# CYPRESS SPRINGS SPECIAL UTILITY DISTRICT

*114 FM 115 Mount Vernon Texas*
*903-588-2081 * Fax 903-588-2085*
*E-Mail office@cssud.org Website: www.cssudpay.com*

REGULAR MEETING

In accordance with the Texas Open Meetings Act, Texas Government Code Chapter 551, the public is hereby notified that the Board of Directors of the Cypress Springs Special Utility District will hold a regular monthly meeting on Monday, December 15, 2025, at 5:30 PM. The meeting will take place at the District offices located at 114 FM 115, Mount Vernon, Texas. The topics to be discussed, considered, or acted upon are listed below.

PUBLIC COMMENTS (TIME LIMITS APPLY)
Members of the public who wish to make a comment during the meeting must register by signing the sheet at the meeting location before the meeting begins. If you wish to speak, please state your name. Public comments are limited to three minutes per person. Board directors will not ask questions or take any action during public comment periods. For comments on items not listed on today's agenda, responses from board directors are limited to factual statements, recitation of existing District rules or policies, or requests from a director to place the subject on a future agenda, as required by Texas Government Code § 551.042.

AGENDA

Call the meeting to order

CONSENT AGENDA ITEMS:

1. Approve August 2025 Minutes
2. Approve August 2025 Treasurer's Report
3. Approve August 2025 Aged Payables/Replenish Petty Cash Checking to $20,000.00

MANAGER'S REPORT: DISCUSSION OF UNFINISHED BUSINESS:

1. System Upgrades and Improvements
    a. Equipment Update: Provide an Update on the Purchase of the Vermeer Trencher and Plant Truck
2. Report on Maintenance Agreements with Cornersville W.S.C.
    a. Update on Activities for Cornersville W.S.C.
3. Financial Institution Updates
    a. Update on TexSTAR Balance and Activities
4. Kamstrup
    a. Update on Collectors, Meters, and Collector Repairs
5. Employee Updates:
    a. Update on Kenneth Cannon Medical Condition

MANAGER'S REPORT: NEW BUSINESS:

CONSENT AGENDA ITEMS:

1. Budget Committee Presents the 2025 Budget to the Board of Directors for Approval and Action.
2. Updates to Administrative Policy and District Service Policy for Board Approval and Action
3. Proposal for Employee Policy: Request for Board of Directors Approval and Action

1. If all Candidates are Unopposed, February 7, 2026, Election May be Cancelled
2. Discuss and Schedule Date and Time for Directors Christmas Dinner

**Other Business That May Arise, New or Old Business**

Adjourn

IF DURING THE COURSE OF THE MEETING, ANY DISCUSSION OF ANY ITEM ON THE AGENDA SHOULD BE HELD IN EXECUTIVE SESSION, THE BOARD WILL CONVENE IN SUCH EXECUTIVE OR CLOSED SESSION IN ACCORDANCE WITH SECTION 551 OF THE TEXAS WATER GOVERNMENT CODE, ET SEQ.

Notice Posted by: *Kevin Spence* Date: *12.09.2025*

# Cypress Springs Spec. Utility District
## General Ledger Budget Draft
## As of Dec 31, 2025

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| Account ID | Account Description | Debit Amt | Credit Amt | Dec Estimate | TOTAL FOR BUDGET |
|---|---|---|---|---|---|
| 10301 | Cash on Hand | 1,300.00 | | | |
| 10305 | Petty Cash on Hand | 700.00 | | | |
| 10507 | GUARANTY/REVENUE | 56,396.96 | | | |
| 10508 | GUARANTY/OPERATING | 105,650.57 | | | |
| 10509 | GUARANTY/PETTY CASH | 9,791.81 | | | |
| 10511 | GUARANTY/OFFICE REVENUE | 241,089.22 | | | |
| 10515 | GUARANTY/LOAN OPERATING | 24,389.01 | | | |
| 10570 | Texas American -Operating | 9,305.20 | | | |
| 11012 | GUARANTY/CONSTRUCTION | 289,334.13 | | | |
| 11115 | GUARANTY/CUSTOMER DEP | 355,575.00 | | | |
| 11617 | TEXSTAR 00800311110 | 345,095.51 | | | |
| 11618 | ALLIANCE C.D. #111002689 | 1,367,444.11 | | | |
| 12000 | Water Billing Receivables | 172,935.10 | | | |
| 12001 | UNBILLED WATER REVENUE | 118,731.00 | | | |
| 12601 | Other Receivable | 521.27 | | | |
| 12605 | Prepaid Expenditures | 72,611.26 | | | |
| 12606 | PREPAID SOFTWARE | 51,420.78 | | | |
| 12800 | Inventory | 249,143.64 | | | |
| 12900 | DEFERRED INFLOW OF RESOURCES | | 19,853.00 | | |
| 14701 | LAND & EASEMENTS - PRIOR | 64,169.24 | | | |
| 14702 | Land Survey/Easements'96 | 39,096.10 | | | |
| 14703 | Land (WTP #3-EAST) 4.0 Ac | 8,090.63 | | | |
| 14704 | EASEMENTS-DISTR/WTP #3 E. | 19,786.31 | | | |
| 14705 | East Elevated Tank Site | 899.82 | | | |
| 14706 | Easement-North Shore Ext. | 2,500.00 | | | |
| 14707 | 4 ACRES ON FM 21 (WTP USAGE) | 36,627.42 | | | |
| 14708 | 1.95 ACRES ON FM 115 PURCHASE | 64,536.90 | | | |
| 14709 | PURLEY GATES LAND PURCHASE | 11,118.18 | | | |
| 14710 | LAND-HAGANSPORT/NFWSC | 100.00 | | | |
| 14711 | Easements- Extensions '01 | 1,696.00 | | | |
| 14712 | North 37 Ext.-easements | 400.00 | | | |
| 14713 | Land-114 FM 115 Site | 45,204.31 | | | |
| 14714 | PURCHASE OF 1 ACRE-BILLMAN | 11,810.33 | | | |
| 14802 | NORTH (MAIN) PLANT-FM 900 | 6,420,108.80 | | | |
| 14803 | SOUTH PLANT - FKLN CR3357 | 2,003,057.15 | | | |
| 14804 | EAST PLANT - FM 21 EAST | 3,808,863.85 | | | |
| 14820 | WTR DISTRIBUTION/STORAGE | 5,761,905.62 | | | |
| 14840 | TALL TREE-NORTH/DD '1988 | 60,000.00 | | | |

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|---|---|---|---|---|---|
| 14847 | BRAVOS SOLUTIONS SUBDIVISION | 8,000.00 | | | |
| 14848 | WHITE OAK CREEK RANCH DISTRIBU | 116,690.33 | | | |
| 14849 | STERLING SHORES DISTRIBUTION | 52,747.38 | | | |
| 14850 | PINE VALLEY DEV./DD-1988 | 62,462.35 | | | |
| 14851 | PROJECT-KINGS COUNTRY SYS | 43,665.23 | | | |
| 14852 | PROJECT: SNUG HARBOR | 75,149.49 | | | |
| 14853 | PROJ: PELICAN BAY DEV. | 26,807.85 | | | |
| 14854 | PROJ: SALTILLO WATER SYS. | 198,535.24 | | | |
| 14855 | PARKVIEW WSC | 8,354.84 | | | |
| 14858 | BLDG & DISTR SYSTEM/NFWSC | 149,250.33 | | | |
| 14859 | NORTH DALLAS POINT EXT. | 73,654.84 | | | |
| 14860 | 8" LINE-FM 115 DISTRIBUTION | 244,534.89 | | | |
| 14861 | FRANKLIN CO. 12" LINE IMPROVEM | 459,219.00 | | | |
| 14900 | Office Building | 53,526.63 | | | |
| 14905 | OFFICE BLDG-6771 HWY 115 | 48,860.00 | | | |
| 14906 | Administration Bldg - '09 | 623,227.67 | | | |
| 14910 | SHOP BLDG - FM 900 | 75,167.65 | | | |
| 15005 | FURNITURE - OFFICE | 32,143.57 | | | |
| 15010 | FURNITURE - SHOP/FM 900 | 182.95 | | | |
| 15500 | Machinery & Equipment | 89,006.73 | | 68,675.00 | 73,751.55 |
| 15502 | NORTH PLANT - APPLIANCES | 1,440.04 | | | |
| 15505 | EQUIPMENT/SOFTWARE - OFFICE | 116,464.21 | | | |
| 15507 | WTP SOFTWARE/WORKSTATIONS | 2,366.02 | | | |
| 15509 | COMPUTER SOFTWARE | 80,023.00 | | | 2,280.00 |
| 15510 | EQUIPMENT - SHOP/FM 900 | 1,920.16 | | | |
| 15520 | MACHINERY/EQP - FIELD | 328,369.44 | | | |
| 15550 | EQUIPMENT/TRAILERS | 169,344.90 | | | |
| 15590 | MACHINERY/EQUIPMENT-OTHER | 134,240.16 | | | |
| 15700 | Transportation Equipment | 673,824.43 | | | 129,461.09 |
| 16000 | Accumulated Depreciation | | 15,772,513.21 | | |
| 16308 | CIP--NORTH WTP EXPANSION | 307,010.42 | | | |
| 16310 | HWY 115 ELEVATED STORAGE TANK | 992,180.00 | | | |
| 16313 | CIP-NORTH WTP UPGRADE 2022 | 125,585.00 | | | |
| 16314 | CIP-KAMSTRUP METERS | 2,155,899.51 | | | |
| 16315 | CIP-12" LINE IMPROVEMENTS | 0.30 | | | |
| 16316 | CIP-Field Equip/Storage Buildi | 5,880.00 | | | |
| 19100 | Prepaid Expenses | 11,500.00 | | | |
| 19200 | Organizational Fees | 25,436.50 | | | |

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|---|---|---|---|---|---|
| 19201 | Accumulated Amortization | | 25,436.50 | | |
| 19202 | NET PAY CLEARING ACCOUNT | | 41,275.11 | | |
| 20500 | Accounts Payable | | 96,109.81 | | |
| 20600 | Accrued Wages Payable | | 164,011.52 | | |
| 21100 | HAYES ENGINEERING - CIP | 10,000.00 | | | |
| 22100 | Pension Plan Payable | | 784,676.52 | | |
| 22200 | TCEQ-Reg.Assessment Fees | | 22,818.99 | | 22,818.99 |
| 22900 | Accrued Interest - Notes | | 43,762.69 | | |
| 23800 | Customer Deposits - CSSUD | | 289,850.00 | | |
| 23801 | Customer Dep.-Aquired WSC | | 45,550.00 | | |
| 23802 | Customer Deposits-current | | 234,379.68 | | |
| 23803 | Customer Refunds | 207,637.69 | | | |
| 23804 | Customer Dep. forfeited | 600.00 | | | |
| 24000 | CURRENT PORTION-LONG TERM DEBT | | 420,349.25 | | |
| 24001 | Guaranty Bk -Note Payable | 420,349.25 | | | |
| 24009 | GUARANTY BOND #06 REFINANCE | 258,000.00 | | | |
| 24010 | GUARANTY BOND $3.3 MIL LOAN | | 1,245,544.03 | | |
| 24011 | GUARANTY BANK-KAMSTRUP LOAN | | 1,034,549.18 | | |
| 24500 | DEFERRED OUTFLOW OF RESOURCES | 363,825.37 | | | |
| 24600 | DEFERRED GRANT REVENUES | | 263,426.30 | | |
| 30801 | Inv Cap.Assets,Net Debt | | 6,331,139.93 | | |
| 31500 | CONTRIBUTION TO AID TO CONSTRU | | 639,213.86 | | 7,700.00 |
| 39000 | Retained Earnings-Unapprt | | 2,650,576.23 | | |
| 40100 | Water Service | | 3,956,866.81 | 325,000.00 | 4,281,866.81 |
| 42100 | LATE CHARGES | | 49,089.41 | 3,800.00 | 52,889.41 |
| 42200 | CUSTOMER NSF FEES | | | 1,625.00 | 1,625.00 |
| 42300 | CUSTOMER/CONTRACTOR FINES | | 3,450.73 | 50.00 | 3,500.73 |
| 42400 | EASEMENT FEES | | 476.00 | 28.00 | 504.00 |
| 42500 | ENGINEERING FEES | | 10,000.00 | | 10,000.00 |
| 42600 | ADMIN/LOCK FEE | | 34,900.00 | 4,000.00 | 38,900.00 |
| 42700 | NON-STANDARD SERVICE INVESTIGA | | 5,000.00 | | 5,000.00 |
| 43100 | TAP INSTALLATION FEES | | 141,901.00 | 5,000.00 | 146,901.00 |
| 43200 | RESERVICE FEES | | 65,602.86 | 4,000.00 | 69,602.86 |
| 43400 | LINE EXTENSION/ROAD X-ING | | 80,495.76 | | 80,495.76 |
| 43500 | METER RELOCATION FEES | | 2,000.00 | | 2,000.00 |
| 43600 | DISPUTING FEE | | 25.00 | | 2,725.00 |
| 43700 | UPGRADE METER SIZE FEE | | 2,700.00 | | |
| 48100 | Admin/Inspection Fees | | 300.00 | 75.00 | 375.00 |

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| 48400 | CUSTOMER SERVICE TRIP FEE | | 2,350.00 | 50.00 | 2,400.00 |
| 48700 | INVENTORY/MATERIALS SALES | | 31,617.22 | | 31,617.22 |
| 48800 | A/R Misc. Fees-Online | | 56,040.00 | 5,000.00 | 61,040.00 |
| 48900 | OTHER INCOME/REFUNDS | | | | |
| 49100 | INTEREST - CHECKING | | 5,909.35 | 550.00 | 61,218.25 |
| 49300 | INTEREST - C.D.'S | | 44,846.18 | | |
| 49500 | INTEREST - OTHER | | 8,992.72 | 920 | |
| 50100 | TITUS COUNTY FWS DISTRICT | | | 28,000.00 | 200,525.08 |
| 50200 | WATER - FRANKLIN CO.W.D. | 172,525.08 | | | |
| 50500 | Water System Fees/Per | | | 12,873.85 | 12,873.85 |
| 51100 | ACCOUNTANT/AUDIT FEES | 23,485.00 | | | 23,485.00 |
| 51200 | ATTORNEY/LEGAL FEES | | | 2,400.00 | 2,400.00 |
| 51300 | ENGINEERING FEES | 10,700.00 | | | 10,700.00 |
| 52100 | BORES/DIRT WORK/EXTENSION | | 19,915.00 | | 19,915.00 |
| 52200 | WATER/METER TESTING | 52,410.00 | | 1,500.00 | 53,910.00 |
| 52300 | PAGER/SECURITY/TESS/SERV. | 7,647.37 | | | 7,647.37 |
| 53100 | SALARIES/ WAGES - WTP | 461,370.51 | | 34,000.00 | 1,409,382.39 |
| 53200 | SALARIES & WAGES - DISTR. | 534,031.74 | | 37,000.00 | |
| 53300 | SALARIES & WAGES - OTHER | 317,980.14 | | 25,000.00 | |
| 53500 | PAYROLL TAXES | 98,652.35 | | 11,000.00 | 109,652.35 |
| 53600 | EMPLOYEE MEDICAL/LIFE INS | 311,007.96 | | 26,000.00 | 337,007.96 |
| 53700 | EMPLOYEES RETIREMENT | 121,498.10 | | 9,800.00 | 131,298.10 |
| 54100 | ELECTRIC SERVICE-WTP | 130,945.63 | | 14,000.00 | 144,945.63 |
| 54200 | TELEPHONE SERVICE-WTP | 18,236.02 | | 2,000.00 | 20,236.02 |
| 54300 | TRASH PICKUP SERVICES | 3,911.16 | | | 3,911.16 |
| 54500 | ELECTRIC - DISTRIBUTION | 829.40 | | 70.00 | 899.40 |
| 54600 | TELEPHONE-DISTRIBUTION | 6,715.08 | | 635.00 | 7,350.08 |
| 55100 | CHEMICALS | 263,248.66 | | 30,000.00 | 293,248.66 |
| 55400 | TRUCK & EQUIP FUEL | 54,430.61 | | | 54,430.61 |
| 55600 | OPERATING SUPPLIES | 188,938.85 | | 1,200.00 | 190,138.85 |
| 56100 | R&M WT PLANTS,EQP,& BLDG | 242,055.55 | | 1,000.00 | 243,055.55 |
| 56200 | R&M-DISTRIBUTION/BLDG&EPQ | 14,138.55 | | 300.00 | 14,438.55 |
| 56300 | WTP - TRK REPAIR/MAINT | 5,134.67 | | 800.00 | 23,883.81 |
| 56400 | DISTR - TRK MAINT/REPAIR | 17,149.14 | | 800.00 | |
| 56600 | DISTR-EQP RENTAL/LEASE | 1,158.87 | | | 1,158.87 |
| 56800 | UNIFORMS & LAUNDRY | 2,757.73 | | 500.00 | 3,257.73 |
| 61600 | A/R Credit Card/Ck Exp. | 5,771.32 | | | 5,771.32 |
| 62000 | BAD DEBTS | | 116.68 | | 116.68 |

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|---|---|---|---|---|---|
| 62700 | CONTINUING EDUCATION FEES | 5,092.25 | | 300.00 | 5,392.25 |
| 62800 | DIRECTORS FEES | 21,150.00 | | | 21,150.00 |
| 63000 | DUES, FEES & PUBLICATIONS | 23,635.52 | | | 23,635.52 |
| 65500 | MEETING EXPENSES/FEES | 13,687.01 | | 500.00 | 14,187.01 |
| 66000 | OFFICE SUPPLIES/EXPENSE | 59,557.70 | | 1,500.00 | 61,057.70 |
| 66700 | POSTAGE EXPENSE | 24,351.56 | | 1,800.00 | 26,151.56 |
| 67500 | RENTAL - EQUIPMENT | 7,196.49 | | | 7,196.49 |
| 67600 | RENTAL - RR CROSSINGS/ETC | 1,290.00 | | | 1,290.00 |
| 67800 | REPAIR & MAINT - OFFICE | 19,875.26 | | 2,400.00 | 22,275.26 |
| 68000 | TRAVEL & LODGING | 21,811.02 | | | 21,811.02 |
| 68500 | UTILITIES | 12,461.85 | | 1,300.00 | 13,761.85 |
| 78000 | Depreciation | 628,380.00 | | | 628,380.00 |
| 80500 | Gain (Loss) Sale of Asset | | 4,000.00 | | 4,000.00 |
| 82000 | Other Revenue/Income | | 8,946.64 | | 71,817.29 |
| 82100 | OTHER INCOME-CORNERSVILLE WSC | | 57,870.65 | 5,000.00 | |
| 83300 | SRBA DONATIONS | 10,000.00 | | | 11,563.00 |
| 85000 | Other Expenses | 1,563.00 | | | |