		\$ 4,276
Legal, Accounting, or Contract Service		\$ 124,105
Supplies and Materials		\$ 1,012
Maintenance		\$ 17,636
Note Payments and Repayment of Advances		
All other Disbursements (Schedule C)		\$ 20,218
Total Disbursements		\$ 208,632
Excess of Receipts Over (under) Disbursements		(\$ 157,850)
Cash and Investments - Beginning of Year		\$ 177,879
Cash and Investment - End of Year (see Note 1 Page 4)		\$ 20,824

Note to Preparer: In addition to all disbursements related to the purchase of consumable supplies and materials, certain assets of insignificant value may be considered consumable and accordingly recognized under the account classification "Supplies and Materials." Please refer to Explanation of Terms, General Fixed Assets, pages 7 and 8 of this report, for additional clarification.

SCHEDULE A 1 – CASH IN BANKⁱ

Name of Bank	Account Number	Purpose of Account	Balance
BBVA		Checking	\$ 20,824
TOTAL			\$ 20,824

SCHEDULE B – INVESTMENTSⁱⁱ

Type of Investment	Name of Bank	Certificate Number	Interest Rate	Maturity Date	Principal Balance	(Optional) Accrued Interest
			0.00%			
			0.00%			
			0.00%			
			0.00%			
TOTALS						

SCHEDULE C – SCHEDULE OF ALL OTHER DISBURSEMENTSⁱⁱⁱ

Description of Disbursements ^{iv}	Amount
Permit Fees	\$ 131
Insurance	\$ 3,936
Travel	\$ 908
AWBD Dues	\$ 675
TCEQ Assesment Fees	\$ 175
Taps/Inspection/Lab Fees	\$ 14,393
TOTAL	\$ 20,218

ⁱ Please refer to Explanation of Terms, Cash in Bank, page 7 of this report, for proper reporting.

ⁱⁱ Please refer to Explanation of Terms, Investments, page 8 of this report, for proper reporting of "Principal Balance" and "Accrued Interest."

ⁱⁱⁱ Please refer to Explanation of Terms, All Other Disbursements, page 7 of this report, for proper reporting of "All Other Disbursements."

^{iv} A description should be given for each type of transaction and the amount of payments attributable to this type of disbursement. It may not be necessary to list each transaction separately.

Kickapoo FWSD
Cash Report Summary
08/05/20 to 12/15/20

	<u>GENERAL FUND</u>
BEGINNING BALANCE	\$ (5,129.82)
RECEIPTS - SEE PAGE 2	86,508.25
DISBURSEMENTS -SEE PAGE 3	<u>41,551.64</u>
CURRENT CASH BALANCE	\$ 39,826.79
CURRENT INVESTMENTS	<u>-</u>
CURRENT BALANCE	<u><u>\$ 39,826.79</u></u>

General Fund

Compass Bank

Account No. 2516150087

McLennan & Associates, L.P.
1717 Saint James Place, Suite 500, Box 45
Houston, Texas 77056
Phone 281-920-4000 Fax 281-920-0065
E-Mail DBerry@McLennanandAssoc.com
E-Mail CWalker@McLennanandAssoc.com

Kickapoo FWSD

Cash Receipts

08/05/20 to 12/15/20

	GENERAL FUND
INTEREST - 9/20 & 11/20	6.58
DEVELOPER ADVANCE	-
MAINT TAX REVENUE - 9/15 & 10/14	66,000.00
A/R - 7/20-10/20	(3,882.07)
A/R - 8/20-11/20	3,510.84
WATER REVENUE	20,379.24
SEWER REVENUE	-
TAP REVENUE	-
INSPECTION REVENUE	-
TRANSFER FEES	-
CUSTOMER DEPOSIT	300.00
PENALTY	56.32
CUSTOMER SERVICE INSPECTION	-
BUILDER INSPECTION FEE	-
DELINQUENT LETTER FEE/TAG DOOR FEE	-
RECONNECTS	-
NSF CHARGES	25.00
VOIDED DSHS CHECK	112.34 [1]
TOTAL RECEIPTS	\$ 86,508.25

[1] Voided Check #1229 - Duplicate payment

Developer Advances:

03/04/09	New Waverly Sound Investments, LLC	\$ 22,000.00
05/28/09	New Waverly Sound Investments, LLC	25,000.00
09/10/09	New Waverly Sound Investments, LLC	30,100.00
10/12/11	New Waverly Sound Investments, LLC	37,100.00
03/17/14	New Waverly Sound Investments, LLC	15,000.00

TOTAL ADVANCES TO DATE	\$ 129,200.00
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Kickapoo FWSD
Cash Disbursements
12/15/20

GENERAL FUND			
Check	Payee	Description	Amount
* 1274	G&W Water Supply Corporation	Purchase Water - 6/23-7/22/2020	6,511.11
* 1275	G&W Water Supply Corporation	Purchase Water - 7/22-8/25/2020	7,469.22
* 1276	G&W Water Supply Corporation	Purchase Water - 8/25-9/23/2020	5,111.48
1277	USW Utility Group	Operations, Repair/Maint - 7/2020	3,546.42
1278	USW Utility Group	Operations, Repair/Maint - 8/2020	926.34
1279	USW Utility Group	Operations, Repair/Maint - 9/2020	1,364.39
1280	USW Utility Group	Operations, Repair/Maint - 10/2020	1,024.18
1281	USW Utility Group	Operations, Repair/Maint - 11/2020	2,528.36
1282	McLennan & Associates	Bkkpg,PR,Exps,Records Admn, Addtl - 7/20 & 8/20	2,951.85
1283	McLennan & Associates	Bkkpg,PR,Exps, Addtl - 9/20-11/21	3,632.00
1284	Association of Water Board Directors	Annual Membership Dues 1/1-12/31/2021	675.00
1285	G&W Water Supply Corporation	Purchase Water - 9/23-10/21/2020	4,913.13
1286	Texas Commision on Enviromental Quality	Water System Fee FY21	200.00
1287	Texas Commision on Enviromental Quality	Water System Fee FY21 - Spring Preserve	125.00
P 1288	G&W Water Supply Corporation	Purchase Water - 11/20	-
P 1289	G&W Water Supply Corporation	Purchase Water - 12/20	-
P 1290	G&W Water Supply Corporation	Purchase Water - 1/20	-
P 1291	G&W Water Supply Corporation	Purchase Water - 2/20	-
OTHER			
-DM-	Rajesh Chandwani	Dir Fees/Exps - 8/4/20	-
-DM-	Gregory A Dillman	Dir Fees/Exps - 8/4/20	138.53
-DM-	Susie Higley	Dir Fees/Exps - 8/4/20	138.52
-DM-	Carole Franklin	Dir Fees/Exps - 8/4/20	138.52
-DM-	ADP, Inc.	ADP - Admin - 8/20	82.14
-DM-	IRS	IRS - Payroll Taxes - 8/20	68.87
-DM-	Compass Bank	Service Charge - 8/20	6.58
TOTAL GENERAL FUND DISBURSEMENTS			\$ 41,551.64

- * Indicates checks written at the last meeting.
P Indicates checks pending completion

KICKAPOO FRESHWATER SUPPLY DISTRICT

OPERATING BUDGET

5/01/20 to 4/30/21

	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	March	April	TOTAL
Taps	-	-	-	-	-	-	-	-	-	-	-	-	-
REVENUE:													
4100 Water Revenue	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,281	62,481
4120 Reconnect Fee (50)			50			50			50			50	200
4320 Maintenance Tax	-	-	-	-	-	-	-	-	54,554	40,916	12,535	-	108,005
4330 Penalty	35	35	35	35	35	35	35	35	35	35	35	35	420
5391 Interest Earnings	10	10	10	10	10	10	10	10	10	10	10	10	120
5397 Developer Advance	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	5,245	5,245	5,295	5,245	5,245	5,295	5,245	5,245	59,849	46,161	17,780	5,376	171,226
EXPENSES:													
6200 Payroll Administration	-	-	140	-	-	-	-	140	-	-	-	140	420
6201 Payroll Tax Expenses	-	-	57	-	-	-	-	57	-	-	-	57	172
6300 Purchase Water	3,392	6,009	7,298	7,248	4,838	3,874	1,946	1,464	1,464	1,464	2,910	3,392	45,299
6310 Director Fees	-	-	750	-	-	-	-	750	-	-	-	750	2,250
6320 Legal Fees-General	-	-	10,000	-	-	-	-	10,000	-	-	-	10,000	30,000
6322 Engineering Fees	-	-	5,000	-	-	-	-	7,000	-	-	-	6,000	18,000
6323 Operator Fees	-	-	3,000	-	-	-	-	3,500	-	-	-	3,500	10,000
6333 Bookkeeping	-	-	3,600	-	-	-	-	6,000	-	-	-	4,800	14,400
6324 Laboratory Fees	-	-	1,500	-	-	-	-	2,500	-	-	-	1,540	5,540
6335 Maint & Repair	-	-	5,000	-	-	-	-	5,000	-	-	-	5,000	15,000
6340 Printing/Office Supplies	-	-	175	-	-	-	-	175	-	-	-	175	525
6350 Postage	-	-	10	-	-	-	-	10	-	-	-	10	30
6353 Insurance	-	-	-	-	-	-	-	4,000	-	-	-	-	4,000
6354 Travel & Expenses	-	-	100	-	-	-	-	100	-	-	-	100	300
6359 Other Expenses	-	-	30	-	-	-	-	50	-	-	-	40	120
6377 Inspection Fees	150	150	150	150	150	150	150	150	150	150	150	150	1,800
6378 Transfer Fees	10	10	10	10	10	10	10	10	10	10	10	10	120
6380 Reconnect Fees	-	-	50	-	-	50	-	-	50	-	-	50	200
TOTAL EXPENSES	3,552	6,169	36,870	7,408	4,998	4,084	2,106	40,906	1,674	1,624	3,070	35,714	148,176
NET REVENUES/LOSS	1,693	(924)	(31,575)	(2,163)	247	1,211	3,139	(35,661)	58,175	44,537	14,710	(30,338)	23,050

NOTES

Assumes 3 Meetings

Maintenance Tax 2019 CAV \$12,313,929 @ \$ 895/100 @ 98%

Presented 04/13/20
Adopted 04/13/20

McLennan & Associates
1717 Saint James Place, Suite 500, Box 45
Houston, Texas 77056
Phone (281) 920-4000
Email: dberry@mcLennanandassoc.com
Email: cwalker@mcLennanandassoc.com
Email: jdiaz@mcLennanandassoc.com

Kickapoo FWSD - General Fund
Budget Comparison
November 2020

	Nov 20	Budget	Variance	May - Nov 20	YTD Budget	Variance
Revenue						
4100 · Water Service Revenue	3,772	5,200	(1,428)	29,478	36,400	(6,922)
4120 · Reconnection Fees	-	-	-	-	100	(100)
4320 · Maintenance Tax Revenue	-	-	-	66,000	-	66,000
4330 · Penalty Interest & Late Fee	11	35	(24)	106	245	(139)
5391 · Interest on Temp Investments	5	10	(5)	25	70	(45)
5399 · Miscellaneous Revenue	-			50		
Total Revenue	3,788	5,245	(1,457)	95,659	36,815	58,844
Expense						
6200 · Payroll Administration	-	-	-	314	140	174
6201 · Payroll Tax Expense	-	-	-	80	57	23
6300 · Purchased Water	-	1,946	(1,946)	35,796	34,605	1,191
6310 · Director Fees	-	-	-	1,050	750	300
6320 · Legal Fees	-	-	-	-	10,000	(10,000)
6322 · Engineering Fees - General	-	-	-	4,285	5,000	(715)
6323 · Operator Fees	-	-	-	1,926	3,000	(1,074)
6324 · Laboratory Expenses	-	-	-	107	1,500	(1,393)
6333 · Bookkeeping Fees	-	-	-	5,650	3,600	2,050
6335 · Maintenance & Repairs-Routine	-	-	-	1,253	5,000	(3,747)
6340 · Printing and Office Supplies	5	-	5	1,118	175	943
6350 · Postage	-	-	-	36	10	26
6353 · Insurance	-	-	-	3,892	-	3,892
6354 · Travel Expenses	-	-	-	-	100	(100)
6359 · Other Expenses	-	-	-	167	30	137
6377 · Inspection Expense	-	150	(150)	-	1,050	(1,050)
6378 · Transfer Fee	-	10	(10)	-	70	(70)
6380 · Disconnection Fees	-	-	-	-	100	(100)
Total Expense	5	2,106	(2,101)	55,674	65,187	(9,513)
Surplus / Deficit	3,783	3,139	644	39,985	(28,372)	68,357