



ANNUAL FINANCIAL REPORT

Of

Legal Name of District or Authority:	Castleman Creek Watershed Association
For the Fiscal Year Ended:	09/30/2023
Preparer:	Evelyn Pareya
Title:	C.P.A.
Date:	11/28/23
Telephone Number: (AC)	(254) 826-3271

3728 Chimney Ridge	Waco, TX	76708
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:

Castleman Creek Water Association

as of

09/30/2023

(Name of District)

(Date of Fiscal Year End)

I also certify that the above district has complied in full

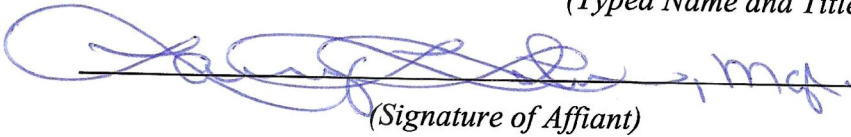
with all filing of audits, affidavits, and financial reports requirements of Section 49.194 of the Texas Water Code by filing copies of this Annual Financial Report in the district's office, located at:

3728 Chimney Ridge, Waco, Texas 76708

(Address of District)

Dr. Larry Lehr, Manager

(Typed Name and Title)



(Signature of Affiant)

(Date)

Subscribed and Sworn to before me by this 4th day of January, 2024

In and For McLennan County, Texas

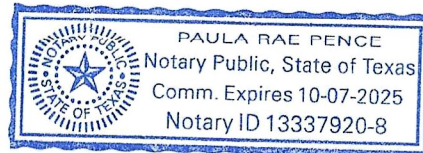
Paula R Pence

(Typed Name of Notary)

10/07/2025

(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)		\$ 34,448
Investment (Schedule B)		
Total Cash and Investments ⁱ		
Accrued Interest Receivable - Optional (Schedule B)		
Inventory		
General Fixed Assets		
Other Assets		
(Explain):		
Total Assets:ⁱⁱ		\$ 34,448

LIABILITIES AND EXCESS		Amount
Notes Payable		
Refundable Deposits		
Developer Advances		
Other Liabilities		
(Explain):		
Total Liabilities		
Excess Assets Over Liabilities		\$ 34,448
Total Liabilities and Excess ⁱⁱⁱ		\$ 34,448

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	
Tax Receipts	\$ 31,313
Penalty and Interest Received	\$ 371
Interest Received on Investments	
Loans or Advances	
All Other Receipts	
(Explain):	
Total Receipts	\$ 31,684

Less Disbursements	Amount
Purchased Services for Resale	
Payroll	
Legal, Accounting, or Contract Service	\$ 8,745
Supplies and Materials	\$ 9
Maintenance	\$ 4,478
Note Payments and Repayment of Advances	
All other Disbursements (Schedule C)	\$ 4,648
Total Disbursements	\$ 17,880
Excess of Receipts Over (under) Disbursements	\$ 13,804
Cash and Investments - Beginning of Year	\$ 20,644
Cash and Investment - End of Year (see Note 1 Page 4)	\$ 34,448

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
Fidelity Bank	1,074,087	Operating Fund	\$ 34,448
TOTAL			\$ 34,448

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
Public Notices	\$ 1,667
Insurance	\$ 1,340
Tax Collection Expense	\$ 607
Meeting Expense	\$ 619
Storage Rental	\$ 233
Miscellaneous	\$ 182
TOTAL	\$ 4,648

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.

CASTLEMAN CREEK WATERSHED ASSOCIATION

TSI – 1. SERVICES AND RATES

FISCAL PERIOD ENDED SEPTEMBER 30, 2023

1. Services Provided by the District:

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

2. Retail Rates Based on 5/8” Meter: Retail Rates Not Applicable

Most prevalent type of meter (if not a 5/8”): _____

	Minimum Charge	Minimum Usage	Flat Rate Y/N	Rate per 1000 Gallon Over Minimum	Usage Levels
WATER	\$			\$	to
					to
WASTEWATER	\$			\$	to
					to
SURCHARGE	\$			\$	to

District employs winter averaging for wastewater usage? Yes No

Total water and wastewater charges per 10,000 gallons usage (including surcharges). \$ _____

2. Retail Service Providers: Number of retail water and/or wastewater* connections within the District as of the fiscal year end. Provide actual numbers and single family equivalents (ESFC) as notes: N/A

	Active Connections	Active ESFC	Inactive Connections (ESFC)**
Single Family			
Multi-Family			
Commercial			
Other-recreational centers, government & VFD			
TOTAL			

* Number of connections relates to water service, if provided. Otherwise, the number of wastewater connections should be provided.

** “Inactive” means that water and wastewater connections were made, but service is not being provided.

TSI – 1. SERVICES AND RATES
(Continued)

4. Total Water Consumption (In Thousands) During The Fiscal Year: N/A

Gallons pumped into system: _____

Gallons billed to customers: _____

5. Standby Fees: Does the District assess standby fees? Yes No

For the most recent full fiscal year, FYE _____ , :

Debt Service:	Total levy	\$ _____
	Total Collected	\$ _____
	Percentage Collected	_____ %

Operation & Maintenance:	Total levy	\$ _____
	Total Collected	\$ _____
	Percentage Collected	_____ %

Have standby fees been levied in accordance with Water Code Section 49.231, thereby constituting a lien on property? Yes No

6. Anticipated sources of funds to be used for debt service payments in the district's following fiscal year:

	<u>Amount</u>
a. Debt Service Tax Receipts	\$ <u> N/A </u>
b. Surplus Construction Funds	_____
c. Water and/or Wastewater Revenue	_____
d. Standby Fees	_____
e. Debt Service Fund Balance To Be Used	_____
f. Interest Revenues	_____
g. Other (Describe)	_____
_____	_____
_____	_____
TOTAL ANTICIPATED FUNDS TO BE USED*	\$ <u>_____</u>

*This total should equal the district's total annual debt service for the fiscal year following the fiscal year reported or in the audited financial statements.

7. Location of District:

County(ies) in which district is located. McLennan

Is the District located entirely within one county? Yes No

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

City(ies) in which the District is located. Robinson

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

ETJ's in which district is located. Waco

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

If Yes, by whom? _____

CASTLEMAN CREEK WATERSHED ASSOCIATION

Texas Supplementary Information

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Fiscal Year Ended September 30, 2023

- TSI - 1. Services and Rates
- TSI - 2. General Fund Expenditures
- TSI - 3. Temporary Investments - omitted, not applicable
- TSI - 4. Taxes Levied and Receivable
- TSI - 5. Long-Term Debt Service Requirements by Years - omitted, not applicable
- TSI - 6. Changes in Long-Term Bonded Debt - omitted, not applicable
- TSI - 7. Comparative Schedule of Revenues and Expenditures--General Fund--Five Years
- TSI - 8. Board Members, Key Personnel, and Consultants

CASTLEMAN CREEK WATERSHED ASSOCIATION

TSI-2. SCHEDULE OF GENERAL FUND EXPENDITURES

FISCAL YEAR ENDED SEPTEMBER 30, 2023

Management Fees	\$	4,042.20
Professional Fees:		
Legal and Accounting		1,100.00
Other Professional Expenses		3,603.00
Contracted Services:		
Tax Collection		607.27
Repairs & Maintenance		4,477.84
Administrative Expenditures:		
Public Notices		1,666.95
Insurance		1,339.50
Meeting Expense		619.31
Bank Charges		92.25
Rentals		233.00
Directors' Fees		90.00
Postage		9.18
Total Expenditures	\$	<u>17,880.50</u>

Number of persons employed by the District: 0 Full-time

1 Part-time

CASTLEMAN CREEK WATERSHED ASSOCIATION

TSI-4. Taxes Levied and Receivable

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	<u>General Fund Taxes</u>
TAXES RECEIVABLE, BEGINNING OF YEAR	\$ 469.73
2022 Original Tax Levy	31,615.59
Adjustments - Current Year	(153.88)
Adjustments - Prior Years	(29.56)
Less abatements	-
Total to be accounted for	<u>31,432.15</u>
Tax Collections	
Current Year	(31,156.18)
Prior Year	(111.66)
Total collections	<u>(31,267.84)</u>
 TAXES RECEIVABLE, END OF YEAR	 <u>\$ 634.04</u>
Taxes receivable by years:	
2022	\$ 305.53
2021	98.42
2020	195.32
2019	34.56
2018	0.21
2017	0.00
 TAXES RECEIVABLE, END OF YEAR	 <u>\$ 634.04</u>

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Property Valuation: Tax Unit 57					
Land	\$ 6,903,651	\$ 6,113,502	\$ 6,041,361	\$ 5,927,780	\$ 5,949,316
Personal Property	9,664,870	6,822,250	3,629,230	4,317,130	3,896,950
Improvements	22,289,348	18,111,888	17,257,382	15,122,022	13,742,281
Total Property Valuation	<u>38,857,869</u>	<u>31,047,640</u>	<u>26,927,973</u>	<u>25,366,932</u>	<u>23,588,547</u>
Tax Rate per \$100 valuation:					
Maintenance rate	\$ 0.088649	\$ 0.088649	\$ 0.092772	\$ 0.093769	\$ 0.093769
Original Tax Levy	34,447	28,028	23,685	23,786	22,379
Percent of taxes collected to taxes levied	99.0%	99.2%	99.2%	97.5%	98.3%

CASTLEMAN CREEK WATERSHED ASSOCIATION
TSI-8. BOARD MEMBERS, KEY PERSONNEL, AND CONSULTANTS
 Fiscal Year Ended September 30, 2022

Complete District Mailing Address: 3728 Chimney Ridge, Waco, Texas 76708
 District Business Telephone Number: (254) 715-8203

Names & Addresses	Term of Office (Elected or Appointed) or Date Hired	Fees (FYE Date)	Expense Reimb. (FYE date)	Title at Year-End	Resident of District?
BOARD MEMBERS					
Michael S. Jenkins 1097 Peevey Lane Waco, Texas 76706	May 22-26 (elected)	-	-	President	Yes
Tom Giebe 1438 Hillside Drive Waco, Texas 76706	May 22-26 (elected)	-	-	Secretary	Yes
Richard Williams 597 Saffle Road Robinson, Texas 76706	May 22-26 (appointed)	-	-	Director	Yes
James Lauderdale 715 Saffle Road Robinson, Texas 76706	May 22-26 (appointed)	-	-	Director	Yes

Note: No director is disqualified from serving on this Board under the Texas Water Code.

Key Administrative Personnel:

Watershed Management Larry Lehr 3728 Chimney Ridge Waco, Texas 76708	1999	\$4,042	-	Manager	No
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Consultants:

Evelyn Pareya, C.P.A. P O Box 431 West, Texas 76691	2000	\$1,100	N/A	Auditor	No
Jeff Cox Sheehy, Lovelace, & Mayfield 510 N. Valley Mills Dr. Waco, Texas 76710	2018	-	N/A	Attorney	No