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MEMORANDUM

VIA REGULAR MAIL

TO: Heath Reed-Green
Mike R. Asbury
Leslie Alger
Jacob Matto
Steve Garcia

FROM: Cara Gobe, Legal Assistant

DATE: January 4, 2022

RE: Vista Oaks Municipal Utility District
January 10, 2022 Meeting

Enclosed please find the agenda and meeting materials for a regular meeting of the Board of Directors of Vista Oaks Municipal Utility District. **The Board will meet on Monday, January 10, 2022 at 12:00 noon at the offices of Gray Engineering, Inc., 8834 N. Capital of Texas Highway, Suite 140, Austin, Texas.**

Please let me (435-2394 or cgobe@abaustin.com) or Un Ha Kim (435-2335 or ukim@abaustin.com), Jenn Scholl's secretary, know if a conflict arises and you will NOT be present at the meeting so that we can determine whether we will still have a quorum.

cc: Herb Edmonson, Jr.*
John W. Bartram
Lisa Torres
Amy Earls*
Mary Bott/Allen Douthitt*
Christina Lane*
Richard Donoghue*

****In order to facilitate social distancing during the continued COVID-19 pandemic, District consultants are requested to attend the meeting by telephone conference by dialing 1-888-510-5505, Participant Code 450718.****

* agenda and packet via email only

{W1117263.1}

VISTA OAKS MUNICIPAL UTILITY DISTRICT

AGENDA

January 10, 2022

TO: THE BOARD OF DIRECTORS OF VISTA OAKS MUNICIPAL UTILITY DISTRICT AND TO ALL OTHER INTERESTED PERSONS:

Notice is hereby given that the Board of Directors of Vista Oaks Municipal Utility District will hold a regular meeting on **Monday, January 10, 2022, at 12:00 noon at the offices of Gray Engineering, Inc., 8834 N. Capital of Texas Highway, Suite 140, Austin, Texas.** The following matters will be considered and may be acted upon at the meeting:

PUBLIC COMMENT

1. Citizens' communications and Board member announcements, including questions from resident regarding future District tax rate and status of landscaping along Vista Isle right-of-way;

CONSENT ITEMS

(These items may be approved collectively or individually. Any of these items may be pulled for discussion at the request of any member of the board.)

2. Minutes of September 13, 2021 meeting;

AUDIT ITEMS

3. Audit of District's Financial statements for fiscal year ended September 30, 2021, including report from McCall Gibson Swedlund Barfoot PLLC, approval of audit report and client representation letter, and authorizing filing of audit report;

ANNUAL REVIEW ITEMS

4. Water conservation and drought management, including Resolution Confirming Annual Review of Water Conservation and Drought Contingency Plan and Updating Water and Wastewater Utility System Profile;
5. Resolution Confirming Annual Review of Written Procedures for Post Bond Issuance Federal Tax Compliance;
6. Annual review of Identity Theft Prevention Program, including:
 - (a) Report from operator on administration of and compliance with Identity Theft Prevention Program;
 - (b) Resolution Confirming Annual Review of Identity Theft Prevention Program;
7. Resolution Confirming Annual Review of Code of Ethics and Financial Investment, Travel, and Professional Services Policies and Investment Strategies; Amending List of Qualified Brokers; and Confirming Designation of Investment Officers;

DISCUSSION/ACTION ITEMS

8. Senate Bill 3: disaster preparedness, prevention, and response to weather emergencies and power outages, including status of filing of required Critical Load Status Report (November 1st reporting deadline) and preparation of Emergency Preparedness Plan;
9. Wholesale water and wastewater service, including:
 - (a) Engagement letter with The Carlton Law Firm, P.L.L.C. for special legal counsel services;
 - (b) Update on City of Round Rock wholesale rate increases and rate appeal;
 - (c) Texas Water Conservation Association membership;
10. Security report and related matters;
11. Report from District's engineer;
12. Report from District's bookkeeper, including:
 - (a) Approval of fund transfers and payment of bills and invoices;
 - (b) BBVA/PNC Bank merger, including:
 - (i) Authorizing negotiation and execution of any documents, resolutions, or other account related materials required or necessary in connection therewith, including Resolution Authorizing Consultant Representative;
 - (ii) Collateralization Agreement with PNC Bank for District's Lock Box Account;
 - (iii) Amended and Restated Secretary's Certificate and Resolutions Regarding Lock Box Clearing Account;
13. Report from District's general manager and utility operator regarding:
 - (a) Utility operations and projects, including:
 - (i) Water accountability;
 - (ii) District facilities, including recommendations regarding any necessary repairs and maintenance, including damage to wrought iron fence around amenity center, any related proposals for repair work, and adding wrought iron fence to the District's insurance coverage;
 - (iii) Landscape maintenance services, including status of transition from Yellowstone Landscape – Central, Inc. to Priority Landscapes, LLC;
 - (iv) Status of landscaping improvements in Vista Isle right-of-way;
 - (b) Billing and collections, including past due accounts, write offs, adjustments and customer service;

- (c) Solid waste and recycling services and related matters;
- 14. TPDES Phase II Small Municipal Separate Storm Sewer System (MS4) General Permit (TXR040000) compliance and administration, including detention, water quality, and drainage maintenance list from District engineer and 2021 Annual Report Form;
- 15. Website development and maintenance;
- 16. Report from District's attorney, including:
 - (a) Consultant and director directives;
- 17. Future agenda items and meeting schedule.

The Board of Directors is authorized by the Texas Open Meetings Act, Chapter 551, Texas Government Code, to convene in closed or executive session for certain purposes including receiving legal advice from the District's attorney (Section 551.071); discussing real property matters (Section 551.072); discussing gifts and donations (Section 551.073) discussing personnel matters (Section 551.074); discussing security personnel or devices or security audits (Section 551.076); or discussing information technology security practices (Section 551.089). If the Board of Directors determines to go into executive session to discuss any item on this agenda, the Presiding Officer will announce that an executive session will be held and will identify the item to be discussed and provision of the Open Meetings Act that authorizes the closed or executive session.

(SEAL)



Attorney for the District

The District is committed to compliance with the Americans with Disabilities Act. Reasonable accommodations and equal access to communications will be provided upon request. Please call Armbrust & Brown, PLLC at (512) 435-2300 for additional information. Hearing impaired or speech disabled persons equipped with telecommunications devices for the deaf may utilize the statewide Relay Texas program, 1-800-735-2988.

MINUTES OF MEETING OF THE BOARD OF DIRECTORS OF VISTA OAKS MUNICIPAL UTILITY DISTRICT

September 13, 2021

THE STATE OF TEXAS §
COUNTY OF WILLIAMSON §

A regular meeting of the Board of Directors of Vista Oaks Municipal Utility District (the "District"), was held on September 13, 2021, Gray Engineering, Inc., 8834 N. Capital of Texas Highway, Suite 140, Austin, Texas 78759. The meeting was open to the public and notice was given as required by the Texas Open Meetings Act. A copy of the Certificate of Posting of the Notice is attached as Exhibit "A".

The roll was called of the members of the Board, to-wit:

- Mike Asbury - President
Heath Reed-Green - Vice President
Jacob Matto - Secretary
Leslie Alger - Assistant Secretary
Steve Garcia - Assistant Secretary

and all of the Directors were present, except Director Asbury, thus constituting a quorum. Also present at the meeting, either in person or via telephone, were Lisa Torres of Crossroads Utility Services LLC ("Crossroads"), the District's general manager and utility operator; Herb Edmonson of Gray Engineering, Inc., the District's engineer; Allen Douthitt of Bott & Douthitt, PLLC, the District's bookkeeper; Chris Lane of SAMCO Capital Markets, Inc.; Nancy Olson of McCall Gibson Swedlund Barfoot PLLC ("MGSB"), the District's auditor; and Jenn Scholl of Armbrust & Brown, PLLC, the District's general counsel.

Director Reed-Green called the meeting to order at 12:11 p.m. and requested that Ms. Scholl lead the Board through the meeting agenda. Ms. Scholl stated that the Board would first receive citizens' communications and Board member announcements. Director Matto announced that a resident had informed him that there was some dead vegetation around Vista Isle Drive. Ms. Torres stated that she would look into the matter.

There being no further citizens' communications or Board member announcements, Director Reed-Green stated that the Board would consider matters relating to the District's 2021-2022 budget and 2021 tax rate. Ms. Lane reviewed the 2021 Tax Rate Analysis attached as Exhibit "B" with the Board. She recommended that the Board adopt an overall 2021 tax rate of \$0.2907 per \$100 of assessed valuation at this meeting, which was \$0.0293 less than the 2020 tax rate. Mr. Douthitt stated that the budget subcommittee had met to discuss the proposed budget and the proposed tax rate and was also recommending the \$0.2907 tax rate, allocated entirely to operations and maintenance. Mr. Douthitt pointed out that adopting the recommended tax rate would impose the same average tax bill on each property as had been imposed in the prior year without resulting in any increase.

Ms. Scholl then opened the public hearing on the District's 2021 tax rate and asked if there was anyone present who wished to address the Board on the matter of the District's tax rate. There being none, Ms. Scholl closed the public hearing. Mr. Douthitt reminded the Board

that the District had published a proposed tax rate of \$0.3008, and the Board could adopt a lower tax rate but could not adopt a rate higher than the published rate.

Mr. Douthitt then reviewed the proposed budget attached as **Exhibit “C”** with the Board, which he explained was based on the \$0.2907 tax rate. Mr. Douthitt noted that the proposed budget was the same as the draft budget presented at the prior Board meeting except that it had been revised to set aside a percentage each month for a capital reserves. After further discussion, upon motion by Director Alger and second by Director Matto, the Board voted 4-0 to approve the budget presented by Mr. Douthitt and the Resolution Adopting Budget attached as **Exhibit “D”**.

Ms. Scholl then stated that the Board would consider establishing the District’s 2021 tax rate. Upon motion by Director Alger and second by Director Garcia, the Board voted to establish a tax rate of \$0.2907, allocated entirely to operations and maintenance, as recommended, and to adopt the Order Levying Taxes attached as **Exhibit “E”**, with Directors Reed-Green, Matto, Alger, and Garcia present and voting “yes” and Director Asbury absent and not voting.

Ms. Scholl stated that the Board would next consider the following consent items on the Board’s meeting agenda: the minutes of the August 9, 2021 Board meeting; an Amended and Restated Information Form, attached as **Exhibit “F”**, reflecting the District’s 2021 adopted tax rate; a proposal from MGSB for the audit for the fiscal year ending September 30, 2021, including the related fraud questionnaire, attached as **Exhibits “G”** and **“H”**, respectively; and the Operations Services Agreement with Crossroads attached as **Exhibit “I”**. Ms. Olson first reviewed the MGSB proposal with the Board and stated that the fee range for the 2021 audit had increased by \$500 from the prior year’s proposal. She then reviewed the fraud questionnaire with the Board and requested that the Board members contact her if they were aware of any issues. Ms. Torres then stated that the current Operations Services Agreement with Crossroads would expire at the end of the month and requested approval of the proposed renewal agreement. After discussion, upon motion by Director Matto and second by Director Garcia, the Board voted 4-0 to approve the consent items.

Director Reed-Green then stated that the Board would consider items related to landscape maintenance services. Ms. Scholl stated that the current agreement with Yellowstone Landscape – Central, Inc. (“*Yellowstone*”) would expire soon. Ms. Torres stated that Yellowstone had not completed all of the required work under the current agreement. Ms. Scholl pointed out that the District was entitled to withhold payment to the contractor if there was a dispute as to whether or not the work had been properly performed. Discussion ensued, and the Board agreed that it would like to consider alternative options and to withhold payment to Yellowstone for the portions of the work that had not been performed during the prior month until the work was completed. Ms. Torres then presented a proposal from Perfect Cuts attached as **Exhibit “J”** and a proposal from Priority Landscapes, LLC, attached as **Exhibit “K”**, and stated that each contractor was prepared to enter into a landscape maintenance agreement with the District using the District’s form agreement and the pricing information contained in each proposal. Ms. Scholl stated that the Board would also be required to provide notice of termination to Yellowstone Landscape – Central, Inc. under the contract and requested that the Board authorize her to send such notice. After discussion, upon motion by Director Garcia and second by Director Matto, the Board voted 4-0 to authorize Ms. Scholl to provide notice of termination to Yellowstone under the current agreement; to authorize Mr. Douthitt to withhold payment to Yellowstone for the portions of work that had not been completed until all required work had been completed; and to approve the Landscape Maintenance Agreement attached as **Exhibit “L”** with Priority Landscapes, LLC.

Director Reed-Green then stated that the Board would next consider Senate Bill 3 (“**SB3**”). Ms. Scholl reminded the Board that it was subject to the requirements of SB3 and that the first reporting deadline was November 1, 2021. Mr. Edmonson stated that he was working with Crossroads to identify the District’s critical infrastructure and prepare the information that would need to be reported and noted that the work could be completed under his existing engagement letter with the District at his regular hourly rate. Ms. Scholl then recommended that the Board authorize the District’s operator and engineer to undertake, identify, and complete all notice requirements for critical load facilities, emergency contact information, and any other matters needed to comply with the November 1, 2021 deadlines of SB3 and any proposals related thereto. Upon motion by Director Garcia and second by Director Matto, the Board voted 4-0 to authorize the District’s operator and engineer to undertake, identify, and complete all notice requirements for critical load facilities, emergency contact information, and any other matters needed to comply with the November 1, 2021 deadlines of SB3 and any proposals related thereto, as recommended.

Director Reed-Green then stated that the Board would discuss wholesale water and wastewater service, including the City of Round Rock wholesale rate increases and rate appeal. Ms. Scholl stated that she did not have any updates at this time.

Director Reed-Green stated that the Board would receive the security report. Ms. Torres presented the security report for the month of July attached as **Exhibit “M”** and reviewed it with the Board.

Director Reed-Green then stated that the Board would receive a report from the District’s engineer and recognized Mr. Edmonson. Mr. Edmonson presented his report, attached as **Exhibit “N”**, and stated that there were no engineering-related items within the District this month.

Director Reed-Green next recognized Mr. Douthitt for purposes of receiving the bookkeeper’s report. Mr. Douthitt presented the accounting report and updated cash activity report, attached collectively as **Exhibit “O”**, and reviewed them with the Board. He requested approval of the transfers indicated on the first page of his report. He then reviewed the financial statements, tax collection report, budget comparison, checks that had been written out of the bookkeeper’s account since the last Board meeting, and the disbursements being presented for approval, noting that (i) the per diem payment to Director Asbury would need to be voided due to his absence from the meeting; and (ii) the final payment to Yellowstone would need to be withheld until Yellowstone completed the remaining work. Mr. Douthitt pointed out that the District had a positive budget variance of \$156,289.53 and about 99.7% of the District’s 2020 taxes had been collected. Upon motion by Director Garcia and second by Director Matto, the Board voted 4-0 to approve the transfers, the final payment, and payment of the bills and invoices, as presented, with the void noted and with authorization to withhold payment to Yellowstone, to be released upon final and satisfactory completion of the work.

Director Reed-Green then stated that the Board would receive a report from the District’s general manager and utility operator. Ms. Torres presented the operations report, attached as **Exhibit “P”**, and reviewed her directives from the prior Board meeting. She then reported that water loss was at $\pm 3.45\%$ for the prior month. She confirmed that all lab results were satisfactory; that there were no issues with water quality; and that the utility facilities were generally operating well. Ms. Torres reported that the District was under voluntary watering restrictions; that she did not have any write-offs to present; and that there had been a few solid waste/recycling collection complaints of missed pick-ups.

Director Reed-Green then stated that the Board would consider website development and maintenance, including proposed website redesign, and recognized Director Garcia. Director Garcia stated that the new website was completed and that he was working on adding all of the items that were required to be included on the website.

Director Reed-Green then stated that the Board would receive the attorney's report and recognized Ms. Scholl. Ms. Scholl reviewed the consultant directives report and noted that all prior directives were either complete or in process.

There being no further business to come before the Board, the meeting was adjourned at 1:49 p.m.

[Signature page follows.]

McCALL GIBSON SWEDLUND BARFOOT PLLC

Certified Public Accountants

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January 10, 2022

Board of Directors
Vista Oaks Municipal Utility District
of Williamson County
Williamson County, Texas

We have audited the financial statements of the governmental activities and each major fund of Vista Oaks Municipal Utility District of Williamson County (the "District") for the year ended September 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated September 13, 2021. Professional standards also require that we communicate to you the following information related to our audit. For the purposes of this letter, the term "management" refers to the Board of Directors and/or District consultants.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. Significant accounting policies used by the District, including new accounting policies, if any, that have been adopted and implemented during the current fiscal year, are discussed in Note 1. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. The financial statement disclosures are neutral, consistent, and clear.

Accounting estimates are an integral part of the financial statements and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were management's estimate of depreciable lives of capital assets. Depreciation of infrastructure assets is based on industry wide accepted estimated useful lives taken on a straight-line basis. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no such adjustments.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 10, 2022.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis and the budgetary comparison schedule for the General Fund, which are required supplementary information ("RSI") that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

The Texas Supplementary Information required by the Texas Commission on Environmental Quality as published in the *Water District Financial Management Guide* and the Other Supplementary Information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The Texas Supplementary Information and the Other Supplementary Information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on them.

Restriction on Use

This information is intended solely for the use of the Board of Directors of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants
Houston, Texas

**VISTA OAKS
MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY**

YEAR ENDED SEPTEMBER 30, 2021

**FINANCIAL STATEMENTS,
SUPPLEMENTARY INFORMATION
AND
INDEPENDENT AUDITOR'S REPORT**

**VISTA OAKS
MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY**

**FINANCIAL STATEMENTS,
SUPPLEMENTARY INFORMATION
AND
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED
SEPTEMBER 30, 2021**

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY**

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ANNUAL FILING AFFIDAVIT

DRAFT SUBJECT TO CHANGE

ANNUAL FILING AFFIDAVIT

STATE OF TEXAS
COUNTY OF WILLIAMSON

I, _____ of the
(Name of Duly Authorized District Representative)

VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
(Name of District)

hereby swear, or affirm, that the district named above has reviewed and approved at a meeting of the Board of Directors of the District on the **10th day of January, 2022**, its annual audit report for the fiscal year ended **September 30, 2021** and those copies of the annual audit report have been filed in the district office, located at:

100 Congress Ave., Suite 1300
Austin, Texas 78701
(Address of District)

This annual filing affidavit and the attached copy of the audit report are being submitted to the Texas Commission on Environmental Quality in satisfaction of the annual filing requirements of Texas Water Code Section 49.194.

Date: _____, _____ By: _____
(Signature of District Representative)

(Typed Name and Title of above District Representative)

Sworn to and subscribed to before me this _____ day of _____, _____.

(SEAL)

(Signature of Notary)

My Commission Expires On: _____, _____.
Notary Public in the State of Texas

INDEPENDENT AUDITOR'S REPORT

DRAFT SUBJECT TO CHANGE

McCALL GIBSON SWEDLUND BARFOOT PLLC

Certified Public Accountants

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Board of Directors
Vista Oaks Municipal Utility District
of Williamson County
Williamson County, Texas

Independent Auditor's Report

We have audited the accompanying financial statements of the governmental activities and each major fund of Vista Oaks Municipal Utility District of Williamson County (the "District"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Texas Supplementary Information required by the Texas Commission on Environmental Quality as published in the *Water District Financial Management Guide* and the Other Supplementary Information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The Texas Supplementary Information and the Other Supplementary Information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on them.

McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants
Houston, Texas

January 10, 2022

**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

DRAFT SUBJECT TO CHANGE

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
MANAGEMENT’S DISCUSSION AND ANALYSIS
YEAR ENDED SEPTEMBER 30, 2021**

In accordance with Governmental Accounting Standards Board Statement No. 34 (“GASB 34”), the management of Vista Oaks Municipal Utility District of Williamson County (the “District”) offers the following discussion and analysis to provide an overview of the District’s financial activities for the year ended September 30, 2021. Since this information is designed to focus on the current year’s activities, resulting changes, and currently known facts, it should be read in conjunction with the District’s basic financial statements that follow.

FINANCIAL HIGHLIGHTS

- *General Fund:* At the end of the current fiscal year, the total fund balance was \$1,973,799, an increase of \$380,076 from the previous fiscal year.
- *Debt Service Fund:* Fund balance restricted for debt service decreased from \$88,761 in the previous fiscal year to \$-0- due to extinguishment of the District’s long-term debt.
- *Governmental Activities:* On a government-wide basis for governmental activities, the District had revenues net of expenses of \$241,425 in the current fiscal year. Net position increased from \$9,032,249 at September 30, 2020 to \$9,273,674 at September 30, 2021.

OVERVIEW OF THE DISTRICT

The District, a political subdivision of the State of Texas, was created by order of the Texas Commission on Environmental Quality (the “Commission”) dated September 9, 1987, and operates pursuant to Article XVI, Section 59 of the Texas Constitution and Chapters 49 and 54 of the Texas Water Code, as amended. The District was created for the purposes of providing, operating, and maintaining facilities to control storm water, distribute potable water, collect and treat wastewater, and provide and operate park and recreational facilities.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
MANAGEMENT’S DISCUSSION AND ANALYSIS
YEAR ENDED SEPTEMBER 30, 2021**

USING THIS ANNUAL REPORT

This annual report consists of the following parts:

1. *Management’s Discussion and Analysis* (this section)
2. *Basic Financial Statements (including Notes to the Financial Statements)*
3. *Required Supplementary Information*
4. *Texas Supplementary Information* (required by the Texas Commission on Environmental Quality (the TSI section))
5. *Other Supplementary Information* (the OSI section)

For purposes of GASB 34, the District is considered a special purpose government. This allows the District to present the required fund and government-wide statements in a single schedule. The requirement for fund financial statements that are prepared on the modified accrual basis of accounting is met with the “Governmental Funds Total” column. An adjustment column includes those entries needed to convert to the full accrual basis government-wide statements. Government-wide statements are comprised of the Statement of Net Position and the Statement of Activities.

OVERVIEW OF THE FINANCIAL STATEMENTS

The *Statement of Net Position and Governmental Funds Balance Sheet* includes a column (titled “Governmental Funds Total”) that represents a balance sheet prepared using the modified accrual basis of accounting. This method measures cash and all other financial assets that can be readily converted to cash. The adjustments column converts those balances to a balance sheet that more closely reflects a private-sector business. Over time, increases or decreases in the District’s net position will indicate financial health.

The *Statement of Activities and Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances* includes a column (titled “Governmental Funds Total”) that derives the change in fund balances resulting from current year revenues, expenditures, and other financing sources or uses. These amounts are prepared using the modified accrual basis of accounting. The adjustments column converts those activities to full accrual, a basis that more closely represents the income statement of a private-sector business.

The *Notes to the Financial Statements* provide additional information that is essential to a full understanding of the information presented in the *Statement of Net Position and Governmental Funds Balance Sheet* and the *Statement of Activities and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances*.

The *Required Supplementary Information* presents a comparison statement between the District’s adopted budget for the General Fund and its actual results.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED SEPTEMBER 30, 2021**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

Summary Statement of Net Position

	Governmental Activities		Change Increase (Decrease)
	2021	2020	
Current and other assets	\$ 2,308,676	\$ 2,012,290	\$ 296,386
Non-current assets	7,281,474	7,583,402	(301,928)
Total Assets	\$ 9,590,150	\$ 9,595,692	\$ (5,542)
Current liabilities	\$ 316,476	\$ 563,443	\$ (246,967)
Long-term liabilities	-	-	-
Total Liabilities	\$ 316,476	\$ 563,443	\$ (246,967)
Net investment in capital assets	\$ 7,281,474	\$ 7,333,402	\$ (51,928)
Restricted for debt service	-	98,154	(98,154)
Unrestricted	1,992,200	1,600,693	391,507
Total Net Position	\$ 9,273,674	\$ 9,032,249	\$ 241,425

The District's net position increased by \$241,425 during the 2021 fiscal year to \$9,273,674 at September 30, 2021 from the previous year's balance of \$9,032,249.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED SEPTEMBER 30, 2021**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (continued) -

Revenues and Expenses:

	<u>Summary Statement of Activities</u>		Increase (Decrease)
	Activities		
	2021	2020	
Property taxes	\$ 909,040	\$ 953,675	\$ (44,635)
Service fees	1,011,133	1,020,056	(8,923)
Other	33,872	50,919	(17,047)
Total Revenues	\$ 1,954,045	\$ 2,024,650	\$ (70,605)
Expenses for services	\$ 1,405,632	\$ 1,467,264	\$ (61,632)
Debt service	5,060	18,739	(13,679)
Depreciation	301,928	301,877	51
Total Expenses	\$ 1,712,620	\$ 1,787,880	\$ (75,260)
Change in Net Position	\$ 241,425	\$ 236,770	\$ 4,655
Beginning Net Position	9,032,249	8,795,479	236,770
Ending Net Position	\$ 9,273,674	\$ 9,032,249	\$ 241,425

Revenues were \$1,954,045 for the fiscal year ended September 30, 2021 while expenses were \$1,712,620. Net position increased by \$241,425 during the 2021 fiscal year due to property taxes and service fees revenues exceeding expenditures.

For the fiscal year ended September 30, 2021, property tax revenues totaled \$909,040. Property tax revenue is derived from taxes being levied based upon the assessed value of real and personal property within the District. Property taxes levied for the 2020 tax year (September 30, 2021 fiscal year) were based upon a current assessed value of \$283,714,591 and a tax rate of \$0.32 per \$100 of assessed valuation. Property taxes levied for the 2019 tax year (September 30, 2020 fiscal year) were based upon an adjusted assessed value of \$288,609,407 and a tax rate of \$0.33 per \$100 of assessed valuation.

The tax rate levied is determined after the District's Board of Directors reviews the General Fund budget requirements and the Debt Service Fund debt service obligations of the District.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED SEPTEMBER 30, 2021**

ANALYSIS OF GOVERNMENTAL FUND

	<u>Governmental Funds by Year</u>	
	2021	2020
Cash on deposit	\$ 387,350	\$ 248,942
Cash equivalent investments	1,806,302	1,634,409
Receivables and other	115,024	129,866
Total Assets	\$ 2,308,676	\$ 2,013,217
Accounts payable	\$ 147,527	\$ 147,753
Other	168,949	166,202
Total Liabilities	\$ 316,476	\$ 313,955
Deferred Inflows of Resources	\$ 18,401	\$ 16,778
Nonspendable	\$ 633	\$ 780
Restricted	-	88,761
Assigned	-	5,204
Unassigned	1,973,166	1,587,739
Total Fund Balance	\$ 1,973,799	\$ 1,682,484
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 2,308,676	\$ 2,013,217

As of September 30, 2021, the District's governmental funds reflected a combined fund balance of \$1,973,799. This fund balance includes a \$380,076 increase in the General Fund fund balance.

The Debt Service Fund reflects a decrease of \$88,761 in fiscal year 2021. The Debt Service Fund paid \$250,000 in principal and \$5,175 in interest payments on the District's outstanding debt. As of September 30, 2021, the District has extinguished its long-term bonded debt.

BUDGETARY HIGHLIGHTS

The General Fund pays for daily operating expenditures. The Board of Directors adopted the 2021 budget on September 14, 2020. The budget included revenues of \$1,776,602 as compared to expenditures of \$1,706,805 for the 2021 fiscal year. When comparing actual figures to budgeted amounts, the District had a positive net variance of \$310,279. More detailed information about the District's budgetary comparison is presented in the *Required Supplementary Information*.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED SEPTEMBER 30, 2021**

CAPITAL ASSETS

The District's governmental activities had \$7,281,474 invested in infrastructure. The detail is reflected in the following schedule:

	<u>Summary of Capital Assets, net</u>	
	<u>9/30/2021</u>	<u>9/30/2020</u>
Capital Assets:		
Land and easements	\$ 72,395	\$ 72,395
Construction in progress	-	2,500
Land improvements	1,321,542	1,319,042
Common and recreation areas	641,912	641,912
Water, wastewater and drainage system	12,199,819	12,199,819
Less: Accumulated Depreciation	(6,954,194)	(6,652,266)
Total Net Capital Assets	<u>\$ 7,281,474</u>	<u>\$ 7,583,402</u>

More detailed information about the District's capital assets is presented in the *Notes to the Financial Statements*

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

The assessed value of property within the District for tax year 2021 is approximately \$317 million. The fiscal year 2022 tax rate is \$0.2907 on each \$100 of taxable value. As approved by the Board of Directors on September 13, 2021, all of the property tax collected during fiscal year 2022 will fund general operating expenses.

The adopted budget for fiscal year 2022 projects a \$2,706 increase to the operating fund balance. Compared to the fiscal year 2021 budget, revenues are expected to increase by approximately \$178,000 and expenditures are expected to increase by approximately \$171,000.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's accountability for the funds it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District in care of Armbrust & Brown, PLLC, 100 Congress Ave., Suite 1300, Austin, TX 78701.

DRAFT SUBJECT TO CHANGE

FINANCIAL STATEMENTS

VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET
SEPTEMBER 30, 2021

	General Fund	Debt Service Fund	Governmental Funds Total	Adjustments Note 2	Government - wide Statement of Net Position
ASSETS					
Cash and cash equivalents:					
Cash on deposit	\$ 387,350	\$ -	\$ 387,350	\$ -	\$ 387,350
Cash equivalent investments	1,806,302	-	1,806,302	-	1,806,302
Receivables:					
Service, net of allowance of doubtful accounts of \$1,200	95,815	-	95,815	-	95,815
Taxes	18,401	-	18,401	-	18,401
Other	175	-	175	-	175
Prepaid costs	633	-	633	-	633
Capital assets, net of accumulated depreciation:					
Land and easements	-	-	-	72,395	72,395
Water, wastewater and drainage system	-	-	-	5,916,310	5,916,310
Land improvements	-	-	-	1,137,601	1,137,601
Common and recreation areas	-	-	-	155,168	155,168
TOTAL ASSETS	<u>\$ 2,308,676</u>	<u>\$ -</u>	<u>\$ 2,308,676</u>	<u>7,281,474</u>	<u>9,590,150</u>
LIABILITIES					
Accounts payable	\$ 147,527	\$ -	\$ 147,527	-	147,527
Refundable deposits	168,949	-	168,949	-	168,949
TOTAL LIABILITIES	<u>316,476</u>	<u>-</u>	<u>316,476</u>	<u>-</u>	<u>316,476</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes	18,401	-	18,401	(18,401)	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>18,401</u>	<u>-</u>	<u>18,401</u>	<u>(18,401)</u>	<u>-</u>
FUND BALANCES / NET POSITION					
Fund balances:					
Nonspendable	633	-	633	(633)	-
Restricted for debt service	-	-	-	-	-
Unassigned	1,973,166	-	1,973,166	(1,973,166)	-
TOTAL FUND BALANCES	<u>1,973,799</u>	<u>-</u>	<u>1,973,799</u>	<u>(1,973,799)</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
	<u>\$ 2,308,676</u>	<u>\$ -</u>	<u>\$ 2,308,676</u>		
Net position:					
Net investment in capital assets				7,281,474	7,281,474
Unrestricted				1,992,200	1,992,200
TOTAL NET POSITION				<u>\$ 9,273,674</u>	<u>\$ 9,273,674</u>

The accompanying notes are an integral part of this statement.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS STATEMENT
OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SEPTEMBER 30, 2021**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Governmental Funds Total</u>	<u>Adjustments Note 2</u>	<u>Government - wide Statement of Activities</u>
<u>REVENUES</u>					
Water and wastewater service, including penalties	\$ 1,011,133	\$ -	\$ 1,011,133	\$ -	\$ 1,011,133
Property taxes, including penalties and interest	737,256	170,161	907,417	1,623	909,040
Interest and other	33,722	150	33,872	-	33,872
TOTAL REVENUES	<u>1,782,111</u>	<u>170,311</u>	<u>1,952,422</u>	<u>1,623</u>	<u>1,954,045</u>
<u>EXPENDITURES / EXPENSES</u>					
Current:					
Water and wastewater purchases	776,125	-	776,125	-	776,125
Solid waste service	205,057	-	205,057	-	205,057
Repairs and maintenance	92,248	-	92,248	-	92,248
Utilities	26,331	-	26,331	-	26,331
Director fees, including payroll taxes	4,683	-	4,683	-	4,683
Legal fees	23,843	-	23,843	-	23,843
Engineering fees	6,555	-	6,555	-	6,555
Management fees	115,326	-	115,326	-	115,326
Bookkeeping fees	23,500	-	23,500	-	23,500
Audit fees	16,250	-	16,250	-	16,250
Other consulting fees	20,682	319	21,001	-	21,001
Security services	48,333	-	48,333	-	48,333
Insurance	7,676	-	7,676	-	7,676
Tax appraisal/collection fees	4,372	1,009	5,381	-	5,381
Public notices	619	-	619	-	619
Other	32,454	250	32,704	-	32,704
Debt service:					
Principal	-	250,000	250,000	(250,000)	-
Interest	-	5,175	5,175	(415)	4,760
Fiscal agent fees and other	-	300	300	-	300
Depreciation	-	-	-	301,928	301,928
TOTAL EXPENDITURES / EXPENSES	<u>1,404,054</u>	<u>257,053</u>	<u>1,661,107</u>	<u>51,513</u>	<u>1,712,620</u>
Excess / (Deficiency) of revenues over (under) expenditures/expenses	<u>378,057</u>	<u>(86,742)</u>	<u>291,315</u>	<u>(49,890)</u>	<u>241,425</u>
OTHER FINANCING SOURCES/(USES)					
Operating transfer	2,019	(2,019)	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	<u>2,019</u>	<u>(2,019)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	380,076	(88,761)	291,315	(291,315)	-
CHANGE IN NET POSITION				241,425	241,425
<u>FUND BALANCES / NET POSITION</u>					
Beginning of the year	1,593,723	88,761	1,682,484	7,349,765	9,032,249
End of the year	<u>\$ 1,973,799</u>	<u>\$ -</u>	<u>\$ 1,973,799</u>	<u>\$ 7,299,875</u>	<u>\$ 9,273,674</u>

The accompanying notes are an integral part of this statement.

DRAFT SUBJECT TO CHANGE

**NOTES TO THE
FINANCIAL STATEMENTS**

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

1. SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of Vista Oaks Municipal Utility District of Williamson County (the “District”) relating to the funds included in the accompanying financial statements conform to generally accepted accounting principles (“GAAP”) as applied to governmental entities. GAAP for local governments includes those principles prescribed by the Governmental Accounting Standards Board (“GASB”), which constitutes the primary source of GAAP for governmental units. The more significant of these accounting policies are described below and, where appropriate, subsequent pronouncements will be referenced.

Reporting Entity - The District, formerly known as Williamson County Municipal Utility District No. 9, a political subdivision of the State of Texas, was created by order of the Texas Water Commission, presently known as the Texas Commission on Environmental Quality (the “Commission”), dated September 9, 1987, and operates pursuant to Article XVI, Section 59 of the Texas Constitution and Chapters 49 and 54 of the Texas Water Code, as amended. The District is empowered to purchase, operate and maintain all facilities, plants and improvements necessary to provide water, sanitary sewer service, storm sewer drainage, irrigation, solid waste collection and disposal, and to construct parks and recreational facilities for the residents of the District. The reporting entity of the District encompasses those activities and functions over which the District’s officials exercise significant oversight or control. The District is governed by a five member Board of Directors (the “Board”), which have been elected by District residents or appointed by the Board. The District is not included in any other governmental “reporting entity” as defined by GASB standards since the majority of Board members are elected by the public and have decision making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters. In addition, there are no component units as defined by GASB standards which are included in the District’s reporting entity.

Basis of Presentation - Government-wide and Fund Financial Statements - These financial statements have been prepared in accordance with the GASB Codification of Governmental Accounting and Financial Reporting Standards Part II, Financial Reporting (the “GASB Codification”).

GASB Codification sets forth standards for external financial reporting for all state and local government entities, which include a requirement for a Statement of Net Position and a Statement of Activities. It requires the classification of net position into three components: Net Investment in Capital Assets; Restricted; and Unrestricted. These classifications are defined as follows:

- Net Investment in Capital Assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- Restricted Net Position – This component of net position consists of external constraints placed on the use of assets imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulation of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

1. SIGNIFICANT ACCOUNTING POLICIES (continued) –

- Unrestricted Net Position – This component of net position consists of assets that do not meet the definition of Restricted or Net Investment in Capital Assets.

When both restricted and unrestricted resources are available for use, generally it is the District's policy to use restricted resources first.

The financial statements are prepared in conformity with GASB Statement No. 34, and include a column for government-wide (based upon the District as a whole) and fund financial statement presentations. GASB Statement No. 34 also requires as supplementary information Management's Discussion and Analysis, which includes an analytical overview of the District's financial activities. In addition, a budgetary comparison statement is presented that compares the adopted General Fund budget with actual results.

- **Government-wide Statements:** The District's statement of net position includes both non-current assets and non-current liabilities of the District, which were previously recorded in the General Fixed Assets Account Group and the General Long-Term Debt Account Group. In addition, the government-wide statement of activities column reflects depreciation expense on the District's capital assets, including infrastructure.

The government-wide focus is more on the sustainability of the District as an entity and the change in aggregate financial position resulting from financial activities of the fiscal period. The focus of the fund financial statements is on the individual funds of the governmental categories. Each presentation provides valuable information that can be analyzed and compared to enhance the usefulness of the information.

- **Fund Financial Statements:** Fund based financial statement columns are provided for governmental funds. GASB Statement No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures of either fund category) for the determination of major funds. All of the District's funds are reported as major funds.

Governmental Fund Types - The accounts of the District are organized and operated on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a self-balancing set of accounts that comprise its assets, liabilities, fund balances, revenues and expenditures. The various funds are grouped by category and type in the financial statements. The District maintains the following fund types:

- **General Fund** - The General Fund accounts for financial resources in use for general types of operations which are not encompassed within other funds. This fund is established to account for resources devoted to financing the general services that the District provides for its residents. Tax revenues and other sources of revenue used to finance the fundamental operations of the District are included in this fund.
- **Debt Service Fund** - The Debt Service Fund is used to account for the resources restricted, committed or assigned for the payment of debt principal, interest and related costs.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

1. SIGNIFICANT ACCOUNTING POLICIES (continued) –

Non-current Governmental Assets and Liabilities - GASB Statement No. 34 eliminates the presentation of Account Groups, but provides for these records to be maintained and incorporates the information into the government-wide financial statement column in the Statement of Net Position.

Basis of Accounting

Government-wide Statements - The government-wide financial statement column is reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Fund Financial Statements - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in the fund balances. Governmental funds are accounted for on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e. both measurable and available).

"Measurable" means that the amount of the transaction can be determined and "available" means the amount of the transaction is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures, if measurable, are generally recognized on the accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include the unmatured principal and interest on general obligation long-term debt which is recognized when due. This exception is in conformity with generally accepted accounting principles.

Property tax revenues are recognized when they become available. In this case, available means when due, or past due and receivable within the current period and collected within the current period or soon enough thereafter to be used to pay liabilities of the current period. Such time thereafter shall not exceed 60 days. Tax collections expected to be received subsequent to the 60-day availability period are reported as deferred inflows of resources. All other revenues of the District are recorded on the accrual basis in all funds.

The District reports unearned revenue on its balance sheet. Unearned revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when revenue recognition criteria are met, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

1. SIGNIFICANT ACCOUNTING POLICIES (continued) –

Budgets and Budgetary Accounting - An unappropriated budget was adopted on September 14, 2020 for the General Fund on a basis consistent with generally accepted accounting principles. The District's Board utilizes the budget as a management tool for planning and cost control purposes. The budget was not amended during the fiscal year. The Budgetary Comparison Schedule – General Fund presents the original budget amounts compared to the actual amounts of revenues and expenditures for the current fiscal year.

Pensions - The District has not established a pension plan as the District does not have employees. The Internal Revenue Service has determined that fees of office received by Directors are considered to be wages subject to federal income tax withholding for payroll purposes.

Cash and Cash Equivalent Investments - Includes cash on deposit as well as investments with maturities of three months or less. The investments, consisting of obligations in the State Treasurer's Investment Pool, are recorded at amortized cost.

Accounts Receivable - The District provides for uncollectible service accounts receivable using the allowance method of accounting for bad debts. Under this method of accounting, a provision for uncollectible accounts is charged to earnings. The allowance account is increased or decreased based on past collection history and management's evaluation of accounts receivable. All amounts considered uncollectible are charged against the allowance account, and recoveries of previously charged off accounts are added to the allowance. The District had an allowance for uncollectible accounts of \$1,200 at September 30, 2021.

Capital Assets - Capital assets, which include land and easements, land improvements, common and recreation areas and water, wastewater and drainage system, are reported in the government-wide column in the Statement of Net Position. Public domain capital assets ("infrastructure") are capitalized. Items purchased or acquired are reported at historical cost or estimated historical cost. Contributed fixed assets are recorded as capital assets at their estimated acquisition value at the time received. In accordance with GASB Statement No. 89, interest incurred during construction of capital facilities is not capitalized.

Assets are capitalized, including infrastructure assets, if they have an original cost greater than \$5,000 and a useful life over two years. Depreciation is calculated on each class of depreciable property using the straight-line method of depreciation. Estimated useful lives are as follows:

	Years
Common and Recreation Areas	10
Land Improvements	50
Water System	50
Wastewater System	50
Drainage System	50

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

1. SIGNIFICANT ACCOUNTING POLICIES (continued) –

Interfund Transactions - Transfers from one fund to another fund are reported as interfund receivables and payables if there is intent to repay that amount and if the debtor fund has the ability to repay the advance on a timely basis. Operating transfers represent legally authorized transfers from the fund receiving resources to the fund through which the resources are to be expended.

Fund Balance - Fund balances in governmental funds are classified using the following hierarchy:

- *Nonspendable*: amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- *Restricted*: amounts that can be spent only for specific purposes because of constitutional provisions, or enabling legislation, or because of constraints that are imposed externally.
- *Committed*: amounts that can be spent only for purposes determined by a formal action of the Board of Directors. The Board is the highest level of decision-making authority for the District. This action must be made no later than the end of the fiscal year. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board. The District does not have any committed fund balances.
- *Assigned*: amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. The District does not have any assigned fund balances.
- *Unassigned*: all other spendable amounts in the General Fund.

When expenditures are incurred for which restricted, committed, assigned or unassigned fund balances are available, the District considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds.

Long-Term Debt - Unlimited tax bonds, which have been issued to fund capital projects, are to be repaid from tax revenues of the District.

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums and discounts on debt issuances are reported as other financing sources and uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures in both the fund and the government-wide financial statements.

Accounting Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

2. RECONCILIATION OF THE GOVERNMENTAL FUNDS

Adjustments to convert the Governmental Funds Balance Sheet to the Statement of Net Position are as follows:

Fund Balances - Total Governmental Funds	\$	1,973,799
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds -		
Capital assets		14,235,668
Less: Accumulated depreciation		(6,954,194)
		7,281,474
Revenue is recognized when earned in the government-wide statements, regardless of availability. Governmental funds report deferred inflows for revenues earned but not available.		18,401
		18,401
Net position - Governmental Activities	\$	9,273,674

Adjustments to convert the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities are as follows:

Changes in Fund Balances - Governmental Funds	\$	291,315
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report:		
Interest expenditures in year paid		415
Tax revenue when collected		1,623
Bond principal in year paid		250,000
		252,038
Governmental funds do not report -		
Depreciation		(301,928)
		(301,928)
Change in Net Position - Governmental Activities	\$	241,425

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

3. CASH AND CASH EQUIVALENT INVESTMENTS

The investment policies of the District are governed by Section 2256 of the Texas Government Code (the “Public Funds Investment Act”) and an adopted District investment policy that includes depository contract provisions and custodial contract provisions. Major provisions of the District’s investment policy, which complies with the Public Funds Investment Act, include: depositories must be Federal Deposit Insurance Corporation (“FDIC”) insured Texas banking institutions; depositories must fully insure or collateralize all demand and time deposits; and securities collateralizing time deposits are held by independent third party trustees.

Deposits - At September 30, 2021, the carrying amount of the District’s deposits was \$387,350 and the bank balance was \$390,890. The bank balance was covered by FDIC insurance.

Investments -

Interest rate risk. In accordance with its investment policy, the District manages its exposure to declines in fair values through investment diversification and limiting investments as follows:

- Money market mutual funds are required to have weighted average maturities of 90 days or fewer; and
- Other mutual fund investments are required to have weighted average maturities of less than two years.

Credit risk. The District’s investment policy requires the application of the prudent-person rule: investments are made as a prudent person would be expected to act, with discretion and intelligence, and considering the probable safety of their capital as well as the probable income to be derived. The District’s investment policy requires that District funds be invested in:

- Obligations of the United States government and/or its agencies and instrumentalities;
- Money market mutual funds with investment objectives of maintaining a stable net asset value of \$1 per share;
- Mutual funds rated in one of the three highest categories by a nationally recognized rating agency;
- Securities issued by a state or local government or any instrumentality or agency thereof, in the United States, and rated in one of the three highest categories by a nationally recognized rating agency; and
- Public funds investment pools rated AAA or AAAm by a nationally recognized rating agency.

The District invests in TexPool, an external investment pool that is not SEC-registered. The State Comptroller of Public Accounts of the State of Texas has oversight of the pool. Federated Investors, Inc. manages the daily operations of the pool under a contract with the Comptroller. TexPool measures all of its portfolio assets at amortized cost. As a result, the District also measures its investments in TexPool at amortized cost for financial reporting purposes. There are no limitations or restrictions on withdrawals from TexPool.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

3. CASH AND CASH EQUIVALENT INVESTMENTS (continued) –

At September 30, 2021, the District held the following investments:

Investment	Fair Value at 9/30/2021	Governmental Fund		Investment Rating	
		General	Debt Service	Rating	Rating Agency
TexPool	\$ 1,806,302	\$ 1,806,302	\$ -	AAAm	Standard & Poors
	<u>\$ 1,806,302</u>	<u>\$ 1,806,302</u>	<u>\$ -</u>		

(1) Restricted for payment of debt service and cost of assessing and collecting taxes.

Concentration of credit risk. In accordance with the District's investment policy, investments in individual securities are to be limited to ensure that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio. As of September 30, 2021, the District did not own any investments in individual securities.

Custodial credit risk-deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The government's investment policy requires that the District's deposits be fully insured by FDIC insurance or collateralized with obligations of the United States or its agencies and instrumentalities. As of September 30, 2021, the District's bank deposits were fully covered by FDIC insurance.

4. PROPERTY TAXES

Property taxes attach as an enforceable lien on January 1. Taxes are levied on or about October 1, are due on November 1, and are past due the following February 1. The Williamson Central Appraisal District established appraised values in accordance with requirements of the Texas Legislature. The District levies taxes based upon the appraised values. The Williamson County Tax Assessor Collector bills and collects the District's property taxes. The Board set the 2020 tax rate on September 14, 2020.

The property tax rates, established in accordance with state law, were based on 100% of the net assessed valuation of real property within the District on the tax roll. The tax rate, based on the total taxable assessed valuation of \$283,714,591, was \$0.32 on each \$100 valuation and was allocated \$0.26 to the General Fund and \$0.06 to the Debt Service Fund.

Property taxes receivable of \$18,401 was receivable at September 30, 2021 for the General Fund.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

5. CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance 10/1/2020	Additions	Deletions	Balance 9/30/2021
Capital assets not being depreciated:				
Land and easements	\$ 72,395	\$ -	\$ -	\$ 72,395
Construction in progress	2,500	-	(2,500)	-
Total capital assets not being depreciated	<u>74,895</u>	-	<u>(2,500)</u>	<u>72,395</u>
Capital assets being depreciated:				
Water, wastewater & drainage system	12,199,819	-	-	12,199,819
Land improvements	1,319,042	2,500	-	1,321,542
Common and recreation areas	641,912	-	-	641,912
Total capital assets being depreciated	<u>14,160,773</u>	<u>2,500</u>	<u>-</u>	<u>14,163,273</u>
Less accumulated depreciation for:				
Water, wastewater & drainage system	(6,038,413)	(245,096)	-	(6,283,509)
Land improvements	(155,060)	(28,881)	-	(183,941)
Common and recreation areas	(458,793)	(27,951)	-	(486,744)
Total accumulated depreciation	<u>(6,652,266)</u>	<u>(301,928)</u>	<u>-</u>	<u>(6,954,194)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>7,508,507</u>	<u>(299,428)</u>	<u>-</u>	<u>7,209,079</u>
Total capital assets, net	<u>\$ 7,583,402</u>	<u>\$ (299,428)</u>	<u>\$ (2,500)</u>	<u>\$ 7,281,474</u>

6. BONDED DEBT

The following is a summary of bond transactions of the District for the year ended September 30, 2021:

	Unlimited Tax Bonds
Bonds payable at October 1, 2020	\$ 250,000
Bonds retired	(250,000)
Bonds payable at September 30, 2021	<u>\$ -</u>

Bonds payable were completely paid off as of September 30, 2021.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

7. RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained coverage from commercial insurance companies and the Texas Municipal League Intergovernmental Risk Pool (“TML Pool”) to effectively manage its risk. All risk management activities are accounted for in the General Fund. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered.

The TML Pool was established by various political subdivisions in Texas to provide self-insurance for its members and to obtain lower costs for insurance. TML Pool members pay annual contributions to obtain the insurance. Annual contribution rates are determined by the TML Pool Board. Rates are estimated to include all claims expected to occur during the policy including claims incurred but not reported. The TML Pool has established claims reserves for each of the types of insurance offered. Although the TML Pool is a self-insured risk pool, members are not contingently liable for claims filed above the amount of the fixed annual contributions. If losses incurred are significantly higher than actuarially estimated, the TML Pool adjusts the contribution rate for subsequent years. Members may receive returns of contributions if actual results are more favorable than estimated.

8. FACILITIES AGREEMENT

On January 22, 1987, the District entered into a Water and Wastewater Agreement (the “Agreement”) with the City of Round Rock (the “City”) concerning the creation and operation of the District. Pursuant to the Agreement, the City agreed to provide wholesale water and wastewater, garbage collection, and fire protection services to the District. In 2007, following the creation of Williamson County Emergency Services District No. 9 to provide fire protection services covering an area that includes the District, the Agreement was amended to delete fire protection services from the City. The agreement was subsequently amended and restated effective August 29, 2011 to, among other things, delete garbage collection services from the City and revise the billing methodology for wholesale wastewater service. The District has contracted with another provider for solid waste and recycling services.

The District has entered into various agreements to provide out-of-district and pass-through water and/or wastewater service to development outside the District’s boundaries. The pass-through agreements permit City customers to receive retail service from the City using the District’s facilities on a pass-through basis in consideration for capacity and/or operation and maintenance payments.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

9. LITIGATION MATTER

In fiscal year 2018, the District, Paloma Lake Municipal Utility District No. 1, Paloma Lake Municipal Utility District No. 2, Williamson County Municipal Utility District No. 10, and Williamson County Municipal Utility District No. 11 (collectively, the “Participating Districts”) filed a petition with the Public Utility Commission (the “PUC”) appealing the rates charged by the City to the Participating Districts for wholesale water and wastewater services. The petition alleged that the City’s rates are in excess of the cost of services being provided and are, thus, in violation of Texas law. The PUC referred this matter to the State Office of Administrative Hearings (“SOAH”) in November of 2018. SOAH will conduct a cost of service hearing on the rates. The participating Districts expect a final decision from the PUC later this year.

10. UNCERTAINTIES

On March 11, 2020, the World Health Organization declared the COVID-19 virus a global pandemic. Since that time, the District has not experienced any decrease in property values, unusual tax delinquencies, or interruptions to service as a result of COVID-19. The District will continue to carefully monitor the situation and evaluate the financial statement impact, if any, that results from the pandemic.

**REQUIRED SUPPLEMENTARY
INFORMATION**

DRAFT SUBJECT TO CHANGE

**VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
SEPTEMBER 30, 2021**

	<u>Actual</u>	<u>Original Budget</u>	<u>Variance Positive (Negative)</u>
REVENUES:			
Water and wastewater service, including penalties	\$ 1,011,133	\$ 997,618	\$ 13,515
Property taxes, including penalties	737,256	734,179	3,077
Interest and other	33,722	44,805	(11,083)
TOTAL REVENUES	<u>1,782,111</u>	<u>1,776,602</u>	<u>5,509</u>
EXPENDITURES:			
Current:			
Water and wastewater purchases	776,125	841,346	65,221
Solid waste service	205,057	215,596	10,539
Repairs and maintenance	92,248	165,200	72,952
Utilities	26,331	31,020	4,689
Director fees, including payroll taxes	4,683	13,900	9,217
Legal fees	23,843	65,000	41,157
Engineering fees	6,555	37,000	30,445
Management fees	115,326	117,144	1,818
Bookkeeping fees	23,500	25,950	2,450
Audit fees	16,250	16,250	-
Other consulting fees	20,682	52,700	32,018
Security services	48,333	57,000	8,667
Insurance	7,676	9,100	1,424
Tax appraisal/collection fees	4,372	6,000	1,628
Public notice	619	2,000	1,381
Other	32,454	51,599	19,145
TOTAL EXPENDITURES	<u>1,404,054</u>	<u>1,706,805</u>	<u>302,751</u>
Excess of revenues over expenditures	<u>378,057</u>	<u>69,797</u>	<u>308,260</u>
OTHER FINANCING SOURCES			
Operating transfer	<u>2,019</u>	<u>-</u>	<u>2,019</u>
TOTAL OTHER FINANCING SOURCES	<u>2,019</u>	<u>-</u>	<u>2,019</u>
NET CHANGE IN FUND BALANCE	380,076	<u>\$ 69,797</u>	<u>\$ 310,279</u>
FUND BALANCE:			
Beginning of the year	1,593,723		
End of the year	<u>\$ 1,973,799</u>		

The accompanying notes are an integral part of this statement.

DRAFT SUBJECT TO CHANGE

**TEXAS SUPPLEMENTARY
INFORMATION**

VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
TSI-1. SERVICES AND RATES
SEPTEMBER 30, 2021

1. Services Provided by the District during the Fiscal Year:

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

2. Retail Service Providers

a. Retail Rates Based on 5/8" Meter (or equivalent):

	Minimum Charge	Minimum Usage	Flat Rate Y/N	Rate per 1000 Gallons Over Minimum	Usage Levels
WATER:	\$ 31.50	-	N	\$ 3.03	0 to 5,000
				\$ 3.45	5,001 to 20,000
				\$ 3.85	20,001 to Unlimited
WASTEWATER:	\$ -	-	N	\$ 4.29	0 to Winter Average
SURCHARGE:	0.5% of actual water and wastewater bill				

District employs winter averaging for wastewater usage? Yes No

Total charges per 10,000 gallons usage:	Water	\$ 63.90	Wastewater	\$ 42.90
	Surcharge	\$ 0.53		

b. Water and Wastewater Retail Connections:

Meter Size	Total Connections	Active Connections	ESFC Factor	Active ESFC's
Unmetered			1.0	
< 3/4"	904	903	1.0	903
1"	1	1	2.5	3
1 1/2"	1	1	5.0	5
2"	1	1	8.0	8
3"			15.0	
4"			25.0	
6"			50.0	
8"			80.0	
10"			115.0	
Total Water	907	906		919
Total Wastewater	906	906	1.0	906

3. Total Water Consumption during the Fiscal Year (rounded to the nearest thousand):

Gallons pumped into system: 126,595,000
Gallons billed to customers: 121,650,000

Water Accountability Ratio (Gallons billed / Gallons Pumped) 96.1%
--

4. Standby Fees (authorized only under TWC Section 49.231):

Does the District assess standby fees? Yes No

If yes, Date of the most recent Commission Order: _____

Does the District have Operation and Maintenance standby fees? Yes No

If yes, Date of the most recent Commission Order: _____

5. Location of District

County(ies) in which district is located: Williamson

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 district is located: N/A

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

ETJ's in which district is located: City of Round Rock, Texas

Are Board members appointed by an office outside the district?
Yes No

If Yes, by whom? _____

VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
TSI-2. GENERAL FUND EXPENDITURES
SEPTEMBER 30, 2021

Personnel Expenditures (including benefits)	\$	-
Professional Fees:		
Auditing		16,250
Legal		23,843
Engineering		6,555
Financial Advisor		1,381
Purchased Services for Resale -		
Bulk Water and Wastewater Purchases		776,125
Contracted Services:		
Bookkeeping		23,500
General Manager		115,326
Appraisal District		4,372
Tax Collector		-
Other Contracted Services		67,634
Utilities		26,331
Repairs and Maintenance		92,248
Administrative Expenditures:		
Directors' Fees		4,683
Office Supplies		-
Insurance		7,676
Other Administrative Expenditures		33,073
Capital Outlay:		
Capitalized Assets		-
Expenditures not Capitalized		-
Tap Connection Expenditures		-
Solid Waste Disposal		205,057
Fire Fighting		-
Parks and Recreation		-
Other Expenditures		-
TOTAL EXPENDITURES	\$	<u><u>1,404,054</u></u>

Number of persons employed by the District:

Full-Time

Part-Time

VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
TSI-3. TEMPORARY INVESTMENTS
SEPTEMBER 30, 2021

Funds	Identification or Certificate Number	Interest Rate	Maturity Date	Balance at End of Year	Accrued Interest Receivable at End of Year
General Fund:					
State Investment Pool	XXX0001	Varies	N/A	\$ 1,803,035	\$ -
State Investment Pool	XXX0002	Varies	N/A	63	-
State Investment Pool	XXX0003	Varies	N/A	3,204	-
Total - All Funds				<u>\$ 1,806,302</u>	<u>\$ -</u>

DRAFT SUBJECT TO CHANGE

VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
TSI-4. TAXES LEVIED AND RECEIVABLE
SEPTEMBER 30, 2021

	Maintenance Taxes	Debt Service Taxes	
Taxes Receivable, Beginning of Year	\$ 6,970	\$ 9,808	
2020 Original Tax Levy	738,944	170,526	
Add: Adjustments:			
Current year	(1,187)	(274)	
Prior years	(134)	(112)	
Total to be accounted for	744,593	179,948	
Tax collections:			
Current year	736,231	169,899	
Prior years	5	5	
Transfer Debt Service to Maintenance	(10,044)	10,044	
Total collections	726,192	179,948	
Taxes Receivable, End of Year	\$ 18,401	\$ -	
Taxes Receivable, By Years			
2019 and before	\$ 16,522	\$ -	
2020	1,879	-	
Taxes Receivable, End of Year	\$ 18,401	\$ -	
Property Valuations:	2020	2019	2018
Land and improvements	\$ 283,714,591 (a)	\$ 288,609,407 (a)	\$ 286,068,020 (a)
Total Property Valuations	\$ 283,714,591 (a)	\$ 288,609,407 (a)	\$ 286,068,020 (a)
Tax Rates per \$100 Valuation:			
Debt Service tax rates	\$ 0.0600	\$ 0.1500	\$ 0.1500
Maintenance tax rates	0.2600	0.1800	0.1800
Total Tax Rates per \$100 Valuation:	\$ 0.3200	\$ 0.3300	\$ 0.3300
Adjusted Tax Levy	\$ 908,009	\$ 952,688	\$ 943,752
Percent of Taxes Collected to Taxes Levied *	99.8%	99.9%	99.9%

Maximum Tax Rate Approved by Voters - Maximum tax rate voted without limitation as to rate or amount approved by voters on November 21, 1987.

(a) Valuations are provided by the appropriate Appraisal District. Due to various factors, including tax protests and disputes, such valuations change over time; therefore, they may vary slightly from those disclosed in the District's bond offering documents or the District's annual bond disclosure filings.

* Calculated as taxes collected in current and previous years divided by tax levy. Calculated as of the time of the adjusted tax levy and may vary from that provided in the District's bond offering documents or the District's annual bond disclosure filings.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
TSI-5. LONG-TERM DEBT SERVICE REQUIREMENTS - BY YEARS
SEPTEMBER 30, 2021**

The District had no long-term debt outstanding at September 30, 2021.

DRAFT SUBJECT TO CHANGE

**VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
TSI-6. CHANGES IN LONG-TERM BONDED DEBT
SEPTEMBER 30, 2021**

	<u>Bond Issue Series 2012</u>	
Interest Rate	2.07%	
Dates Interest Payable	3/1 ; 9/1	
Maturity Dates	9/1/2021	
Bonds Outstanding at Beginning of Current Fiscal Year	\$ 250,000	
Bonds Sold During the Current Fiscal Year	-	
Retirements During the Current Fiscal Year:		
Refunded	-	
Principal	(250,000)	
Bonds Outstanding at End of Current Fiscal Year	<u>\$ -</u>	
Interest Paid During the Current Fiscal Year	<u>\$ 5,175</u>	
Paying Agent's Name & Address:	<u>Bank of Texas</u>	
	<u>Houston, TX</u>	
Bond Authority:	<u>Tax Bonds*</u>	<u>Refunding Bonds</u>
Amount Authorized by Voters	\$ 14,700,000	**
Amount Issued	14,700,000	8,635,000
Remaining To Be Issued	<u>\$ -</u>	<u>\$ -</u>

* Includes all bonds secured with tax revenues. Bonds in this category may also be secured with other revenues in combination with taxes.

** Voter approval of refunding bonds is not required.

Debt Service Fund Cash and Temporary Investments balances as of September 30, 2021: \$ -

Average Annual Debt Service Payment (Principal and Interest) for the remaining term of all debt: \$ -

VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
TSI-7. COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES
GENERAL FUND AND DEBT SERVICE FUND - FIVE YEARS
SEPTEMBER 30, 2021

	Amounts					Percentage of Fund Total Revenues				
	2021	2020	2019	2018	2017	2021	2020	2019	2018	2017
GENERAL FUND REVENUES:										
Water and wastewater service, including penalties	\$ 1,011,133	\$ 1,020,056	\$ 926,891	\$ 1,024,942	\$ 1,029,634	56.7%	64.3%	61.9%	64.0%	60.4%
Property taxes, including penalties	737,256	519,858	514,185	518,002	563,504	41.3%	32.8%	34.4%	32.3%	33.1%
Interest and other	33,722	46,718	55,120	59,183	111,336	1.9%	2.9%	3.7%	3.7%	6.5%
Transfer from Debt Service Fund	2,019	-	-	-	-	0.1%	-	-	-	-
TOTAL GENERAL FUND REVENUES	1,784,130	1,586,632	1,496,196	1,602,127	1,704,474	100.0%	100.0%	100.0%	100.0%	100.0%
GENERAL FUND EXPENDITURES:										
Current:										
Water and wastewater purchases	776,125	790,726	770,052	784,575	771,279	43.5%	49.8%	51.6%	49.1%	45.3%
Solid waste service	205,057	202,950	197,985	193,662	189,755	11.5%	12.8%	13.2%	12.1%	11.1%
Repairs and maintenance	23,248	70,307	95,824	72,630	150,965	5.2%	4.4%	6.4%	4.5%	8.9%
Utilities	26,331	25,660	25,236	24,778	25,627	1.5%	1.6%	1.7%	1.5%	1.5%
Director fees, including payroll taxes	4,683	7,589	9,043	10,334	12,693	0.3%	0.5%	0.6%	0.6%	0.7%
Legal fees	23,843	58,065	89,408	59,777	42,887	1.3%	3.7%	6.0%	3.7%	2.5%
Engineering fees	6,555	37,286	26,668	13,715	36,517	0.4%	2.4%	1.8%	0.9%	2.1%
Management fees	115,326	115,822	114,173	113,905	106,887	6.5%	7.3%	7.6%	7.1%	6.3%
Bookkeeping fees	23,500	25,600	25,950	32,535	33,920	1.3%	1.6%	1.7%	2.0%	2.0%
Audit fees	16,250	16,000	16,000	16,000	16,000	0.9%	1.0%	1.1%	1.0%	0.9%
Other consultant fees	20,682	26,542	42,422	1,700	-	1.2%	1.7%	2.8%	0.1%	0.0%
Insurance	7,676	7,092	9,740	8,733	9,465	0.4%	0.4%	0.7%	0.5%	0.6%
Tax appraisal/collection fees	4,372	3,224	3,209	6,143	10,055	0.2%	0.2%	0.2%	0.4%	0.6%
Security services	48,333	47,275	46,322	43,368	38,769	2.7%	3.0%	3.1%	2.7%	2.3%
Public notice	619	3,527	2,114	-	422	-	0.2%	0.1%	0.0%	0.0%
Other	32,454	26,413	31,616	47,933	51,787	1.8%	1.7%	2.1%	3.0%	3.0%
Capital outlay	-	104,905	76,051	4,108	221,514	-	6.6%	5.1%	0.3%	13.0%
TOTAL GENERAL FUND EXPENDITURES	1,404,054	1,568,983	1,581,813	1,433,896	1,718,542	78.7%	98.9%	105.7%	89.5%	100.8%
EXCESS (DEFICIENCY) OF GENERAL FUND REVENUES OVER (UNDER) EXPENDITURES	\$ 380,076	\$ 17,649	\$ (85,617)	\$ 168,231	\$ (14,068)	21.3%	1.1%	-5.7%	10.5%	-0.8%
DEBT SERVICE FUND REVENUES:										
Property taxes, including penalties	\$ 170,161	\$ 433,209	\$ 428,682	\$ 899,592	\$ 864,957	99.9%	99.0%	97.3%	98.5%	98.6%
Interest and other	150	4,201	11,864	14,104	12,450	0.1%	1.0%	2.7%	1.5%	1.4%
TOTAL DEBT SERVICE FUND REVENUES	170,311	437,410	440,546	913,696	877,407	100.0%	100.0%	100.0%	100.0%	100.0%
DEBT SERVICE FUND EXPENDITURES:										
Tax appraisal/collection	1,009	2,686	2,674	5,372	15	0.6%	0.5%	0.6%	0.6%	0.0%
Financial advisor fees	319	-	-	-	-	0.2%	-	-	-	-
Bond principal	250,000	450,000	430,000	930,000	885,000	146.8%	102.9%	97.6%	101.8%	100.8%
Bond interest	5,175	18,200	30,631	62,462	92,727	3.0%	4.2%	7.0%	6.8%	10.6%
Fiscal agent fees and other	550	2,074	2,419	1,200	800	0.3%	0.5%	0.5%	0.1%	0.1%
Transfer to General Fund	2,019	-	-	-	-	1.2%	-	-	-	-
TOTAL DEBT SERVICE FUND EXPENDITURES	259,072	472,960	465,724	999,034	978,542	152.1%	108.1%	105.7%	109.3%	111.5%
DEFICIENCY OF DEBT SERVICE FUND REVENUES UNDER EXPENDITURES	\$ (88,761)	\$ (35,550)	\$ (25,178)	\$ (85,338)	\$ (101,135)	-52.1%	-8.1%	-5.7%	-9.3%	-11.5%
TOTAL ACTIVE RETAIL WATER CONNECTIONS	906	905	906	906	903					
TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS	906	902	906	906	904					

**VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
TSI-8. BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS
SEPTEMBER 30, 2021**

Complete District Mailing Address:	100 Congress Ave., Suite 1300, Austin, TX 78701
District Business Telephone Number:	(512) 435-2300
Submission Date of the most recent District Registration Form TWC Sections 36.054 & 49.054):	December 8, 2021
Limits on Fees of Office that a Director may receive during a fiscal year: (Set by Board Resolution TWC Section 49.060)	\$7,200

Name and Address:	Term of Office (Elected or Appointed) or Date Hired	Fees of Office Paid *	Expense Reimbursements	Title at Year End
		9/30/2021	9/30/2021	
Board Members:				
Mike R. Asbury	(Elected) 11/3/2020 - 11/5/2024	\$ 1,200	\$ 2,231	President
Heath Reed-Green	(Elected) 11/3/2020 - 11/5/2024	\$ 1,200	\$ 11	Vice-President
Jacob Matto	(Appointed) 11/12/2018 - 11/8/2022	\$ 1,050	\$ 11	Secretary
Leslie Alger	(Elected) 11/6/2018 - 11/8/2022	\$ -	\$ 1,972	Assistant Secretary
Stephen Garcia	(Appointed) 9/9/2019 - 11/8/2022	\$ 900	\$ 15	Assistant Secretary
Consultants:				
Crossroads Utility Services	12/13/10	\$ 185,501	\$ -	General Manager
Armbrust & Brown, PLLC	11/10/10	\$ 26,434	\$ -	Attorney
Gray Engineering	8/21/00	\$ 5,714	\$ -	Engineer
Bott & Douthitt, PLLC	7/9/18	\$ 23,500	\$ 203	District Accountant
McCall Gibson Swedlund Barfoot PLLC	9/9/13	\$ 16,250	\$ -	Auditor
SAMCO Capital Markets	8/23/04	\$ 1,700	\$ -	Financial Advisor
McCall Parkhurst & Horton, LLP	1/10/11	\$ -	\$ -	Bond Counsel
Williamson County Tax Collector	6/12/00	\$ 259	\$ -	Tax Collector

**OTHER SUPPLEMENTARY
INFORMATION**

DRAFT SUBJECT TO CHANGE

VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
OSI-1. PRINCIPAL TAXPAYERS
SEPTEMBER 30, 2021

Taxpayer	Type of Property	Tax Roll Year		
		2021	2020	2019
Sovran Acquisition Ltd. Partnership	NA	\$ 13,899,540	\$ 12,552,273	\$ 11,500,000
Homeowner	NA	937,728	-	-
Homeowner	NA	652,765	527,455	-
Homeowner	NA	615,325	559,996	590,250
Royal Rhodes Properties, LLC	NA	568,523	519,261	585,696
Federal National Mortgage Assoc.	NA	520,168	434,106	451,343
Homeowner	NA	507,773	-	-
Wayne Living Trust	NA	499,120	-	-
Homeowner	NA	497,674	452,431	467,297
Homeowner	NA	492,929	-	-
Homeowner	NA	-	433,708	443,622
Vianney Trust	NA	-	426,108	438,265
Homeowner	NA	-	424,988	436,971
Homeowner	NA	-	424,051	437,464
Homeowner	NA	-	-	431,827
Total		\$ 19,191,545	\$ 16,754,377	\$ 15,782,735
Percent of Assessed Valuation before Adjustments		6.0%	5.9%	5.5%

DRAFT SUBJECT TO CHANGE

VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
OSI-2. ASSESSED VALUE BY CLASSIFICATION
SEPTEMBER 30, 2021

Type of Property	Tax Roll Year					
	2021		2020		2019	
	Amount	%	Amount	%	Amount	%
Residential - Single Family	\$ 332,530,019	104.8%	\$ 272,625,328	96.1%	\$ 278,657,527	96.6%
Vacant Platted Lots/Tracts	95,909	-	91,112	-	86,366	-
Commercial & Industrial	15,905,057	5.0%	14,387,239	5.1%	13,546,147	4.7%
Tangible Business Property	1,209,338	0.4%	1,083,591	0.4%	1,680,115	0.6%
Utilities	108,220	-	110,537	-	125,629	-
Exempt Property	931,783	0.3%	888,895	0.3%	225,341	0.1%
Plus/Minus: Adjustments & Exemptions	<u>(33,392,045)</u>	<u>-10.5%</u>	<u>(5,472,111)</u>	<u>-1.9%</u>	<u>(5,711,718)</u>	<u>-2.0%</u>
Total	<u>\$ 317,388,281</u>	<u>100.0%</u>	<u>\$ 283,714,591</u>	<u>100.0%</u>	<u>\$ 288,609,407</u>	<u>100.0%</u>

DRAFT SUBJECT TO CHANGE

VISTA OAKS MUNICIPAL UTILITY DISTRICT
WILLIAMSON COUNTY, TEXAS
JANUARY 10, 2022

McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants
9600 Great Hills Trail, Suite 150W
Austin, Texas 78759

Ladies and Gentlemen:

This representation letter is provided in connection with your audit of the financial statements of Vista Oaks Municipal Utility District, (the "District"), which comprise the respective financial position of the governmental activities and each major fund as of September 30, 2021, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the current actual knowledge of the Board of Directors and in reliance on the representations of the District's manager and bookkeeper, the following representations made to you in connection with your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 13, 2021, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, if any, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 9) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 10) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 17) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- 20) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 22) There are no violations or possible violations of laws and regulations, provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 23) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, except as disclosed in the basic financial statements.
- 24) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 25) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 26) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if applicable.
- 27) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
- 28) All funds that meet the quantitative criteria for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 29) Components of net position (net investment in capital assets; restricted; and unrestricted), and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 30) Provisions for uncollectible receivables have been properly identified and recorded, if applicable.
- 31) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 32) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 33) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 34) Deposits and investment securities are properly classified as to risk and are properly disclosed.
- 35) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 36) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and

unrestricted net position is available and have determined that net position is properly recognized under the policy.

- 37) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 38) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 39) With respect to the supplementary information required by the Water District Financial Management Guide,
 - a) We acknowledge our responsibility for presenting this information in accordance with the Commission's requirements, and we believe this information, including its form and content, is fairly presented in accordance with the Commission's requirements. The methods of measurement and presentation of this information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If this information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

To the current actual knowledge and belief of the Board, no events, including instances of noncompliance, have occurred subsequent to the balance sheet date through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

The District's Board of Directors has retained various consultants, including Bott & Douthitt PLLC and Crossroads Utility Services LLC, to perform bookkeeping and management services on the District's behalf. These District consultants have provided the District with a representation letter as requested by you. The Board has relied on its consultants' advice and representations in making the representations contained in this letter.

VISTA OAKS MUNICIPAL UTILITY DISTRICT

Signatures of the Board of Directors

**RESOLUTION CONFIRMING ANNUAL REVIEW OF
WATER CONSERVATION AND DROUGHT CONTINGENCY PLAN
AND UPDATING WATER AND WASTEWATER UTILITY SYSTEM PROFILE**

STATE OF TEXAS §
 §
COUNTY OF WILLIAMSON §

WHEREAS, Vista Oaks Municipal Utility District (the "*District*") is a political subdivision of the State of Texas, created and operating under the provisions of Chapters 49 and 54, *Texas Water Code*; and

WHEREAS, under Section 11.1272, *Texas Water Code*, the Board of Directors of the District (the "*Board*") is required to establish and enforce a drought contingency plan; and

WHEREAS, as required by Section 11.1272, *Texas Water Code*, and in an effort to ensure that water supplied to the District is used reasonably and to its maximum beneficial use, the Board previously adopted a Revised Water Conservation and Drought Contingency Plan (the "*Plan*") by Order dated April 8, 2019; and

WHEREAS, the Board desires to review the Plan on an annual basis in order to ensure that the Plan remains accurate and meets the needs of the District;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD THAT:

Section 1. The Board confirms that, on this date, it has reviewed the Plan.

Section 2. The Board has determined that Section 2.01 of the Plan should be amended to reflect current service area population and water utility data as follows:

2.01 Water and Wastewater Utility System Profile.

A. *Service Area Population.* As of December 31, 2020~~1~~, the District had 9108 occupied residences, 1 residence either unoccupied, owned by builders, or under construction, 2 commercial connections, and 3 irrigation connections. The estimated population of the District's service area is 2,72430, based on 9108 living unit equivalents ("*LUEs*") multiplied by 3 person/units. The average gallons of water usage per capita per day in 2020~~1~~ was 130 gallons.

B. *Water Utility Data.*

1.	Type	Existing
	Residential	9108 LUEs
	Irrigation	8.5 LUEs
	Commercial	10 LUEs
	Public/School	0 LUEs
	Industrial	0 LUEs

2. The average monthly use per occupied residential connection from ~~December-January~~ 1, 2020~~1~~ through December 31, 2020~~1~~ was approximately 10,000 gallons. The average gallons of water used per capita per day from January 1, 2021 through December 31, 2021 was approximately 130 gallons.

The Board has determined that no other changes to the Plan are necessary at this time.

Section 3. The Secretary of the Board is directed to file a copy of this Resolution in the official records of the District.

Section 4. This Resolution may be executed in multiple counterparts, each of which will be deemed an original and all of which together will constitute one and the same instrument. An electronic signature, a facsimile or other electronic copy of an original signature, and a counterpart transmitted electronically (e.g., by fax, email, text, or similar means), will be deemed to be, and will have the same force and effect as, an original signature for all purposes.

ADOPTED this ~~8th~~10th day of ~~February~~January, 202~~1~~2.

**VISTA OAKS MUNICIPAL UTILITY
DISTRICT**

(SEAL)

Mike R. Asbury, President
Board of Directors

ATTEST:

Jacob Matto, Secretary
Board of Directors

**ORDER ADOPTING REVISED WATER CONSERVATION
AND DROUGHT CONTINGENCY PLAN**

April 8, 2019

THE STATE OF TEXAS §
 §
COUNTY OF WILLIAMSON §

WHEREAS, Vista Oaks Municipal Utility District (the "District") is a political subdivision of the State of Texas, created and operating under Chapters 49 and 54 of the Texas Water Code; and

WHEREAS, under Texas Water Code § 11.1272, the Board of Directors of the District (the "Board") is required to establish and enforce a drought contingency plan; and

WHEREAS, pursuant to Section 2.04 of the Amended and Restated Wholesale Water and Wastewater Agreement dated as of August 29, 2011 (the "Wholesale Contract ") between the District and the City of Round Rock, Texas (the "City"), the District is required to adopt a water conservation and drought management plan that is at least as stringent as the City's; and

WHEREAS, as required by Texas Water Code § 11.1272 and the Wholesale Contract, and in an effort to ensure that water supplied to the District is used reasonably and to its maximum beneficial use, the Board previously adopted an Order Adopting Revised Water Conservation and Drought Contingency Plan dated January 9, 2012, as subsequently revised in accordance with 30 Texas Administrative Code § 288.30 pursuant to an Order Adopting Revised Water Conservation and Drought Contingency Plan dated September 10, 2012, an Order Adopting Revised Water Conservation and Drought Contingency Plan dated March 17, 2014, and an Order Adopting Revised Water Conservation and Drought Contingency Plan dated March 21, 2016 (as revised, the "Plan"); and

WHEREAS, under 30 Texas Administrative Code § 288.30, the District is required to prepare and adopt the next revision of the Plan by May 1, 2019; and

WHEREAS, the Board now desires to prepare and adopt the next revision of the Plan in accordance with 30 Texas Administrative Code § 288.30 in order to ensure that the Plan remains accurate and suits the needs of the District.

IT IS, THEREFORE, ORDERED BY THE BOARD THAT:

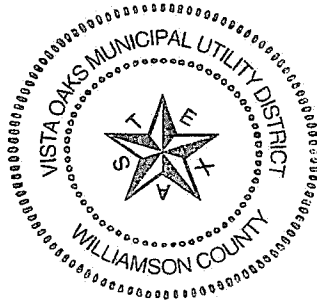
Section 1: The Water Conservation and Drought Contingency Plan attached as **Exhibit "A"** (the "Revised Plan") is hereby established and will be implemented during periods of water shortage and drought in an effort to reduce water loss, waste or consumption and increase the efficiency of water use. The Revised Plan replaces and supersedes the Plan.

Section 2: If any provision, section, sentence, clause, or phrase of this Order, or its application to any person or set of circumstances, is for any reason held to be unconstitutional, void, invalid, or for any reason unenforceable, the validity of the remaining portions of this Order and its application to other persons or sets of circumstances will not be affected, it being the intent of the Board in adopting this Order that no portion hereof or provision contained herein will become inoperative or fail by reason of any unconstitutionality or invalidity of any other portion or provision.

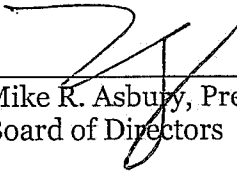
Section 3: The Secretary of the Board is directed to file a copy of this Order in the principal office of the District and, if required, with the Executive Director of the Texas Commission on Environmental Quality, with the Brazos Regional Water Planning Group (Region G), and with the City of Round Rock. This Order will remain in full force and effect from the date of its adoption until amended or replaced by the Board.

Section 4: If necessary, the District's attorney is directed to publish a substantive statement of the rules or regulations contained in the Revised Plan, and the penalty for their violation, in accordance with Section 54.207, *Texas Water Code*.

PASSED AND APPROVED this 8th day of April, 2019.

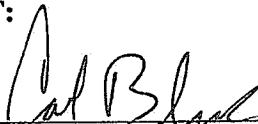


**VISTA OAKS MUNICIPAL
UTILITY DISTRICT**



Mike R. Asbury, President
Board of Directors

ATTEST:



Carl R. Black, Secretary
Board of Directors

EXHIBIT "A"

REVISED WATER CONSERVATION AND
DROUGHT CONTINGENCY PLAN

April 8, 2019

I. *Approval of the Plan*

The Board of Directors (the "Board") of Vista Oaks Municipal Utility District (the "District") hereby establishes the revised Water Conservation and Drought Contingency Plan (the "Plan"), as set forth below. The Board commits to implement this Plan according to the procedures set forth below.

II. *Water Conservation Plan*

2.01 *Water and Wastewater Utility System Profile.*

A. *Service Area Population.* As of January 31, 2019, the District had 899 occupied residences and two residences either unoccupied, owned by builders, or under construction, five commercial connections, and three irrigation connections. The estimated population of the District's service area is 2,700, based on 900 living unit equivalents ("LUEs") multiplied by 3 persons/unit. The average gallons of water usage per capita per day in 2018 was 125 gallons.

B. *Water Utility Data.*

1. Type	Existing
Residential	906 LUEs
Irrigation	8.5 LUEs
Commercial	10 LUEs
Public/School	8 LUEs
Industrial	0 LUEs

2. The average monthly use per occupied residential connection from January 1, 2018 through December 31, 2018 was approximately 10,000 gallons.

C. *Wholesale Water and Wastewater Service.* The District receives wholesale water and wastewater service from the City of Round Rock, Texas (the "City") under an Amended and Restated Wholesale Water and Wastewater Agreement dated as of August 29, 2011 (the "Wholesale Contract"). Under the Wholesale Contract, the District has been allocated wholesale water and wastewater capacity sufficient to serve a total of 1,400 living unit equivalents ("LUEs").

D. *Financial Data.* The District's water and wastewater rates and connection/impact fees are set forth in the District's Amended Order Establishing Rates and Charges, and Adopting Rules with Respect to District Water, Wastewater and Drainage, Including Water Quality, Systems. The rates and fees are comparable to surrounding adjacent developments and are cost-based.

2.02 *Conservation Strategies.*

A. *Minimum Measures.*

1. Water Conservation Goals. The District's five-year target for water savings is to reduce daily water consumption in gallons per capita by 3%, and the District's 10-year target for water savings is to reduce daily water consumption in gallons per capita by an additional 3% over the five-year target. The District will attempt to achieve these targets and goals with one or more of the following methods:

a. Encouraging and supporting efficient water use and reduced waste by including water conservation information on the District's website;

b. Taking measures to maintain per capita water usage below the median of the previous five years' gallons per capita per day consumption for similarly situated water providers;

c. Striving to limit unaccounted-for water from the District's system to no more than 10% of the volume of water delivered based on a moving five year average;

d. Implementing and maintaining a program of universal metering and meter replacement and repair;

e. Encouraging decreasing waste in landscape irrigation;

f. Raising public awareness of water conservation and encouraging responsible public behavior;

g. Developing a system-specific strategy to conserve water during peak demands, thereby reducing peak use;

h. If applicable, encouraging the development of a program for the reuse/recycling of wastewater/greywater; and

i. Encouraging and supporting efficient water use and reduced waste.

2. Meters. The District will strive to implement the following with respect to metering and meter repair/replacement:

a. The supply of water from the District's water supplier(s) will be metered with water meters capable of accuracy within $\pm 5\%$;

b. Each connection will be metered with a water meter capable of accuracy within $\pm 5\%$;

c. Each connection on the system will be metered, including landscape irrigation and public facilities; and

d. A regularly scheduled maintenance program of meter repair and replacement will be established in accordance with the following time intervals:

i. Master Meters: Test once/year;

- ii. 1" + Meters: Test once/year; and
- iii. Meters <1": Test once/10 years.

3. Education and Public Information Programs. The District will attempt to undertake a coordinated water conservation public education and information program with its customers that will include:

- a. Providing a conservation message that may be included with water bills or posted on a website;
- b. Encouraging local media coverage of water conservation issues and the importance of water conservation; and
- c. Making water conservation information and materials available.

B. Other Measures. Other measures may include system operation requirements and rules that promote water conservation such as use of new water conserving technology in construction, landscape watering management, and appropriate use of updated plumbing fixtures that conserve water. In addition, the District will regularly review this Plan in accordance with applicable rules to ensure that it is effective and efficient.

2.03 Coordination with Regional Water Planning Group. The service area of the District is located within the Brazos Regional Water Planning Area (Region G) of the State of Texas, and the District has provided a copy of this water conservation plan to the regional planning group.

III. *Drought Contingency Plan*

3.01 Declaration of Policy, Purpose, and Intent. Because of the water conditions prevailing within the District, the water resources available to the District must be put to the maximum beneficial use and the waste, unreasonable use, or unreasonable method of use of water must be prevented, with a view to the reasonable and beneficial use thereof in the interests of the residents of the District and for the public health and welfare.

The water uses which are regulated or prohibited under this Article III are considered to be non-essential and the continuation of such uses during times of water shortage or other emergency water supply conditions are deemed to constitute a waste of water, which will subject the offender to a penalty in accordance with Article VI of this Plan.

3.02 Public Involvement. An opportunity for the public to provide input into the preparation of this Plan was provided through the District's scheduling and providing public notice of a public meeting at which members of the public were afforded an opportunity to provide input to the Board on this Plan.

3.03 Public Education. The District will periodically provide the public with information about this Plan, including information about the conditions under which each stage of the drought contingency measures of this Plan is to be initiated or terminated and the drought response measures to be implemented in each stage. This information will be provided by means of publication of notice in a newspaper of general circulation, posting notification signs in public places, mailing utility bill inserts or postcards, press releases, web page notices,

or other means as determined necessary by the District Manager (defined below) or his/her designee.

3.04 Coordination with Regional Planning Group. The service area of the District is located within the Brazos Regional Water Planning Area (Region G) of the State of Texas, and the District has provided a copy of this drought contingency plan to the regional planning group.

3.05 Notification.

A. TCEQ. The District will notify the executive director of the Texas Commission on Environmental Quality within five business days of the implementation or termination of any mandatory provisions of this Plan.

B. Customers. The District will provide written notice to each of its Customers as promptly as practicable in connection with the implementation or termination of each stage of this Plan. The notice may be provided by means of publication of notice in a newspaper of general circulation, posting notification signs in public places, mailing utility bill inserts or postcards, press releases, web page notices, or other means as determined necessary by the District Manager or his/her designee and will include: (i) the date the applicable restrictions will begin/end; (ii) the triggering circumstances; (iii) a summary of the applicable restrictions; and (iv) an explanation of the consequences for a violation. The District will not enforce the provisions of a particular stage until at least 72 hours after the applicable notice has been provided.

3.06 Authorization. The District's Manager or another consultant or employee specifically designated by the Board (for purposes of this Plan, the appointed party is designated the "District Manager"), in consultation with the Board President or Vice President, is hereby authorized and directed to implement the applicable provisions of the drought contingency measures of this Plan upon determination that implementation is necessary to protect the health, safety, and welfare of the District's customers. The District Manager, or his/her designee, in consultation with the Board President or Vice President, will have the authority to initiate or terminate drought or other water supply emergency response measures as described in this Plan.

3.07 Application. The provisions of this Article III will apply to all persons, entities, customers, and owners of property who use or allow the use of water provided by the District.

3.08 Definitions. For the purpose of this plan, the following definitions shall apply:

A. Conservation: those practices, techniques, and technologies that reduce the consumption of water, reduce the loss or waste of water, improve the efficiency in the use of water, or increase the recycling and reuse of water so that a supply is conserved and made available for future or alternative uses.

B. Customer: any person, corporation, partnership, company, association or other legal entity using water supplied by the District.

C. Landscape Irrigation Use: water used for the irrigation and maintenance of landscaped areas, whether privately or publicly owned, including residential and commercial lawns, gardens, parks, and rights-of-way and medians.

D. Outdoor Water Use: includes but is not limited to watering lawns, shrubs, and other types of outdoor vegetation; washing automobiles, trucks, trailers, boats, or

other type of mobile equipment; use of landscape irrigation systems; the refilling or adding of water to non-government owned swimming pools, wading pools, or ponds; the operation of any ornamental fountain or other similar structure; use of water from fire hydrants except for firefighting-related activities or other activities necessary to maintain the health, safety and welfare of the customers of the District; routine flushing of fire hydrants for other than health and safety reasons; power washing; watering of the ground around foundations; and street washing.

3.09 *Triggering and Termination Criteria for Drought Response Stages.*

The District Manager, or his/her designee, will consult with the City regarding wholesale water supply, will monitor water supply and/or demand conditions on an ongoing basis, and will determine when conditions warrant initiation or termination of each stage of the Plan. During the months of May through October, water demand conditions may be monitored on a more frequent basis if deemed necessary. Weather conditions will be considered in determining a drought classification. If long cold or dry periods are predicted, such conditions will be considered in making an impact analysis. Generally, the District expects that the drought response stages outlined in this Plan will be triggered and terminated sequentially; however, unusual conditions (such as a sudden drop/increase in aquifer levels, a reduction/increase in water availability or production or system capacity, or to comply with the requirements of a court order or regulatory authority) may justify the implementation or termination of a stage out of sequence. Additionally, the District may modify the water use restrictions specified under this Plan in order to match the restrictions of its wholesaler, in which event the District will notify its customers of the modifications in accordance with Section 3.05.

A. *Voluntary Water Conservation.* The District has determined that the peak water use period begins on May 1 of each year and ends on October 31 of each year. Customers will be encouraged to voluntarily conserve water and adhere to the Stage 1 water restrictions, defined in 3.10.A. of this Plan, each year from May 1 through October 31. The goal for voluntary water conservation is to raise public and customer awareness of water demand conditions and encourage water conservation.

B. *Stage 1 Drought Conditions*

1. Requirements for initiation – Customers will be required to comply with Stage 1 water restrictions, defined in 3.10.A. of this Plan, when (i) notification is received from the City requesting implementation of Stage 1 restrictions pursuant to the requirements of the Wholesale Contract, or (ii) when the District Manager or his/her designee determines it to be necessary to address production or distribution limitations, including, but not limited to, system outage or equipment failure, or to protect the health, safety, and welfare of the District’s customers.

2. Requirements for termination – The District Manager, Board-appointed subcommittee, or the District Manager’s designee may immediately rescind Stage 1 when the events listed in 3.09.B.1. of this Plan cease to exist. Upon termination of Stage 1, voluntary water conservation becomes operative in accordance with 3.09.A. of this Plan.

C. *Stage 2 Drought Conditions*

1. Requirements for initiation – Customers will be required to comply with Stage 2 water restrictions, defined in 3.10.B. of this Plan, when (i) notification is received from the City requesting implementation of Stage 2

restrictions pursuant to the requirements of the Wholesale Contract, or (ii) when the District Manager or his/her designee determines it to be necessary to (a) address production or distribution system limitations, including, but not limited to, system outage or equipment failure, (b) because the availability of the District's water supply is reduced up to a repeat of a drought of record, or (c) to protect the health, safety, and welfare of the District's customers.

2. Requirements for termination – The District Manager, Board-appointed subcommittee, or the District Manager's designee may immediately rescind Stage 2 when the events listed in 3.09.C.1. of this Plan cease to exist. Upon termination of Stage 2, Stage 1 becomes operative.

D. Stage 3 Drought Conditions

3. Customers will be required to comply with Stage 3 water restrictions, defined in 3.10.C. of this Plan, when:

a. The water system is contaminated, whether accidentally or intentionally. A severe water shortage condition (Stage 3) is reached immediately upon detection.

b. The water system fails due to an act of God (tornadoes, hurricanes) or man. A severe water shortage condition (Stage 3) is reached immediately upon detection.

c. Any mechanical failure of pumping equipment which will require more than 12 hours to repair and which causes unprecedented loss of capability to provide water service.

d. Notification is received from the City requesting implementation of Stage 3 restrictions pursuant to the requirements of the Wholesale Contract.

e. When the District Manager or his/her designee determines it to be necessary to address production or distribution system limitations, including, but not limited to, system outage or equipment failure, or to protect the health, safety, and welfare of the District's customers.

4. Requirements for termination – The District Manager, Board-appointed subcommittee, or the District Manager's designee may rescind Stage 3 when all of the conditions listed in 3.09.D.1.a through 3.09.D.1.c. as triggering events have ceased to exist for a period of three (3) consecutive days. The District Manager, Board-appointed subcommittee, or the District Manager's designee may immediately rescind Stage 3 when the events listed in 3.09.D.1.d and 3.09.D.1.e. cease to exist. Upon termination of Stage 3, Stage 2 becomes operative as directed by the District Manager, Board-appointed subcommittee, or the District Manager's designee.

3.10 Drought Response Stages. The District Manager or the District Manager's designee will consult with the City regarding wholesale water supply, will monitor water supply and/or demand conditions on an ongoing basis, and, in accordance with the triggering criteria set forth in 3.09 of this Plan, will determine that a drought condition exists and will implement the following actions upon publication of notice:

A. Stage 1 Drought Conditions. The goal for Stage 1 of this Plan is to achieve a 15% reduction in daily water consumption.

1. Stage 1 Water Use Measures:

a. Watering Restriction Schedule. Water customers must adhere to the Watering Restriction Schedule for outdoor water use as defined from time to time by the City. Outdoor water use must only occur on a designated outdoor watering day. The District Manager will maintain an up-to-date copy of the Watering Restriction Schedule. As of the date of adoption of this Plan, the Stage 1 twice-per-week watering schedule is as follows:

<i>Type of Property</i>	<i>Watering Days</i>	<i>Watering Times</i>
Commercial	Tuesday & Friday	Midnight to 10:00 a.m.
Industrial/Multifamily	Tuesday & Friday	and
Residential (Addresses ending in odd numbers)	Wednesday & Saturday	
Residential (Addresses ending in even numbers)	Thursday & Sunday	7:00 p.m. to midnight

b. Outdoor irrigation. All outdoor irrigation by automatic irrigation systems, hose end sprinklers, soaker hoses, or drip irrigation is prohibited unless it occurs in compliance with the applicable Stage 1 Watering Restriction Schedule. Irrigation by hand-held hoses equipped with a positive pistol grip nozzle or other device that automatically shuts off water flow when the hose is not being used, or hand-held buckets is permitted anytime.

c. Vehicle washing. The washing, including charity car washes, of automobiles, trucks, trailers, boats, or other type of mobile equipment is prohibited except in compliance with the applicable Stage 1 Watering Restriction Schedule. The washing, when allowed, must be done with a hand-held bucket or a hand-held hose equipped with a positive pistol grip nozzle or other device that automatically shuts off water flow when the hose is not being used. The vehicle washing prohibition does not apply to the following:

i. the washing of vehicles or mobile equipment when conducted on the immediate premises of a commercial carwash or a commercial service station; or

ii. the washing of automobiles, trucks, trailers, boats, and other types of mobile equipment (such as garbage trucks and vehicles used to transport food and perishables) when the washing is necessary on a more regular and frequent basis in order to protect the health, safety and welfare of the public.

d. Power washing. The day and time regulations of outdoor watering do not apply to commercial companies in the business of power washing.

e. Foundation watering. The watering of the ground around foundations is prohibited except in compliance with the applicable Stage 1 Watering Restriction Schedule.

f. Pools. The initial filling and refilling or adding of water to non-government owned swimming pools, hot tubs, wading pools, or ponds in accordance with the Stage 1 Watering Restriction Schedule is permitted as necessary to prevent damage to the swimming pool, hot tub, wading pool, pond or equipment.

g. Fountains. The operation of ornamental fountains or other similar structures that do not recirculate the water is prohibited. The operation of ornamental fountains or other similar structures that recirculate water is permitted.

h. Fire hydrants. The use of water from fire hydrants is prohibited except for firefighting-related activities or other activities necessary to maintain the health, safety and welfare of the customers of the District. Routine flushing of fire hydrants for other than health and safety reasons is prohibited.

i. Street washing. Street washing is prohibited.

j. New landscaping. Because of the watering restrictions imposed by 3.10.A. of this Plan, landowners are encouraged to postpone the installation of new landscaping until after all mandatory restrictions are lifted.

2. Non-Applicability of Stage 1 Water Use Measures. The Stage 1 water use measures do not apply to the following:

a. The necessary use of water, other than for landscape irrigation, by a governmental entity in pursuit of its governmental functions for the benefit of the public, such as for capital improvement construction projects.

b. The necessary use of water, other than for landscape irrigation, for land development (such as roadway base preparation, flushing of utility lines, dust control, concrete and asphalt work) and for building construction processes.

c. The necessary use of water for repair of water distribution facilities and residential and commercial plumbing and landscape irrigation systems.

d. The necessary use of water for athletic fields for organized youth or amateur sports such as football, soccer, or baseball where the field is in use or will be in use within 60 days of the institution of Stage 1 restrictions.

B. *Stage 2 Drought Conditions.* The goal of Stage 2 of this Plan is to achieve a 25% reduction in daily water consumption.

1. Stage 2 Water Use Measures:

a. Watering Restriction Schedule. Water customers must adhere to the Watering Restriction Schedule for outdoor water use as defined from time to time by the City. Outdoor water use must only occur on a designated outdoor watering day, and all watering is prohibited on a Monday. The District Manager will maintain an up-to-date copy of the Watering Restriction Schedule. As of the date of adoption of this Plan, the Stage 2 once-per-week watering schedule is as follows:

<i>Type of Property</i>	<i>Watering Days</i>	<i>Watering Times</i>
Commercial/Industrial	Friday	Midnight to 10:00 a.m. and 7:00 p.m. to midnight
HOA/Multifamily	Tuesday	
Residential with auto irrigation (Addresses ending in odd numbers)	Wednesday	
Residential without auto irrigation (Addresses ending in odd numbers)	Saturday	
Residential with auto irrigation (Addresses ending in even numbers)	Thursday	
Residential without auto irrigation (Addresses ending in even numbers)	Sunday	

b. Outdoor irrigation. All outdoor irrigation by automatic irrigation systems, hose end sprinklers, soaker hoses, or drip irrigation is prohibited unless it occurs in compliance with the applicable Stage 2 Watering Restriction Schedule. Irrigation by hand-held hoses or hand-held buckets is permitted anytime except on a Monday.

c. Vehicle washing. The washing, including charity car washes, of automobiles, trucks, trailers, boats, or other type of mobile equipment is prohibited except in compliance with the applicable Stage 2 Watering Restriction Schedule. The washing, when allowed, must be done with a hand-held bucket or a hand-held hose equipped with a positive pistol grip nozzle or other device that automatically shuts off water flow when the hose is not being used. The vehicle washing prohibition does not apply to the following:

- i. the washing of vehicles or mobile equipment when conducted on the immediate premises of a commercial carwash or a commercial service station; or
- ii. the washing of automobiles, trucks, trailers, boats, and other types of mobile equipment (such as garbage trucks and vehicles used to transport food and perishables) when the washing is necessary on a more regular and frequent basis in order to protect the health, safety, and welfare of the public.

d. Power washing. The day and time regulations of outdoor watering do not apply to commercial companies in the business of power washing.

e. Foundation watering. The watering of the ground around foundations is prohibited except in compliance with the applicable Stage 2 Watering Restriction Schedule.

f. Pools. The initial filling and the refilling or adding of water to non-government owned swimming pools, hot tubs, wading pools, or ponds in accordance with the Stage 2 Watering Restriction Schedule is permitted as necessary to prevent damage to the swimming pool, hot tub, wading pool, pond or equipment.

g. Fountains. The operation of ornamental fountains or other similar structures is prohibited.

h. Fire hydrants. The use of water from fire hydrants is prohibited except for firefighting-related activities or other activities necessary to maintain the health, safety and welfare of the customers of the District. Routine flushing of fire hydrants for other than health and safety reasons is prohibited.

i. Street washing. Street washing is prohibited.

j. New landscaping. Because of the watering restrictions imposed by 3.10.B. of this Plan, landowners are encouraged to postpone the installation of new landscaping until after all mandatory restrictions are lifted.

2. Non-Applicability of Stage 2 Water Use Measures. The Stage 2 water use measures do not apply to the following:

a. The necessary use of water, other than for landscape irrigation, by a governmental entity in pursuit of its governmental functions for the benefit of the public, such as for capital improvement construction projects.

b. The necessary use of water, other than for landscape irrigation, for land development (such as roadway base preparation, flushing of utility lines, dust control, concrete and asphalt work) and for building construction processes.

c. The necessary use of water for repair of water distribution facilities and residential and commercial plumbing and landscape irrigation systems.

d. The necessary use of water for athletic fields for organized youth or amateur sports such as football, soccer, or baseball where the field is in use or will be in use within 60 days of the institution of Stage 2 restrictions.

The District Manager, Board-appointed subcommittee or the District Manager's designee, will provide a report to news media upon request with information regarding current water supply and/or demand conditions, projected water demand conditions if drought conditions persist, and a consumer information on water conservation measure and practices.

C. Stage 3 Drought Conditions. The goal for Stage 3 of this Plan is to achieve a 50% reduction in daily water consumption.

1. Supply Management Measures: The District will cease the flushing of water mains except when necessary for reasons of health or safety. All District departments will discontinue irrigating public landscaped areas except when such areas are irrigated with wastewater effluent, ground water, or raw water. During Stage 3, the District will endeavor to use alternative water supply sources and/or alternative delivery mechanisms where possible and with the prior approval of the Texas Commission on Environmental Quality where appropriate.

2. Water Use Restrictions. All requirements of Stage 2 shall remain in effect during Stage 3 except:

a. Outdoor irrigation. Except as provided below, all outdoor irrigation of vegetation is prohibited. Irrigation by hand held hoses equipped with a positive pistol grip nozzle or other device that automatically shuts off water flow when the hose is not being used, or hand held water cans is permitted in compliance with the Stage 2 once-per-week Watering Restriction Schedule.

b. Vehicle washing. The washing of automobiles, trucks, trailers, boats, and other types of mobile equipment is prohibited, unless occurring on the immediate premises of a commercial carwash or a commercial service station. If the commercial carwash or commercial service station has a water recycling system it may operate only between the hours of 8:00 a.m. and 5:00 p.m. If the commercial carwash or commercial service station does not have a water recycling system, it may operate only between the hours of 12:00 noon and 5:00 p.m.

c. Power washing. Power washing is prohibited.

d. Foundation watering. The watering of the ground around foundations is prohibited except by hand held hoses equipped with a positive pistol grip nozzle or other device that automatically shuts off water flow when the hose is not being used, or soaker hoses and in compliance with the Stage 2 once-per-week Watering Restriction Schedule.

e. New landscaping. All new planting of plants or grass of any type is prohibited.

3. Non-Applicability of Stage 3 Water Use Measures. The Stage 3 water use measures do not apply to the following:

a. The necessary use of water, other than for landscape irrigation, by a governmental entity in pursuit of its governmental functions for the benefit of the public, such as for capital improvement construction projects.

b. The necessary use of water, other than for landscape irrigation, for land development (such as roadway base preparation,

flushing of utility lines, dust control, concrete and asphalt work) and for building construction processes.

c. The necessary use of water for repair of water distribution facilities and residential and commercial plumbing and permanently installed landscape irrigation systems.

During Stage 3, the District Manager, or the District Manager's designee, will provide a report to news media upon request with information regarding current water supply and/or demand conditions, projected water demand conditions if drought conditions persist, and consumer information on water conservation measures and practices.

In the event that severe water shortage conditions persist (Stage 3) for an extended period of time, the District Manager, upon recommendation of the Board, may order water rationing and/or terminate service to selected users of the system in accordance with the following sequence:

1. Recreational users
2. Commercial users
3. School users
4. Residential users
5. Hospitals, public health and safety facilities

4. Additional Measures. Under the Wholesale Contract, the supply of water to the District may be reasonably limited by the City on the same basis and to the same extent as the supply of water to any other customers within the City.

IV. *Prohibiting Water Waste.*

4.01 The following uses constitute a waste of water and are prohibited:

A. operating or allowing to be operated an irrigation system with a broken head or a head that is out of adjustment where the arc of the spray head is over a street or parking lot;

B. during irrigation, allowing water to run off a property such that there is a trail of water that is running in the street for a distance of 50 feet or greater, or allowing water to pond in the street or parking lot to a depth greater than one-fourth of an inch; and

C. failure to repair a controllable leak, including a broken sprinkler head, a leaking valve, leaking or broken pipes, a leaking faucet, or a head that is misting.

V. *Variances*

A. *Granting Variances.* The District Manager, Board-appointed subcommittee, or the District Manager's designee, may, in writing, grant a temporary variance for existing water uses otherwise prohibited under this Plan if it is determined that failure to grant such variance would cause an emergency condition adversely affecting the health, sanitation, or fire protection for the public or the person requesting such variance and if one or more of the following conditions are met:

1. Compliance with this Plan cannot be technically accomplished during the duration of the water supply shortage or other condition for which the Plan is in effect.

2. Alternative methods can be implemented which will achieve the same level of reductions in water use.

B. *Application for Variance.* Persons requesting an exemption from the provisions of this Plan must file a petition for variance with the District within 5 days after this Plan or a particular drought response stage has been invoked. All petitions for variances will be reviewed by the District Manager, Board-appointed subcommittee, or the District Manager's designee, and must include the following:

1. Name and address of the petitioner(s);
2. Purpose of water use;
3. Specific provision(s) of this Plan from which the petitioner is requesting relief;
4. Detailed statement as to how the specific provision of this Plan adversely affects the petitioner or what damage or harm will occur to the petitioner or others if petitioner complies with this Plan;
5. Description of the relief requested;
6. Period of time for which the variance is sought;
7. Alternative water use restrictions or other measures the petitioner is taking or proposes to take to meet the intent of this Plan and the compliance date; and
8. Other pertinent information.

C. *Conditions to Variances.* Variances granted by the District Manager or the District Manager's designee are subject to the following conditions, unless waived or modified by the District Manager, Board-appointed subcommittee, or the District Manager's designee:

1. Variances granted must include a timetable for compliance.
2. Variances granted expire when this Plan is no longer in effect, unless the petitioner has failed to meet specified requirements.
3. No variance will be retroactive or otherwise justify any violation of this Plan occurring before the variance is issued.

VI. *Enforcement*

A. No person may knowingly or intentionally make, cause, use, or permit the use of water from the District for residential, commercial, industrial, agricultural, governmental, or any other purpose in a manner contrary to any provision of this Plan, or in an amount in excess of that permitted by the drought response stage in effect at the time pursuant to action taken by

the District Manager, Board-appointed subcommittee, or the District Manager's designee, in accordance with provisions of this Plan.

B. The provisions of this Plan constitute rules adopted under the authority set forth in Section 54.205 of the *Texas Water Code*. Any person who violates any provision of this Plan will be subject to the payment of a fine in an amount per violation that does not exceed the jurisdiction of justice court, as provided by Section 27.031, *Texas Government Code*, as permitted under Section 49.004 of the *Texas Water Code*. Each day of violation will constitute a separate offense. In addition, the offending party will be liable to the District for any costs incurred by the District in connection with any violation. Compliance with this Plan may also be sought through injunctive relief in the district court. In accordance with the foregoing authority, the following penalties are established:

1. First violation -- written warning;
2. Subsequent violation(s) -- \$500 fine;

3. If any person or entity violates any three provisions of this Plan or violates one provision three or more times, the District Manager, Board-appointed subcommittee, or the District Manager's designee may, following written notice to the violator, discontinue water service to the premises where the violations occurred. Service discontinued under such circumstances may be restored only upon payment of all fines established under this Section, a re-connection charge of \$100, and any other costs incurred by the District in discontinuing or re-initiating service. In addition, the violator must provide assurance, acceptable to the District Manager, Board-appointed subcommittee, or the District Manager's designee, that the violation will not be repeated.

C. Any person, including a person classified as a Customer of the District, who is in apparent control of the property where a violation occurs or originates is presumed to be the violator, and proof that the violation occurred on the person's property constitutes a rebuttable presumption that the person in apparent control of the property committed the violation, but any such person may show that he/she did not commit the violation. Parents are presumed to be responsible for violations of their minor children and proof that a violation, committed by a child, occurred on property within the parents' control constitutes a rebuttable presumption that the parent committed the violation, but any such parent may be excused if the parent proves that the parent had previously directed the child not to use the water as it was used in violation of this Plan and that the parent could not have reasonably known of the violation.

D. The District Manager, any Williamson County sheriff's deputy or other employee designated by the District Manager, may issue a citation to a person he/she reasonably believes to be in violation of this Plan. The citation will be prepared in duplicate and will contain the name and address of the alleged violator, if known, the offense charged, and will direct him/her to appear in court on the date shown on the citation for which the date shall not be less than 3 days nor more than 5 days from the date the citation was issued. The alleged violator will be served a copy of the citation. Service of the citation will be complete upon delivery of the citation to the alleged violator, to an agent or employee of a violator, or to a person over 14 years of age who is a member of the violator's immediate family or is a resident of the violator's residence. The alleged violator must appear in court to enter a plea of guilty or not guilty for the violation of this Plan. If the alleged violator fails to appear in court, a warrant for that person's arrest may be issued. A summons to appear may be issued in lieu of an arrest warrant. These cases shall be expedited and given preferential setting in the court before all other cases.

**RESOLUTION CONFIRMING ANNUAL REVIEW OF WRITTEN PROCEDURES FOR
POST BOND ISSUANCE FEDERAL TAX COMPLIANCE**

STATE OF TEXAS §
 §
COUNTY OF WILLIAMSON §

WHEREAS, Vista Oaks Municipal Utility District (the “*District*”) is a political subdivision of the State of Texas, created and operating under Chapters 49 and 54 of the *Texas Water Code*; and

WHEREAS, the Board of Directors of the District (the “*Board*”) has issued bonds, notes, or other obligations (“*Bonds*”) that qualify as tax-exempt obligations for federal tax purposes; and

WHEREAS, by Resolution dated February 7, 2012 (the “*Resolution*”), the Board adopted the written procedures for post bond issuance federal tax compliance (the “*Procedures*”) attached as **Exhibit “A”**, to assist in the preservation of the tax-exempt status of the Bonds and document compliance with other post issuance requirements of federal tax law relating to the Bonds, including records retention requirements; and

WHEREAS, Section 4 of the Resolution requires that the Board review the Procedures annually and revise the Procedures as it may determine necessary; and

WHEREAS, the Board desires to confirm its annual review of the Procedures;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD THAT:

Section 1. The Board confirms that it has reviewed the Procedures on this date and determined that no changes to the Procedures are necessary at this time.

Section 2. The Secretary of the Board is directed to file a copy of this Resolution in the official records of the District.

Section 3. This Resolution may be executed in multiple counterparts, each of which will be deemed an original and all of which together will constitute one and the same instrument. An electronic signature, a facsimile or other electronic copy of an original signature, and a counterpart transmitted electronically (*e.g.*, by fax, email, text, or similar means), will be deemed to be, and will have the same force and effect as, an original signature for all purposes.

ADOPTED this 10th day of January, 2021.

(SEAL)

Mike R. Asbury, President
Board of Directors

ATTEST:

Jacob Matto, Secretary
Board of Directors

CERTIFICATE FOR RESOLUTION

THE STATE OF TEXAS §
 §
COUNTY OF WILLIAMSON §

The undersigned officer of the Board of Directors of Vista Oaks Municipal Utility District hereby certifies as follows:

1. The Board of Directors of Vista Oaks Municipal Utility District convened in regular session on the 7th day of February, 2012, at Gray & Associates, Inc., 8217 Shoal Creek Blvd., Suite 200. Austin, Texas, and the roll was called of the duly constituted officers and members of the Board, to wit:

- | | | |
|----------------|---|-------------------------------|
| Douglas Mink | - | President |
| Allen Douthitt | - | Vice President |
| Mike Asbury | - | Secretary |
| Leslie Alger | - | Assistant Secretary/Treasurer |
| Keith E. Young | - | Assistant Secretary |

and all of said persons were present, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting: a

**RESOLUTION ADOPTING WRITTEN PROCEDURES FOR
POST BOND ISSUANCE FEDERAL TAX COMPLIANCE**


was introduced for the consideration of the Board. It was then duly moved and seconded that the Resolution Adopting Written Procedures for Post Bond Issuance Federal Tax Compliance ("Resolution") be adopted and, after due discussion, the motion prevailed and carried unanimously.

2. A true, full and correct copy of the Resolution adopted at the meeting described in the above paragraph is attached to this certificate; the Resolution has been duly recorded in the Board's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein; each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting and that the Resolution would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject of the meeting was given as required by Chapter 551 of the Government Code.

* * * *

SIGNED AND SEALED the 7th day of February, 2012.

(SEAL)



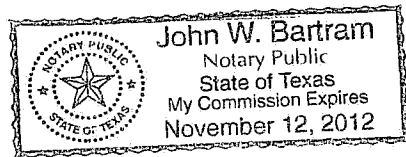
Keith E. Young, Asst. Secretary
Board of Directors

THE STATE OF TEXAS §

COUNTY OF TRAVIS §

This instrument was acknowledged before me on February 7, 2012, by ~~Mike Asbury~~ ^{KEITH YOUNG}
~~Asst.~~ Secretary of the Board of Directors of Vista Oaks Municipal Utility District, on behalf of said
District.

(seal)





Notary Public Signature

**RESOLUTION ADOPTING WRITTEN PROCEDURES FOR
POST BOND ISSUANCE FEDERAL TAX COMPLIANCE**

THE STATE OF TEXAS §
 §
COUNTY OF WILLIAMSON §

WHEREAS, the Board of Directors (the "Board") of Vista Oaks Municipal Utility District (the "District") has issued or expects to issue bonds, notes, or other obligations ("Bonds") that qualify as tax-exempt obligations for federal tax purposes; and

WHEREAS, the Board desires to adopt written procedures to help preserve the tax-exempt status of its Bonds and document compliance with other requirements of federal tax law relating to the Bonds, including records retention, subsequent to issuance;

NOW, THEREFORE, IT IS RESOLVED BY THE BOARD OF DIRECTORS OF VISTA OAKS MUNICIPAL UTILITY DISTRICT THAT:

Section 1. The Written Procedures for Post Bond Issuance Federal Tax Compliance (the "Procedures") attached as **Exhibit "A"** are hereby adopted.

Section 2. The officers and consultants of the District are authorized and directed to take all actions necessary or convenient to carry out the terms of this Resolution and the Procedures.

Section 3. The Secretary of the Board is directed to file a copy of this Resolution in the official records of the District.

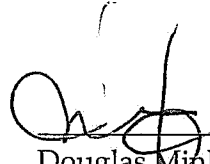
Section 4. The Board of Directors will review the Procedures annually and will revise the Procedures as determined necessary by the Board.

Section 5. It is hereby officially found and determined that the meeting at which this Resolution was adopted was open to the public, and public notice of the time, place, and purpose of the meeting was given, all as required by the Texas Open Meetings Act.

ADOPTED this 7th day of February, 2012.

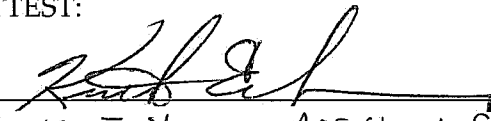
(Signature page follows.)

(SEAL)



Douglas Mink, President
Board of Directors

ATTEST:



KEITH E. YOUNG, ASSISTANT SECRETARY
Board of Directors

WRITTEN PROCEDURES FOR POST ISSUANCE FEDERAL TAX COMPLIANCE
FOR VISTA OAKS MUNICIPAL UTILITY DISTRICT

Vista Oaks Municipal Utility District (the "District") has issued or will issue bonds, notes or other tax-exempt obligations (the "Bonds"). The District has adopted the following procedures (the "Procedures") relating to its continuing compliance with federal requirements applicable to the Bonds.

ARBITRAGE

With respect to the investment and expenditure of the proceeds of the Bonds, the District's Board of Directors (the "Responsible Person") will instruct the appropriate District consultant(s) or other appropriate person(s) to:

(a) require that the construction, renovation or acquisition of any facilities to be financed with the proceeds of the Bonds proceed with due diligence and that binding contracts for the expenditure of at least five per cent (5%) of the proceeds of the Bonds be entered into within six (6) months of the date of delivery of the Bonds ("Issue Date");

(b) monitor to ensure that at least eighty-five percent (85%) of the proceeds of the Bonds to be used for the construction, renovation or acquisition of any facilities are expended within three (3) years of the Issue Date;

(c) ensure that the yield on the investments of any proceeds of the Bonds be restricted to the yield on the Bonds for any period beyond three (3) years of the Issue Date;

(d) monitor all amounts deposited into a sinking fund or fund (e.g., the Debt Service Fund) to assure that the maximum amount invested at a yield higher than the yield on the Bonds does not exceed an amount equal to the debt service on the Bonds in the succeeding twelve (12) month period plus a carryover amount equal to one-twelfth (1/12) of the principal and interest payable on the Bonds for the immediately preceding twelve (12) month period;

(e) ensure that no more than fifty percent (50%) of the proceeds of the Bonds are invested in an investment with a guaranteed yield for four (4) years or more;

(f) assure that the maximum amount of any reserve fund for the Bonds invested at a yield higher than the yield on the Bonds will not exceed the lesser of (i) ten percent (10%) of the principal amount of the Bonds, (ii) one hundred twenty-five percent (125%) of the average annual debt service on the Bonds measured as of the Issue Date, or (iii) one hundred percent (100%) of the maximum annual debt service on the Bonds as of the Issue Date;

(g) monitor the actions of the escrow agent holding any escrow funded with Bond proceeds to ensure compliance with the applicable provisions of the escrow agreement, including with respect to reinvestment of cash balances;

(h) document by official action of the Board, such as a reimbursement resolution, any intent of the District to reimburse with the proceeds of the Bonds any amount expended prior to the Issue Date for the acquisition, renovation or construction of the facilities;

(i) ensure that the applicable information return (e.g., IRS Form 8038-G, or any successor form) is timely filed with the Internal Revenue Service ("IRS"); and

(j) assure that, unless excepted from rebate and yield restriction under Section 148(f) of the Internal Revenue Code of 1986, excess investment earnings are computed and paid to the U.S. government at such time and in such manner as directed by the IRS (i) at least every five (5) years after the Issue Date and (ii) within thirty (30) days after the date the Bonds are retired.

PRIVATE BUSINESS USE

With respect to the use of any facilities financed or refinanced with the proceeds of the Bonds, the Responsible Person will instruct the appropriate District consultant(s) or other appropriate person(s) to:

(a) monitor the date on which the facilities are substantially complete and available to be used for their intended purpose;

(b) monitor whether, at any time during which the Bonds are outstanding, any person, other than the District, its employees and agents or members of the general public, has any contractual right (such as a lease, purchase, management or other service agreement) with respect to any portion of the facilities;

(c) monitor whether, at any time the Bonds are outstanding, any person, other than the District, its employees and agents or members of the general public, has a right to use the output of the facilities (e.g., water, gas, or electricity);

(d) monitor whether, at any time the Bonds are outstanding, any person, other than the District, its employees and agents or members of the general public, has a right to use the facilities to conduct or to direct the conduct of research;

(e) determine whether, at any time the Bonds are outstanding, any person, other than the District, has a naming right for the facilities or any other contractual right granting an intangible benefit;

(f) determine whether, at any time the Bonds are outstanding, the facilities are sold or otherwise disposed of; and

(g) take such action as is necessary to remediate any failure to maintain compliance with the covenants contained in the Order or Orders authorizing issuance of the Bonds related to the public use of the facilities.

RECORDS RETENTION

The Responsible Person will maintain or cause to be maintained all records relating to the investment and expenditure of the proceeds of the Bonds and the use of any facilities financed or

refinanced thereby for a period ending three (3) years after the complete extinguishment of the Bonds. If any portion of the Bonds is refunded with the proceeds of another series of tax-exempt bonds, The Responsible Person will maintain or cause to be maintained all of such records until three (3) years after the refunding bonds are completely extinguished. Such records may be maintained in paper or electronic format.

RESPONSIBLE PERSON

The Responsible Person will retain such experienced advisors, consultants and agents as may be necessary to carry out these Procedures, and will require that any consultants or other persons responsible for any actions to be taken under these Procedures receive appropriate training regarding the District's accounting system, contract intake system, facilities management system and any other systems necessary to track the investment and expenditure of Bond proceeds and the use of any facilities financed with Bond proceeds.

**RESOLUTION CONFIRMING ANNUAL REVIEW OF
IDENTITY THEFT PREVENTION PROGRAM**

STATE OF TEXAS §
 §
COUNTY OF WILLIAMSON §

WHEREAS, Vista Oaks Municipal Utility District (the “*District*”) is a political subdivision of the State of Texas, operating under Chapters 49 and 54 of the *Texas Water Code*; and

WHEREAS, the District maintains or may maintain in the future customer accounts for utility services and/or other purposes; and

WHEREAS, in an effort to detect, prevent, and mitigate identity theft in connection with any customer accounts of the District, the Board of Directors of the District (the “*Board*”) previously adopted the Identity Theft Prevention (the “*Program*”) by Order Establishing Identity Theft Prevention Program dated September 9, 2013 (the “*Order*”); and

WHEREAS, Section 2 of the Order and Article VII of the Program provide that the Program will be reviewed and updated periodically, as necessary, to reflect any changes in risks to District customers and to the safety and soundness of the District from identity theft; and

WHEREAS, Article VII of the Program further requires that the District’s utility operations service provider, which implements the Program, report to the Board at least annually on the District’s administration of and compliance with the Program; and

WHEREAS, the Board desires to confirm its (i) receipt of such report and (ii) review of the Program;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD THAT:

Section 1. The Board confirms that on this date it has (i) received a report from the District’s utility operations service provider on the District’s administration of and compliance with the Program, (ii) reviewed the Program, and (iii) determined that no changes to the Program are necessary at this time.

Section 2. This Resolution may be executed in multiple counterparts, each of which will be deemed an original and all of which together will constitute one and the same instrument. An electronic signature, a facsimile or other electronic copy of an original signature, and a counterpart transmitted electronically (*e.g.*, by fax, email, text, or similar means), will be deemed to be, and will have the same force and effect as, an original signature for all purposes.

Section 3. A copy of the Resolution shall be filed in the official records of the District.

* * * * *

ADOPTED this 10th day of January, 2022.

**VISTA OAKS MUNICIPAL UTILITY
DISTRICT**

(SEAL)

Mike R. Asbury, President
Board of Directors

ATTEST:

Jacob Matto, Secretary
Board of Directors

ORDER ESTABLISHING IDENTITY THEFT PREVENTION PROGRAM

September 9, 2013

THE STATE OF TEXAS §
COUNTY OF WILLIAMSON §

WHEREAS, Vista Oaks Municipal Utility District (the "District") is a political subdivision of the State of Texas, created and operating under Chapters 49 and 54 of the Texas Water Code;

WHEREAS, in accordance with the Fair and Accurate Credit Transactions Act of 2003 (Public Law 108-159), the Federal Trade Commission has promulgated identity theft regulations set forth in Title 16, Part 681 of the Code of Federal Regulations (the "Red Flags Rule") which require a governmental subdivision to implement an identity theft prevention program to protect customer accounts which are held primarily for personal, family or household purposes and on which regular payments are deferred, including utility accounts;

WHEREAS, the District regularly arranges for water and wastewater customers to defer monthly payments for water and wastewater service until service has been provided;

WHEREAS, in order to comply with the Red Flags Rule and in an effort to detect, prevent, and mitigate identity theft in connection with customer water and wastewater accounts, the Board of Directors of the District (the "Board") desires to adopt an identity theft prevention program;

IT IS, THEREFORE, ORDERED BY THE BOARD THAT:

Section 1: Upon considering the size and complexity of the District's operations and account systems and the nature and scope of the District's activities, the Board has designed the Identity Theft Prevention Program (the "Program") attached as Exhibit "A", which is hereby adopted.

Section 2: The Program will be reviewed and updated periodically, as necessary, to reflect changes in risks to the District's water and wastewater customers and the safety and soundness of the District from identity theft.

Section 3: If the application of any provision of this Order or the Program to any person or set of circumstances is for any reason held to be unconstitutional, invalid, or unenforceable, the validity and applicability of the remaining portions of this Order and the Program will not be affected, it being the intent of the Board, in adopting this Order and the Program, that no provision of this Order or the Program will become inoperative or fail by reason of the unconstitutionality or invalidity of any other provision.

EXHIBIT "A"

IDENTITY THEFT PREVENTION PROGRAM

I. **Approval of the Program.**

The Board hereby establishes the following Program and commits to implementing this Program according to the procedures set forth below:

II. **Definitions.**

A. "Covered Accounts" means water and wastewater accounts held by the District from time to time.

B. "Customer" means a person who has a Covered Account with the District.

C. "Identifying Information" means any name or number that may be used, along or in conjunction with any other information, to identify a specific person.

D. "Identity Theft" means an actual or attempted fraud committed by using the Identifying Information of another person without authority.

E. "Red Flag" means patterns, practices or specific activities that indicate the possible existence of Identity Theft associated with one or more Covered Accounts.

F. "Service Provider" means the District's utilities operator which maintains the Covered Accounts on behalf of the District.

III. **Purpose.**

A. The purpose of this Program is to identify and detect Red Flags and establish procedures for preventing and mitigating the risk of Identity Theft.

IV. **Risk Assessment.**

A. The District conducted an internal risk assessment to evaluate the procedures for opening new Covered Accounts and accessing existing Covered Accounts in order to determine whether Covered Accounts were susceptible to Identity Theft. Using this information, the District identified the following possible Red Flags:

1. presentation of suspicious documents, including:
 - a. documents that appeared to have been altered or forged;
 - b. documents that contain information inconsistent with information on file or other information provided by a person opening a new Covered Account; and

c. photo identification that is inconsistent with the appearance of the person opening a new Covered Account;

2. presentation of Identifying Information that is:

a. inconsistent with information on file, other information provided by a person opening a new Covered Account or information obtained through an external source;

b. similar or identical to information, particularly addresses and phone numbers, provided on fraudulent applications or agreements;

c. is of a type commonly associated with fraudulent activity as indicated by internal or third-party sources (for example, the address on an application is fictitious, a mail drop, or a person or the phone number is invalid or associated with a pager or answering service);

d. is the same information provided for another Covered Account or Covered Accounts; and

e. does not include all required information, even after notification;

3. unusual use or suspicious activity related to a Covered Account, including:

a. a request to add one or more authorized persons to an existing Covered Account, particularly if the additional persons have different last names than the primary Customer;

b. a significant spike in water usage on a Covered Account;

c. a material change in electronic fund transfer patterns in connection with a deposit account;

d. inactivity associated with a Covered Account for a reasonably lengthy period of time;

e. repeated problems with mail sent to a Customer (e.g. mail is repeatedly returned as undeliverable despite water usage remaining at normal levels);

f. notifications to the District that a Customer is not receiving paper account statements;

g. notifications to the District of unauthorized charges or transactions in connection with a Covered Account; and

4. notice received from Customers, law enforcement or others of possible or actual Identity Theft or any other unusual activity related to a Covered Account (for example, notification that the District has opened a fraudulent account for a person engaged in Identity Theft).

V. Detection.

A. The District will endeavor to detect Red Flags by implementing the following procedures:

1. obtaining the following identifying information from a new Customer:

- a. name;
- b. date of birth;
- c. address; and
- d. identification number, which shall be, for a U.S. person, an unexpired government-issued driver's license number or a government-issued taxpayer identification number, and for a non-U.S. person, one or more of the following: a taxpayer identification number; passport number and country of issuance; alien identification card number; or number and country of issuance of any other government-issued document evidencing nationality or residence and bearing a photograph or similar safeguard;

2. verifying customer information through documentation, including unexpired government-issued identification evidencing nationality or residence and bearing a photograph or similar safeguard, such as a driver's license or passport; and

3. verifying the validity of change of address requests for existing Covered Accounts.

VI. Response.

A. Upon detecting a Red Flag, the District will take the appropriate action, which may include:

- 1. monitoring a Covered Account where there is suspicion of Identity Theft;
- 2. contacting all affected Customers;
- 3. changing any passwords, security codes, or other security devices that permit access to a Covered Account;
- 4. closing the existing Covered Account and reopening it only after assigning it a new account number;
- 5. declining to open a new Covered Account;

6. closing an existing Covered Account;
7. postponing attempts to collect on a Covered Account;
8. notifying law enforcement; or
9. determining that no response is warranted under the particular circumstances.

VII. Administration, Oversight and Training.

A. The Service Provider will administer this program in terms of detecting, preventing and mitigating Identity Theft. The Service Provider will also implement internal policies and procedures designed to detect Red Flags, and will take appropriate steps to prevent or mitigate Identity Theft in connection with Covered Accounts in accordance with this Program.

B. Upon request, a Board-appointed subcommittee may from time to time inspect the Service Provider's procedures for administering this Program.

C. on at least an annual basis, the Service Provider will present to the Board a report addressing material matters related to this Program and evaluating issues such as:

1. the effectiveness of policies and procedures of the District and the Service Provider in addressing the risk of Identity Theft in connection with Covered Accounts;
2. significant incidents of Identity Theft related to one or more Customers and the response to such incidents; and
3. recommendations for material changes to this Program, including new methods and technologies available for detecting Identity Theft.

D. Upon review of the annual reports provided by the Service Provider in Subsection C above or at any time the Board deems necessary, the Board, if necessary, will update this Program to reflect changes in risks to Customers and the safety and soundness of the District from Identity Theft.

E. The Service Provider will train its employees, Contractors, and agents who open, access, or handle Covered Accounts to effectively implement this Program and will administer disciplinary action against those who do not comply with this Program.

PASSED AND APPROVED this 9th day of September, 2013.



Douglas Mink, President
Board of Directors

ATTEST:



Mike Asbury, Secretary
Board of Directors



(DISTRICT SEAL)

RESOLUTION CONFIRMING ANNUAL REVIEW OF CODE OF ETHICS AND FINANCIAL INVESTMENT, TRAVEL, AND PROFESSIONAL SERVICES POLICIES AND INVESTMENT STRATEGIES; AMENDING LIST OF QUALIFIED BROKERS; AND CONFIRMING DESIGNATION OF INVESTMENT OFFICERS

STATE OF TEXAS §
 §
 COUNTY OF WILLIAMSON §

WHEREAS, pursuant to Section 49.199 of the *Texas Water Code*, the Board of Directors (the “*Board*”) of Vista Oaks Municipal Utility District (the “*District*”) is required to adopt (i) a code of ethics for District directors, officers, employees, and persons engaged in handling investments for the District; (ii) a policy relating to travel expenditures; (iii) a policy relating to District investments; (iv) policies and procedures for selection, monitoring, or review and evaluation of professional services; and (v) policies that ensure a better use of management information, including budgets for use in planning and controlling costs, an audit committee of the Board, and uniform reporting requirements;

WHEREAS, pursuant to Section 2256.005 of the *Texas Government Code*, the Board is required to (i) adopt (A) a written investment policy regarding the investment of District funds and funds under the District’s control; and (B) a separate written investment strategy for each of the funds or group of funds under the District’s control; (ii) review its investment policy and investment strategies not less than annually and adopt a written instrument by resolution confirming such review and recording any changes; and (iii) designate one or more officers or employees as an investment officer to be responsible for the investment of the District’s funds consistent with the investment policy adopted by the District;

WHEREAS, pursuant to Section 2256.025 of the *Texas Government Code*, the Board is required to, at least annually, review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with the District;

WHEREAS, in accordance with Section 49.199 of the *Texas Water Code* and Sections 2256.005 and 2256.025 of the *Texas Government Code*, the Board previously adopted a “Resolution Confirming Annual Review of Code of Ethics and Financial Investment, Travel, and Professional Services Policies and Investment Strategies; Amending List of Qualified Brokers; and Confirming Designation of Investment Officers” dated February 8, 2021 (the “*Financial Management Policies*”); and

WHEREAS, the Board has conducted an annual review of the District’s Financial Management Policies and now desires to (i) confirm such annual review; and (ii) record any changes thereto;

NOW, THEREFORE, IT IS RESOLVED BY THE BOARD THAT:

Section 1. The Board confirms that, on this date, it reviewed the District’s Financial Management Policies.

Section 2. The Code of Ethics and Financial Investment, Financial Management, Travel, and Professional Services Policy previously adopted by the Board, a copy of which is attached as **Exhibit “A”**, is hereby ratified and confirmed. No changes are recorded at this time.

Section 3. The Investment Strategies previously adopted by the Board, a copy of which is attached as **Exhibit “B”**, are hereby ratified and confirmed. No changes are recorded at this time.

Section 4. The amended List of Qualified Brokers attached as **Exhibit “C”** is hereby adopted. The brokers listed on **Exhibit “C”** are hereby designated and authorized to engage in investment transactions with the District consistent with the investment policy adopted by the District.

Section 5. The Board’s previous designation of Mary Bott and Allen Douthitt of Bott & Douthitt, PLLC, the District’s bookkeeper, as the District’s investment officers is hereby ratified and confirmed. The District’s investment officers are authorized to invest District funds in accordance with the direction of the Board and the Financial Management Policies attached to this Resolution, but in no event may an investment officer invest District funds in contravention of Chapter 2256 of the *Texas Government Code*, the Public Funds Investment Act.

Section 6. This Resolution, and the exhibits attached hereto, supersedes all prior Resolutions related exhibits previously adopted by the Board.

Section 7. This Resolution may be executed in multiple counterparts, each of which will be deemed an original and all of which together will constitute one and the same instrument. An electronic signature, a facsimile or other electronic copy of an original signature, and a counterpart transmitted electronically (*e.g.*, by fax, email, text, or similar means), will be deemed to be, and will have the same force and effect as, an original signature for all purposes.

ADOPTED this 10th day of January, 2022.

**VISTA OAKS MUNICIPAL UTILITY
DISTRICT**

Mike R. Asbury, President
Board of Directors

(SEAL)

ATTEST:

Jacob Matto, Secretary
Board of Directors

JOINDER

Bott & Douthitt, PLLC, the bookkeeper for Vista Oaks Municipal Utility District (the "Bookkeeper"), joins in this Resolution Confirming Annual Review of Code of Ethics and Financial Investment, Travel, and Professional Services Policies and Investment Strategies; Amending List of Qualified Brokers; and Confirming Designation of Investment Officers (the "Resolution") for purposes of acknowledging that the Bookkeeper has received and reviewed the Resolution and agrees to comply with the terms thereof.

BOTT & DOUTHITT, PLLC

BY: _____

NAME: _____

TITLE: _____

EXHIBIT “A”
VISTA OAKS MUNICIPAL UTILITY DISTRICT CODE OF ETHICS AND FINANCIAL
INVESTMENT, TRAVEL
AND PROFESSIONAL SERVICES POLICY

(February 8/January 10, 2021)

ARTICLE I

SUBJECT MATTER

This Code of Ethics and Financial Investment, Travel and Professional Services Policy (“*Policy*”) is adopted by the Board of Directors (the “*Board*”) of Vista Oaks Municipal Utility District (the “*District*”) under Sections 49.157 and 49.199 of the Texas Water Code and Section 2256.005 of the Texas Government Code. The subject matter of this Policy is addressed by other requirements of Texas law, including those governing public meetings, public records, audits, financial management, disqualifications of Directors, dual office holding limitations, conflicts of interest, self-dealing, and illegal and corrupt practices. This Policy is not intended to supersede or summarize other provisions of applicable law.

ARTICLE II

DEFINITIONS

2.01. Business Entity. “*Business Entity*” means a sole proprietorship, partnership, firm corporation, holding company, joint stock company, receivership, trust or any other entity recognized by law through which business is conducted.

2.02. Commission. “*Commission*” means the Texas Commission on Environmental Quality.

2.03. Developer. “*Developer*” means a developer of property in the District.

2.04. Director. “*Director*” means a person elected or appointed to serve on the Board.

2.05. District Official. “*District Official*” means a Director, Officer, or Employee.

2.06. Emolument. “*Emolument*” means pay or some other benefit, compensation, or thing of value received in exchange for holding an office. For example, free or reduced cost utility services, a fee of office for meeting attendance, or complimentary health insurance could constitute an emolument.

2.07. Employee. “*Employee*” means any person or Business Entity working for or on behalf of the District.

2.08. Investment Officer. “*Investment Officer*” means a person appointed by the Board to handle District investments.

2.09. Officer. “*Officer*” means an elected or appointed officer of the District, including an Investment Officer, who exercises responsibilities beyond those that are advisory in nature.

2.10. Professional Services Procurement Act. “*Professional Services Procurement Act*” means Subchapter A, Chapter 2254, Texas Government Code, as amended from time to time.

2.11. Public Funds Investment Act. “*Public Funds Investment Act*” means Chapter 2256, Texas Government Code, as amended from time to time.

2.12. Public Funds Collateral Act. “*Public Funds Collateral Act*” means Chapter 2257, Texas Government Code, as amended from time to time.

2.13. Substantial Interest. “*Substantial Interest*” has the same meaning as set forth in Chapter 171, Texas Local Government Code, as amended from time to time. Under Chapter 171, Texas Local Government Code:

A. A person has a Substantial Interest in a Business Entity if the person: (i) owns 10% or more of the voting stock or shares of a Business Entity; (ii) owns either 10% or more or \$15,000 or more of the fair market value of a Business Entity; or (iii) has received funds from the Business Entity that constitute more than 10% of the person’s gross income for the previous year.

B. A person has a Substantial Interest in real property if the person has an equitable or legal ownership interest in the property that has a fair market value of \$2,500 or more.

C. A person also has a Substantial Interest in a Business Entity or real property if he or she is related in the first degree by consanguinity (blood) or the first degree by affinity (marriage), as determined under Chapter 573, Texas Government Code, to a person who has a Substantial Interest in a Business Entity or in real property under Subsections A or B of this Section.

ARTICLE III

CODE OF ETHICS

3.01. Statement of Policy; Purposes of Policy. This Policy has been adopted to establish guidelines for high ethical standards in official conduct by Directors and Officers, and to provide guidance to Directors and Officers in order to instill a high level of public confidence in their professionalism, integrity and commitment to the public interest. Further, this Policy will serve as a basis for disciplining those who refuse to abide by its terms.

3.02. Standards of Conduct.

A. All Directors and Officers must conduct themselves, both inside and outside District service, so as to give no occasion for mistrust of their integrity, impartiality, or devotion to the best interests of the District.

B. All District Officials must conduct themselves with decorum, both at public meetings and in other settings in which he or she may be viewed by the public as acting in an official capacity. All District Officials must treat each other, and any member of the public appearing at any meeting of the Board, with proper courtesy and respect.

C. No District Official may disclose any confidential information, including information gained during any executive session of the Board, without prior written authorization of the Board.

D. No District Official may engage in any conduct prejudicial to the District or that reflects discredit upon the Board.

E. All District Officials must use care when taking any public position on any issue pertaining to the business of the District to distinguish between their individual opinions and the official position of the Board or the District.

F. All Directors must consistently attend all meetings of the Board, including all regularly scheduled work sessions. If a Director fails to attend one-half of the regular meetings of the Board scheduled within a 12-month period, the Director may be removed from the Board by the unanimous vote of the other Directors.

3.03. Conflicts of Interest.

A. All Directors and Officers are subject to Chapter 171, Texas Local Government Code, relating to the regulation of conflicts of interest.

B. The District may not transact any business with a Business Entity or involving real property in which a Director or Officer has any interest, whether direct or indirect, without prior approval of the Board, after disclosure by the interested Director or Officer and discussion at a posted Board meeting. If a Director or Officer has a Substantial Interest, the Director or Officer must also file an affidavit disclosing the nature and extent of the interest before any action is taken on the matter in accordance with Chapter 171, Texas Local Government Code.

C. A Director may not participate in discussion or action on a matter involving a Business Entity or real property in which the Director has a Substantial Interest if the Board's action will, or it is reasonably foreseeable to, have a special economic effect on the Business Entity or value of the real estate that is distinguishable from the effect on the public, unless a majority of the Board is likewise disqualified and has filed affidavits disclosing similar interests in the same matter.

D. A Director or Officer may not act as a surety for a Business Entity that has work, business, or a contract with the District or act as a surety on any official bond required of a District Official.

E. No Director or Officer may represent, directly or indirectly, himself or any private person, Business Entity, group or interest, other than the District, before the Board, except in matters of purely public concern, when doing so without compensation or remuneration.

F. The Board may not appoint or confirm the appointment to any position, or award any contract to, a person related to a member of the Board within the second degree by affinity (marriage) or within the third degree by consanguinity (blood) when the salary or other compensation is paid, directly or indirectly, from District funds, except as provided by Chapter 573, Texas Government Code.

G. Each District Official must file a conflict of interest disclosure statement or conflict of interest questionnaire, as applicable, when required to do so by Chapter 176, Texas Local Government Code.

H. As provided in Section 171.009 of the Texas Local Government Code, a Director may serve as a member of the board of directors of private, nonprofit corporations or other non-profit entities if he or she receives no compensation or other remuneration from the nonprofit corporation or other nonprofit entity.

3.04. Disqualification of Directors. As provided in Section 49.052 of the Texas Water Code, a Director is disqualified from serving as a member of the Board if he or she:

A. is related within the third degree of affinity or consanguinity to a Developer, any other Director, or the manager, engineer, attorney, or other person providing professional services to the District;

B. is an employee of a Developer or any Director, manager, engineer, attorney, or other person providing professional services to the District or a Developer in connection with the District or property located in the District;

C. is a Developer;

D. is serving as an attorney, consultant, engineer, manager, architect, or in some other professional capacity for the District or a Developer in connection with the District or property located in the District;

E. is a party to a contract with or along with the District, except for the purchase of public services furnished by the District to the public generally;

F. is a party to a contract with or along with a Developer relating to the District or to property within the District, other than a contract limited solely to the purpose of purchasing or conveying real property in the District for the purpose of either establishing a permanent residence, establishing a commercial business within the District, or qualifying as a Director; or

G. during his or her term of office, fails to maintain the qualifications required by law to serve as a Director.

3.05. Dual Office Holding Limitations.

A. Constitutional Limitations. Except as permitted by Article XVI, Section 40 of the Texas Constitution, no Director may hold or exercise at the same time, more than one civil office of emolument.

B. Common-Law Incompatibility. No Director may hold another public office in violation of the common-law doctrine of incompatibility that applies to holding two incompatible positions and prohibits a person from holding certain public offices at the same time because of practical conflicts of interest that might arise including, service as a director of two governmental authorities with overlapping taxing jurisdictions.

ARTICLE IV

INVESTMENT POLICY

4.01. Scope. This Policy applies to all transactions involving the investment assets of the District.

4.02. Policy. District funds will be invested in compliance with applicable legal requirements, the guidelines stated in this Policy, each District Investment Strategy adopted by the Board, and the restrictions contained in the District's bond resolutions. Effective cash management is recognized as a foundation of this Policy. Notwithstanding the foregoing, investment of District funds is limited to the types of investments set forth on the attached **Exhibit "A-1"**.

4.03. Allowable Maturities. Except as otherwise provided in these Policies and attached Exhibits, the maximum allowable stated maturity of any individual investment may not exceed one year, and the maximum dollar-weighted average maturity for pooled fund groups based on the stated maturity date for the portfolio may not exceed 60 days. Settlement of all transactions, other than investments in investment pool funds and mutual funds, must be consummated on a delivery versus payment basis.

4.04. Investment Objectives. The District's investment portfolio will be planned and managed to take advantage of investment interest as a source of income from all operating and capital funds. In addition, the portfolio will be managed in accordance with the covenants of the District's bond resolutions, including covenants with respect to the arbitrage regulations under the U.S. Internal Revenue Code. Consideration will be given to the following objectives:

A. Safety of Capital. The primary objective of the District is to ensure the preservation and safety of principal.

B. Liquidity. The District will maintain sufficient liquidity to ensure the availability of funds necessary to pay obligations as they become due.

C. Return on Investment. The District will seek to optimize return on investments within the constraints of safety and liquidity.

D. Standard of Care. The District will seek to ensure that all persons involved in the investment process act responsibly in the preservation of District capital. District investments will be made with the exercise of judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

4.05. Investment Officer; Monitoring District Investments; Quarterly Report. Purchases and sales of District investments may only be initiated by an Investment Officer appointed by resolution of the Board. Each Investment Officer must attend training, as required by Chapter 49 of the Texas Water Code and the Public Funds Investment Act, from an independent source approved by the Board that includes education in investment controls, security risks, strategy risks, market risks, and compliance with the Public Funds Investment Act. The Board may authorize an Investment Officer to invest and reinvest funds of the District in accordance with this Policy. Each Investment Officer must monitor, and develop methods and procedures to monitor, the market and book values of District investments, the rating

changes of District investments, and the liquidation of District investments consistent with the provisions of the Public Funds Investment Act. The Investment Officers must submit a written report to the Board, on at least a quarterly basis, that sets forth all investment transactions during the previous quarter and which complies with the requirements of the Public Funds Investment Act.

4.06. Acknowledgment Required. Any Business Entity that desires to sell investments to the District or otherwise engage in an investment transaction with the District must be given a copy of this Policy, and a qualified representative of the Business Entity must execute a written instrument, in substantively the form attached as **Exhibit “A-2”**, stating that he or she:

A. has received and thoroughly reviewed this Policy; and

B. acknowledges that his or her organization has implemented reasonable procedures and controls in an effort to preclude investment transactions between the District and his or her organization that are not authorized by this Policy, except to the extent that such authorization is dependent on analysis of the makeup of the District’s entire portfolio; requires an interpretation of subjective investment standards; or relates to investment transactions of the District that are not made through accounts or other contractual arrangements over which the organization has accepted discretionary investment authority.

4.07. Collateralization. Funds held at a bank or trust company that are not invested must be collateralized by collateral securities set forth in the Public Funds Collateral Act, to the extent not insured by the Federal Deposit Insurance Corporation (FDIC), the Federal Savings and Loan Insurance Corporation (FSLIC), their successors, or any other instrumentality of the United States. Any bank or trust company that is required to secure a deposit of District funds under this Policy or the Public Funds Collateral Act must enter into an agreement regarding the collateral securities in a form approved by the District.

4.08. Review. This Policy, the District Investment Strategies adopted by the Board, the list of qualified brokers that are authorized to engage in investment transactions with the District, and investment performance and security will be reviewed and evaluated at least annually by the Board, or more frequently upon the request of any Director. Following its annual review, the Board will adopt a written resolution confirming its review of this Policy, the District Investment Strategies adopted by the Board, and the list of qualified brokers.

ARTICLE V

FINANCIAL MANAGEMENT

5.01. Accounting Records. The District’s financial records will be prepared on a timely basis and maintained in an orderly manner, in conformity with generally accepted accounting principles and Commission requirements. These records will be maintained as part of the official records of the District and will be available for public inspection during regular business hours.

5.02. Annual Audit. The District is required to file an audit under Section 49.191 of the Texas Water Code, the District’s fiscal accounts and records will be audited annually, at the expense of the District, by a certified public accountant. The audit must be completed within 120 days after the close of the District’s fiscal year. The District’s audits will be performed according to generally accepted auditing standards adopted by the American Institute of Certified Public Accountants and any accounting and auditing manuals adopted by the executive

director of the Commission. The District will comply with uniform reporting requirements that use “Audits of State and Local Governmental Units” as a guide on audit working papers and “Governmental Accounting and Financial Reporting Standards”. In addition, the District’s auditor will review management controls on District investments and the District’s compliance with the Investment Policy contained in Article IV. Within 135 days after the close of the District’s fiscal year, the District will file a copy of its annual audit report and the annual filing affidavit prescribed by Section 49.194 of the Texas Water Code with the Executive Director of the Commission. The District will submit the annual audit report to the Texas Comptroller of Public Accounts within 180 days after the close of the District’s fiscal year. If the Board refuses to approve the annual audit report, the Board will file a statement with the audit that explains the reasons for disapproval.

5.03. Audit Committee. The Board may establish an audit committee comprised of one or more Directors and any Employees that the Board deems appropriate and, if established, this committee will conduct, at a minimum, an annual review of the District’s financial status, will monitor variances from the District’s budget, and will make budget recommendations to the Board. The audit committee will also review the annual District audit, and make recommendations on it to the Board. Unless otherwise determined by the Board, the full Board will serve as the audit committee.

5.04. Budget. The Board will adopt an annual budget for use in planning and controlling District costs. This budget will take into consideration all District revenues, including utility fees, taxes and surcharges, if any, and all projected District obligations and expenditures. The District’s bookkeeper will provide a comparison of budgeted to actual expenditures and revenues for review on a monthly basis. The approved budget will be reviewed by the Board at least quarterly and all necessary revisions to the budget will be approved by majority vote of the Board.

5.05. Additional Reporting for Certain Districts. When the District (i) is authorized to impose an ad valorem or sales and use tax or an assessment, or to charge a fee, and (ii) during the most recent fiscal year had bonds outstanding or gross receipts or cash and temporary investments of more than \$250,000, the District will submit an annual report to the Special Purpose District Public Information Database maintained by the Texas Comptroller of Public Accounts within 90 days of receiving the notice to provide the required information.

ARTICLE VI

TRAVEL EXPENDITURES AND FEES OF OFFICE

6.01. Fees of Office. A Director is entitled to receive fees of office of not more than \$150 per day for each day the Director actually spends performing duties as a Director. Total fees of office payable to any Director may not exceed the sum of \$7,200 per District fiscal year. This maximum will be determined based on the date the fee of office is earned and not on the date of payment. No Director may receive fees of office if the Director owes any sum of money to the District. Fees of office will be paid only for called meetings of the Board or, upon prior approval of the Board, for subcommittee meetings, approved conferences, or other special projects requested by the Board. In this section, “performing the duties of a Director” means substantive performance of the management or business of the District, including participation in Board and committee meetings and other activities involving the substantive deliberation of District business and in pertinent educational programs. The phrase does not include routine or ministerial activities such as the execution of documents, self-preparation for meetings, or other activities requiring a minimal amount of time.

6.02. Reimbursement of Expenses. Reimbursement for travel expenditures and other expenses incurred by a Director on behalf of the District are subject to approval by the Board.

6.03. Verification. In order to receive fees of office and to receive reimbursement for expenses, each Director must present a verified statement of attendance to the Board indicating the date(s) spent performing the duties of a Director and a general description of the duties performed on each such date, together with all supporting receipts and invoices.

6.04. Conference and Seminar Policy. Directors may attend conferences and meetings at the District's expense only if deemed appropriate by the Board. Unless otherwise approved by the Board, each Director attending a conference or meeting must attend all blocks of educational sessions in order to qualify for reimbursement. Subject to prior Board approval and compliance with the other requirements of this Policy, each Director who attends a conference, business meeting, or seminar related to the District business may be reimbursed for travel, lodging, and meal expenses associated with that attendance, as follows:

A. Travel Expenses. Transportation costs, including but not limited to airfare, car rental, taxi fare, and parking incurred while on official District business, will be reimbursed based upon the costs actually incurred by the Director; however, reimbursement for transportation on a common carrier will be limited to tourist/coach rates. Mileage reimbursement for transportation by personal automobile will conform to Internal Revenue Service regulations.

B. Lodging Expenses. Lodging expenses will be reimbursed based upon costs actually incurred by the Director and will not exceed the amount of lodging expense determined to be reasonable and necessary.

C. Meal Expenses. Meal expenses will be limited to the amount determined to be reasonable and necessary.

D. Excluded Expenses. The cost of alcoholic beverages, hotel movies, gifts, laundry and dry cleaning, entertainment, family attending with the Director, personal telephone calls and all other expenses that are of a personal nature or are not reasonable or necessary to District business will not be paid or reimbursed by the District.

ARTICLE VII

PROFESSIONAL SERVICES; BONDS

7.01. Selection. Consultants and Employees retained to provide professional services to the District, including, but not limited to, legal, engineering, management, accounting and tax collection services, will be selected based upon their demonstrated competence and qualifications to perform the services for a fair and reasonable price, and by majority vote of the Board. In selecting attorneys, engineers, auditors, financial advisors or other professional consultants, the District will follow the procedures required by the Professional Services Procurement Act.

7.02. Interested Parties. When required to do so by Section 2252.908 of the Texas Government Code, attorneys, engineers, auditors, financial advisors, or other professional consultants entering into a contract, renewal, amendment, or extension of a contract with the District will (i) complete a Certificate of Interested Parties ("Form 1295") and electronically file it with the Texas Ethics Commission (the "TEC"); and (ii) submit to the District the signed and

notarized Form 1295 including the certification of filing number of the Form 1295 with the TEC, at the time the executed contract is submitted to the District. Any contract that requires a Form 1295 will not be effective until the requirements listed above are satisfied and any award of the contract by the District is expressly made contingent upon compliance with such requirements.

7.03. Bond or Insurance. In order to protect the District against loss of District funds, the District will, in accordance with Section 49.057(e) of the Texas Water Code, require any Employee who routinely collects, pays, or handles District funds to either (i) provide the District with a bond payable to the District in an amount determined by the Board to be sufficient to safeguard the District; or (ii) obtain and thereafter maintain a policy or policies of insurance, the coverage of which, in the Board's determination, adequately protects the interests of the District.

7.04. Review. The performance of all Employees providing professional services to the District will be regularly monitored and reviewed by the Board. An Employee's performance may be formally reviewed and evaluated by the Board at any time, upon the request of any Director.

ARTICLE VIII

COMPLAINTS AND PROCEDURES FOR VIOLATIONS

8.01. Complaints. All complaints or allegations of violations of this Policy must be made in writing, sworn to before a notary public and filed with the District's attorney. A complaint must describe in detail the act that is complained of, and the specific sections of this Policy alleged to have been violated. A general complaint, lacking detail, will not be sufficient to invoke the procedures in this section, and anonymous complaints will not be considered.

8.02. Initial Determination. Within five business days of receipt of a complaint, the District's attorney will determine if the facts of the complaint, if true, would constitute a violation of this Policy. If the District's attorney determines that the complaint does not contain facts that constitute a violation, the District's attorney will so advise the Board at its next regular meeting.

8.03. Report to the Board. If the District's attorney determines that the complaint contains facts that, if true, would constitute a violation, the District's attorney will present a report to the Board. A majority of the Directors not implicated by the complaint will determine whether the complaint should be considered or rejected.

8.04. Consideration by the Board. To consider a complaint, the Board may convene in executive session as permitted by the Texas Open Meetings Act. The Board member implicated by the complaint will have the right to a full and complete hearing, with the right to call witnesses and present evidence. Any final action, decision or vote will be made in open meeting.

8.05. Reprimand. The failure of a Director to comply with the provisions of this Policy will constitute grounds for a reprimand by the other Directors.

EXHIBIT “A-1”
AUTHORIZED INVESTMENTS

1. The following obligations of governmental entities and obligations guaranteed by governmental entities are allowed:
 - a. Obligations of the United States or its agencies and instrumentalities;
 - b. Direct obligations of the State of Texas or its agencies and instrumentalities;
 - c. With prior approval of the Board, collateralized mortgage obligations directly issued by the federal government, the underlying security for which is guaranteed by the United States with certain exceptions set forth in the Public Funds Investment Act;
 - d. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of the State of Texas, the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the FDIC or by the explicit full faith and credit of the United States;
 - e. With prior approval of the Board, obligations of states, agencies, counties, cities and other political subdivisions having not less than an “A” rating from a nationally recognized investment rating firm;
 - f. Bonds issued, assumed, or guaranteed by the State of Israel;
 - g. Interest-bearing banking deposits that are guaranteed or insured by: (A) the Federal Deposit Insurance Corporation or its successor; or (B) the National Credit Union Share Insurance Fund or its successor; and
 - h. Interest-bearing banking deposits other than those described by 1.g. if (A) the funds are invested by the District through (i) a broker that has its main office or a branch office in the State of Texas and is selected from a list adopted by the Board as required by the Public Funds Investment Act, or (ii) a depository institution that has its main office or a branch office in the State of Texas and that is selected by the Board; (B) the broker or the depository institution selected by the Board arranges for the deposit of the funds in banking deposits in one or more federally insured depository institutions, wherever located, for the account of the District; (C) the full amount of the principal and accrued interest of each of the banking deposits is insured by the United States or an instrumentality of the United States; and (D) the Board appoints as custodian for the District with respect to the banking deposits issued for the account of the District (i) the bank or savings and loan association selected by the Board under (A); (ii) one of the following entities approved by the Board: a state or national bank that is designated by the State Comptroller as a state depository, has its main office or a branch office in the State of Texas, and has a capital stock and permanent surplus of \$5 million or more; the Texas Treasury Safekeeping Trust Company; a Federal Reserve Bank or a branch of a Federal Reserve Bank; a federal home loan bank; or a financial institution authorized to exercise fiduciary powers that is designated by the State Comptroller as a custodian pursuant to Section 404.031(e), Texas Government Code; or (iii) a clearing broker-dealer registered

with the Securities and Exchange Commission (SEC) and operating pursuant to SEC Rule 15c3-3 (17 C.F.R. Section 240.15c3-3).

4. With prior approval of the Board, fully collateralized repurchase agreements with a defined termination date; secured by a combination of cash and obligations set forth in 1; requiring the securities being purchased by the District or cash held by the District to be pledged to the District, held in the District's name, and deposited at the time the investment is made with the District or with a third party selected and approved by the Board; and placed through a primary government securities dealer or a financial institution doing business in the State of Texas.
5. With prior approval of the Board, bankers' acceptance with a stated maturity of 270 days or less that will be liquidated in full at maturity and meet other credit requirements established by the Board.
6. With prior approval of the Board, commercial paper with a stated maturity of 270 days or less and meeting other credit requirements established by the Board.
7. With prior approval of the Board, money market mutual funds that are no-load and:
(a) are registered with and regulated by the SEC; (b) have provided the District with a prospectus and other information required by the Securities Exchange Act of 1934 and the Investment Company Act of 1940; (c) have a dollar weighted average maturity of 90 days or fewer; and (d) have an investment objective of maintaining a stable net asset value of \$1 per share.
8. Other types of mutual funds which are no-load and: (a) are registered with the SEC; (b) have an average weighted maturity of less than 2 years; (c) are invested exclusively in obligations approved by the Public Funds Investment Act; (d) are continuously rated as to investment quality by at least one nationally recognized investment rating firm of not less than AAA or its equivalent; and (e) meet certain requirements of investment pools, as set forth in the Public Funds Investment Act.
9. Public funds investment pools that (a) meet the criteria as set forth in the Public Funds Investment Act, (b) maintain a rating of not lower than AAA or an equivalent rating by at least one nationally recognized rating service, and (c) have an investment objective of maintaining a stable net asset value of \$1 per share.

EXHIBIT "A-2"
QUALIFIED REPRESENTATIVE'S
CERTIFICATION OF RECEIPT
AND
REVIEW OF INVESTMENT POLICY

THE STATE OF TEXAS §
 §
COUNTY OF _____ §

I, the undersigned _____, a qualified representative of _____ [business organization], do hereby certify that I have been presented a copy of Vista Oaks Municipal Utility District's (the "District's") Code of Ethics and Financial Investment, Travel and Professional Services Policy (the "Investment Policy"). I have thoroughly reviewed the Investment Policy and acknowledge that _____ [business organization] has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the District and _____ [business organization] that are not authorized by the Investment Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the District's entire portfolio or requires an interpretation of subjective investment standards.

WITNESS MY HAND THIS the _____ day of _____, 20_____.

Name: _____

Title: _____

EXHIBIT “B”
INVESTMENT STRATEGIES

Investment Strategies in order of priority:

A. Investment Requirements by Fund.

1. **Operating Funds.** The District will maintain funds in the operating checking account at its depository, TexPool or any qualified money market fund to cover approximately two months of operating needs. The remaining operating funds will be invested in acceptable investments to meet the operating requirements of the District, as determined by the annual operating budget adopted by the Board, not to exceed a maximum maturity of one year.
2. **Tax Collections.** Tax collections will be deposited into the District’s tax account at its depository. The balance will be checked monthly, except during December and January, when the balance will be checked on a weekly basis. Tax receipts will be allocated according to the Order Levying Taxes, then transferred to the operating and debt service accounts.
3. **Debt Service Funds.** The District will maintain a balance of approximately \$1,000 in the debt service account at its depository. This balance will cover any minimal debt service expenses that may occur. The remaining funds will be invested to mature three to seven days prior to the next bond payment dates.
4. **Construction Funds.** The District will maintain a balance of approximately \$3,000 in the construction account at its depository. The remaining construction funds will be invested in acceptable investments not to exceed a maximum maturity of one year. Escrowed construction moneys will be maintained in a separate interest-bearing account.

B. Suitability. The District’s Investment Officer(s) must understand the District’s financial requirements. Appropriate investments will be made to meet the needs of the District. TexPool or a qualified money market fund will be considered acceptable investments if approved by the District’s Investment Officers in accordance with these strategies.

C. Preservation of Capital. A safe investment will allow the District to recover every dollar invested.

D. Liquidity. The District’s Investment Officer(s) must invest in securities that are easily and rapidly converted into cash without a substantial loss of value.

E. Investment Marketability Requirements. All investments must be “marketable” in case the need arises to liquidate an investment before maturity.

F. Maximum Maturities. To the extent possible, the District will match its investments with anticipated cash flow requirements. As required by the Public Funds Investment Act and the District’s Policy, certain investments will have maturity limitations.

G. Diversification. There will be no defined level of investment diversification as long as all funds of the District are invested in accordance with these strategies.

H. Yield. District funds must be invested to obtain the maximum yield for each time frame taking into consideration the priority of preservation and safety of the principal and the liquidity of the investment.

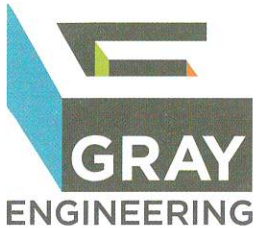
I. Annual Review of Investment Strategies. The Board will review these strategies at least annually. Any changes deemed necessary by the Board at the time of each review will be reflected in an amendment to these strategies.

EXHIBIT "C"
LIST OF QUALIFIED BROKERS

ABC Bank	Lone Star Bank
Allegiance Bank	Lone Star Investment Pool
Amegy Bank of Texas, N.A.	Memorial City Bank
BancorpSouth	Merchants Bank
Bank of America N.A.	Metro Bank, N.A.
Bank of Houston	Moody National Bank
Bank of New York – Mellon	New First National Bank
Bank of Texas N.A.	North Houston Bank
Bank of the West	Northstar Bank of Texas
BBVA	Omni Bank, N.A.
BOSC, Inc.	Pioneer Bank
Broadway Bank	Plains Capital Bank
Cadence Bank	Patriot Bank
Capital Bank	Patriot Plains State Bank
Capital Markets of Dallas	Plains State PNC Bank
Capital One	Post Oak Bank
Central Bank	Prosperity Bank
Chasewood Bank	RBC Capital Markets
Citibank N.A.	R Bank
Classic State Bank	Regions Bank
Comerica Bank	Roscoe State Bank
Comerica Securities	Security State Bank
Commercial State Bank	Sovereign Bank
Community Bank	Spirit of Texas Bnak
Community State Bank	State Bank of Texas
Community State Bank Austin	State Street Bank & Trust Co.
Coastal Securities	Sterling Bank
Crockett National Bank	Sterne Agee & Leach
Encore Bank	Stifel Nicholas
Enterprise Bank	Tex Star Investment Pool
First Bank of Conroe	Texas Capital Bank N.A.
First Bank of Texas	Texas Class
First Bank & Trust	Texas Citizens Bank
First Citizens Bank	Texas Community Bank
First Community Bank	Texas First Bank
First Convenience Bank	Texas Independent Bank
First National Bank of Bastrop	Texas Regional Bank

First National Bank of Texas
First Texas Bank
Frontier Bank of Texas
Frost Bank
Green Bank
Herring National Bank
Hilltop Securities
Hometown Bank, N.A.
Horizon Bank
Houston Community Bank N.A.
Independent Bank
International Bank of Commerce
Inter National Bank
JP Morgan Chase
Legacy Texas Bank
Logic

Texas Savings Bank
Texpool/Texpool Prime
The Bank of River Oaks
The Right Bank for Texas
Third Coast Bank
Tradition Bank
Trustmark National Bank
UMB Bank
Union Planters Bank, N.A.
United Bank of el Paso del Norte
Unity National Bank
U.S. Bank
US Capital Advisors
Veritex Bank
Wells Fargo Bank, N.A.
Wells Fargo Brokerage Service, LLC



○ 512.452.0371 : F 512.454.9933

8834 North Capital of Texas Highway, Suite 140
Austin, Texas 78759 : www.grayengineeringinc.com

TBPE 2946

October 14, 2021

Email

Public Utility Commission of Texas
Central Records
1701 N. Congress PO Box 13326
Austin, TX 78711-3326

**Re: Texas Water Code (TWC) § 13.1396 – Coordination of Emergency Operations
Vista Oaks Municipal Utility District
GEI No. 1399-11540-54**

To Whom It May Concern:

Gray Engineering, Inc., on behalf of Vista Oaks Municipal Utility District (District), submits the following information in compliance with Texas Water Code (TWC) § 13.1396 – Coordination of Emergency Operations:

1. Per guidelines set forth by the Texas Commission on Environmental Quality (TCEQ), submission of an Emergency Preparedness Plan (EPP) for affected utilities is required on or before March 1, 2022. The EPP for the District is currently in progress. Upon approval of the District's EPP by the TCEQ, the completed EPP as well as the TCEQ's notification of acceptance will be provided.
2. The following water and/or wastewater facilities within the District qualify for critical load status:
 - a. Lift Station – 3401 Royal Vista Blvd., Round Rock, TX 78681
3. Vista Oaks MUD emergency contact information:
 - a. Point of contact: Andrew Hunt; Crossroads Utility Services
ahunt@crossroadsus.com
(512) 246-1400
 - b. Alternative point of contact: Lisa Torres; Crossroads Utility Services
ltorres@crossroadsus.com
(512) 246-1400
 - c. Mailing address: Armbrust & Brown, PLLC
100 Congress Ave. Ste. 1300, Austin, TX 78701-2744

If you have any questions or require additional information, please do not hesitate to contact our office at (512) 452-0371.



Texas Water Code (TWC) § 13.1396 – Coordination of Emergency Operations

October 14, 2021

Page 2 of 2

Sincerely,

GRAY ENGINEERING, INC.

David W. Gray, P.E.
President

DWG:HAE:LH:ad

cc: Board of Directors; Vista Oaks Municipal Utility District
Ms. Jennifer Scholl; Armbrust & Brown, PLLC
Mr. Andrew Hunt; Crossroads Utility Services
Emergency Management Department; State of Texas Office of the Governor
Mr. Michael Shoe; Williamson County Office of Emergency Management
Legal Services; Pedernales Electric Cooperative Inc.
Mr. Logan Haney, E.I.T.; Gray Engineering, Inc.
Mr. Herbert A. Edmonson, Jr.; Gray Engineering, Inc.

The Carlton Law Firm, P.L.L.C.

4301 Westbank Drive, Suite B-130
Austin, Texas 78746

Phone: (512) 614-0901
Facsimile: (512) 900-2855

John J. Carlton
john@carltonlawaustin.com

October 20, 2021

Via Email to dallaskelleykerr@gmail.com

Paloma Lake MUD No. 1
Attn: Dallas Kelley-Kerr, President
c/o Crossroads Utility Services
2601 Forest Creek Drive
Round Rock, Texas 78665

Via Email to bradb1108@gmail.com

Williamson County MUD No. 10
Attn: Robert Burns, President
c/o Crossroads Utility Services
2601 Forest Creek Drive
Round Rock, Texas 78665

Via Email to carter.breed@cbre.com

Paloma Lake MUD No. 2
Attn: Carter M. Breed, President
c/o Crossroads Utility Services
2601 Forest Creek Drive
Round Rock, Texas 78665

Via Email to artillman01@gmail.com

Williamson County MUD No. 11
Attn: Alan R. Tillman, President
c/o Crossroads Utility Services
2601 Forest Creek Drive
Round Rock, Texas 78665

**Via Email to
mike@streaalinearcommercial.com**

Vista Oaks MUD
Attn: Mike Asbury, President
c/o Crossroads Utility Services
2601 Forest Creek Drive
Round Rock, Texas 78665

Re: Special Counsel Engagement

Dear Ms. Kelley-Kerr, Mr. Breed, Mr. Asbury, Mr. Burns and Mr. Tillman:

This will confirm our agreement that The Carlton Law Firm, P.L.L.C. (the "Firm") will represent Paloma Lake MUD No. 1, Paloma Lake MUD No. 2, Vista Oaks MUD, Williamson County MUD No. 10, and Williamson County MUD No. 11 (the "Districts" or "Joint Clients") as special counsel solely with regard to the contract and rate issues with the City of Round Rock, including any issues that may involve water and wastewater rates before the Public Utility Commission of Texas (the "PUC").

I will be the Firm's primary contact on this matter. Our engagement with and representation of the Districts will end at the completion of the project for which you specifically requested our assistance. Any work to be performed by the Firm beyond the wholesale rate issues with the City of Round Rock, would be subject to another engagement agreement.

At the present time, the Firm has a fee structure ranging up to \$450 per chargeable hour for attorneys' services, depending on the individual involved and his or her level of experience and

expertise. The attorneys in the Firm work collaboratively on client files. Any of us may perform some aspect of the Firm's representation of the Districts. My time, as well as the time of Kelli Carlton and Randy Wilburn will be billed at the rate of \$350 per hour.

Additionally, we utilize associate and Of Counsel attorneys, and we use paralegals and other support personnel to perform those tasks not requiring the time of an attorney. We may also contract with outside counsel to assist on certain matters, and those costs will be passed through with no mark up. Where appropriate, we have paralegals and legal assistants perform routine administrative work under attorney supervision. Litigation and administrative hearing rates for our attorneys and staff are currently: Associate attorneys – not to exceed \$250 per hour; Paralegals and Legal Assistants – not to exceed \$175 per hour. We review our fee structure on an annual basis and will notify you if there is a change to our rates or fee structure.

We will submit all out-of-pocket expenses incurred for reimbursement. The Firm does not advance fee payments of any sort, **including publication of required notices**, if the amount of such fees or notices exceeds \$500.00. We ask the client to pay directly all filing fees, charges for consultants, etc., due to the typical amount of those fees. We endeavor to provide a statement of services rendered and expenses incurred to the Districts on or before the 15th day of each month. Full payment is due upon receipt of the statement.

The Firm maintains its client files in digital format, and we utilize the internet to send and receive electronic communications and documents to clients. The Firm securely stores its client-based electronic data using software applications through the internet and clouds. We use reasonable efforts to maintain the security of client data in accordance with our legal and ethical responsibilities. By signing this engagement letter, the Districts hereby recognize and accept that the Firm has no control over an unauthorized data breach, unauthorized access to data, or the interception of electronic data once it has been sent, and further consents to the Firm's use of the internet and clouds to both communicate with the Districts and store documents related to the Districts and this engagement. If the Districts desire to obtain paper copies of the Firm's client files related to the District, the Firm will charge for retrieval and copying of those files.

This agreement may be terminated by the Districts at any time by written notice to us; provided, if in an active court case, that permission for withdrawal is granted by the judge. This agreement may be terminated by the Firm on 15 days' written notice that we are no longer in a position to continue representing the Districts in a particular matter for whatever reason, including nonpayment of fees and expenses within 30 days of receipt of an invoice.

In the interest of client confidentiality and to avoid a potential violation of the Open Meetings Act, it is the Firm's policy not to text the District or the District's representatives or to respond to text messages from the District or the District's representatives on legal matters.

You, the "Joint Clients", hereby agree and provide this written consent to the Firm to jointly represent the Joint Clients in negotiating with the City of Round Rock and pursuing the contested matter before the Public Utility Commission. The Firm understands that the joint representation of all Joint Clients is desired by all Joint Clients as a means of securing the economic and tactical advantage of joint representation. Joint Clients understand that they are free to retain their own

independent counsel to represent their interests and are not required to be represented by the Firm. The Joint Clients understand that they are not obligated to opt-in to these negotiations or contested matter with the City of Round Rock but could instead either not participate at all or else retain their own independent counsel.

When an attorney represents more than one client in a particular matter, potential or actual conflicts of interest may exist. The Firm is unaware of any actual conflicts of interests between or among the Joint Clients. However, even when the conflicts are only potential, Texas law and Rules 1.06 and 1.07 of the Rules of Professional Conduct require attorneys to provide written disclosure of any reasonably foreseeable adverse consequences arising from the proposed joint representation and to obtain all Joint Clients' informed written consent.

TEXAS DISCIPLINARY RULES OF PROFESSIONAL CONDUCT

Rule 1.06 Conflict of Interest: General Rule

- (a) A lawyer shall not represent opposing parties to the same litigation.
- (b) In other situations, and except to the extent permitted by paragraph (c), a lawyer shall not represent a person if the representation of that person:
 - (1) involves a substantially related matter in which that person's interests are materially and directly adverse to the interests of another client of the lawyer or the lawyers firm; or
 - (2) reasonably appears to be or become adversely limited by the lawyers or law firm's responsibilities to another client or to a third person or by the lawyers or law firm's own interests.
- (c) A lawyer may represent a client in the circumstances described in (b) if:
 - (1) the lawyer reasonably believes the representation of each client will not be materially affected; and
 - (2) each affected or potentially affected client consents to such representation after full disclosure of the existence, nature, implications, and possible adverse consequences of the common representation and the advantages involved, if any.
- (d) A lawyer who has represented multiple parties in a matter shall not thereafter represent any of such parties in a dispute among the parties arising out of the matter, unless prior consent is obtained from all such parties to the dispute.
- (e) If a lawyer has accepted representation in violation of this Rule, or if multiple representation properly accepted becomes improper under this Rule, the lawyer shall promptly withdraw from one or more representations to the extent necessary for any remaining representation not to be in violation of these Rules.
- (f) If a lawyer would be prohibited by this Rule from engaging in particular conduct, no other lawyer while a member or associated with that lawyer's firm may engage in that conduct.

While the Firm does not perceive any actual or reasonably foreseeable adverse consequences at this time, because all Joint Clients are similarly situated wholesale customers of

the City of Round Rock, and the relief requested in the rate case, to wit, an order from the Public Utility Commission of Texas that the City of Round Rock water and/or wastewater rates violate the Texas Water Code, each Client should consider the following potential adverse consequences prior to agreeing to the proposed joint representation:

- While attorneys owe individual Joint Clients a duty of undivided loyalty, joint representation may result in divided or at least shared attorney-client loyalties.
- While attorneys owe Joint Clients a duty to preserve secrets and confidential communications, unless that duty is excused by the State Bar Act, the Rules of Professional Conduct or other law, as between Joint Clients, the attorney-client privilege generally does not protect communications that have taken place between any one client, on the one hand, and attorneys, on the other hand. Thus, and because attorneys have a duty to keep their Joint Clients reasonably informed of significant developments, Joint Clients hereby agree that everything disclosed by one of them may be disclosed to the other Joint Clients by my firm.
- Most typically, conflicts in joint representation cases arise with respect to (i) litigation strategies that are chosen to attempt to obtain the best results for all Joint Clients but that can potentially impact each client differently; and (ii) settlement issues, inasmuch as particular Joint Clients may have different ideas regarding the propriety of a settlement.
- As between Joint Clients, they agree, as a dispute resolution mechanism, that a majority of the persons designated as Joint Clients at the time of any dispute shall prevail in any dispute regarding litigation strategies, settlement, or otherwise.

We ask that the Joint Clients read the disclosure and consent provisions of this Agreement carefully, and to give due consideration to the decision regarding whether to provide written consent to become a Client, identified as such in this Agreement. Joint Clients are advised and encouraged to give due consideration to consult with independent counsel.

On November 7, 1989, the Texas Supreme Court adopted the Texas Lawyer's Creed - a Mandate for Professionalism. Section II, paragraph 1 of the Creed requires us to advise you of its contents when we undertake representation. A copy of the Creed can be found at:

https://www.texasbar.com/AM/Template.cfm?Section=Texas_Bar_Journal&Template=/CM/ContentDisplay.cfm&ContentID=22241.

We intend to abide by the Creed.

The Carlton Law Firm, P.L.L.C.

Page 5

If this agreement is acceptable to the District, please sign this letter on the following page, and return it to us for our records. We look forward to working with you.

Sincerely,

THE CARLTON LAW FIRM, P.L.L.C.



John J. Carlton

cc: Sue Brooks Littlefield (via email, slittlefield@abaustin.com)
John Bartram (via email, jbartram@abaustin.com)
Jenn Scholl (via email, jscholl@abaustin.com)
Anne Stanford (via email, astanford@abhr.com)
Trey Lary (via email, tlary@abhr.com)

PALOMA LAKE MUD NO. 1

The matters set forth in this letter are understood and agreed to by the undersigned on behalf of Paloma Lake MUD No. 1 on this ____ day of _____ 2021.

Dallas Kelley-Kerr, President

PALOMA LAKE MUD NO. 2

The matters set forth in this letter are understood and agreed to by the undersigned on behalf of Paloma Lake MUD No. 2 on this ____ day of _____ 2021.

Carter M. Breed, President

VISTA OAKS MUD

The matters set forth in this letter are understood and agreed to by the undersigned on behalf of Vista Oaks MUD on this ____ day of _____ 2021.

Mike Asbury, President

WILLIAMSON COUNTY MUD NO. 10

The matters set forth in this letter are understood and agreed to by the undersigned on behalf of Williamson County MUD No. 10 on this ____ day of _____ 2021.

Robert "Brad" Burns, President

WILLIAMSON COUNTY MUD NO. 11

The matters set forth in this letter are understood and agreed to by the undersigned on behalf of Williamson County MUD No. 11 on this ____ day of _____ 2021.

Alan Roy Tillman, President

CONTRACT ADDENDUM

This Contract Addendum ("*Addendum*") is incorporated into the attached written agreement (the "*Contract*") between The Carlton Law Firm, P.L.L.C. ("*Contractor*") and Vista Oaks Municipal Utility District (the "*District*"). If there is any conflict between the terms of the Contract and this Addendum, the terms of this Addendum will control.

1. Interested Parties. Contractor acknowledges that Texas Government Code Section 2252.908 (as amended, "*Section 2252.908*") requires disclosure of certain matters by contractors entering into a contract with a local government entity such as the District. Contractor confirms that it has reviewed Section 2252.908 and, if required to do so, will (1) complete a Form 1295, using the unique identification number specified on page 1 of the Contract, and electronically file it with the Texas Ethics Commission ("*TEC*"); and (2) submit the signed Form 1295, including the certification of filing number of the Form 1295 with the TEC, to the District at the same time the Contractor executes and submits the Contract to the District. Form 1295s are available on the TEC's website at <https://www.ethics.state.tx.us/filinginfo/1295/>. The Contract is not effective until the requirements listed above are satisfied and any approval or award of the Contract by the District is expressly made contingent upon Contractor's compliance with these requirements. **The signed Form 1295 may be submitted to the District in an electronic format.**

2. Conflicts of Interest. Contractor acknowledges that Texas Local Government Code Chapter 176 (as amended, "*Chapter 176*") requires the disclosure of certain matters by contractors doing business with or proposing to do business with local government entities such as the District. Contractor confirms that it has reviewed Chapter 176 and, if required to do so, will complete and return Form CIQ promulgated by the TEC, which is available on the TEC's website at <https://www.ethics.state.tx.us/forms/conflict/>, within seven days of the date of submitting the Contract to the District or within seven days of becoming aware of a matter that requires disclosure under Chapter 176, whichever is applicable.

3. Verification Under Chapter 2271, Texas Government Code. If required under Chapter 2271 of the Texas Government Code (as amended, "*Chapter 2271*"), Contractor represents and warrants that, at the time of execution and delivery of the Contract, neither Contractor, nor any wholly or majority-owned subsidiary, parent company, or affiliate of Contractor that exist to make a profit, boycott Israel or will boycott Israel during the term of the Contract. The foregoing verification is made solely to comply with Chapter 2271, to the extent such Chapter does not contravene applicable Federal law. As used in the foregoing verification, "boycott Israel" means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes. Contractor understands "affiliate" to mean an entity that controls, is controlled by, or is under common control with Contractor.

4. Verification Under Subchapter F, Chapter 2252, Texas Government Code. For purposes of Subchapter F of Chapter 2252 of the Texas Government Code (as amended, "*Subchapter F*"), Contractor represents and warrants that, neither Contractor, nor any wholly owned subsidiary, majority-owned subsidiary, parent company, or affiliate of Contractor that exist to make a profit, are companies identified on a list prepared and maintained by the Texas Comptroller of Public Accounts (the "*Comptroller*") described within Subchapter F and posted on the Comptroller's internet website at: <https://comptroller.texas.gov/purchasing/docs/sudan-list.pdf>, <https://comptroller.texas.gov/purchasing/docs/iran-list.pdf>, and <https://comptroller.texas.gov/purchasing/docs/fto-list.pdf>.

The foregoing representation is made solely to comply with Subchapter F, to the extent such subchapter does not contravene applicable Federal law, and excludes companies that the United States government has affirmatively declared to be excluded from its federal sanctions regime relating to Sudan, Iran, or a foreign terrorist organization. Contractor understands "affiliate" to mean any entity that controls, is controlled by, or is under common control with Contractor.

5. Verification Under Chapter 2274, Texas Government Code, Relating to Contracts With Companies Boycotting Certain Energy Companies. If required under Chapter 2274 of the Texas Government Code (as amended, "*Chapter 2274*"), Contractor represents and warrants

that, at the time of execution and delivery of the Contract, neither Contractor, nor any wholly or majority-owned subsidiary, parent company, or affiliate of Contractor that exists to make a profit, boycott energy companies or will boycott energy companies during the term of the Contract. The foregoing verification is made solely to comply with Chapter 2274. As used in the foregoing verification, “boycott energy companies” means, without an ordinary business purpose, refusing to deal with, terminating business activities with, or otherwise taking action that is intended to penalize, inflict economic harm on, or limit commercial relations with a company because the company: (1) engages in the exploration, production, utilization, transportation, sale, or manufacturing of fossil fuel-based energy and does not commit or pledge to meet environmental standards beyond applicable federal and state law or (2) does business with a company described in the preceding section (1).

6. Verification Under Chapter 2274, Texas Government Code, Relating to Contracts with Companies that Discriminate Against the Firearm and Ammunition Industries. If required under Chapter 2274 of the Texas Government Code (as amended, “*Chapter 2274*”), Contractor represents and warrants that, at the time of execution and delivery of the Contract, neither Contractor, nor any wholly or majority-owned subsidiary, parent company, or affiliate of Contractor that exists to make a profit, have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association or will discriminate during the term of the contract against a firearm entity or firearm trade association. The foregoing verification is made solely to comply with Chapter 2274. As used in the foregoing verification, the terms “discriminate against a firearm entity”, “firearm entity”, and “firearm trade association” have the meanings ascribed to them in Section 2274.001, *Texas Government Code*.



Texas Water Conservation Association

3755 S. Capital of Texas Hwy., Suite 105
Austin, Texas 78704-6649

Phone: (512) 472-7216
<http://www.twca.org/>

December 22, 2021

Jessica Benson
100 Congress Ave Ste 1300
Austin, TX 78701

RE: Your Texas Water Conservation Association Membership

Dear Jessica:

Please see the enclosed membership renewal statement from the Texas Water Conservation Association (TWCA). Your membership with TWCA expired this year and we hope you will consider renewing. **Vista Oak MUD's** membership in this association of water professionals is so important to our mission of promoting sound water policy for Texas and we cannot do this work without your support.

This year, we continued to serve as a resource to the legislature and state agencies on water policy matters and hosted four conferences, including two online events. We increased our participation in the federal arena and continued working with members on the latest policy developments, especially through our Surface Water and Groundwater committees. We also invested heavily in our membership and services programs and committees, hoping to improve the membership experience for everyone at TWCA.

Please let us know if you have any questions. We hope to work with you in the coming year and always encourage members to reach out with suggestions to improve your membership experience. If you would like to pay your dues online, you can use your email address to log in to our website at www.twca.org (if you don't have a password, simply click "forgot password" to get an email that will let you create one). If you have a different contact/email address where we should direct statements, email Lisa Henley at lhienley@twca.org so we can update our records. Thank you again for your participation in TWCA and happy holidays to you and yours!

Sincerely,

Stacey Allison Steinbach
General Manager

SAS/ba
Enclosure



Texas Water Conservation Association

3755 S. Capital of Texas Hwy., Suite 105
Austin, Texas 78704-6649

Phone: (512) 472-7216
<http://www.twca.org/>

MEMBERSHIP RENEWAL INVOICE

Invoice Number: 01090

Invoice Date: December 22, 2021

Due Date: October 31, 2021

Bill To: Vista Oak MUD
Jessica Benson
100 Congress Ave
Austin, TX 78701

Item	Amount Due
Membership Level B	\$408.00

Send payment by check to:

TWCA
3755 South Capital of Texas Highway, Ste. #105
Austin, Texas 78704

Online:

Or renew your membership online by visiting www.twca.org and logging in.

Please contact Lisa Henley at lhensley@twca.org if you have any questions.

Invoice



INVOICE

Texas Water Conservation Association
 3755 S. Capital of Texas Hwy, Suite 105
 Austin, TX 78704
 (512) 472-7216

[View invoice online](#)

Texas Water Conservation Association
 Member renewal

Invoice number: 01090
 Issued: September 01, 2021

Bill to:

Jessica Benson

Vista Oak MUD

Item	Amount
Membership renewal. Level: Membership Level B. Renew to October 31, 2022	\$408.00

Total: \$408.00
 Balance Due: \$408.00

Please submit payment by clicking on the link and logging into your account. In the alternative, you can print this invoice and mail with check payment to our offices at the address above, attention Becky Arledge.

[View invoice online](#)



☎ 512.452.0371 : 📠 512.454.9933
8834 North Capital of Texas Highway, Suite 140
Austin, Texas 78759 : www.grayengineeringinc.com

TBPELS 2946

MEMORANDUM

TO: Board of Directors, Vista Oaks MUD

FROM: Herb Edmonson, Jr.; Gray Engineering, Inc.

DATE: January 3, 2022

Re: Engineering Report
GEI 1399-8446-54

The following is a brief summary of the activities that we have been working on since the last Board meeting:

General Engineering Items (GEI Job No. 1399-8446-54)

GEI continues to work with Crossroads Utility Services to address matters that arise in the District.

Critical Load Coordination (GEI Job No. 1399-11540-54)

GEI has completed and filed the required Coordination of Emergency Services notice with the Public Utility Commission. This submittal was required as noted in Texas Water Code (TWC) §13.1396.

Emergency Preparedness Plan (GEI No. 1399-11528-54)

GEI is working Crossroads Utilities to gather the required data to complete and file the plan with the TCEQ. The deadline for filing is March 1, 2022.

Detention, WQ, Drainage Maintenance (GEI No. 1399-11549-54)

GEI has completed compiling the locations of all District owned facilities and prepared a summary of all required maintenance. The list is to be used in conjunction with the District's MS4 permit. A copy of the list is attached.

We will be attending the January meeting to address any engineering-related questions or comments.

HE:ad

cc: Lisa Torres; Crossroads Utility Services, LLC (w/attachment)
John Bartram; Armbrust & Brown, PLLC (w/attachment)
Jenn Scholl; Armbrust & Brown, PLLC (w/attachment)

Vista Oaks Municipal Utility District

Accounting Report

January 10, 2022

- Review Cash Activity Report, including Receipts and Expenditures.
 - ☑ Action Items:
 - Approve director and vendor payments.
 - Approve fund transfers.
- Review November 30, 2021 Financial Statements.

Cash Activity Report

**Vista Oaks Municipal Utility District
Cash Activity Report
August 31, 2021 - January 10, 2022**

		First Citizens Bank	
		Operating	Bookkeeper's
Cash - Balance as of August 31, 2021		22,524.42	162,703.10
Subsequent Activity to November 30, 2021		(145.79)	(18,608.41)
Cash Receipts		Interest Income	0.56
Disputed Item	11283	Check Replaced	(128.77)
Service Charge		November 2021	(17.58)
		Subtotal - First Citizens Operating Account	(145.79)
Transfer approved at September 13, 2021 Meeting		From TexPool Operating	126,853.02
Transfer approved by Subcommittee		From TexPool Operating	175,000.00
Cash Receipts		Interest Income	4.02
Stale Checks		To Unclaimed Property	1,358.67
Expenditures approved at September 13, 2021 Meeting		Checks 7655 - 7669	(114,410.42)
Security Payroll	ACH	September 1 - 15, 2021	(1,361.41)
United States Treasury	ACH	Payroll Taxes - August 2021	(828.50)
Security Payroll	ACH	September 16 - 30, 2021	(1,140.46)
Security Payroll	ACH	October 1 - 15, 2021	(1,260.98)
Security Payroll	ACH	October 16 - 31, 2021	(1,502.03)
United States Treasury	ACH	Payroll Taxes - September 2021	(800.00)
Security Payroll	ACH	November 1 - 15, 2021	(853.23)
Security Payroll	ACH	November 16 - 30, 2021	(1,174.62)
United States Treasury	ACH	Payroll Taxes - October 2021	(796.90)
AT&T	7670	Telephone - September 2021	(166.63)
Pedernales Electric	7671	Utilities - August 2021	(2,056.02)
DSHS Central Lab	7672	Lab Fees - August 2021	(106.96)
Williamson Central Appraisal District	7673	Appraisal Fees - Fourth Quarter 2021	(1,118.50)
City of Round Rock Environmental Services	7674	Lab Fees - August 2021	(60.00)
Paloma Lake MUD No. 1	7675	Rate Case - August 2021	(1,234.63)
Crystal Hughes	7676	Customer Refund	(173.17)
Megan Baynes	7677	Customer Refund	(211.21)
Natalie Lingo	7678	Customer Refund	(78.61)
Nichole Gorham	7679	Customer Refund	(158.43)
Patricia Castro	7680	Customer Refund	(147.03)
Tanja Ward	7681	Customer Refund	(150.12)
Xiangmin Zhong	7682	Customer Refund	(163.03)
Pedernales Electric	7683	Utilities - September 2021	(2,076.57)
Round Rock Refuse	7684	Garbage - September 2021	(17,265.36)
AT&T	7685	Telephone - October 2021	(166.63)
BLX Group, LLC	7686	Arbitrage Review - Series 2012	(250.00)
Priority Landscapes, LLC	7687	Drainage and Path Clearing; Maintenance - October 2021	(3,390.00)
City of Round Rock	7688	Purchase Water/Sewer Service - September 2021	(77,236.03)
TML	7689	Insurance - FY 2022	(9,361.94)
Paloma Lake MUD No. 1	7690	Rate Case - September 2021	(394.59)
Williamson County	7691	Patrol Vehicle Hours - Third Quarter 2021	(1,392.00)
Brilliant Equity, LLC	7692	Customer Refund	(223.65)
Colonial Residential Properties	7693	Customer Refund	(82.32)
Denise Hirose	7694	Customer Refund	(197.39)
Dennis Haag	7695	Customer Refund	(212.10)
Hunter Matrin	7696	Customer Refund	(212.10)
John Michel	7697	Customer Refund	(18.83)
Karen Winrich	7698	Customer Refund	(158.59)
Katrina Moscardello	7699	Customer Refund	(127.27)
Rita Bogdan	7700	Customer Refund	(6.50)
Ross Sheila	7701	Customer Refund	(132.83)
Stacy Henderson	7702	Customer Refund	(8.06)
Varnshimohan Logysetty	7703	Customer Refund	(244.72)
Vicki Walters	7704	Customer Refund	(19.22)
City of Round Rock Environmental Services	7705	Lab Fees - September 2021	(60.00)
Aqua-Tech Laboratories, Inc	7706	Lab Fees - September 2021	(1,114.00)
AT&T	7707	Telephone - November 2021	(195.59)
City of Round Rock	7708	Purchase Water/Sewer Service - October 2021	(71,791.68)
Pedernales Electric	7709	Utilities - October 2021	(2,148.04)
Paloma Lake MUD No. 1	7710	Rate Case - October 2021	(547.37)
Priority Landscapes, LLC	7711	Maintenance - November 2021	(1,125.00)
Janet Traxler	7712	Customer Refund	(222.56)
Karen Gupton	7713	Customer Refund	(213.59)
Kathleen Morris	7714	Customer Refund	(179.23)
Patrick Gladden	7715	Customer Refund	(196.71)
Randi Colomb	7716	Customer Refund	(225.76)
CASE	7717	Conference Registration - 2021	(675.00)
		Subtotal - First Citizens Bookkeeper's Account	(18,608.41)
Cash - Balance as of November 30, 2021		22,378.63	144,094.69
Subsequent Activity to January 10, 2022		30,465.00	(109,176.52)

**Vista Oaks Municipal Utility District
Cash Activity Report
August 31, 2021 - January 10, 2022**

				First Citizens Bank	
				Operating	Bookkeeper's
Cash Receipts		City of Round Rock Pass Through Agreement		30,465.00	
			Subtotal - Operating Account	30,465.00	
Security Payroll	ACH	December 1 - 15, 2021		(1,177.63)	
Security Payroll	ACH	December 16 - 31, 2021		(1,160.55)	
United States Treasury	ACH	Payroll Taxes - November 2021		(227.00)	
City of Round Rock	7718	Purchase Water/Sewer Service - November 2021		(61,471.83)	
Priority Landscapes	7719	Tree Removal - November 2021		(225.00)	
Round Rock Refuse, Inc.	7720	Garbage - October 2021		(17,227.12)	
AT&T	7721	Telephone - December 2021		(194.14)	
Pedernales Electric	7722	Utilities - November 2021		(2,195.75)	
Austin Vestors	7723	Customer Refund		(242.61)	
Daisy Acevedo	7724	Customer Refund		(374.39)	
George Wang	7725	Customer Refund		(208.88)	
Hecht Real Estate	7726	Customer Refund		(207.88)	
Investors Management Group	7727	Customer Refund		(228.89)	
Max Dittmer	7728	Customer Refund		(161.57)	
Richard Dathe	7729	Customer Refund		(182.43)	
Shawn Wallace	7730	Customer Refund		(125.35)	
Victoria Wei	7731	Customer Refund		(173.12)	
David Willis	7732	Customer Refund		(163.67)	
City of Round Rock Environmental Services	7733	Lab Fees - October and November 2021		(120.00)	
Paloma Lake MUD No. 1	7734	Rate Case - November 2021		(1,132.42)	
Priority Landscapes, LLC	7735	Maintenance - December 2021		(1,125.00)	
Round Rock Refuse, Inc.	7736	Garbage - November 2021		(17,246.24)	
TCEQ	7737	Permit Fees - November and December 2021		(2,327.05)	
Williamson Central Appraisal District	7738	Appraisal Fees - First Quarter 2022		(1,278.00)	
			Subtotal - Bookkeeper's Account	(109,176.52)	

Expenditures to be Approved at January 10, 2022 Board Meeting (From Bookkeeper's Account) - (162,275.48)

Vendor	Ck #	Memo	Amount
Heath Reed-Green	7739	Director Fees - January 10, 2022	(150.22)
Jacob Matto	7740	Director Fees - January 10, 2022	(150.22)
Leslie Alger	7741	Mileage Reimbursement - January 10, 2022	(19.89)
Mike Asbury	7742	Director Fees - January 10, 2022	(144.37)
Stephen Garcia	7743	Director Fees - January 10, 2022	(153.73)
Armbrust & Brown, PLLC	7744	Legal - August to November 2021	(11,480.20)
Bott & Douthitt, PLLC	7745	Accounting Services and Check Printing Services - September to November 2021	(5,763.31)
City of Round Rock	7746	Purchased Water/Sewer - December 2021	(57,128.43)
Crossroads Utility Services	7747	Management and Operations - September to December 2021	(58,325.18)
Gray Engineering, Inc	7748	Engineering Fees - August to November 2021	(5,857.39)
LJA Engineering, Inc	7749	Engineering Fees - August to November 2021	(2,745.38)
Paloma Lake MUD No. 1	7750	Rate Case - November 2021	(305.04)
Priority Landscapes, LLC	7751	Maintenance - January 2022	(1,125.00)
Round Rock Refuse, Inc.	7752	Garbage - December 2021	(17,227.12)
SAMCO Capital Markets, Inc	7753	Tax Rate Preparation - FY 2022	(1,700.00)
		Subtotal - FSBC Operating Account	(162,275.48)

Subtotal **52,843.63 (127,357.31)**

Transfers to be Approved at January 10, 2022 Board Meeting **(45,000.00) 352,357.31**

Transfer	From First Citizens Operating Account to TexPool Operating Account	(45,000.00)	
Transfer	From TexPool Operating to First Citizens Bookkeeper's Account		162,275.48
Transfer	From TexPool Operating to First Citizens Bookkeeper's Account		190,081.83

Projected Balance, January 10, 2022 **\$ 7,843.63 \$ 225,000.00**

**Vista Oaks Municipal Utility District
Cash/Investment Activity Report
August 31, 2021 - January 10, 2022**

	Interest Rate	Maturity Date	Balance 8/31/2021	Subsequent Receipts	Subsequent Disbursements	Subtotal 1/10/2022	Transfers to be Approved 1/10/2022	Projected Balance 1/10/2022
General Fund -								
First Citizens Bank - Operating Account	N/A	N/A	\$ 22,524.42	\$ 30,465.56	\$ (146.35)	\$ 52,843.63	\$ (45,000.00)	\$ 7,843.63
First Citizens Bank - Bookkeeper's Account	N/A	N/A	162,703.10	303,215.71	(593,276.12)	(127,357.31)	352,357.31	225,000.00
PNC Lockbox	N/A	N/A	213,648.44	291,826.23	(433,029.23)	72,445.44	(70,000.00)	2,445.44
TexPool General Operating	0.0280%	N/A	1,802,631.45	427,364.21	(301,853.02)	1,928,142.64	(192,294.45)	1,735,848.19
TexPool - Tax Account	0.0280%	N/A	-	47,109.53	-	47,109.53	(45,000.00)	2,109.53
TexPool - Debt Service Account	0.0280%	N/A	-	62.86	-	62.86	(62.86)	-
Total - General Fund			2,201,507.41	1,100,044.10	(1,328,304.72)	1,973,246.79	(0.00)	1,973,246.79
Debt Service Fund -								
TexPool - Tax Account	0.0280%	N/A	5,419.00	-	(5,419.00)	-	-	-
TexPool - Debt Service Account	0.0280%	N/A	62.86	-	(62.86)	-	-	-
Total - Debt Service Fund			5,481.86	-	(5,481.86)	-	-	-
Total - All Funds			\$ 2,206,989.27	\$ 1,100,044.10	\$ (1,333,786.58)	\$ 1,973,246.79	\$ -	\$ 1,973,246.79

Transfer Letter Information:

- (1) Transfer from First Citizens Operating Account to TexPool Operating Account: \$45,000.00
- (2) Transfer from TexPool Operating Account to First Citizen's Bookkeeper's Account: \$162,275.48
- (3) Transfer from TexPool Operating Account to First Citizen's Bookkeeper's Account: \$190,081.83
- (4) Transfer from PNC Lockbox Account to TexPool Operating Account: \$70,000.00
- (5) Transfer from TexPool Tax Account to TexPool Operating Account: \$45,000.00
- (6) Transfer from TexPool Debt Service Account to TexPool Operating Account: \$62.86

Tax Collection Report

Recap & Standings Report

WTAXSaaS

Cycles: All Taxing Units: Coupland ISD... Deposit Date Range: 11/01/2021 to 11/30/2021 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

2021 Fiscal Year: 10/01/2021 - 09/30/2022												
Property Tax	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections	
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	954,762.89	919,249.57	46.03	919,295.60	41,109.17	0.00	0.00	0.00	0.00	878,186.43	44,564.06	
2020	909,469.62	1,879.40	0.00	1,879.40	94.13	20.70	0.00	17.23	0.00	1,785.27	94.13	
2019	952,587.79	1,396.92	0.00	1,396.92	0.00	0.00	0.00	0.00	0.00	1,396.92	0.00	
2018	945,389.92	1,359.42	0.00	1,359.42	0.00	0.00	0.00	0.00	0.00	1,359.42	0.00	
2017	1,416,476.65	1,948.58	0.00	1,948.58	0.00	0.00	0.00	0.00	0.00	1,948.58	0.00	
2016	1,428,246.84	2,001.31	0.00	2,001.31	0.00	0.00	0.00	0.00	0.00	2,001.31	0.00	
2015	1,469,761.33	2,159.71	0.00	2,159.71	0.00	0.00	0.00	0.00	0.00	2,159.71	0.00	
2014	1,481,698.69	2,215.30	0.00	2,215.30	0.00	0.00	0.00	0.00	0.00	2,215.30	0.00	
2013	1,481,263.80	2,207.30	0.00	2,207.30	0.00	0.00	0.00	0.00	0.00	2,207.30	0.00	
2012	1,438,909.65	2,162.97	0.00	2,162.97	0.00	0.00	0.00	0.00	0.00	2,162.97	0.00	
2011	1,442,742.21	1,056.41	0.00	1,056.41	0.00	0.00	0.00	0.00	0.00	1,056.41	0.00	
2010	1,429,300.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2009	1,441,232.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2008	1,482,099.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2007	1,420,737.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2006	1,396,701.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2005	1,357,396.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2002 & prior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Summary												
Total Current	954,762.89	919,249.57	46.03	919,295.60	41,109.17	0.00	0.00	0.00	0.00	878,186.43	44,564.06	
Total Delinquent	21,494,014.40	18,387.32	0.00	18,387.32	94.13	20.70	0.00	17.23	0.00	18,293.19	94.13	
Rollbacks		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Taxing Unit Total	22,448,777.29	937,636.89	46.03	937,682.92	41,203.30	20.70	0.00	17.23	0.00	896,479.62	44,658.19	
Percentages												
% of Roll Collected - 2021 - 4.83%			Adjusted Original Roll - \$922,750.49									
Tax Collections Compared to Current Taxes Billed 4.47% Collected												
All Collections Compared to Current Taxes Billed 4.47% Collected												
Combined Collections (Collections + P&I Collected) - 41,224.00												

Vista Oaks MUD
ANALYSIS OF TAXES COLLECTED FOR RECONCILIATION
FY 2021 - 2022

TAX YEAR	2021	2020	2019	2018	2017	2016	Prior Years	TOTAL
	Total	Total	Total	Total	Total	Total	Total	Total
PERCENTAGE	\$ 0.2907	\$ 0.3200	\$ 0.3300	\$ 0.3300	\$ 0.5200	\$ 0.5450	\$ -	
COLLECTIONS:								
OCT								
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	3,454.89	0.00	0.00	0.00	0.00	0.00	0.00	3,454.89
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NOV								
TAX ADJUSTMENTS	46.03	0.00	0.00	0.00	0.00	0.00	0.00	46.03
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	41,109.17	94.13	0.00	0.00	0.00	0.00	0.00	41,203.30
PENALTY	0.00	20.70	0.00	0.00	0.00	0.00	0.00	20.70
DEC								
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JAN								
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEB								
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAR								
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
APR								
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MAY								
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JUN								
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JUL								
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AUG								
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEP								
TAX ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL								
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	44,564.06	94.13	0.00	0.00	0.00	0.00	0.00	44,658.19
PENALTY	0.00	20.70	0.00	0.00	0.00	0.00	0.00	20.70
TOTAL DISTRIBUTION	44,564.06	114.83	0.00	0.00	0.00	0.00	0.00	44,678.89
BEGINNING								
TAXES RECEIVABLE	922,704.46	1,879.40	1,396.92	1,359.42	1,948.58	2,001.31	9,801.69	941,091.78
TAX ADJUSTMENTS	46.03	0.00	0.00	0.00	0.00	0.00	0.00	46.03
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LESS: COLLECTIONS	(44,564.06)	(94.13)	0.00	0.00	0.00	0.00	0.00	(44,658.19)
TAX REC @ END OF PERIOD	878,186.43	1,785.27	1,396.92	1,359.42	1,948.58	2,001.31	9,801.69	896,479.62

Financial Statements

Vista Oaks M.U.D.

Accountant's Compilation Report

November 30, 2021

The District is responsible for the accompanying financial statements of the governmental activities of Vista Oaks M.U.D., as of and for the two months ended November 30, 2021, which collectively comprise the District's basic financial statements – governmental funds in accordance with the accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The District has omitted the management's discussion and analysis, the Statement of Net Assets, and Statement of Activities that the Governmental Accounting Standards Board required to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historic context.

In addition, the District has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and components required by GASB 34 were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States of America require that budgetary comparison information be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Supplementary Information

The supplementary information contained in the schedules described in the Supplementary Information Index is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

We are not independent with respect to Vista Oaks M.U.D.



BOTT & DOUTHITT, P.L.L.C.

January 3, 2022
Round Rock, TX

Vista Oaks Municipal Utility District Governmental Funds Balance Sheet November 30, 2021

	Governmental Funds
	General Fund
Assets	
Cash and Cash Equivalents	
Cash on Deposit	\$ 238,363.35
Cash Equivalents	1,975,315.03
Receivables	
Property Taxes	896,492.97
Service accounts, net of allowance for doubtful accounts of \$1,200	95,954.01
Prepaid Expense	1,257.55
Other	32,805.00
	Total Assets
	\$ 3,240,187.91
 Liabilities	
Accounts Payable	\$ 178,378.65
Accrued Accounts Payable	2,149.98
Payroll Taxes Payable	227.00
Review Deposit	149.30
Unclaimed Property	2,407.50
Customer Meter Deposits	169,725.00
Due to TCEQ	4,622.79
	Total Liabilities
	357,660.22
 Deferred Inflows of Resources	
Deferred Revenue - Property Taxes	896,492.97
	Total Deferred Inflows of Resources
	896,492.97
 Fund Balance	
Fund Balances:	
Unassigned	1,986,034.72
	Total Fund Balances
	1,986,034.72
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	
	\$ 3,240,187.91

See Accountants' Report.

**Vista Oaks Municipal Utility District
Statement of Revenues,
Expenditures & Changes in Fund Balance-Governmental Funds
October 1, 2021 - November 30, 2021**

	Governmental Funds
	General Fund
Revenues:	
Property Taxes and Penalties	\$ 44,678.89
Service Accounts	
Basic Service	57,279.70
Water Revenue	64,211.86
Wastewater Revenue	49,996.61
Service Account Penalty	2,030.22
Pass Through	32,805.00
Inspection Fees	300.00
Interest	111.68
Total Revenues	251,413.96
Expenditures:	
Current-	
District Facilities	
Water/Wastewater/Garbage	
Water Purchases	81,621.27
Wastewater Purchases	51,642.24
Garbage Fees	34,473.36
Operations	
Operations Fee	20,148.64
Permits	2,227.05
Utilities	
Utilities	1,465.99
Telephone	362.22
Street Lights	2,877.80
Patrol Service	6,778.93
Repairs & Maintenance	
Water System Maintenance	1,561.55
WW System Maintenance	2,223.12
Lift Station Maintenance	1,745.50
Drainage/MS4 Maintenance	5,859.13
Park Maintenance	313.06
Lab Expenses	120.00
Administrative Services	
Insurance	9,908.61
Credit Card Charges	4,188.18
Miscellaneous	466.73
Professional Fees	
Legal Fees	2,191.50
Accounting Fees	3,500.00
Engineering Fees	1,817.08
Financial Advisor Fees	1,700.00
Other Consultants	1,984.83
Total Expenditures	239,176.79
Excess/(Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	12,237.17
Fund Balance, October 1, 2021	1,973,797.55
Fund Balance, November 30, 2021	\$ 1,986,034.72

Supplementary Information

Index

General Fund

- Budgetary Comparison Schedule
- Revenues & Expenditures: Actual + Budgeted
- Cash Account Reconciliation
- A/P Aging Summary
- Adjustments Journal
- General Ledger

General Fund

Vista Oaks Municipal Utility District
 Budgetary Comparison Schedule - General Fund
 November 30, 2021

	CURRENT MONTH			YEAR TO DATE		
	Actual	Budget	Difference	Actual	Budget	Difference
Service Revenues:						
Property Taxes, including penalties	\$ 41,224.00	\$ 40,685.00	\$ 539.00	\$ 44,678.89	\$ 40,685.00	\$ 3,993.89
Service Accounts						
Basic Service	28,618.35	28,350.00	268.35	57,279.70	56,700.00	579.70
Water Revenue	26,094.45	28,414.00	(2,319.55)	64,211.86	66,299.00	(2,087.14)
Wastewater Revenue	23,884.54	21,167.00	2,717.54	49,996.61	42,334.00	7,662.61
Service Account Penalty	1,200.09	600.00	600.09	2,030.22	1,200.00	830.22
Inspection Fees	-	-	-	300.00	-	300.00
Interest Income	56.26	150.00	(93.74)	111.68	300.00	(188.32)
Miscellaneous	-	-	-	32,805.00	32,805.00	-
Total Service Revenues	121,077.69	119,366.00	1,711.69	251,413.96	240,323.00	11,090.96
Service Expenditures:						
Current:						
District Facilities						
Water/Wastewater/Garbage						
Water Purchases	35,650.71	41,344.00	5,693.29	81,621.27	92,291.00	10,669.73
Wastewater Purchases	25,821.12	24,100.00	1,721.12	51,642.24	48,200.00	(3,442.24)
Garbage Fees	17,246.24	17,633.00	386.76	34,473.36	35,266.00	792.64
Operations						
Operations Fee	10,073.32	10,100.00	26.68	20,148.64	20,200.00	51.36
Permit Expense	2,227.05	2,500.00	272.95	2,227.05	2,500.00	272.95
Utilities						
Utilities	756.85	700.00	(56.85)	1,465.99	1,400.00	(65.99)
Telephone	195.59	175.00	(20.59)	362.22	350.00	(12.22)
Street Lights	1,438.90	1,750.00	311.10	2,877.80	3,500.00	622.20
Patrol Service	2,698.48	4,750.00	2,051.52	6,778.93	9,500.00	2,721.07
Repairs & Maintenance						
Water System Maintenance	1,155.76	2,750.00	1,594.24	1,561.55	5,500.00	3,938.45
WW System Maintenance	2,205.55	2,000.00	(205.55)	2,223.12	4,000.00	1,776.88
Lift Station Maintenance	1,523.42	2,000.00	476.58	1,745.50	4,000.00	2,254.50
Drainage/MS4 Maintenance	1,849.71	2,100.00	250.29	5,859.13	4,200.00	(1,659.13)
Laboratory Expenses - Water	60.00	200.00	140.00	120.00	400.00	280.00
Park Maintenance	-	-	-	313.06	-	(313.06)
Administrative Services						
Director's Payroll, inc payroll taxes	-	-	-	-	970.00	970.00
Director Reimbursement	-	-	-	-	125.00	125.00
Insurance	-	-	-	9,908.61	8,500.00	(1,408.61)
Credit Card Fees	2,035.21	2,200.00	164.79	4,188.18	4,200.00	11.82
Website	-	-	-	-	350.00	350.00
Miscellaneous	322.30	400.00	77.70	466.73	800.00	333.27
Professional Fees						
Legal Fees	890.50	2,000.00	1,109.50	2,191.50	6,000.00	3,808.50
Accounting Fees	1,750.00	1,850.00	100.00	3,500.00	3,950.00	450.00
Engineering Fees	382.57	750.00	367.43	382.57	2,500.00	2,117.43
Engineering Fees - Special	796.10	500.00	(296.10)	1,434.51	1,000.00	(434.51)
Financial Advisor Fees	-	-	-	1,700.00	-	(1,700.00)
Other Consultants	1,437.46	2,000.00	562.54	1,984.83	2,000.00	15.17
Total Service Expenditures	110,516.84	121,802.00	11,285.16	239,176.79	261,702.00	22,525.21
Excess/(Deficiency) of Service Revenues over Expenditures	10,560.85	(2,436.00)	12,996.85	12,237.17	(21,379.00)	33,616.17

**Vista Oaks Municipal Utility District
Revenues and Expenditures - General Fund: Actual + Budgeted
Fiscal Year October 2021 to September 2022**

FY 2022 Budget	Actual Oct-21	Actual Nov-21	Budget Dec-21	Budget Jan-22	Budget Feb-22	Budget Mar-22	Budget Apr-22	Budget May-22	Budget Jun-22	Budget Jul-22	Budget Aug-22	Budget Sep-22	Projected Total	Projected Variance
\$ 922,824	\$ 3,455	\$ 41,224	\$ 645,976	\$ 221,478	\$ 14,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 926,818	\$ 3,994
340,200	28,661	28,618	28,350	28,350	28,350	28,350	28,350	28,350	28,350	28,350	28,350	28,350	340,780	580
396,214	38,117	26,094	25,257	18,943	15,785	18,943	26,835	34,728	44,199	53,670	47,356	44,199	394,127	(2,087)
254,004	26,112	23,885	21,167	21,167	21,167	21,167	21,167	21,167	21,167	21,167	21,167	21,167	261,667	7,663
7,200	830	1,200	600	600	600	600	600	600	600	600	600	600	8,030	830
-	300	-	-	-	-	-	-	-	-	-	-	-	300	300
1,800	55	56	150	150	150	150	150	150	150	150	150	150	1,612	(188)
32,805	-	-	-	-	-	-	-	-	-	-	-	-	32,805	-
1,955,047	130,336	121,078	721,500	290,688	80,737	69,210	77,102	84,995	94,466	103,937	97,623	94,466	1,966,138	11,091
Expenditures:														
Current -														
District Facilities														
Water Purchases	552,146	45,971	38,143	31,741	28,540	31,741	39,744	47,746	57,349	66,952	60,550	57,349	541,476	10,670
Wastewater Purchases	289,200	25,821	24,100	24,100	24,100	24,100	24,100	24,100	24,100	24,100	24,100	24,100	292,642	(3,442)
Garbage Fees	215,596	17,227	17,633	17,633	17,633	17,633	17,633	17,633	17,633	17,633	17,633	17,633	214,803	793
Operations Fee	121,200	10,075	10,100	10,100	10,100	10,100	10,100	10,100	10,100	10,100	10,100	10,100	121,149	51
WW Line Televising	15,000	-	-	-	-	-	-	-	-	-	-	15,000	15,000	-
Permit Fees	2,600	2,227	100	-	-	-	-	-	-	-	-	-	2,327	273
Utilities	8,400	709	757	700	700	700	700	700	700	700	700	700	8,466	(66)
Telephone	2,100	167	196	175	175	175	175	175	175	175	175	175	2,112	(12)
Street Lights	21,000	1,439	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	20,378	622
Security	57,000	4,080	2,698	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	54,279	2,721
Water Maintenance	33,000	406	1,156	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	29,062	3,938
Water Loss Prevention	5,000	-	-	-	-	-	-	-	-	-	-	5,000	5,000	-
Wastewater Maintenance	24,000	18	2,206	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	22,223	1,777
Lift Station Maintenance	24,000	222	1,523	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	21,746	2,255
Lift Station Improvements	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	-
Drainage/MS4 Maintenance	25,200	4,009	1,850	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	26,859	(1,659)
Lab Expense - Water	2,400	60	200	200	200	200	200	200	200	200	200	200	2,120	280
Light Maintenance	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	-
Park/Wall Maintenance	6,000	313	-	-	-	-	-	-	-	-	-	-	6,313	(313)
Meter Replacement	9,000	-	-	-	-	-	-	-	-	-	-	-	9,000	-
Administrative Services														
Director's Payroll, inc taxes	9,050	-	970	-	970	-	970	-	3,230	-	970	970	8,080	970
Director Reimbursement	6,750	-	125	-	125	-	125	-	6,000	-	125	125	6,625	125
Tax Appraisal/Collector Fees	6,000	-	1,500	-	1,500	-	1,500	-	1,500	-	1,500	-	6,000	-
Insurance	9,100	9,909	-	-	600	-	-	-	-	-	-	-	10,509	(1,409)
Credit Card Charges	21,900	2,153	2,035	1,800	1,700	1,500	1,500	1,600	1,600	2,000	2,000	2,000	21,888	12
Legal Notices and Publications	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000	-
Election	2,500	-	2,500	-	-	-	-	-	-	-	-	-	2,500	-
Website Maintenance	3,750	-	-	350	-	-	350	-	-	350	-	-	3,400	350
Miscellaneous	4,800	144	322	400	400	400	400	400	400	400	400	400	4,467	333
Professional Fees														
Legal Fees	38,000	1,301	891	4,000	4,000	2,000	4,000	2,000	4,000	2,000	4,000	4,000	34,192	3,809
Legal Fees - Wall	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	-
Accounting Fees	24,700	1,750	1,750	2,100	2,100	1,850	2,100	1,850	2,100	1,850	2,100	2,100	24,250	450
Engineering Fees	16,000	-	383	750	750	750	1,750	750	1,750	750	1,750	1,750	13,883	2,117
Engineering - Special	6,000	638	796	500	500	500	500	500	500	500	500	500	6,435	(435)
Engineering - Wall	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	-
Financial Advisor	-	1,700	-	-	-	-	-	-	-	-	-	-	1,700	-
Audit Fees	16,250	-	-	11,000	5,250	-	-	-	-	-	-	-	16,250	-
Other Consultants	42,700	547	1,437	2,700	-	-	-	-	-	-	-	-	42,685	15
Capital Outlay	300,000	-	-	-	-	-	-	-	-	-	-	-	300,000	-
Total Expenditures	1,952,342	128,660	110,517	119,846	122,099	114,193	108,499	123,104	146,687	143,060	140,653	552,802	1,929,817	22,525
Excess/(Deficiency) of Revenues over Expenditures														
\$ 2,705	\$ 1,676	\$ 10,561	\$ 601,654	\$ 168,589	\$ 33,456	\$ 39,289	\$ 42,595	\$ 38,109	\$ 52,221	\$ 39,123	\$ 43,030	\$ 458,336	\$ 36,321	\$ 33,616

See Accountants' Report.

**Vista Oaks Municipal Utility District
Cash Account Reconciliations
November 30, 2021**

	<u>First Citizens Operating</u>	<u>First Citizens Bookkeepers</u>	<u>PNC Lockbox</u>	<u>Total</u>
Beginning Bank Balance 11/1/21	\$ 22,396.02	\$ 54,404.04	\$ 292,039.11	\$ 368,839.17
Cleared Transactions				
Checks and Payments	(17.58)	(83,213.89)	(302,169.16)	(385,400.63)
Deposits and Credits	0.19	176,360.07	49,867.01	226,227.27
		-		
Total Cleared Transactions	<u>(17.39)</u>	<u>93,146.18</u>	<u>(252,302.15)</u>	<u>(159,173.36)</u>
Ending Bank Balance 11/30/21	22,378.63	147,550.22	39,736.96	209,665.81
Total Uncleared Transactions				
11/30/21 Deposits in Transit	-	-	32,153.07	32,153.07
11/30/21 Checks	-	<u>(3,455.53)</u>	-	<u>(3,455.53)</u>
Register Balance as of 11/30/21	<u>\$ 22,378.63</u>	<u>\$ 144,094.69</u>	<u>\$ 71,890.03</u>	<u>\$ 238,363.35</u>

Vista Oaks MUD
A/P Aging Summary
As of November 30, 2021

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
Armbrust & Brown, PLLC	890.50	1,301.00	4,745.16	4,543.54	0.00	11,480.20
Austin Vestors	242.61	0.00	0.00	0.00	0.00	242.61
Bott & Douthitt, PLLC	1,913.31	1,750.00	2,100.00	0.00	0.00	5,763.31
City of Round Rock	61,471.83	0.00	0.00	0.00	0.00	61,471.83
City of Round Rock Environmental Services	60.00	60.00	0.00	0.00	0.00	120.00
Crossroads Utility Services	20,568.83	14,779.42	11,264.88	0.00	0.00	46,613.13
Daisy Acevedo	374.39	0.00	0.00	0.00	0.00	374.39
David Willis	163.67	0.00	0.00	0.00	0.00	163.67
George Wang	208.88	0.00	0.00	0.00	0.00	208.88
Gray Engineering, Inc.	1,178.67	638.41	2,762.01	1,278.30	0.00	5,857.39
Hecht Real Estate	207.88	0.00	0.00	0.00	0.00	207.88
Investors Management Group	228.89	0.00	0.00	0.00	0.00	228.89
LJA Engineering, Inc	499.71	619.42	938.57	687.68	0.00	2,745.38
Max Dittmer	161.57	0.00	0.00	0.00	0.00	161.57
Paloma Lake MUD No. 1	1,437.46	0.00	0.00	0.00	0.00	1,437.46
Pedernales Electric Corp	2,195.75	0.00	0.00	0.00	0.00	2,195.75
Priority Landscapes, LLC	0.00	225.00	0.00	0.00	0.00	225.00
Richard Dathe	182.43	0.00	0.00	0.00	0.00	182.43
Round Rock Refuse, Inc.	17,246.24	17,227.12	0.00	0.00	0.00	34,473.36
Samco Capital Markets, Inc.	0.00	0.00	1,700.00	0.00	0.00	1,700.00
Shawn Wallace	125.35	0.00	0.00	0.00	0.00	125.35
TCEQ	2,227.05	0.00	0.00	0.00	0.00	2,227.05
Victoria Wei	173.12	0.00	0.00	0.00	0.00	173.12
TOTAL	<u>111,758.14</u>	<u>36,600.37</u>	<u>23,510.62</u>	<u>6,509.52</u>	<u>0.00</u>	<u>178,378.65</u>

See Accountants' Report.

Vista Oaks MUD
Adjusting Journal Entries
November 2021

Date	Num	Memo	Account	Debit	Credit
11/01/2021	9.9R	Accrue Crossroads - Sept Charges Billed in ...	16232 · Maintenance & Repairs - LS		1,574.21
		Accrue Crossroads - Sept Charges Billed in ...	16130 · Maintenance & Repairs - Water		4,036.57
		Accrue Crossroads - Sept Charges Billed in ...	12050 · Accrued AP	5,610.78	
				5,610.78	5,610.78
TOTAL				178,406.07	178,406.07

See Accountant's Report.

Vista Oaks MUD General Ledger

As of November 30, 2021

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
11325 - TexPool Interest & Sinking									62.86
Total 11325 - TexPool Interest & Sinking									62.86
11320 - TexPool Tax Account									5,884.78
General Journal	11/30/2021	11.2	*	Record Tax Collections	11520 - Mainten...		4,507.28		10,392.06
General Journal	11/30/2021	11.2	*	Record Tax Collections	11520 - Mainten...		1,085.43		11,477.49
General Journal	11/30/2021	11.2	*	Record Tax Collections	11520 - Mainten...		57.42		11,534.91
General Journal	11/30/2021	11.2	*	Record Tax Collections	11520 - Mainten...		4,492.48		16,027.39
General Journal	11/30/2021	11.2	*	Record Tax Collections	11520 - Mainten...		5,470.61		21,498.00
General Journal	11/30/2021	11.2	*	Record Tax Collections	11520 - Mainten...		3,567.53		25,065.53
General Journal	11/30/2021	11.2	*	Record Tax Collections	11520 - Mainten...		1,981.04		27,046.57
General Journal	11/30/2021	11.2	*	Record Tax Collections	11520 - Mainten...		1,920.55		28,967.12
General Journal	11/30/2021	11.2	*	Record Tax Collections	11520 - Mainten...		1,952.84		30,919.96
General Journal	11/30/2021	11.2	*	Record Tax Collections	11520 - Mainten...		1,606.55		32,526.51
General Journal	11/30/2021	11.2	*	Record Tax Collections	11520 - Mainten...		2,734.09		35,260.60
General Journal	11/30/2021	11.2	*	Record Tax Collections	11520 - Mainten...		137.64		35,398.24
General Journal	11/30/2021	11.2	*	Record Tax Collections	11520 - Mainten...		1,758.19		37,156.43
General Journal	11/30/2021	11.2	*	Record Tax Collections	11520 - Mainten...		2,036.44		39,192.87
General Journal	11/30/2021	11.2	*	Record Tax Collections	11520 - Mainten...		2,937.32		42,130.19
General Journal	11/30/2021	11.2	*	Record Tax Collections	11520 - Mainten...		4,978.59		47,108.78
Deposit	11/30/2021			Interest	14370 - Interest Ea...		0.75		47,109.53
Total 11320 - TexPool Tax Account							41,224.75	0.00	47,109.53
11100 - First Citizens Operating									22,396.02
Check	11/30/2021			Service Charge	16566 - Bank Serv...			17.58	22,378.44
Deposit	11/30/2021			Interest	14390 - Interest Ea...		0.19		22,378.63
Total 11100 - First Citizens Operating							0.19	17.58	22,378.63
11110 - First Citizens Bookkeepers									50,552.57
Bill Pmt -Check	11/03/2021	7706		Aqua-Tech Laboratories, ...	12000 - Accounts ...			1,114.00	49,438.57
Bill Pmt -Check	11/03/2021	7707		AT&T	12000 - Accounts ...			195.59	49,242.98
Bill Pmt -Check	11/03/2021	7708		City of Round Rock	12000 - Accounts ...			71,791.68	-22,548.70
Bill Pmt -Check	11/03/2021	7709		Pedernales Electric Corp	12000 - Accounts ...			2,148.04	-24,696.74
Transfer	11/04/2021			Funds Transfer	11315 - TexPool O...		175,000.00		150,303.26
Bill Pmt -Check	11/11/2021	7710		Paloma Lake MUD No. 1	12000 - Accounts ...			547.37	149,755.89
Bill Pmt -Check	11/11/2021	7711		Priority Landscapes, LLC	12000 - Accounts ...			1,125.00	148,630.89
Liability Check	11/15/2021	EFTPS		United States Treasury	74-2525157	-SPLIT-			796.90
Liability Check	11/16/2021			QuickBooks Payroll Servi...	Created by Payroll Serv...	-SPLIT-			853.23
Paycheck	11/17/2021	DD1162		Glen Breder	Direct Deposit	-SPLIT-	0.00		146,980.76
Paycheck	11/17/2021	DD1163		Peter Kiernan	Direct Deposit	-SPLIT-	0.00		146,980.76
Bill Pmt -Check	11/18/2021	7712		Janet Traxler	Customer Refund	12000 - Accounts ...		222.56	146,758.20
Bill Pmt -Check	11/18/2021	7713		Karen Gupton	Customer Refund	12000 - Accounts ...		213.59	146,544.61
Bill Pmt -Check	11/18/2021	7714		Kathleen Morris	Customer Refund	12000 - Accounts ...		179.23	146,365.38
Bill Pmt -Check	11/18/2021	7715		Patrick Gladden	Customer Refund	12000 - Accounts ...		196.71	146,168.67
Bill Pmt -Check	11/18/2021	7716		Randi Colomb	Customer Refund	12000 - Accounts ...		225.76	145,942.91
Bill Pmt -Check	11/18/2021	7717		CASE	12000 - Accounts ...	-SPLIT-		675.00	144,083.29
Liability Check	11/30/2021			QuickBooks Payroll Servi...	Created by Payroll Serv...	-SPLIT-		1,174.62	144,094.69
Deposit	11/30/2021			Interest	14390 - Interest Ea...		1.40		144,094.69
Total 11110 - First Citizens Bookkeepers							175,001.40	81,459.28	144,094.69
11115 - PNC Lockbox									295,677.12
Deposit	11/01/2021			Deposit	11500 - Accounts ...		263.40		295,940.52
Deposit	11/01/2021			Credit Card	11500 - Accounts ...		276.61		296,217.13
Deposit	11/01/2021			ECheck	11500 - Accounts ...		352.97		296,570.10
Deposit	11/01/2021			ECheck	11500 - Accounts ...		200.38		296,770.48
Deposit	11/01/2021			Lockbox	11500 - Accounts ...		304.54		297,075.02
Deposit	11/02/2021			Deposit	11500 - Accounts ...		723.17		297,798.19
Deposit	11/02/2021			Credit Card	11500 - Accounts ...		1,403.45		299,201.64
Deposit	11/02/2021			ECheck	11500 - Accounts ...		301.37		299,503.01
Deposit	11/03/2021			Credit Card	11500 - Accounts ...		193.50		299,696.51
Deposit	11/03/2021			ECheck	11500 - Accounts ...		255.00		299,951.51
Deposit	11/04/2021			Credit Card	11500 - Accounts ...		2,078.11		302,029.62
Deposit	11/04/2021			ECheck	11500 - Accounts ...		67.58		302,097.20
Deposit	11/04/2021			Lockbox	11500 - Accounts ...		128.67		302,225.87
Deposit	11/05/2021			Credit Card	11500 - Accounts ...		813.86		303,039.73
Deposit	11/05/2021			ECheck	11500 - Accounts ...		149.03		303,188.76
Deposit	11/05/2021			Lockbox	11500 - Accounts ...		350.06		303,538.82
Deposit	11/06/2021			ECheck	11500 - Accounts ...		255.00		303,793.82
Deposit	11/07/2021			Credit Card	11500 - Accounts ...		747.33		304,541.15
Deposit	11/07/2021			Credit Card	11500 - Accounts ...		1,248.03		305,789.18
Deposit	11/07/2021			ECheck	11500 - Accounts ...		114.81		305,903.99
Deposit	11/08/2021			Deposit	11500 - Accounts ...		30.83		305,934.82
Deposit	11/08/2021			Credit Card	11500 - Accounts ...		558.02		306,492.84
Deposit	11/08/2021			ECheck	11500 - Accounts ...		165.00		306,657.84
Deposit	11/08/2021			Lockbox	11500 - Accounts ...		437.59		307,095.43
Deposit	11/09/2021			Credit Card	11500 - Accounts ...		918.48		308,013.91
Deposit	11/09/2021			Lockbox	11500 - Accounts ...		264.85		308,278.76
Deposit	11/10/2021			Credit Card	11500 - Accounts ...		869.15		309,147.91
Deposit	11/10/2021			Lockbox	11500 - Accounts ...		802.08		309,949.99
Deposit	11/11/2021			Credit Card	11500 - Accounts ...		491.48		310,441.47
Deposit	11/12/2021			Credit Card	11500 - Accounts ...		1,389.03		311,830.50
Deposit	11/12/2021			ECheck	11500 - Accounts ...		244.28		312,074.78
Deposit	11/12/2021			Lockbox	11500 - Accounts ...		1,624.70		313,699.48
Deposit	11/13/2021			ECheck	11500 - Accounts ...		165.44		313,864.92
Deposit	11/14/2021			Credit Card	11500 - Accounts ...		1,137.43		315,002.35
Deposit	11/14/2021			Credit Card	11500 - Accounts ...		389.80		315,392.15
Deposit	11/14/2021			ECheck	11500 - Accounts ...		234.11		315,626.26
Deposit	11/15/2021			Credit Card	11500 - Accounts ...		739.37		316,365.63
Deposit	11/15/2021			ECheck	11500 - Accounts ...		255.00		316,620.63
Deposit	11/15/2021			Lockbox	11500 - Accounts ...		1,552.17		318,172.80
Deposit	11/16/2021			Credit Card	11500 - Accounts ...		1,742.06		319,914.86
Deposit	11/16/2021			ECheck	11500 - Accounts ...		108.94		320,023.80
Deposit	11/17/2021			Deposit	11500 - Accounts ...		138.74		320,162.54
Deposit	11/17/2021			Credit Card	11500 - Accounts ...		1,758.86		321,921.40
Deposit	11/17/2021			ECheck	11500 - Accounts ...		56.77		321,978.17
Deposit	11/17/2021			Lockbox	11500 - Accounts ...		155.27		322,133.44
Deposit	11/18/2021			Credit Card	11500 - Accounts ...		1,218.75		323,352.19
Deposit	11/18/2021			ECheck	11500 - Accounts ...		90.09		323,442.28
Deposit	11/18/2021			Lockbox	11500 - Accounts ...		2,147.53		325,589.81
Transfer	11/19/2021			Funds Transfer	11315 - TexPool O...			300,000.00	25,589.81
Deposit	11/19/2021			Deposit	11500 - Accounts ...		273.25		25,863.06
Deposit	11/19/2021			Deposit	11500 - Accounts ...		436.90		26,299.96
Deposit	11/19/2021			Credit Card	11500 - Accounts ...		631.68		26,931.64
Deposit	11/20/2021			ECheck	11500 - Accounts ...		61.08		26,992.72
Deposit	11/21/2021			Credit Card	11500 - Accounts ...		294.15		27,286.87
Deposit	11/21/2021			Credit Card	11500 - Accounts ...		406.68		27,693.55
Deposit	11/21/2021			ECheck	11500 - Accounts ...		94.01		27,787.56
Deposit	11/22/2021			Credit Card	11500 - Accounts ...		443.91		28,231.47
Deposit	11/22/2021			Lockbox	11500 - Accounts ...		3,135.94		31,367.41
Deposit	11/23/2021			Deposit	11500 - Accounts ...		0.54		31,367.95

See Accountants' Report.

Vista Oaks MUD
General Ledger

As of November 30, 2021

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Deposit	11/23/2021				Credit Card	11500 - Accounts ...	1,869.88		33,237.83
Deposit	11/23/2021				Lockbox	11500 - Accounts ...	154.02		33,391.85
Deposit	11/24/2021				Credit Card	11500 - Accounts ...	1,025.48		34,417.33
Deposit	11/24/2021				ECheck	11500 - Accounts ...	235.99		34,653.32
Deposit	11/24/2021				Lockbox	11500 - Accounts ...	1,451.52		36,104.84
Deposit	11/25/2021				Credit Card	11500 - Accounts ...	1,535.22		37,640.06
Deposit	11/26/2021				Credit Card	11500 - Accounts ...	245.96		37,886.02
Deposit	11/26/2021				ECheck	11500 - Accounts ...	131.14		38,017.16
Deposit	11/28/2021				Credit Card	11500 - Accounts ...	611.55		38,628.71
Deposit	11/28/2021				Credit Card	11500 - Accounts ...	392.17		39,020.88
Deposit	11/29/2021				Deposit	11500 - Accounts ...	210.83		39,231.71
Deposit	11/29/2021				Credit Card	11500 - Accounts ...	559.38		39,791.09
Deposit	11/29/2021				Lockbox	11500 - Accounts ...	455.15		40,246.24
Deposit	11/30/2021				Deposit	11500 - Accounts ...	325.00		40,571.24
Deposit	11/30/2021				Credit Card	11500 - Accounts ...	31,904.29		72,475.53
General Journal	11/30/2021	11.1	*		Record Returned Checks	11540 - A/R Return		76.22	72,399.31
Deposit	11/30/2021				Lockbox	11500 - Accounts ...	1,659.88		74,059.19
Check	11/30/2021				Service Charge	-SPLIT-		2,169.16	71,890.03
Total 11115 - PNC Lockbox							78,458.29	302,245.38	71,890.03
11315 - TexPool Operating									1,803,088.72
Transfer	11/04/2021				Funds Transfer	11110 - First Citize...		175,000.00	1,628,088.72
Transfer	11/19/2021				Funds Transfer	11115 - PNC Lock...	300,000.00		1,928,088.72
Deposit	11/30/2021				Interest	14370 - Interest Ea...	53.92		1,928,142.64
Total 11315 - TexPool Operating							300,053.92	175,000.00	1,928,142.64
1200 - *Accounts Receivable									0.00
Total 1200 - *Accounts Receivable									0.00
11500 - Accounts Receivable									92,892.92
Deposit	11/01/2021				Deposit	11115 - PNC Lock...		263.40	92,629.52
Deposit	11/01/2021				Credit Card	11115 - PNC Lock...		276.61	92,352.91
Deposit	11/01/2021				ECheck	11115 - PNC Lock...		352.97	91,999.94
Deposit	11/01/2021				ECheck	11115 - PNC Lock...		200.38	91,799.56
Deposit	11/01/2021				Lockbox	11115 - PNC Lock...		304.54	91,495.02
Deposit	11/02/2021				Deposit	11115 - PNC Lock...		723.17	90,771.85
Deposit	11/02/2021				Credit Card	11115 - PNC Lock...		1,403.45	89,368.40
Deposit	11/02/2021				ECheck	11115 - PNC Lock...		301.37	89,067.03
Deposit	11/03/2021				Credit Card	11115 - PNC Lock...		193.50	88,873.53
Deposit	11/03/2021				ECheck	11115 - PNC Lock...		255.00	88,618.53
Deposit	11/04/2021				Credit Card	11115 - PNC Lock...		2,078.11	86,540.42
Deposit	11/04/2021				ECheck	11115 - PNC Lock...		67.58	86,472.84
Deposit	11/04/2021				Lockbox	11115 - PNC Lock...		128.67	86,344.17
Deposit	11/05/2021				Credit Card	11115 - PNC Lock...		813.86	85,530.31
Deposit	11/05/2021				ECheck	11115 - PNC Lock...		149.03	85,381.28
Deposit	11/06/2021				Lockbox	11115 - PNC Lock...		350.06	85,031.22
Deposit	11/06/2021				ECheck	11115 - PNC Lock...		255.00	84,776.22
Deposit	11/07/2021				Credit Card	11115 - PNC Lock...		747.33	84,028.89
Deposit	11/07/2021				Credit Card	11115 - PNC Lock...		1,248.03	82,780.86
Deposit	11/07/2021				ECheck	11115 - PNC Lock...		114.81	82,666.05
Deposit	11/08/2021				Deposit	11115 - PNC Lock...		30.83	82,635.22
Deposit	11/08/2021				Credit Card	11115 - PNC Lock...		558.02	82,077.20
Deposit	11/08/2021				ECheck	11115 - PNC Lock...		165.00	81,912.20
Deposit	11/08/2021				Lockbox	11115 - PNC Lock...		437.59	81,474.61
Deposit	11/09/2021				Credit Card	11115 - PNC Lock...		918.48	80,556.13
Deposit	11/09/2021				Lockbox	11115 - PNC Lock...		264.85	80,291.28
Deposit	11/10/2021				Credit Card	11115 - PNC Lock...		869.15	79,422.13
Deposit	11/10/2021				Lockbox	11115 - PNC Lock...		802.08	78,620.05
Deposit	11/11/2021				Credit Card	11115 - PNC Lock...		491.48	78,128.57
Deposit	11/12/2021				Credit Card	11115 - PNC Lock...		1,389.03	76,739.54
Deposit	11/12/2021				ECheck	11115 - PNC Lock...		244.28	76,495.26
Deposit	11/12/2021				Lockbox	11115 - PNC Lock...		1,624.70	74,870.56
Deposit	11/13/2021				ECheck	11115 - PNC Lock...		165.44	74,705.12
Deposit	11/14/2021				Credit Card	11115 - PNC Lock...		1,137.43	73,567.69
Deposit	11/14/2021				Credit Card	11115 - PNC Lock...		389.80	73,177.89
Deposit	11/14/2021				ECheck	11115 - PNC Lock...		234.11	72,943.78
Deposit	11/15/2021				Credit Card	11115 - PNC Lock...		739.37	72,204.41
Deposit	11/15/2021				ECheck	11115 - PNC Lock...		255.00	71,949.41
Deposit	11/15/2021				Lockbox	11115 - PNC Lock...		1,552.17	70,397.24
Deposit	11/16/2021				Credit Card	11115 - PNC Lock...		1,742.06	68,655.18
Deposit	11/16/2021				ECheck	11115 - PNC Lock...		1,088.94	67,566.24
Deposit	11/17/2021				Deposit	11115 - PNC Lock...		138.74	68,407.50
Deposit	11/17/2021				Credit Card	11115 - PNC Lock...		1,758.86	66,648.64
Deposit	11/17/2021				ECheck	11115 - PNC Lock...		56.77	66,591.87
Deposit	11/17/2021				Lockbox	11115 - PNC Lock...		155.27	66,436.60
Deposit	11/18/2021				Credit Card	11115 - PNC Lock...		1,218.75	65,217.85
Deposit	11/18/2021				ECheck	11115 - PNC Lock...		90.09	65,127.76
Deposit	11/18/2021				Lockbox	11115 - PNC Lock...		2,147.53	62,980.23
Deposit	11/19/2021				Deposit	11115 - PNC Lock...		273.25	62,706.98
Deposit	11/19/2021				Deposit	11115 - PNC Lock...		436.90	62,270.08
Deposit	11/19/2021				Credit Card	11115 - PNC Lock...		631.68	61,638.40
Deposit	11/20/2021				ECheck	11115 - PNC Lock...		61.08	61,577.32
Deposit	11/21/2021				Credit Card	11115 - PNC Lock...		294.15	61,283.17
Deposit	11/21/2021				Credit Card	11115 - PNC Lock...		406.68	60,876.49
Deposit	11/21/2021				ECheck	11115 - PNC Lock...		94.01	60,782.48
Deposit	11/22/2021				Credit Card	11115 - PNC Lock...		443.91	60,338.57
Deposit	11/22/2021				Lockbox	11115 - PNC Lock...		3,135.94	57,202.63
Deposit	11/23/2021				Deposit	11115 - PNC Lock...		0.54	57,202.09
Deposit	11/23/2021				Credit Card	11115 - PNC Lock...		1,869.88	55,332.21
Deposit	11/23/2021				Lockbox	11115 - PNC Lock...		154.02	55,178.19
Deposit	11/24/2021				Credit Card	11115 - PNC Lock...		1,025.48	54,152.71
Deposit	11/24/2021				ECheck	11115 - PNC Lock...		235.99	53,916.72
Deposit	11/24/2021				Lockbox	11115 - PNC Lock...		1,451.52	52,465.20
Deposit	11/25/2021				Credit Card	11115 - PNC Lock...		1,535.22	50,929.98
Deposit	11/26/2021				Credit Card	11115 - PNC Lock...		245.96	50,684.02
Deposit	11/26/2021				ECheck	11115 - PNC Lock...		131.14	50,552.88
Deposit	11/28/2021				Credit Card	11115 - PNC Lock...		611.55	49,941.33
Deposit	11/28/2021				Credit Card	11115 - PNC Lock...		392.17	49,549.16
Deposit	11/29/2021				Deposit	11115 - PNC Lock...		210.83	49,338.33
Deposit	11/29/2021				Credit Card	11115 - PNC Lock...		559.38	48,778.95
Deposit	11/29/2021				Lockbox	11115 - PNC Lock...		455.15	48,323.80
Deposit	11/30/2021				Deposit	11115 - PNC Lock...		325.00	47,998.80
Deposit	11/30/2021				Credit Card	11115 - PNC Lock...		31,904.29	16,094.51
Deposit	11/30/2021				Lockbox	11115 - PNC Lock...		1,659.88	14,434.63
General Journal	11/30/2021	11.3	*		Record B&C	-SPLIT-	82,393.16		96,827.79
General Journal	11/30/2021	11.4	*		Apply Deposit	12610 - Customer ...	3,000.00		99,827.79
General Journal	11/30/2021	11.4	*		Apply Deposit	12610 - Customer ...		2,750.00	97,077.79
Total 11500 - Accounts Receivable							85,393.16	81,208.29	97,077.79

See Accountants' Report.

Vista Oaks MUD
General Ledger

As of November 30, 2021

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
11510 - Allowance For Doubtful Accounts									-1,200.00
Total 11510 - Allowance For Doubtful Accounts									-1,200.00
11520 - Maintenance Tax Receivable									937,650.24
General Journal	11/30/2021	11.2	*		Record Tax Collections	-SPLIT-	46.03		937,696.27
General Journal	11/30/2021	11.2	*		Record Tax Collections	11520 - Maintenanc...		41,203.30	896,492.97
Total 11520 - Maintenance Tax Receivable							46.03	41,203.30	896,492.97
11540 - A/R Returned Checks									0.00
General Journal	11/30/2021	11.1	*		Record Returned Checks	11115 - PNC Lock...	76.22		76.22
Total 11540 - A/R Returned Checks							76.22	0.00	76.22
11571 - A/R - Other									32,933.77
General Journal	11/30/2021	11.3	*		Record B&C	11500 - Accounts ...		128.77	32,805.00
Total 11571 - A/R - Other							0.00	128.77	32,805.00
11590 - Prepaid Expense									86.66
Total 11590 - Prepaid Expense									86.66
12000 - Accounts Payable									-143,709.45
Bill	11/01/2021	7052		Priority Landscapes, LLC	Maintenance - November ...	16205 - Drainage ...		1,125.00	-144,834.45
Bill	11/03/2021	512-218...		AT&T	Telephone Expense - Nov...	16390 - Telephone...		195.59	-145,030.04
Bill Pmt -Check	11/03/2021	7706		Aqua-Tech Laboratories, ...		11110 - First Citize...	1,114.00		-143,916.04
Bill Pmt -Check	11/03/2021	7707		AT&T	Telephone Expense	11110 - First Citize...	195.59		-143,720.45
Bill Pmt -Check	11/03/2021	7708		City of Round Rock	Purchase Water/Sewer S...	11110 - First Citize...	71,791.68		-71,928.77
Bill Pmt -Check	11/03/2021	7709		Pedernales Electric Corp	Utility Expense	11110 - First Citize...	2,148.04		-69,780.73
Bill	11/08/2021	7122		Priority Landscapes, LLC	Tree removal - November...	16205 - Drainage ...		225.00	-70,005.73
Bill Pmt -Check	11/11/2021	7710		Paloma Lake MUD No. 1	Legal Fees - City of Roun...	11110 - First Citize...	547.37		-69,458.36
Bill Pmt -Check	11/11/2021	7711		Priority Landscapes, LLC	Maintenance - November ...	11110 - First Citize...	1,125.00		-68,333.36
Bill Pmt -Check	11/18/2021	7712		Janet Traxler	Customer Refund	11110 - First Citize...	222.56		-68,110.80
Bill Pmt -Check	11/18/2021	7713		Karen Gupton	Customer Refund	11110 - First Citize...	213.59		-67,897.21
Bill Pmt -Check	11/18/2021	7714		Kathleen Morris	Customer Refund	11110 - First Citize...	179.23		-67,717.98
Bill Pmt -Check	11/18/2021	7715		Patrick Gladde	Customer Refund	11110 - First Citize...	196.71		-67,521.27
Bill Pmt -Check	11/18/2021	7716		Randi Colomb	Customer Refund	11110 - First Citize...	225.76		-67,295.51
Bill Pmt -Check	11/18/2021	7717		CASE	Customer Refund	11110 - First Citize...	675.00		-66,620.51
Bill	11/30/2021	50030-9...		City of Round Rock	Purchase Wastewater - N...	16220 - Purchase ...		25,821.12	-92,441.63
Bill	11/30/2021	50030-9...		City of Round Rock	Purchase Water - Novem...	16125 - Purchase ...		7,115.31	-99,556.94
Bill	11/30/2021	50030-9...		City of Round Rock	Purchase Water - Novem...	-SPLIT-		28,535.40	-128,092.34
Bill	11/30/2021	379464		Round Rock Refuse, Inc.	Garbage Expense - Nove...	16410 - Garbage E...	17,246.24		-145,338.58
Bill	11/30/2021	11237		Bott & Douthitt, PLLC	Accounting Services - No...	-SPLIT-		1,913.31	-147,251.89
Bill	11/30/2021	8057		Crossroads Utility Services	Management & Operation...	-SPLIT-		20,568.83	-167,820.72
Bill	11/30/2021	300035...		Pedernales Electric Corp	Utilities - November 2021	-SPLIT-		2,195.75	-170,016.47
Bill	11/30/2021	90406800		Richard Dathe	Customer Refund	14110 - Water - C...	182.43		-170,198.90
Bill	11/30/2021	91871506		David Willis	Customer Refund	14110 - Water - C...	158.59		-170,357.49
Bill	11/30/2021	92006402		Max Dittmer	Customer Refund	14110 - Water - C...	161.57		-170,519.06
Bill	11/30/2021	94179205		Daisy Acevedo	Customer Refund	14110 - Water - C...	374.39		-170,893.45
Bill	11/30/2021	94179206		Austin Vectors	Customer Refund	14110 - Water - C...	242.61		-171,136.06
Bill	11/30/2021	94212301		Shawn Wallace	Customer Refund	14110 - Water - C...	125.35		-171,261.41
Bill	11/30/2021	94378703		George Wang	Customer Refund	14110 - Water - C...	208.88		-171,470.29
Bill	11/30/2021	95615809		Investors Management G...	Customer Refund	14110 - Water - C...	228.89		-171,699.18
Bill	11/30/2021	96645705		Hecht Real Estate	Customer Refund	14110 - Water - C...	207.88		-171,907.06
Bill	11/30/2021	96966604		Victoria Wei	Customer Refund	14110 - Water - C...	173.12		-172,080.18
Bill	11/30/2021	91871506		David Willis	Customer Refund	14110 - Water - C...	5.08		-172,085.26
Bill	11/30/2021	220-1121		City of Round Rock Envir...	Lab Fees - November 2021	16150 - Laboratory...	60.00		-172,145.26
Bill	11/30/2021	6936		Paloma Lake MUD No. 1	Legal Fees - City of Roun...	16500 - Consulting...	1,132.42		-173,277.68
Bill	11/30/2021	PHS020...		TCEQ	Annual Water System Per...	16380 - Permit Ex...	2,227.05		-175,504.73
Bill	11/30/2021	178669		Armbrust & Brown, PLLC	Legal Fees - November 2...	16330 - Legal Fees	890.50		-176,395.23
Bill	11/30/2021	59062		Gray Engineering, Inc.	Engineering Fees - Nove...	16350 - Engineerin...	382.57		-176,777.80
Bill	11/30/2021	59063		Gray Engineering, Inc.	Emergency Preparedness...	16351 - Engineerin...	102.46		-176,880.26
Bill	11/30/2021	59064		Gray Engineering, Inc.	Detention, WQ, Drainage ...	16351 - Engineerin...	693.64		-177,573.90
Bill	11/30/2021	202127...		LJA Engineering, Inc	North Austin Stormwater ...	16201 - Storm Sys...	499.71		-178,073.61
Bill	11/30/2021	2157		Paloma Lake MUD No. 1	Legal Fees - City of Roun...	16500 - Consulting...	305.04		-178,378.65
Total 12000 - Accounts Payable							78,634.53	113,303.73	-178,378.65
12050 - Accrued AP									-6,138.78
General Journal	11/01/2021	9.9R	*		Accrue Crossroads - Sept ...	16232 - Maintenanc...	5,610.78		-528.00
General Journal	11/30/2021	11.6	*		Accrue Williamson Count...	16580 - Patrol Ser...		384.00	-912.00
General Journal	11/30/2021	11.7	*		Accrue Security Payroll - ...	16580 - Patrol Ser...		1,237.98	-2,149.98
Total 12050 - Accrued AP							5,610.78	1,621.98	-2,149.98
12100 - Payroll Liabilities									-796.90
Liability Check	11/15/2021	EFTPS		United States Treasury	74-2525157	11110 - First Citize...	292.00		-504.90
Liability Check	11/15/2021	EFTPS		United States Treasury	74-2525157	11110 - First Citize...	47.85		-457.05
Liability Check	11/15/2021	EFTPS		United States Treasury	74-2525157	11110 - First Citize...	47.85		-409.20
Liability Check	11/15/2021	EFTPS		United States Treasury	74-2525157	11110 - First Citize...	204.60		-204.60
Liability Check	11/15/2021	EFTPS		United States Treasury	74-2525157	11110 - First Citize...	204.60		0.00
Paycheck	11/17/2021	DD1162		Glen Breder	Direct Deposit	11110 - First Citize...	0.00		0.00
Paycheck	11/17/2021	DD1162		Glen Breder	Direct Deposit	11110 - First Citize...		10.00	-10.00
Paycheck	11/17/2021	DD1162		Glen Breder	Direct Deposit	11110 - First Citize...		15.50	-25.50
Paycheck	11/17/2021	DD1162		Glen Breder	Direct Deposit	11110 - First Citize...		15.50	-41.00
Paycheck	11/17/2021	DD1162		Glen Breder	Direct Deposit	11110 - First Citize...		3.63	-44.63
Paycheck	11/17/2021	DD1162		Glen Breder	Direct Deposit	11110 - First Citize...		3.63	-48.26
Paycheck	11/17/2021	DD1163		Peter Kiernan	Direct Deposit	11110 - First Citize...	0.00		-48.26
Paycheck	11/17/2021	DD1163		Peter Kiernan	Direct Deposit	11110 - First Citize...		64.00	-112.26
Paycheck	11/17/2021	DD1163		Peter Kiernan	Direct Deposit	11110 - First Citize...		46.50	-158.76
Paycheck	11/17/2021	DD1163		Peter Kiernan	Direct Deposit	11110 - First Citize...		46.50	-205.26
Paycheck	11/17/2021	DD1163		Peter Kiernan	Direct Deposit	11110 - First Citize...		10.87	-216.13
Paycheck	11/17/2021	DD1163		Peter Kiernan	Direct Deposit	11110 - First Citize...		10.87	-227.00
Total 12100 - Payroll Liabilities							796.90	227.00	-227.00
12105 - SUI Liability									0.00
Paycheck	11/17/2021	DD1162		Glen Breder	Direct Deposit	11110 - First Citize...	0.00		0.00
Paycheck	11/17/2021	DD1163		Peter Kiernan	Direct Deposit	11110 - First Citize...	0.00		0.00
Total 12105 - SUI Liability							0.00	0.00	0.00
12610 - Customer Meter Deposits									-169,475.00
General Journal	11/30/2021	11.4	*		Apply Deposit	-SPLIT-		3,000.00	-172,475.00
General Journal	11/30/2021	11.4	*		Apply Deposit	12610 - Customer ...	2,750.00		-169,725.00
Total 12610 - Customer Meter Deposits							2,750.00	3,000.00	-169,725.00
12620 - Deposits - Other									-149.30
Total 12620 - Deposits - Other									-149.30

See Accountants' Report.

**Vista Oaks MUD
General Ledger**

As of November 30, 2021

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
12760 · Due to TCEQ									-4,224.62
General Journal	11/30/2021	11.3	*		Record B&C	11500 · Accounts ...	0.73		-4,223.89
General Journal	11/30/2021	11.3	*		Record B&C	11500 · Accounts ...	1.00		-4,222.89
General Journal	11/30/2021	11.3	*		Record B&C	11500 · Accounts ...		399.90	-4,622.79
Total 12760 · Due to TCEQ							1.73	399.90	-4,622.79
12770 · Unclaimed Property									-2,407.50
Total 12770 · Unclaimed Property									-2,407.50
12790 · Deferred Inflows Property Tax									-937,650.24
General Journal	11/30/2021	11.2	*		Record Tax Collections	11520 · Maintenanc...		46.03	-937,696.27
General Journal	11/30/2021	11.2	*		Record Tax Collections	11520 · Maintenanc...	41,203.30		-896,492.97
Total 12790 · Deferred Inflows Property Tax							41,203.30	46.03	-896,492.97
2110 · Direct Deposit Liabilities									0.00
Liability Check	11/16/2021			QuickBooks Payroll Servi...	Created by Payroll Servic...	11110 · First Citize...	849.50		849.50
Paycheck	11/17/2021	DD1162		Glen Breder	Direct Deposit	11110 · First Citize...		220.87	628.63
Paycheck	11/17/2021	DD1163		Peter Kiernan	Direct Deposit	11110 · First Citize...		628.63	0.00
Liability Check	11/30/2021			QuickBooks Payroll Servi...	Created by Payroll Servic...	11110 · First Citize...	1,170.89		1,170.89
Total 2110 · Direct Deposit Liabilities							2,020.39	849.50	1,170.89
13010 · Unassigned Fund Balance									-1,973,797.55
Total 13010 · Unassigned Fund Balance									-1,973,797.55
14100 · Service									-126,525.96
14110 · Water - Customer Service Revenue									-38,117.41
Bill	11/30/2021	90406800		Richard Dathe	Customer Refund	12000 · Accounts ...	182.43		-37,934.98
Bill	11/30/2021	91871506		David Willis	Customer Refund	12000 · Accounts ...	158.59		-37,776.39
Bill	11/30/2021	92006402		Max Dittmer	Customer Refund	12000 · Accounts ...	161.57		-37,614.82
Bill	11/30/2021	94179205		Daisy Acevedo	Customer Refund	12000 · Accounts ...	374.39		-37,240.43
Bill	11/30/2021	94179206		Austin Vestors	Customer Refund	12000 · Accounts ...	242.61		-36,997.82
Bill	11/30/2021	94212301		Shawn Wallace	Customer Refund	12000 · Accounts ...	125.35		-36,872.47
Bill	11/30/2021	94378703		George Wang	Customer Refund	12000 · Accounts ...	208.88		-36,663.59
Bill	11/30/2021	95615909		Investors Management G...	Customer Refund	12000 · Accounts ...	228.89		-36,434.70
Bill	11/30/2021	96045705		Hecht Real Estate	Customer Refund	12000 · Accounts ...	207.88		-36,226.82
Bill	11/30/2021	96968604		Victoria Wei	Customer Refund	12000 · Accounts ...	173.12		-36,053.70
Bill	11/30/2021	91871506		David Willis	Customer Refund	12000 · Accounts ...	5.08		-36,048.62
General Journal	11/30/2021	11.3	*		Record B&C	11500 · Accounts ...	60.00		-35,988.62
General Journal	11/30/2021	11.3	*		Record B&C	11500 · Accounts ...	6.72		-35,981.90
General Journal	11/30/2021	11.3	*		Record B&C	11500 · Accounts ...	41.74		-35,940.16
General Journal	11/30/2021	11.3	*		Record B&C	11500 · Accounts ...	120.80		-35,819.36
General Journal	11/30/2021	11.3	*		Record B&C	11500 · Accounts ...		27,354.65	-63,174.01
General Journal	11/30/2021	11.3	*		Record B&C	11500 · Accounts ...		1,037.85	-64,211.86
Total 14110 · Water - Customer Service Revenue							2,298.05	28,392.50	-64,211.86
14210 · Sewer - Customer Service Fee									-26,112.07
General Journal	11/30/2021	11.3	*		Record B&C	11500 · Accounts ...	37.75		-26,074.32
General Journal	11/30/2021	11.3	*		Record B&C	11500 · Accounts ...	80.65		-25,993.67
General Journal	11/30/2021	11.3	*		Record B&C	11500 · Accounts ...		24,002.94	-49,996.61
Total 14210 · Sewer - Customer Service Fee							118.40	24,002.94	-49,996.61
14310 · Penalties & Interest									-830.13
General Journal	11/30/2021	11.3	*		Record B&C	11500 · Accounts ...		1,200.09	-2,030.22
Total 14310 · Penalties & Interest							0.00	1,200.09	-2,030.22
14410 · Mayfield Ranch Pass Thru									-24,390.00
Total 14410 · Mayfield Ranch Pass Thru									-24,390.00
14420 · WC Park Pass-Through WW O&M									-2,340.00
Total 14420 · WC Park Pass-Through WW O&M									-2,340.00
14430 · Basic Services									-28,661.35
General Journal	11/30/2021	11.3	*		Record B&C	11500 · Accounts ...	47.25		-28,614.10
General Journal	11/30/2021	11.3	*		Record B&C	11500 · Accounts ...		28,605.60	-57,219.70
General Journal	11/30/2021	11.3	*		Record B&C	11500 · Accounts ...		60.00	-57,279.70
Total 14430 · Basic Services							47.25	28,665.60	-57,279.70
14435 · Gardens @ Mayfield Pass - WW									-6,075.00
Total 14435 · Gardens @ Mayfield Pass - WW									-6,075.00
Total 14100 · Service							2,463.70	82,261.13	-206,323.39
14220 · Inspection Fees									-300.00
Total 14220 · Inspection Fees									-300.00
14300 · Property Taxes									-3,454.89
14320 · Property Tax									-3,454.89
General Journal	11/30/2021	11.2	*		Record Tax Collections	11520 · Maintenanc...		41,203.30	-44,658.19
Total 14320 · Property Tax							0.00	41,203.30	-44,658.19
14325 · Property Tax Penalty									0.00
General Journal	11/30/2021	11.2	*		Record Tax Collections	11520 · Maintenanc...		20.70	-20.70
Total 14325 · Property Tax Penalty							0.00	20.70	-20.70
Total 14300 · Property Taxes							0.00	41,224.00	-44,678.89
14400 · Miscellaneous									-55.42
14370 · Interest Earned on Temp. Invest									-54.24
Deposit	11/30/2021				Interest	11320 · TexPool T...		0.75	-54.99
Deposit	11/30/2021				Interest	11315 · TexPool O...		53.92	-108.91
Total 14370 · Interest Earned on Temp. Invest							0.00	54.67	-108.91
14390 · Interest Earned on Checking									-1.18
Deposit	11/30/2021				Interest	11100 · First Citize...		0.19	-1.37
Deposit	11/30/2021				Interest	11110 · First Citize...		1.40	-2.77
Total 14390 · Interest Earned on Checking							0.00	1.59	-2.77
Total 14400 · Miscellaneous							0.00	56.26	-111.68
16100 · Wholesale Services									89,018.80
16125 · Purchase Water									33,693.56
Bill	11/30/2021	50030-9...		City of Round Rock	Purchase Water - Novem...	12000 · Accounts ...	7,115.31		40,808.87
Bill	11/30/2021	50030-9...		City of Round Rock	Purchase Water - Novem...	12000 · Accounts ...	16,258.40		57,067.27
Total 16125 · Purchase Water							23,373.71	0.00	57,067.27

See Accountants' Report.

Vista Oaks MUD General Ledger

As of November 30, 2021

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
16220 · Purchase Sewer Service									25,821.12
Bill	11/30/2021	50030-9...		City of Round Rock	Purchase Wastewater - N...	12000 · Accounts ...	25,821.12		51,642.24
Total 16220 · Purchase Sewer Service							25,821.12	0.00	51,642.24
16410 · Garbage Expense									17,227.12
Bill	11/30/2021	379464		Round Rock Refuse, Inc.	902 @ \$19.12	12000 · Accounts ...	17,246.24		34,473.36
Total 16410 · Garbage Expense							17,246.24	0.00	34,473.36
16415 · Basic Service Expense									12,277.00
Bill	11/30/2021	50030-9...		City of Round Rock	Purchase Water - Novem...	12000 · Accounts ...	12,277.00		24,554.00
Total 16415 · Basic Service Expense							12,277.00	0.00	24,554.00
Total 16100 · Wholesale Services							78,718.07	0.00	167,736.87
16200 · District Facilities									21,498.36
16380 · Permit Expense									0.00
Bill	11/30/2021	PHS020...		TCEQ	Annual Water System Per...	12000 · Accounts ...	2,227.05		2,227.05
Total 16380 · Permit Expense							2,227.05	0.00	2,227.05
16105 · Management & Operations									10,075.32
Bill	11/30/2021	8057		Crossroads Utility Services	Management & Operation...	12000 · Accounts ...	10,073.32		20,148.64
Total 16105 · Management & Operations							10,073.32	0.00	20,148.64
16160 · Utilities									709.14
Bill	11/30/2021	300035...		Pedernales Electric Corp	3000273912 Newland Pla...	12000 · Accounts ...	81.46		790.60
Bill	11/30/2021	300035...		Pedernales Electric Corp	3000355617 4013 Hoyer ...	12000 · Accounts ...	572.78		1,363.38
Bill	11/30/2021	300035...		Pedernales Electric Corp	3000056651 Honey Bear ...	12000 · Accounts ...	102.61		1,465.99
Total 16160 · Utilities							756.85	0.00	1,465.99
16390 · Telephone Expense									166.63
Bill	11/03/2021	512-218...		AT&T	Telephone Expense - Nov...	12000 · Accounts ...	195.59		362.22
Total 16390 · Telephone Expense							195.59	0.00	362.22
16170 · Night Watchman Lights									1,438.90
Bill	11/30/2021	300035...		Pedernales Electric Corp	3000355617 4013 Hoyer ...	12000 · Accounts ...	1,438.90		2,877.80
Total 16170 · Night Watchman Lights							1,438.90	0.00	2,877.80
16580 · Patrol Service									4,080.45
Paycheck	11/17/2021	DD1162		Glen Breder	Direct Deposit	11110 · First Citize...	250.00		4,330.45
Paycheck	11/17/2021	DD1162		Glen Breder	Direct Deposit	11110 · First Citize...	0.00		4,330.45
Paycheck	11/17/2021	DD1163		Peter Kiernan	Direct Deposit	11110 · First Citize...	750.00		5,080.45
Paycheck	11/17/2021	DD1163		Peter Kiernan	Direct Deposit	11110 · First Citize...	0.00		5,080.45
General Journal	11/30/2021	11.6	*		Accrue Williamson Count...	12050 · Accrued AP	384.00		5,464.45
General Journal	11/30/2021	11.7	*		Accrue Security Payroll - ...	-SPLIT-	1,150.00		6,614.45
General Journal	11/30/2021	11.7	*		Accrue Security Payroll - ...	16580 · Patrol Ser...	87.98		6,702.43
General Journal	11/30/2021	11.5	*		Reclass Patrol Payroll Ta...	-SPLIT-	76.50		6,778.93
Total 16580 · Patrol Service							2,698.48	0.00	6,778.93
16130 · Maintenance & Repairs - Water									405.79
General Journal	11/01/2021	9.9R	*		Accrue Crossroads - Sept ...	16232 · Maintenanc...		4,036.57	-3,630.78
Bill	11/30/2021	8057		Crossroads Utility Services	Management & Operation...	12000 · Accounts ...	5,192.33		1,561.55
Total 16130 · Maintenance & Repairs - Water							5,192.33	4,036.57	1,561.55
16230 · Maintenance & Repairs - Sewer									17.57
Bill	11/30/2021	8057		Crossroads Utility Services	Management & Operation...	12000 · Accounts ...	32.81		50.38
Bill	11/30/2021	8057		Crossroads Utility Services	Management & Operation...	12000 · Accounts ...	2,172.74		2,223.12
Total 16230 · Maintenance & Repairs - Sewer							2,205.55	0.00	2,223.12
16232 · Maintenance & Repairs - LS									222.08
General Journal	11/01/2021	9.9R	*		Accrue Crossroads - Sept ...	-SPLIT-		1,574.21	-1,352.13
Bill	11/30/2021	8057		Crossroads Utility Services	Management & Operation...	12000 · Accounts ...	3,097.63		1,745.50
Total 16232 · Maintenance & Repairs - LS							3,097.63	1,574.21	1,745.50
16201 · Storm System Expense (MS4)									619.42
Bill	11/30/2021	202127...		LJA Engineering, Inc	North Austin Stormwater ...	12000 · Accounts ...	499.71		1,119.13
Total 16201 · Storm System Expense (MS4)							499.71	0.00	1,119.13
16205 · Drainage Maintenance									3,390.00
Bill	11/01/2021	7052		Priority Landscapes, LLC	Maintenance - November ...	12000 · Accounts ...	1,125.00		4,515.00
Bill	11/08/2021	7122		Priority Landscapes, LLC	Tree removal - November...	12000 · Accounts ...	225.00		4,740.00
Total 16205 · Drainage Maintenance							1,350.00	0.00	4,740.00
16150 · Laboratory Expense									60.00
Bill	11/30/2021	220-1121		City of Round Rock Envir...	Lab Fees - November 2021	12000 · Accounts ...	60.00		120.00
Total 16150 · Laboratory Expense							60.00	0.00	120.00
16234 · Park Maintenance									313.06
Total 16234 · Park Maintenance									313.06
Total 16200 · District Facilities							29,795.41	5,610.78	45,682.99
16300 · Administrative									12,206.01
16600 · Payroll Expenses									0.00
Liability Check	11/16/2021			QuickBooks Payroll Servi...	Fee for 2 direct deposit(s) ...	11110 · First Citize...	3.50		3.50
Liability Check	11/16/2021			QuickBooks Payroll Servi...	Sales Tax for TX	11110 · First Citize...	0.23		3.73
Paycheck	11/17/2021	DD1162		Glen Breder	Direct Deposit	11110 · First Citize...	15.50		19.23
Paycheck	11/17/2021	DD1162		Glen Breder	Direct Deposit	11110 · First Citize...	3.63		22.86
Paycheck	11/17/2021	DD1163		Peter Kiernan	Direct Deposit	11110 · First Citize...	46.50		69.36
Paycheck	11/17/2021	DD1163		Peter Kiernan	Direct Deposit	11110 · First Citize...	10.87		80.23
Liability Check	11/30/2021			QuickBooks Payroll Servi...	Fee for 2 direct deposit(s) ...	11110 · First Citize...	3.50		83.73
Liability Check	11/30/2021			QuickBooks Payroll Servi...	Sales Tax for TX	11110 · First Citize...	0.23		83.96
General Journal	11/30/2021	11.5	*		Reclass Patrol Payroll Ta...	16580 · Patrol Ser...		76.50	7.46
General Journal	11/30/2021	11.5	*		Reclass QuickBooks Payr...	16580 · Patrol Ser...		7.46	0.00
Total 16600 · Payroll Expenses							83.96	83.96	0.00
16530 · Insurance & Surety Bond									9,908.61
Total 16530 · Insurance & Surety Bond									9,908.61

See Accountants' Report.

**Vista Oaks MUD
General Ledger**

As of November 30, 2021

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
16565 · Credit Card Fees									2,152.97
Check	11/30/2021				Credit Card Fees	11115 · PNC Lock...	2,035.21		4,188.18
Total 16565 · Credit Card Fees							2,035.21	0.00	4,188.18
16560 · Miscellaneous Expense									0.00
Bill	11/30/2021	11237		Bott & Douthitt, PLLC	Deposit Tickets - Novemb...	12000 · Accounts ...	163.31		163.31
Total 16560 · Miscellaneous Expense							163.31	0.00	163.31
16566 · Bank Service Fees									144.43
Check	11/30/2021				Service Charge	11115 · PNC Lock...	133.95		278.38
Check	11/30/2021				Service Charge	11100 · First Citize...	17.58		295.96
General Journal	11/30/2021	11.5	*		Reclass QuickBooks Payr...	16580 · Patrol Ser...	7.46		303.42
Total 16566 · Bank Service Fees							158.99	0.00	303.42
Total 16300 · Administrative							2,441.47	83.96	14,563.52
16400 · Professional									5,936.78
16330 · Legal Fees									1,301.00
Bill	11/30/2021	178669		Armbrust & Brown, PLLC	Legal Fees - November 2...	12000 · Accounts ...	890.50		2,191.50
Total 16330 · Legal Fees							890.50	0.00	2,191.50
16430 · Bookkeeping Fees									1,750.00
Bill	11/30/2021	11237		Bott & Douthitt, PLLC	Accounting Services - No...	12000 · Accounts ...	1,750.00		3,500.00
Total 16430 · Bookkeeping Fees							1,750.00	0.00	3,500.00
16350 · Engineering Fees									0.00
Bill	11/30/2021	59062		Gray Engineering, Inc.	Engineering Fees - Nove...	12000 · Accounts ...	382.57		382.57
Total 16350 · Engineering Fees							382.57	0.00	382.57
16351 · Engineering Fees - Special									638.41
Bill	11/30/2021	59063		Gray Engineering, Inc.	Emergency Preparedness...	12000 · Accounts ...	102.46		740.87
Bill	11/30/2021	59064		Gray Engineering, Inc.	Detention, WQ, Drainage ...	12000 · Accounts ...	693.64		1,434.51
Total 16351 · Engineering Fees - Special							796.10	0.00	1,434.51
16490 · Financial Advisor Fees									1,700.00
Total 16490 · Financial Advisor Fees									1,700.00
16500 · Consulting Fees									547.37
Bill	11/30/2021	6936		Paloma Lake MUD No. 1	Legal Fees - City of Roun...	12000 · Accounts ...	1,132.42		1,679.79
Bill	11/30/2021	2157		Paloma Lake MUD No. 1	Legal Fees - City of Roun...	12000 · Accounts ...	305.04		1,984.83
Total 16500 · Consulting Fees							1,437.46	0.00	1,984.83
Total 16400 · Professional							5,256.63	0.00	11,193.41
TOTAL							929,946.87	929,946.87	0.00

See Accountants' Report.

Expenditures to be Approved

Vista Oaks Municipal Utility District
Director's Fees
January 10, 2022

Type	Date	Num	Source Name	Payroll Item	Amount
Paycheck	01/10/2022	7739	Heath Reed-Green	Fees of Office	150.00
			Heath Reed-Green	Mileage Reimbursement	11.70
			Heath Reed-Green	Federal Withholding	0.00
			Heath Reed-Green	Social Security Employee	-9.30
			Heath Reed-Green	Medicare Employee	-2.18
					150.22
Paycheck	01/10/2022	7740	Jacob Matto	Fees of Office	150.00
			Jacob Matto	Mileage Reimbursement	11.70
			Jacob Matto	Federal Withholding	0.00
			Jacob Matto	Social Security Employee	-9.30
			Jacob Matto	Medicare Employee	-2.18
					150.22
Paycheck	01/10/2022	7741	Leslie Alger	Fees of Office	0.00
			Leslie Alger	Mileage Reimbursement	19.89
			Leslie Alger	Federal Withholding	0.00
			Leslie Alger	Social Security Employee	0.00
			Leslie Alger	Medicare Employee	0.00
					19.89
Paycheck	01/10/2022	7742	Mike Asbury	Fees of Office	150.00
			Mike Asbury	Mileage Reimbursement	5.85
			Mike Asbury	Federal Withholding	0.00
			Mike Asbury	Social Security Employee	-9.30
			Mike Asbury	Medicare Employee	-2.18
					144.37
Paycheck	01/10/2022	7743	Stephen Garcia	Fees of Office	150.00
			Stephen Garcia	Mileage Reimbursement	15.21
			Stephen Garcia	Federal Withholding	0.00
			Stephen Garcia	Social Security Employee	-9.30
			Stephen Garcia	Medicare Employee	-2.18
					153.73
TOTAL					618.43

See Accountants' Report.

ARMBRUST & BROWN, PLLC

ATTORNEYS & COUNSELORS

100 Congress Avenue

Suite 1300

Austin, TX 78701-2744

PHONE: (512) 435-2300

FACSIMILE: (512) 435-2360

Federal Tax I.D. No.: 74-2827166

Billing Summary

VISTA OAKS MUD
BOTT & DOUTHITT, PLLC
P.O. BOX 2445
ROUND ROCK, TX 78680

September 15, 2021
Client: 090521
Matter: 000100

Attention: JESSICA BENSON

For Professional Services Rendered Through August 31, 2021

Account Summary

Invoice #	Matter Name	Previous Balance	Current Invoice	Credits	Total Due
175839	GENERAL	\$1,326.00	\$4,347.00	\$1,326.00	\$4,347.00

Please return with all remittance for proper credit.

Total due reflects payments received as of the date of this invoice.

Thank you.

Amount of Payment: _____

By/Date Received: JB 9-15-21

By/Date Posted: JB 11-2-21

Approved for Payment: _____

Hand Delivered to: _____

Mailed By/Date: _____

GL#: 16330

ARMBRUST & BROWN, PLLC

ATTORNEYS & COUNSELORS

100 Congress Avenue

Suite 1300

Austin, TX 78701-2744

PHONE: (512) 435-2300
FACSIMILE: (512) 435-2360

Federal Tax I.D. No.: 74-2827166

Billing Summary

VISTA OAKS MUD
BOTT & DOUTHITT, PLLC
P.O. BOX 2445
ROUND ROCK, TX 78680

September 15, 2021
Client: 090521
Matter: 000104

Attention: JESSICA BENSON

For Professional Services Rendered Through August 31, 2021

Account Summary

Invoice #	Matter Name	Previous Balance	Current Invoice	Credits	Total Due
175840	PUBLIC NOTICE	\$3,527.03	\$196.54	\$3,527.03	\$196.54

Please return with all remittance for proper credit.

Total due reflects payments received as of the date of this invoice.

Thank you.

Amount of Payment: _____

By/Date Received: JB 9-15-21

By/Date Posted: JB 11-2-21

Approved for Payment: _____

Hand Delivered to: _____

Mailed By/Date: _____

CL#: 16450

ARMBRUST & BROWN, PLLC

ATTORNEYS & COUNSELORS

100 Congress Avenue

Suite 1300

Austin, TX 78701-2744

PHONE: (512) 435-2300
FACSIMILE: (512) 435-2360

Federal Tax I.D. No.: 74-2827166

Billing Summary

VISTA OAKS MUD
BOTT & DOUTHITT, PLLC
P.O. BOX 2445
ROUND ROCK, TX 78680

October 22, 2021
Client: 090521
Matter: 000100

Attention: JESSICA BENSON

For Professional Services Rendered Through September 30, 2021

Account Summary

Invoice#	Matter Name	Previous Balance	Current Invoice	Credits	Total Due
177056	GENERAL	\$4,347.00	\$4,322.35	\$0.00	\$8,669.35

Please return with all remittance for proper credit.

Total due reflects payments received as of the date of this invoice.

Thank you.

Amount of Payment: _____

By/Date Received: JB 10-22-21
By/Date Posted: JB 11-2-21
Approved for Payment: _____
Hand Delivered to: _____
Mailed By/Date: _____
CL#: 16330

ARMBRUST & BROWN, PLLC

ATTORNEYS & COUNSELORS

100 Congress Avenue

Suite 1300

Austin, TX 78701-2744

Federal Tax I.D. No.: 74-2827166

PHONE: (512) 435-2300

FACSIMILE: (512) 435-2360

Billing Summary

VISTA OAKS MUD
BOTT & DOUTHITT, PLLC
P.O. BOX 2445
ROUND ROCK, TX 78680

October 22, 2021

Client: 090521

Matter: 000104

Attention: JESSICA BENSON

For Professional Services Rendered Through September 30, 2021

Account Summary

Invoice#	Matter Name	Previous Balance	Current Invoice	Credits	Total Due
177057	PUBLIC NOTICE	\$196.54	\$422.81	\$0.00	\$619.35

Please return with all remittance for proper credit.

Total due reflects payments received as of the date of this invoice.

Thank you.

Amount of Payment: _____

By/Date Received: JB 10-22-21

By/Date Posted: JB 11-2-21

Approved for Payment: _____

Hand Delivered to: _____

Mailed By/Date: _____

16450

ARMBRUST & BROWN, PLLC

ATTORNEYS & COUNSELORS

100 Congress Avenue

Suite 1300

Austin, TX 78701-2744

PHONE: (512) 435-2300
FACSIMILE: (512) 435-2360

Federal Tax I.D. No.: 74-2827166

Billing Summary

VISTA OAKS MUD
BOTT & DOUTHITT, PLLC
P.O. BOX 2445
ROUND ROCK, TX 78680

November 12, 2021
Client: 090521
Matter: 000100

Attention: JESSICA BENSON

For Professional Services Rendered Through October 31, 2021

Account Summary

Invoice #	Matter Name	Previous Balance	Current Invoice	Credits	Total Due
177588	GENERAL	\$8,669.35	\$1,301.00	\$0.00	\$9,970.35

Please return with all remittance for proper credit.

Total due reflects payments received as of the date of this invoice.

Thank you.

Amount of Payment: _____

By/Date Received: 11/12/21

By/Date Posted: 11/23/21

Approved for Payment: _____

Hand Delivered to: _____

Checked By/Date: _____

Count: 16330

ARMBRUST & BROWN, PLLC

ATTORNEYS & COUNSELORS

100 Congress Avenue

Suite 1300

Austin, TX 78701-2744

Federal Tax I.D. No.: 74-2827166

PHONE: (512) 435-2300

FACSIMILE: (512) 435-2360

Billing Summary

VISTA OAKS MUD
BOTT & DOUTHITT, PLLC
P.O. BOX 2445
ROUND ROCK, TX 78680

December 22, 2021

Client: 090521

Matter: 000100

Attention: JESSICA BENSON

For Professional Services Rendered Through November 30, 2021

Account Summary

Invoice #	Matter Name	Previous Balance	Current Invoice	Credits	Total Due
178669	GENERAL	\$9,970.35	\$890.50	\$0.00	\$10,860.85

Please return with all remittance for proper credit.

Total due reflects payments received as of the date of this invoice.

Thank you.

Amount of Payment: _____

By/Date Received: JB 12-22-21

By/Date Posted: JB 1-3-22

Approved for Payment: _____

Hand Delivered to: _____

Mailed By/Date: _____

GL#: 16330

Invoice



Date	Invoice #
9/30/2021	11009

Bill To

Vista Oaks MUD
c/o Bott & Douthitt PLLC
PO Box 2445
Round Rock, TX 78680

Description	Amount
Monthly Accounting Services - Meeting	2,100.00
By/Date Received: <u>10/9/21 9:30:21</u> By/Date Posted: <u>10/9/21 9:30:21</u> Approved for Payment: _____ Hand Delivered to: _____ Mailed By/Date: _____ GL#: <u>16430</u>	
Thank you for your business!	Total 2,100.00

PO Box 2445 • Round Rock, TX • 78680

Phone (512) 733-0700 • Fax (512) 733-0704

Invoice



Date	Invoice #
10/31/2021	11126

Bill To

Vista Oaks MUD
c/o Bott & Douthitt PLLC
PO Box 2445
Round Rock, TX 78680

Description	Amount
Monthly Accounting Services (No Meeting in Current Month)	1,750.00
<p>By/Date Received: <u>ON 11-1-21</u> By/Date Posted: <u>ON 11-2-21</u> Approved for Payment: _____ Hand Delivered to: _____ Mailed By/Date: _____ GL#: <u>16430</u></p>	
Thank you for your business!	Total \$1,750.00

PO Box 2445 • Round Rock, TX • 78680
Phone (512) 733-0700 • Fax (512) 733-0704

Invoice



Date	Invoice #
11/30/2021	11237

Bill To
Vista Oaks MUD c/o Bott & Douthitt PLLC PO Box 2445 Round Rock, TX 78680

Description	Amount
Monthly Accounting Services (No Meeting in Current Month)	1,750.00
Reimbursable Expense - Deposit Tickets	163.31
By/Date Received: <u><i>[Signature]</i> 12/2/21</u> By/Date Posted: <u>05 12-2-21</u> Approved for Payment: _____ Hand Delivered to: _____ Mailed By/Date: _____ GL#: <u>112430/112520</u>	
Thank you for your business!	Total \$1,913.31

PO Box 2445 • Round Rock, TX • 78680
Phone (512) 733-0700 • Fax (512) 733-0704



Utility Billing Department
221 East Main Street
Round Rock, TX 78664

ROUND ROCK TEXAS

VISTA OAKS MUD#9
PO Box 2445
Round Rock, TX 78680

CONTACT INFORMATION

For inquiries call: (512) 218-5460
Hours of Operation: Monday - Friday 8:00 a.m. - 5:00 p.m.
Emergency After-Hours: (512) 218-5555
24-Hour Drop Box: Located on the south side of City Hall
Pay by phone: 1-855-894-2392
Make a payment online at: RRTXWater.com

IMPORTANT MESSAGE

By/Date Received: JB 12-29-21
By/Date Posted: JB 1-3-22
Approved for Payment: _____
Hand Delivered to: _____
Mailed By/Date: _____
GL#: 16220

ACCOUNT STATEMENT

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911660	01/17/2022	\$25,821.12

ACCOUNT INFORMATION

Account Name: VISTA OAKS MUD#9
Service Address: LIFT STATION SW MTR
Current Statement Date: 12/29/2021
Last Payment: 12/17/2021
Last Payment Amount: \$25,821.12
Penalty Applied After: 01/17/2022

CURRENT CHARGE SUMMARY

Water: \$0.00
Wastewater: \$25,821.12
Solid Waste: \$0.00
Storm Water Drainage: \$0.00

TOTAL AMOUNT DUE \$25,821.12
Total Due After 01/17/2022 \$28,403.23

WATER CONSUMPTION (IN HUNDREDS)

0

12/20	01/21	02/21	03/21	04/21	05/21	06/21	07/21	08/21	09/21	10/21	11/21	CURR
0	0	0	0	0	0	0	0	0	0	0	0	0

THANK YOU FOR PAYING ON TIME!
WE APPRECIATE YOUR PROMPTNESS.

Detach and mail stub with your payment or bring entire page when paying in person.

Please write account number on check and mail payment to:

Pay online:
RRTXWater.com

City of Round Rock
Utility Billing Department
221 East Main Street
Round Rock, TX 78664

Pay by phone: 1-855-894-2392

ACCOUNT INFORMATION

Account Name: VISTA OAKS MUD#9
Service Address: LIFT STATION SW MTR
Bill #: 1716913

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911660	01/17/2022	\$25,821.12

Total Due After 01/17/2022 28403.23

Friendly Rock Program: You can help those in need pay for essential water services. Simply check box and this amount will be added to your bill. One-time Monthly

\$ _____

AMOUNT ENCLOSED \$

CITY OF ROUND ROCK
UTILITY BILLING DEPARTMENT
221 E MAIN STREET
ROUND ROCK, TX 78664-5299

0000604202201716913700025821125

WASTEWATER SERVICE

BASE RATE		\$25,821.12
WASTEWATER AVERAGE CONSUMPTION CHARGE	0 Gal	
	0 Gal @ \$NaN per 1,000	\$0.00
TOTAL WASTEWATER CHARGES		\$25,821.12

TOTAL AMOUNT DUE **\$25,821.12**

Detach and mail stub with payment or bring entire page when paying in person



Mail checks payable to:
The City of Round Rock
Utility Billing Department
221 East Main Street
Round Rock, Texas 78664



Pay online:
RRTXWater.com



Pay in Person:
Lobby Hours: 8 A.M. - 5 P.M.
24 Hour Drop Box: Located on the south side of City Hall



Pay by phone:
1-855-894-2392



Utility Billing Department
221 East Main Street
Round Rock, TX 78664

ROUND ROCK TEXAS

VISTA OAKS MUD#9
PO Box 2445
Round Rock, TX 78680

CONTACT INFORMATION

For inquiries call: (512) 218-6460
Hours of Operation: Monday - Friday 8:00 a.m. - 5:00 p.m.
Emergency After-Hours: (512) 218-6665
24-Hour Drop Box: Located on the south side of City Hall
Pay by phone: 1-855-894-2392
Make a payment online at: RRTXWater.com

IMPORTANT MESSAGE

By/Date Received: JB 12-29-21
By/Date Posted: JB 1-3-22
Approved for Payment: _____
Hand Delivered to: _____
Mailed By/Date: _____
GL#: 16125

Detach and mail stub with your payment or bring entire page when paying in person.

Please write account number on check and mail payment to:

Pay online:
RRTXWater.com

City of Round Rock
Utility Billing Department
221 East Main Street
Round Rock, TX 78664

Pay by phone: 1-855-894-2392

ACCOUNT INFORMATION

Account Name: VISTA OAKS MUD#9
Service Address: OFF VISTA HILLS/DERB
Bill #: 1716914

ACCOUNT STATEMENT

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911661	01/17/2022	\$8,888.30

ACCOUNT INFORMATION

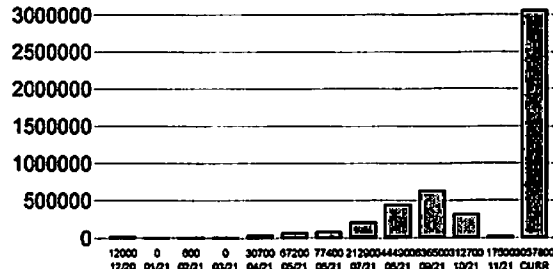
Account Name: VISTA OAKS MUD#9
Service Address: OFF VISTA HILLS/DERB
Current Statement Date: 12/29/2021
Last Payment: 12/17/2021
Last Payment Amount: \$7,115.31
Penalty Applied After: 01/17/2022

CURRENT CHARGE SUMMARY

Water: \$8,888.30
Wastewater: \$0.00
Solid Waste: \$0.00
Storm Water Drainage: \$0.00

TOTAL AMOUNT DUE \$8,888.30
Total Due After 01/17/2022 \$9,777.13

WATER CONSUMPTION (IN HUNDREDS)



THANK YOU FOR PAYING ON TIME!
WE APPRECIATE YOUR PROMPTNESS.

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911661	01/17/2022	\$8,888.30

Total Due After 01/17/2022 9777.13

Friendly Rock Program: You can help those in need pay for essential water services. Simply check box and this amount will be added to your bill. One-time Monthly

\$ _____

AMOUNT ENCLOSED \$

CITY OF ROUND ROCK
UTILITY BILLING DEPARTMENT
221 E MAIN STREET
ROUND ROCK, TX 78664-5299

00006042022201716914500008888307

CURRENT ACTIVITY DETAILS

VISTA OAKS MUD#9

CID - ACCT # 50030 - 911661

WATER SERVICE
METER ID
35527454

READ DATE	READING
Previous: 11/18/2021	2,393,987
Current: 12/17/2021	2,425,183
Read difference in hundreds	31196
Total Consumption in Gallons	3,118,700
	\$0.00
3,118,700 Gal @ \$2.85 per 1,000	\$8,888.30

BASE RATE
CONSUMPTION CHARGE

WATER SERVICE
METER ID
35527453

READ DATE	READING
Previous: 11/17/2021	289,281
Current: 12/17/2021	289,290
Read difference in hundreds	9
Total Consumption in Gallons	900
	\$0.00
900 Gal @ \$0.00 per 1,000	\$0.00

BASE RATE
CONSUMPTION CHARGE

TOTAL WATER CHARGES

\$8,888.30

MISCELLANEOUS
STORM WATER DRAINAGE ZERO

\$0.00

TOTAL AMOUNT DUE

\$8,888.30

Detach and mail stub with payment or bring entire page when paying in person



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Utility Billing Department
221 East Main Street
Round Rock, Texas 78664



Pay online:
RRTXWater.com



Pay in Person:
Lobby Hours: 8 A.M. - 5 P.M.
24 Hour Drop Box: Located on the south side of City Hall



Pay by phone:
1-855-894-2392



Utility Billing Department
221 East Main Street
Round Rock, TX 78664

ROUND ROCK TEXAS

VISTA OAKS MUD#9
PO Box 2445
Round Rock, TX 78680

CONTACT INFORMATION

For Inquiries call: (512) 218-5460
Hours of Operation: Monday - Friday 8:00 a.m. - 5:00 p.m.
Emergency After-Hours: (512) 218-5555
24-Hour Drop Box: Located on the south side of City Hall
Pay by phone: 1-855-894-2392
Make a payment online at: RRTXWater.com

IMPORTANT MESSAGE

By/Date Received: JB 12-29-21
By/Date Posted: JB 1-3-22
Approved for Payment: _____
Hand Delivered to: _____
Mailed By/Date: _____
GL#: 16415 12,377-
16125 10,142 01

ACCOUNT STATEMENT

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-910899	01/17/2022	\$22,419.01

ACCOUNT INFORMATION

Account Name: VISTA OAKS MUD#9
Service Address: OFF 1431 BY CHURCH
Current Statement Date: 12/29/2021
Last Payment: 12/17/2021
Last Payment Amount: \$28,535.40
Penalty Applied After: 01/17/2022

CURRENT CHARGE SUMMARY

Water: \$22,419.01
Wastewater: \$0.00
Solid Waste: \$0.00
Storm Water Drainage: \$0.00

TOTAL AMOUNT DUE \$22,419.01
Total Due After 01/17/2022 \$24,660.91

WATER CONSUMPTION (IN HUNDREDS)

0
12/20 01/21 02/21 03/21 04/21 05/21 06/21 07/21 08/21 09/21 10/21 11/21 CURR

THANK YOU FOR PAYING ON TIME!
WE APPRECIATE YOUR PROMPTNESS.

Detach and mail stub with your payment or bring entire page when paying in person.

Please write account number on check and mail payment to:

City of Round Rock
Utility Billing Department
221 East Main Street
Round Rock, TX 78664

Pay online:
RRTXWater.com

Pay by phone: 1-855-894-2392

ACCOUNT INFORMATION

Account Name: VISTA OAKS MUD#9
Service Address: OFF 1431 BY CHURCH
Bill #: 1716905

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-910899	01/17/2022	\$22,419.01

Total Due After 01/17/2022 24660.91

Friendly Rock Program: You can help those in need pay for essential water services. Simply check box and this amount will be added to your bill. One-time Monthly

\$ _____

AMOUNT ENCLOSED \$ _____

CITY OF ROUND ROCK
UTILITY BILLING DEPARTMENT
221 E MAIN STREET
ROUND ROCK, TX 78664-5299

00006042022201716905300022419014

CURRENT ACTIVITY DETAILS

VISTA OAKS MUD#9

CID - ACCT # 50030 - 910899

WATER SERVICEMETER ID
1280120**READ DATE**

Previous: 11/17/2021

Current: 12/17/2021

Read difference in hundreds

Total Consumption in Gallons

READING

9,455,750

9,473,890

18140

3,558,600

BASE RATE**CONSUMPTION CHARGE**

3,558,600 Gal @ \$2.85 per 1,000

\$12,277.00

\$10,142.01

WATER SERVICEMETER ID
1303463**READ DATE**

Previous: 11/17/2021

Current: 12/17/2021

Read difference in hundreds

Total Consumption in Gallons

READING

208,581

226,224

17643

0

BASE RATE**CONSUMPTION CHARGE**

0 Gal @ \$2.85 per 1,000

\$0.00

\$0.00

WATER SERVICEMETER ID
190262409SUB**READ DATE**

Previous: 11/17/2021

Current: 12/17/2021

Read difference in hundreds

Total Consumption in Gallons

READING

112,280

112,477

197

0

BASE RATE**CONSUMPTION CHARGE**

0 Gal @ \$2.85 per 1,000

\$0.00

\$0.00

TOTAL WATER CHARGES**\$22,419.01****MISCELLANEOUS****STORM WATER DRAINAGE ZERO****\$0.00****TOTAL AMOUNT DUE****\$22,419.01**

Detach and mail stub with payment or bring entire page when paying in person



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The City of Round Rock
Utility Billing Department
221 East Main Street
Round Rock, Texas 78664



Pay online:
RRTXWater.com



Pay in Person:
Lobby Hours: 8 A.M. - 5 P.M.
24 Hour Drop Box: Located on the south side of City Hall



Pay by phone:
1-855-894-2392



Invoice 7931

Date: September 20, 2021

2601 Forest Creek Dr.
 Round Rock, TX 78665
 512-246-1400
 www.crossroadsus.com

Bill To:
 Vista Oaks MUD
 C/O Bott & Douthitt
 P.O. Box 2445
 Round Rock, TX 78680

	Sep-21
	Operations & Maintenance
DESCRIPTION	AMOUNT
Basic Service	\$ 9,540.50
Lift Station	\$ 1,533.70
Water Distribution	\$ 190.68
Wastewater Collection	\$ -
Storm Sewer Collection	\$ -
Total	\$ 11,264.88

By/Date Received: JB 9-20-21
 By/Date Posted: JB 11-2-21
 Approved for Payment: _____
 Hand Delivered to: _____
 Mailed By/Date: _____
 GL#: 14105 9540.50
16232 1533.70
16130 190.68

BILLED - SERVICE ORDER SUMMARY
BILLING CYCLE: SEPTEMBER 2021
VISTA OAKS MUD

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
BASIC SERVICE									
325776A	09/17/21	09/17/21		BASIC SERVICE	0.00	0.00	9,540.50	0.00	9,540.50
					BASIC SERVICE SUBTOTAL				
					9,540.50				
LIFT STATION									
323731A	08/26/21	09/15/21	VISTA LS-1	SUBCONTRACT WORK COMPLETED AT FACILITY - WWTS CLEANED LIFT STATION	15.70	0.00	0.00	1,518.00	1,533.70
					LIFT STATION SUBTOTAL				
					1,533.70				
WATER DISTRIBUTION									
320310A	07/21/21	08/20/21	IN DISTRICT VISTA OAKS	REREAD PER COMMERCIAL REPORT	0.00	0.00	0.00	0.00	0.00
321428A	08/30/21	08/31/21	3745 NEWLAND DRIVE	CUSTOMER PROBLEM WAS NOT HOME WHEN OPERATOR TURNED WATER ON. OPERATOR TURNED CUSTOMER OFF DUE TO WATER RUNNING INSIDE. SCHEDULED WITH CUSTOMER ON 8/1 TO BE TURNED ON.	23.55	7.00	0.00	0.00	30.55
321442A	08/10/21	08/31/21	3745 NEWLAND DRIVE	SPOKE WITH CUSTOMER. ASSURED HER THAT AN OPERATOR IS SCHEDULED TO TURN THE WATER ON TODAY.	0.00	0.00	0.00	0.00	0.00
322055A	08/09/21	08/19/21	3541 LAUREL BAY LOOP	TURNED WATER ON NEW CUSTOMER. WAITED FOR FAIL TO STOP	0.00	0.00	0.00	0.00	0.00
322159A	08/10/21	08/27/21	3905 ARTESIA BEND	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON	0.00	0.00	0.00	0.00	0.00
322318A	08/11/21	08/24/21	IN DISTRICT VISTA OAKS	TURNED WATER OFF-DELINQUENT ACCOUNT(S)-8	35.00	0.00	0.00	0.00	35.00
322319A	08/11/21	08/24/21	IN DISTRICT VISTA OAKS	TURNED WATER ON DEL ACCOUNT	35.00	0.00	0.00	0.00	35.00

BILLED - SERVICE ORDER SUMMARY
BILLING CYCLE: SEPTEMBER 2021
VISTA OAKS MUD

SIO #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
WATER DISTRIBUTION									
322471A	08/12/21	08/24/21	4229 SUMMERCREST LOOP	TURNED WATER ON DEL ACCOUNT	35.00	0.00	0.00	0.00	35.00
322473A	08/12/21	08/24/21	4306 INDIAN OAKS	TURNED WATER ON DEL ACCOUNT	35.00	0.00	0.00	0.00	35.00
322509A	08/13/21	08/30/21	3547 ASHMERE LOOP	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON	0.00	0.00	0.00	0.00	0.00
322758A	08/17/21	08/30/21	4225 SUMMERCREST LOOP	THERE WAS NOTHING WRONG WITH THE METER. IT DID NOT LOOK TAMPERED WITH. TESTED METER AND WORK FINE. TAGGED DOOR.	13.13	7.00	0.00	0.00	20.13
323064A	08/20/21	09/08/21	3724 LAUREL BAY LOOP	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON	0.00	0.00	0.00	0.00	0.00
					WATER DISTRIBUTION SUBTOTAL				
					192.38	14.00	9,540.50	1,518.00	190.68
					LABOR/EQUIPMENT/MATERIAL/SUBCON TOTALS				
					192.38	14.00	9,540.50	1,518.00	11,264.88

GRAND TOTAL
11,264.88



Invoice 7997

Date: October 20, 2021

2601 Forest Creek Dr.
 Round Rock, TX 78665
 512-246-1400
 www.crossroadsus.com

Bill To:
 Vista Oaks MUD
 C/O Bott & Douthitt
 P.O. Box 2445
 Round Rock, TX 78680

	Oct-21
	Operations & Maintenance
DESCRIPTION	AMOUNT
Basic Service	\$ 10,075.32
Lift Station	\$ 1,107.87
Water Distribution	\$ 3,265.60
Wastewater Collection	\$ 17.57
Park Maintenance	\$ 313.06
Total	\$ 14,779.42

By/Date Received: JB 10-20-21

By/Date Posted: JB 11-2-21

Approved for Payment: _____

Hand Delivered to: _____

Mailed By/Date: _____

CL#: 16105 10075.32 16230 17.57
16232 1107.87 16234 313.06
16130 3265.60

BILLED - SERVICE ORDER SUMMARY
 BILLING CYCLE: OCTOBER 2021
 VISTA OAKS MUD

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
BASIC SERVICE									
328455A	10/15/21	10/15/21		BASIC SERVICE	0.00	0.00	10,075.32	0.00	10,075.32
					BASIC SERVICE SUBTOTAL 10,075.32				
					16105				
LIFT STATION									
324273A	09/31/21	10/05/21	VISTA LS-1	CHECKED PUMP. OPERATOR REQUESTED TESTING OF SPARE PUMP AT FACILITY. MEGGED WINDINGS, ROTATED IMPELLER, CHECKED BEARINGS. PUMP IS FUNCTIONAL.	167.55	54.53	0.00	0.00	222.08
325568A	09/15/21	09/23/21	VISTA LS-1	CHECKED CONTROL PANEL. OPERATOR REPORTED GENERATOR "LOW BATTERY" ALARM "CHARGE FAULT" ALARM. I FOUND 12 VDC OUTPUT FUSE TO BE BLOWN. REPLACED FUSE, TESTED THE CHARGE. REPLACEMENT WAS IN PANEL.	167.55	54.53	0.00	0.00	222.08 ✓
326262A	09/22/21	10/14/21	VISTA LS-1	SUBCONTRACT WORK COMPLETED AT FACILITY - LOW BATTERY VOLTAGE FOR GENERATOR. 2ND TIME THIS HAS OCCURRED	10.57	7.00	0.00	646.14	663.71 ✓
					LIFT STATION SUBTOTAL 1,107.87				
					16252				
WATER DISTRIBUTION									
322994A	08/18/21	09/20/21	IN DISTRICT VISTA OAKS	MARKED DISTRICT LINE. CONTRACTORS ARE DOING WORK IN ALL DISTRICTS AND NEEDED US TO LOCATE OUR SERVICE LINES AND MAIN LINES FOR WATER AND SEWER. USED BLUE AND GREEN PAINT TO MARK LINES.	699.61	321.75	69.77	0.00	1,091.13 ✓
323215A	08/27/21	09/20/21	4120 SUMMERCREST LOOP	TURN WATER ON - NEW CUSTOMER.	0.00	0.00	0.00	0.00	0.00 ✓

BILLED - SERVICE ORDER SUMMARY
 BILLING CYCLE: OCTOBER 2021
 VISTA OAKS MUD

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
WATER DISTRIBUTION									
323525A	08/24/21	09/20/21	IN DISTRICT VISTA OAKS	SERVICE ALREADY ON	649.28	327.15	0.00	0.00	976.43 ✓
				MARKED DISTRICT LINE: WATER LINES.					
323544A	09/03/21	09/23/21	3409 INWOOD COVE	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON	0.00	0.00	0.00	0.00	0.00 ✓
323647A	08/31/21	09/21/21	4218 KINGSBURG DR	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON	0.00	0.00	0.00	0.00	0.00 ✓
323722A	08/21/21	09/20/21	F/H 3401 ROYAL VISTA BLVD	INSTALL FIRE HYDRANT METER TRANS#00161009	26.25	14.00	0.00	0.00	40.25 ✓
323820A	08/31/21	09/20/21	IN DISTRICT VISTA OAKS	REREAD PER COMMERCIAL REPORT-29	0.00	0.00	0.00	0.00	0.00 ✓
323924A	09/16/21	10/05/21	IN DISTRICT VISTA OAKS	COMPLETED QUALITY CONTROL READ	31.70	21.00	0.00	0.00	52.70
324058A	09/07/21	09/24/21	3900 ARTESIA BEND	TURNED WATER OFF-ACCOUNT FINAL	0.00	0.00	0.00	0.00	0.00 ✓
324081A	08/31/21	09/21/21	4305 ROCK HILL RD	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON	0.00	0.00	0.00	0.00	0.00 ✓
324190A	08/31/21	09/21/21	4401 SUMMER CREST LOOP S.	CUSTOMER AND I WENT THROUGH IRRIGATION SYSTEM TO TRY AND FIGURE OUT THE PRESSURE ISSUE WITH THE IRRIGATION SYSTEM. RESIDENT IS GOING TO TRY AND FIX THE ISSUE, IF NOT THEY ARE GOING TO CALLED THE IRRIGATION BACK OUT.	65.63	35.00	0.00	0.00	100.63 ✓
324339A	09/01/21	09/21/21	IN DISTRICT VISTA OAKS	DELIVERED LEAD/COPPER BOTTLE	26.25	14.00	0.00	0.00	40.25 ✓
324477A	09/02/21	09/24/21	3912 NEWLAND DRIVE	PICKED UP LEAD/COPPER BOTTLE FROM FOLLOWING ADDRESSES 3916 NEWLAND, 3912 NEWLAND, 3912 ARTESIA BEND, 4004 CALLA BEND, 4339 ROCKHILL RD	26.25	14.00	0.00	0.00	40.25 ✓

BILLED - SERVICE ORDER SUMMARY
BILLING CYCLE: OCTOBER 2021
VISTA OAKS MUD

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
WATER DISTRIBUTION									
324599A	09/03/21	09/23/21	IN DISTRICT VISTA OAKS	PICKED UP LEAD/COPPER BOTTLE DROPPED OFF AT NORTH OFFICE TO DARREL W.	21.13	14.00	0.00	0.00	35.13 ✓
324642A	09/07/21	09/24/21	4021 CASTLE CREEK	TURNED WATER OFF-CUSTOMER REQUEST	35.00	0.00	0.00	0.00	35.00 ✓
324769A	09/08/21	09/23/21	3925 NEWLAND DRIVE	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON	0.00	0.00	0.00	0.00	0.00 ✓
324833A	09/05/21	09/23/21	3608 GALENA HILLS LOOP	TURNED WATER ON CUSTOMER REQUEST-SAME DAY CUSTOMER WANTED PIN LOCK REMOVED AND WATER TURNED ON SEEN FLOW GAUGE ON METER FACE STOP BEFORE HAVING.	52.83	35.00	0.00	0.00	87.83 ✓
325151A	09/13/21	10/04/21	4011 GALENA HILLS	CHECKED FOR LEAKS --FOUND NO LEAK FOUND AT RESIDENCE, LEFT NOTE ON DOOR.	26.26	14.00	0.00	0.00	40.26
325170A	09/13/21	10/04/21	3919 GRAYLING LANE	SPOKE WITH CUSTOMER. THERE WAS O LEAK FOUND. CUSTOMER SAID SHE DID HAVE A LEAK WITH HER WATER SOFTENER	26.25	14.00	0.00	0.00	40.25
325231A	09/13/21	09/23/21	IN DISTRICT VISTA OAKS	MARKED DISTRICT LINE FOR CONTRACTOR.	235.02	109.05	68.84 ✓	0.00	412.91 ✓
325305A	09/14/21	10/05/21	3900 ARTESIA BEND	TURNED WATER ON NEW CUSTOMER. WAITED FOR DIAL TO STOP	0.00	0.00	0.00	0.00	0.00
325375A	09/14/21	10/05/21	3409 INWOOD COVE	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON	0.00	0.00	0.00	0.00	0.00
325519A	09/15/21	10/05/21	IN DISTRICT VISTA OAKS	TURNED WATER OFF-DELINQUENT ACCOUNT(S)-17	35.00	0.00	0.00	0.00	35.00
325521A	09/15/21	10/05/21	IN DISTRICT VISTA OAKS	TURNED WATER ON DEL ACCOUNT	35.00	0.00	0.00	0.00	35.00

BILLED - SERVICE ORDER SUMMARY
BILLING CYCLE: OCTOBER 2021
VISTA OAKS MUD

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
WATER DISTRIBUTION									
325581A	09/16/21	10/05/21	4017 HONEY BEAR LOOP	TURNED WATER ON NEW CUSTOMER	0.00	0.00	0.00	0.00	0.00
325629A	09/16/21	10/05/21	3814 NEWLAND DRIVE	TURNED WATER ON DEL ACCOUNT	35.00	0.00	0.00	0.00	35.00
325747A	09/17/21	10/06/21	4012 HOYER COVE	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON	0.00	0.00	0.00	0.00	0.00
325874A	09/18/21	10/06/21	4025 GALENA HILLS	TOOK SPECIAL SAMPLE PULLED BACT FROM VISTA OAKS AND MET WITH AQUA TECH TO DROP SAMPLES WITH ANGIE	42.26	28.00	0.00	0.00	70.26
325935A	09/21/21	10/11/21	4214 SUMMERCREST LOOP N.	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON	0.00	0.00	0.00	0.00	0.00
325937A	09/17/21	10/06/21	IN DISTRICT VISTA OAKS	MAINT NEEDED FOR REPAIR. SERVICE LINE WAS HIT AT ADDRESS 4017 GALENA HILLS PUT EYES ON AND SENT PICTURES TO MAINT	10.57	7.00	0.00	0.00	17.57
326044A	09/22/21	10/05/21	IN DISTRICT VISTA OAKS	REREAD PER COMMERCIAL REPORT	0.00	0.00	0.00	0.00	0.00
326614A	09/27/21	10/11/21	IN DISTRICT VISTA OAKS	DELIVERED LEAD/COPPER BOTTLE TO THE FOLLOWING ADDRESSES: 4106 SPRINGWILLOW LN 4220 SUMMERCREST CT 4017 CASTLE CREEK 4215 KINGSBURG DR	51.75	28.00	0.00	0.00	79.75
WATER DISTRIBUTION SUBTOTAL									3,265.60
									<i>16130</i>
WASTEWATER COLLECTION									
326098A	09/21/21	10/11/21	4107 SPRINGWILLOW LANE	FOUND NO PROBLEM COULD NOT FIND ANY LID MISSING FROM SEWER LINE. NO ODOR. CUSTOMER NOT HOME.	10.57	7.00	0.00	0.00	17.57
WASTEWATER COLLECTION SUBTOTAL									17.57
									<i>16230</i>

BILLED - SERVICE ORDER SUMMARY
BILLING CYCLE: OCTOBER 2021
VISTA OAKS MUD

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
PARK MAINTENANCE									
303254A	06/03/21	10/08/21		MISC. PARK WORK. MANAGER REPORTED TRAIL LIGHTS NOT COMING ON AT PROPER TIMES. FOUND THAT ON/OFF SWITCHES ON TIMER WERE OUT OF ADJUSTMENT. RESET ON/ OFF TIMES AND PROBLEM RESOLVED.	204.00	109.06	0.00	0.00	313.06
					PARK MAINTENANCE SUBTOTAL				
					2,691.28	1,228.07	10,213.93	646.14	11,234
					LABOR/EQUIPMENT/MATERIAL/SUBCON TOTALS				

GRAND TOTAL	14,779.42
--------------------	------------------



Invoice 8057

Date: November 17, 2021

2601 Forest Creek Dr.
 Round Rock, TX 78665
 512-246-1400
 www.crossroadsus.com

Bill To:
 Vista Oaks MUD
 C/O Bott & Douthitt
 P.O. Box 2445
 Round Rock, TX 78680

	Nov-21
	Operations & Maintenance
DESCRIPTION	AMOUNT
Basic Service	\$ 10,073.32
Lift Station	\$ 3,097.63
Water Distribution	\$ 5,192.33
Wastewater Collection	\$ 32.81
Storm Sewer Collection	\$ 2,172.74
Total	\$ 20,568.83

By/Date Received: 11-17-21

By/Date Posted: 12-3-21

Approved for Payment: _____

Hand Delivered to: _____

Mailed By/Date: _____

14100	10,073.32
16232	3,097.63
16130	5,192.33
16230	2,205.55

BILLED - SERVICE ORDER SUMMARY
BILLING CYCLE: NOVEMBER 2021
VISTA OAKS MUD

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
BASIC SERVICE									
331094A	11/16/21	11/16/21		BASIC SERVICE	0.00	0.00	10,073.32	0.00	10,073.32
				BASIC SERVICE SUBTOTAL			<i>16105</i>		10,073.32
LIFT STATION									
323872A	10/18/21	10/18/21	VISTA LS-1 <i>9.23.21</i>	SUBCONTRACT WORK COMPLETED AT FACILITY. QUARTERLY WORK DONE FMT	9.06	0.00	0.00	1,565.15	1,574.21 ✓
328168A	10/12/21	10/25/21	VISTA LS-1	SUBCONTRACT WORK COMPLETED AT FACILITY - LIFT STATION CLEANED	17.31	0.00	0.00	1,380.00	1,397.31
328306A	10/14/21	10/20/21	VISTA LS-1	RMS REPORTED PROBLEM	81.11	45.00	0.00	0.00	126.11
				LIFT STATION SUBTOTAL			<i>16232</i>		3,097.63
WATER DISTRIBUTION									
323671A	09/28/21	10/19/21	3628 FLORA VISTA LOOP	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON	0.00	0.00	0.00	0.00	0.00
324937A	09/05/21	10/18/21	3608 GALENA HILLS LOOP	TALK TO CUSTOMER RE:WATER ISSUE	31.40	14.00	0.00	0.00	45.40
325878A	09/17/21	10/18/21	4025 GALENA HILLS	MET WITH CUSTOMER RE: WATER ISSUE	15.70	7.00	0.00	0.00	22.70
325888A	09/18/21	10/18/21	4018 GALENA HILLS	MET WITH CUSTOMER RE:BWN	15.70	7.00	0.00	0.00	22.70
325889A	09/18/21	10/18/21	4016 GALENA HILLS LOOP	MET WITH CUSTOMER	15.70	7.00	0.00	0.00	22.70
325908A	09/17/21	11/08/21	4025 GALENA HILLS <i>9.20.21</i>	EXCAVATED & REPAIRED WATER MAIN. A CONTRACTOR HIT 1 1/2" POLY SERVICE LINE INSIDE A 4" CASING. USED HYDRO VAC TO EXCAVATE AROUND DAMAGED LINE TO THEN MAKE OUR REPAIR. WE HAD TO CUT THE CASING TO MAKE THE REPAIR.	1,878.56	1,708.50	449.51	0.00	4,036.57 ✓

BILLED - SERVICE ORDER SUMMARY
BILLING CYCLE: NOVEMBER 2021
VISTA OAKS MUD

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MATL	SUBCON	TOTAL
WATER DISTRIBUTION									
325965A	10/04/21	10/29/21	3927 GRAYLING LANE	TURNED WATER OFF-ACCOUNT FINAL	0.00	0.00	0.00	0.00	0.00
326396A	09/23/21	10/20/21	IN DISTRICT VISTA OAKS	TOOK SPECIAL SAMPLE	47.48	30.00	0.00	0.00	77.48
326418A	09/24/21	10/19/21	4434 HUNTERS LODGE DR	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON	0.00	0.00	0.00	0.00	0.00
326442A	09/24/21	10/19/21	4311 SUMMERCREST S.	CHECKED FOR LEAKS --FOUND NO LEAKS	11.87	15.00	0.00	0.00	26.87
326666A	09/27/21	10/21/21	4017 CASTLE CREEK	PICKED UP LEAD/COPPER BOTTLE	14.75	15.00	0.00	0.00	29.75
327253A	10/04/21	10/29/21	3603 ASPEN LEAF	CHECKED FOR LEAKS --FOUND NO LEAKS	29.49	15.00	0.00	0.00	44.49
327475A	10/06/21	11/08/21	IN DISTRICT VISTA OAKS	ASSISTED MAINTENANCE ON WATER SYSTEM TESTING MASTER METER.	93.03	84.00	0.00	0.00	177.03
327563A	10/07/21	11/09/21	4318 INDIAN OAKS	SENT INFORMATION PLUS PICTURE TO THE MAINTENANCE DEPARTMENT.	14.75	15.00	0.00	0.00	29.75
327963A	10/11/21	11/12/21	IN DISTRICT VISTA OAKS	MARKED DISTRICT LINE. CONTRACTORS NEEDED LOCATION OF WATER LINES AND SEWER LINES/ SERVICE LINES.	383.67	252.00	21.22	0.00	656.89
WATER DISTRIBUTION SUBTOTAL									5,192.33
									<i>16130</i>
WASTEWATER COLLECTION									
327167A	09/30/21	10/26/21	3501 ASHMERE LOOP	POSSIBLE SEWER BACK UP. LINE BACK UP IN HOUSE. HAD THEM CHECK CLEAN OUT, BACKED UP ON SIDE OF HOUSE. SENT TYLER AND MAINTENANCE TO SEE US OR THEIR SIDE.	17.81	15.00	0.00	0.00	32.81
WASTEWATER COLLECTION SUBTOTAL									32.81
									<i>16230</i>

BILLED - SERVICE ORDER SUMMARY
BILLING CYCLE: NOVEMBER 2021
VISTA OAKS MUD

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
STORM SEWER COLLECTION									
327176A	09/30/21	11/08/21	3501 ASHMORE LOOP	REMOVED DEBRIS FROM INLET. THERE WAS A SEWER BACKUP. WE HAD TO PUMP DOWN THE 4" LINE SO WE COULD TELEWISE THE LINE. WE FOUND THE CLEAN OUR CAP IN THE DISTRICT WYE. WE REMOVED THE CAP AND INSTALLED A NEW CAP FOR THE CLEAN OUT.	1,172.92	974.00	25.82	0.00	2,172.74

STORM SEWER COLLECTION SUBTOTAL 2,172.74

LABOR/EQUIPMENT/MATERIAL/SUBCON TOTALS 3,850.31 3,203.50 10,569.87 2,945.15

GRAND TOTAL **20,568.83**



Invoice 8120

Date: December 13, 2021

2601 Forest Creek Dr.
 Round Rock, TX 78665
 512-246-1400
 www.crossroadsus.com

Bill To:
 Vista Oaks MUD
 C/O Bott & Douthitt
 P.O. Box 2445
 Round Rock, TX 78680

	Dec-21
	Operations & Maintenance
DESCRIPTION	AMOUNT
Basic Service	\$ 10,078.32
Lift Station	\$ 329.07
Water Distribution	\$ 1,304.66
Wastewater Collection	\$ -
Storm Sewer Collection	\$ -
Total	\$ 11,712.05

By/Date Received: JB 12-13-21

By/Date Posted: JB 1-3-22

Approved for Payment: _____

Hand Delivered to: _____

Mailed By/Date: _____

CLM: 16105 10,078.32
16232 329.07
16130 1,304.66

BILLED - SERVICE ORDER SUMMARY
BILLING CYCLE: DECEMBER 2021
VISTA OAKS MUD

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MATL	SUBCON	TOTAL
BASIC SERVICE									
333174A	12/13/21	12/13/21		BASIC SERVICE	0.00	0.00	10,078.32	0.00	10,078.32
								BASIC SERVICE SUBTOTAL	10,078.32
LIFT STATION									
328777A	10/14/21	11/17/21	VISTA LS-1	RMS REPORTED PROBLEM - HIGH LEVEL	51.92	30.00	0.00	0.00	81.92
330315A	11/04/21	12/03/21	VISTA LS-1	FACILITY WORK COMPLETED HAD ISSUES WITH PUMP 3 RUNNING RESET PUMPS COULD NOT GET PUMPS TO OPERATE CORRECTLY. SENT OVER TO MAINT.	47.48	30.00	0.00	0.00	77.48
330369A	11/05/21	12/09/21	VISTA LS-1	CHECKED PUMP. OPERATOR REPORTED NO RUN TIME ON PUMP 3. CHECKED PUMP, TESTED IN HAND, MONITORED PUMP RUN IN AUTO ALTERNATION CYCLE. IF NO RUN TIME PERSISTS HOUR METER WILL BE REPLACED.	85.67	84.00	0.00	0.00	169.67
								LIFT STATION SUBTOTAL	329.07
WATER DISTRIBUTION									
326930A	10/26/21	11/29/21	3916 GRAYLING LANE	LOW PRESSURE VERIFIED METER AND ADDRESS. CURBSIDE AND METER ARE WORKING CORRECTLY PRESSURE IS GOOD OFF THE HOSE BIB NO FURTHER ISSUES.	0.00	0.00	0.00	0.00	0.00
328085A	11/08/21	12/08/21	4000 GALENA HILLS DR	TURNED WATER OFF-FINAL-LOCKED OUT	35.00	0.00	0.00	0.00	35.00
328488A	11/01/21	11/30/21	4023 GALENA HILLS DR	TURNED WATER OFF-ACCOUNT FINAL	0.00	0.00	0.00	0.00	0.00
328651A	10/18/21	11/18/21	4403 HUNTERS LODGE DR	TAGGED DOOR VACANT HOUSE W/	11.87	15.00	0.00	0.00	26.87

BILLED - SERVICE ORDER SUMMARY
BILLING CYCLE: DECEMBER 2021
VISTA OAKS MUD

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
WATER DISTRIBUTION									
				WATER USAGE					
328807A	10/20/21	11/17/21	IN DISTRICT VISTA OAKS	REREAD PER COMMERCIAL REPORT	0.00	0.00	0.00	0.00	0.00
328331A	11/17/21	12/09/21	IN DISTRICT VISTA OAKS	COMPLETED QUALITY CONTROL READ	47.48	30.00	0.00	0.00	77.48
329425A	10/27/21	11/29/21	4403 HUNTERS LODGE DR	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON	0.00	0.00	0.00	0.00	0.00
329505A	10/27/21	11/29/21	3635 FLORA VISTA LOOP	REREAD PER COMMERCIAL REPORT	0.00	0.00	0.00	0.00	0.00
329682A	10/29/21	11/29/21	3927 GRAYLING LANE	TURNED WATER ON NEW CUSTOMER	0.00	0.00	0.00	0.00	0.00
329769A	10/29/21	12/09/21	3927 GRAYLING LANE	WATER SYSTEM WORK COMPLETE. WE OPENED ANGLE STOP A BIT BUT FOUND THAT WE NEEDED TO REPLACE.	452.90	252.00	73.18	0.00	778.08
329858A	11/01/21	12/09/21	4318 INDIAN OAKS	SET NEW METER BOX LID. FOUND BROKEN LID TO METER BOX. COULD NOT FIND JUST A REPLACEMENT LID SO WE HAD TO PURCHASE A LID AND BOX.	176.07	84.00	57.16	0.00	317.23
329976A	11/02/21	11/30/21	4023 GALENA HILLS DR	TURNED WATER ON NEW CUSTOMER. FLOW GAUGE STOPPED.	0.00	0.00	0.00	0.00	0.00
330501A	11/09/21	12/07/21	3504 FLORA VISTA LOOP	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON	0.00	0.00	0.00	0.00	0.00
331204A	11/17/21	12/09/21	4436 HUNTERS LODGE	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON	0.00	0.00	0.00	0.00	0.00
331226A	11/17/21	12/09/21	IN DISTRICT VISTA OAKS	TURNED WATER OFF-DELINQUENT ACCOUNT(S)	35.00	0.00	0.00	0.00	35.00
331227A	11/17/21	12/09/21	IN DISTRICT VISTA OAKS	TURNED WATER ON DEL ACCOUNT	35.00	0.00	0.00	0.00	35.00
WATER DISTRIBUTION SUBTOTAL									1,304.66

BILLED - SERVICE ORDER SUMMARY

BILLING CYCLE: DECEMBER 2021

LABOR/EQUIPMENT/MATERIAL/SUBCON TOTALS

978.39 525.00 10,208.66 0.00

GRAND TOTAL	11,712.05
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Gray Engineering
 8834 N. Capital of Texas Highway, Suite 140
 Austin, TX 78759
 (512) 452-0371

Vista Oaks MUD (1399)
 6500 River Place Blvd, Bldg 4, Suite 104
 Austin, TX 78730
 Alexia

Invoice number 58789
 Date 09/20/2021
 Project 8446 District Engineer - Vista Oaks MUD

District Engineering Services
Professional Fees

	Hours	Rate	Billed Amount
Principal			
Herbert Edmonson, Jr. <i>Reviewed and updated engineering report. Prepared for and attended the September Board meeting. Reviewed meeting notes with staff.</i>	3.50	232.5661	813.98
Project Rep			
L. Mike Williams <i>Go to the site to verify wall repairs at 4110 Summercrest and discuss with the resident.</i>	1.00	178.1326	178.13
Administration			
Alissa Dierksen <i>Prepare and distribute engineering report. Prepare for and follow up after Board meeting.</i>	1.25	135.9308	169.91
Phase subtotal			1,162.02
		Invoice total	1,162.02

Approved by:

Herbert Edmonson, Jr.
 Senior Project Manager

By/Date Received: 13 9-20-21
 By/Date Posted: 13 11-2-21
 Approved for Payment: _____
 Hand Delivered to: _____
 Mailed By/Date: _____
 GL#: 16350

Payments are due 30 days from date of invoice. Please reference this invoice number on your check. Thank you.



Gray Engineering
 8834 N. Capital of Texas Highway, Suite 140
 Austin, TX 78759
 (512) 452-0371

Vista Oaks MUD (1399)
 c/o Bott & Douthitt, PLLC
 P O Box 2445
 Round Rock, TX 78680

Invoice number 58790
 Date 09/20/2021

Project 11528 Emergency Preparedness Plan
 (Vista Oaks)

Miscellaneous Consultation
 Professional Fees

	Hours	Rate	Billed Amount
Principal			
Herbert Edmonson, Jr.	0.50	232.5661	116.28

Reviewed requirements as noted in Senate Bill 3 relating to the required Emergency Preparedness Plan.

Invoice total **116.28**

Approved by:

Herbert Edmonson, Jr.
 Senior Project Manager

Payments are due 30 days from date of invoice. Please reference this invoice number on your check. Thank you.

By/Date Received: JB 9-20-21
 By/Date Posted: JB 11-2-21
 Approved for Payment: _____
 Hand Delivered to: _____
 Mailed By/Date: _____
 GL#: 16351



Gray Engineering
 8834 N. Capital of Texas Highway, Suite 140
 Austin, TX 78759
 (512) 452-0371

Vista Oaks MUD (1399)
 6500 River Place Blvd, Bldg 4, Suite 104
 Austin, TX 78730
 Alexia

Invoice number 58872
 Date 10/20/2021

Project 8446 District Engineer - Vista Oaks MUD

District Engineering Services
Professional Fees

	Hours	Rate	Billed Amount
Design Tech			
Randy Bailey	1.00	78.771	78.77
<i>Mapping exhibit preparation.</i>			
<i>Mapping exhibit preparation.</i>			
Reimbursables			
			Billed Amount
Meals			271.03
<i>Corporate Caterers Austin</i>			
		Phase subtotal	349.80
		Invoice total	349.80

Approved by:

Herbert Edmonson, Jr.
 Senior Project Manager

Payments are due 30 days from date of invoice. Please reference this invoice number on your check. Thank you.

By/Date Received: JB 10-20-21
 By/Date Posted: JB 11-2-21
 Approved for Payment: _____
 Hand Delivered to: _____
 Mailed By/Date: _____
 GL#: 16350



Gray Engineering
 8834 N. Capital of Texas Highway, Suite 140
 Austin, TX 78759
 (512) 452-0371

Vista Oaks MUD (1399)
 c/o Bott & Douthitt, PLLC
 P O Box 2445
 Round Rock, TX 78680

Invoice number 58873
 Date 10/20/2021
 Project 11528 Emergency Preparedness Plan
 (Vista Oaks)

Miscellaneous Consultation
 Professional Fees

	Hours	Rate	Billed Amount
Principal			
Herbert Edmonson, Jr. <i>Started preparing scope of work.</i>	0.25	232.5661	58.14
EIT			
Logan Haney <i>Working on TCEQ Emergency Preparedness Plan document. Assembling TCEQ Emergency Preparedness Plan submittal.</i>	1.00	114.7554	114.76
Phase subtotal			172.90
Invoice total			172.90

Approved by:

Herbert Edmonson, Jr.
 Senior Project Manager

Payments are due 30 days from date of invoice. Please reference this invoice number on your check. Thank you.

By/Date Received: JB 10-20-21
 By/Date Posted: JB 11-2-21
 Approved for Payment: _____
 Hand Delivered to: _____
 Mailed By/Date: _____
 GL#: 14351



Gray Engineering
 8834 N. Capital of Texas Highway, Suite 140
 Austin, TX 78759
 (512) 452-0371

Vista Oaks MUD (1399)
 c/o Bott & Douthitt, PLLC
 P O Box 2445
 Round Rock, TX 78680

Invoice number 58874
 Date 10/20/2021
 Project 11540 Critical Load Coordination (Vista Oaks)

Miscellaneous Consultation
Professional Fees

	Hours	Rate	Billed Amount
Principal			
David W. Gray	0.25	300.00	75.00
<i>Finalize record correspondence to PUC.</i>			
Herbert Edmonson, Jr.	2.25	232.5661	523.27
<i>Reviewed PUC requirements for filing.</i>			
<i>Worked on requirements.</i>			
<i>Met with staff to review status.</i>			
<i>Met with staff to review status of data collection.</i>			
<i>Reviewed draft letter and noted comments.</i>			
<i>Reviewed and discussed submittal letter with staff.</i>			
<i>Reviewed and confirmed filing of document.</i>			
Subtotal	2.50		598.27
EIT			
Logan Haney	1.75	114.7554	200.82
<i>Texas Water Code 13.1396 compliance letter drafting.</i>			
<i>Texas Water Code 13.1396 compliance letter research and drafting.</i>			
<i>Texas Water Code 13.1396 compliance letter research and drafting.</i>			
<i>Reaching out to contacts for Texas Water Code 13.1396 compliance letter.</i>			
<i>Texas Water Code 13.1396 compliance letter research and drafting.</i>			
Administration			
Alissa Dierksen	0.75	135.9308	101.95
<i>Edit and final Coordination of Emergency Operations letter to Public Utility Commission of Texas.</i>			
<i>Scan and save Coordination of Emergency Operations letter to project and packet files. Upload file to PUC Interchange Filer. Email and mail letter.</i>			

Reimbursables

	Billed Amount
Postage	1.17
USPS	

By/Date Received: JB 10-20-21 Phase subtotal 902.21

By/Date Posted: JB 11-2-21

Approved for Payment: _____

Hand Delivered to: _____

Mailed By/Date: _____

OL#: 14351

Invoice total 902.21

Vista Oaks MUD (1399)
Project 11640 Critical Load Coordination (Vista Oaks)

Invoice number 58874
Date 10/20/2021

Approved by:

Herbert Edmonson, Jr.
Senior Project Manager

Payments are due 30 days from date of invoice. Please reference this invoice number on your check. Thank you.



Gray Engineering
 8834 N. Capital of Texas Highway, Suite 140
 Austin, TX 78759
 (512) 452-0371

Vista Oaks MUD (1399)
 c/o Bott & Douthitt, PLLC
 P O Box 2445
 Round Rock, TX 78680

Invoice number 58875
 Date 10/20/2021
 Project 11549 Detention, WQ, Drainage
 Maintenance (Vista Oaks)

Miscellaneous Consultation
 Professional Fees

	Hours	Rate	Billed Amount
Principal			
Herbert Edmonson, Jr. <i>Reviewed scope and outline with staff. Reviewed map locations of outfalls and worked on scope of work for maintenance. Completed mapping of outfalls. Reviewed markups with staff. Reviewed mapping data for the stormwater outfalls.</i>	3.25	232.5661	755.84
Project Rep			
L. Mike Williams <i>Review District maps and County records to draft a list of Storm Sewer outfalls maintained by the District.</i>	2.50	178.1326	445.33
Administration			
Alissa Dierksen <i>Update Vista Oaks Drainage Facilities list. Update Vista Oaks Drainage Facilities list.</i>	1.00	135.9308	135.93
Phase subtotal			1,337.10
Invoice total			1,337.10

Approved by:

Herbert Edmonson, Jr.
 Senior Project Manager

By/Date Received: JB 10-20-21
 By/Date Posted: JB 11-2-21
 Approved for Payment: _____
 Hand Delivered to: _____
 Mailed By/Date: _____
 GL#: 16351

Payments are due 30 days from date of invoice. Please reference this invoice number on your check. Thank you.



Gray Engineering
 8834 N. Capital of Texas Highway, Suite 140
 Austin, TX 78759
 (512) 452-0371

Vista Oaks MUD (1399)
 c/o Bott & Douthitt, PLLC
 P O Box 2445
 Round Rock, TX 78680

Invoice number 58973
 Date 11/22/2021
 Project 11528 Emergency Preparedness Plan
 (Vista Oaks)

Miscellaneous Consultation
 Professional Fees

	Hours	Rate	Billed Amount
Principal			
Herbert Edmonson, Jr. <i>Reviewed files and discussed status with staff.</i>	0.25	232.5661	58.14
Project Manager			
Tony Host <i>Review with Crossroads.</i>	0.25	204.9199	51.23
Phase subtotal			109.37
		Invoice total	109.37

Approved by:

Herbert Edmonson, Jr.
 Senior Project Manager

Payments are due 30 days from date of invoice. Please reference this invoice number on your check. Thank you.

By/Date Received: JB 11-22-21
 By/Date Posted: JB 12-3-21
 Approved for Payment: _____
 Hand Delivered to: _____
 Made By/Date: _____
 Ck. # 14351



Gray Engineering
 8834 N. Capital of Texas Highway, Suite 140
 Austin, TX 78759
 (512) 452-0371

Vista Oaks MUD (1399)
 c/o Bott & Douthitt, PLLC
 P O Box 2445
 Round Rock, TX 78680

Invoice number 58974
 Date 11/22/2021
 Project 11540 Critical Load Coordination (Vista Oaks)

Miscellaneous Consultation
 Professional Fees

	Hours	Rate	Billed Amount
Project Manager			
Tony Host	2.25	204.9199	461.07
<i>Filled out PEC form and emailed Mrs. Torres for information. Waiting on response. Worked with District's accountant to get PEC bill information. Filled out form and submitted to the PEC. PEC asked for more information. Completed and submitted to PEC. Review.</i>			
Administration			
Alissa Dierksen	0.50	135.9308	67.97
<i>Filing receipt email from Williamson County. Scan, save and email the Vista Oaks Municipal Utility District Application for Critical Load Status to PEC.</i>			
Phase subtotal			529.04
Invoice total			529.04

Approved by:

Herbert Edmonson, Jr.
 Senior Project Manager

Payments are due 30 days from date of invoice. Please reference this invoice number on your check. Thank you.

By/Date Received: JB 11-22-21
 By/Date Posted: JB 12-3-21
 Approved for Payment: _____
 Trans. Delivered to: _____
 Invoice By/Date: 16351



Gray Engineering
 8834 N. Capital of Texas Highway, Suite 140
 Austin, TX 78759
 (512) 452-0371

Vista Oaks MUD (1399)
 6500 River Place Blvd, Bldg 4, Suite 104
 Austin, TX 78730
 Alexia

invoice number 59062
 Date 12/20/2021

Project 8446 District Engineer - Vista Oaks MUD

District Engineering Services
Professional Fees

	Hours	Rate	Billed Amount
Principal			
David W. Gray	0.50	300.00	150.00
<i>Review and respond to inquiry from auditor for FY2021 audit.</i>			
Herbert Edmonson, Jr.	1.00	232.5661	232.57
<i>Reviewed and updated the engineering report for the December Board meeting.</i>			
	<u>1.50</u>		<u>382.57</u>
Subtotal			382.57
Phase subtotal			382.57
		Invoice total	382.57

Approved by:

Herbert Edmonson, Jr.
 Senior Project Manager

Payments are due 30 days from date of invoice. Please reference this invoice number on your check. Thank you.

By/Date Received: JB 12-21-21
 By/Date Posted: JB 1-3-22
 Approved for Payment: _____
 Hand Delivered to: _____
 Mailed By/Date: _____
 C.L.#: 16350



Gray Engineering
 8834 N. Capital of Texas Highway, Suite 140
 Austin, TX 78759
 (512) 452-0371

Vista Oaks MUD (1399)
 c/o Bott & Douthitt, PLLC
 P O Box 2445
 Round Rock, TX 78680

Invoice number 59063
 Date 12/20/2021
 Project 11528 Emergency Preparedness Plan
 (Vista Oaks)

Miscellaneous Consultation
 Professional Fees

	Hours	Rate	Billed Amount
Project Manager			
Tony Host	0.50	204.9199	102.46
<i>Research information for TCEQ form.</i>			

Invoice total 102.46

Approved by:

Herbert Edmonson, Jr.
 Senior Project Manager

Payments are due 30 days from date of invoice. Please reference this invoice number on your check. Thank you.

By/Date Received: B 12-21-21
 By/Date Posted: JA 1-3-22
 Approved for Payment: _____
 Hand Delivered to: _____
 Mailed By/Date: _____
 CL#: 16351



Gray Engineering
 8834 N. Capital of Texas Highway, Suite 140
 Austin, TX 78759
 (512) 452-0371

Vista Oaks MUD (1399)
 c/o Bolt & Douthitt, PLLC
 P O Box 2445
 Round Rock, TX 78680

Invoice number 59064
 Date 12/20/2021
 Project 11549 Detention, WQ, Drainage
 Maintenance (Vista Oaks)

Miscellaneous Consultation
Professional Fees

	Hours	Rate	Billed Amount
Principal			
Herbert Edmonson, Jr. <i>Reviewed and updated maintenance list.</i> <i>Completed review of drainage maintenance list.</i>	1.00	232.5661	232.57
Project Manager			
Tony Host <i>Review maintenance list and schedule.</i> <i>Staff review of maintenance schedule.</i> <i>Research state permit.</i>	2.25	204.9199	461.07
Phase subtotal			<u>693.64</u>
		invoice total	693.64

Approved by:

Herbert Edmonson, Jr.
 Senior Project Manager

Payments are due 30 days from date of invoice. Please reference this invoice number on your check. Thank you.

By/Date Received: JB 12-21-21
 By/Date Posted: JB 1-3-22
 Approved for Payment: _____
 Hand Delivered to: _____
 Mailed By/Date: _____
 11351
 Invoice date 12/20/2021

Vista Oaks MUD (1399)

Invoice number 59064



LJA ENGINEERING

2929 Briarpark Dr. Suite 600; Houston, Texas 77042
t 713.953.5200 f 713.953.5026 LJA.com TBPE F-1386

Attn: Andrew Hunt

Vista Oaks
c/o Crossroads Utility Services
2601 Forest Creek Dr.
Round Rock, Texas 78665

September 7th, 2021
Project No: B875-1004-21
Invoice No: 202118574

Remit Payment To:
LJA Engineering, Inc.
DEPT. 803
P. O. Box 4346
Houston, Texas 77042-4346

Project B875-1004-21 North Austin Stormwater Quality Coalition 2021

- Services include:
- + SWMP Implementation
 - + Annual Report Development
 - + Public Education Material Development
 - + MS4 Permit Renewal Efforts

For Services Rendered Through 8/27/2021

Description	Contract Amount	Prior Billed	Current Billed
Vista Oaks	\$9,500.00	\$6,898.78	\$687.68
Total:	\$9,500.00	\$6,898.78	\$687.68
		Invoice total:	\$687.68

Approved By: John Concienne
John Concienne

By/Date Received: 09-13-21
By/Date Posted: 10-11-21
Approved for Payment: _____
Hand Delivered to: _____
Mailed By/Date: _____
GL#: 16201

LJA Engineering, Inc.
North Austin Stormwater Quality Coalition
Work Summary

For services rendered through **8/27/2021**

Stormwater Management Program (SWMP) Implementation consisted of:

Annual Report Development: LJA Engineering has initiated the development of the FY2021 MS4 Annual Report for the North Austin Stormwater Coalition. Current tasks include: SWMP review and compilation of outfall inspection data for FY2021. The annual report will be completed and submitted to the TCEQ for review prior to the deadline on December 30, 2021.

Public Education Materials: Printing of all required public education materials for the North Austin Stormwater Coalition was conducted by Triangle Blueprint and the materials were mailed to each entity in the Coalition during the month of August 2021.

MS4 Permit Renewal Efforts: LJA Engineering is continuing to facilitate the permit renewal process with the TCEQ for the North Austin Stormwater Coalition. Additional steps taken include: Permit negotiations/discussions with the TCEQ Stormwater Team and participation in the TCEQ MS4 Permit Renewal Session on 8/10/2021. The MS4 permit renewal status will be discussed during the next North Austin Stormwater Coalition meeting in September 2021.



2929 Briarpark Dr. Suite 600; Houston, Texas 77042
 t 713.953.5200 f 713.953.5026 LJA.com TBPE F-1386

Attn: Andrew Hunt

Vista Oaks
 c/o Crossroads Utility Services
 2601 Forest Creek Dr.
 Round Rock, Texas 78665

October 3th, 2021
 Project No: B875-1004-21
 Invoice No: 202121474

Remit Payment To:
 LJA Engineering, Inc.
 DEPT. 803
 P. O. Box 4346
 Houston, Texas 77042-4346

Project B875-1004-21 North Austin Stormwater Quality Coalition 2021

Services Include:

- + SWMP Implementation
- + Annual Report Development
- + Construction Inspections
- + Data Entry
- + Coalition Meeting

For Services Rendered Through 9/30/2021

Description	Contract Amount	Prior Billed	Current Billed
Vista Oaks	\$9,500.00	\$7,586.46	\$938.57
Total:	\$9,500.00	\$7,586.46	\$938.57
		Invoice total:	\$938.57

Approved By: *John Concienne*
 John Concienne

By/Date Received: 10/10/21
 By/Date Posted: 10/11/21
 Approved for Payment: _____
 Hand Delivered to: _____
 Mailed By/Date: _____
 GL#: 16201

LJA Engineering, Inc.
North Austin Stormwater Quality Coalition
Work Summary

For services rendered through **9/30/2021**

Stormwater Management Program (SWMP) Implementation consisted of:

Annual Report Development: LJA Engineering continued the development of the FY2021 MS4 Annual Report for the North Austin Stormwater Coalition. Current tasks include: completion of data request form and compilation of outfall/construction inspection data for FY2021. The annual report will be completed and submitted to the TCEQ for review prior to the deadline on December 30, 2021.

Construction Inspections: LJA Engineering, Inc. conducted construction inspections for the North Austin Stormwater Quality Coalition on 9/1/2021 and 9/2/2021 in compliance with the Construction Site Stormwater Runoff requirements established in TPDES General Permit No. TXR040000.

Data Entry: LJA Engineering, Inc. conducted data entry into MS4web.com for the construction inspections conducted on 9/1/2021 and 9/2/2021 in compliance with the Construction Site Stormwater Runoff requirements established in TPDES General Permit No. TXR040000.

Coalition Meeting: LJA Engineering conducted the North Austin Stormwater Coalition meeting on 9/13/2021. During the meeting, LJA provided an update on the permit renewal status, progress updates on the implementation of the Coalition's SWMP, and information regarding the FY2021 annual reporting process.



LJA ENGINEERING

2929 Briarpark Dr. Suite 600; Houston, Texas 77042
t 713.953.5200 f 713.953.5026 LJA.com TBPE F-1386

Attn: Andrew Hunt

Vista Oaks
c/o Crossroads Utility Services
2601 Forest Creek Dr.
Round Rock, Texas 78665

November 5th, 2021
Project No: B875-1004-22
Invoice No: 202124527

Remit Payment To:
LJA Engineering, Inc.
DEPT. 803
P. O. Box 4346
Houston, Texas 77042-4346

Project B875-1004-22 North Austin Stormwater Quality Coalition 2022

- Services include:
- + SWMP Implementation
 - + Annual Report Development

For Services Rendered Through 10/29/2021

Description	Contract Amount	Prior Billed	Current Billed
Vista Oaks	\$9,500.00	\$0.00	\$619.42
Total:	\$9,500.00	\$0.00	\$619.42

Invoice total: \$619.42

Approved By: John Concienne
John Concienne

By/Date Received: [Signature] 11/16/21
 By/Date Posted: 11-13-21
 Approved for Payment: _____
 Hand Delivered to: _____
 Mailed By/Date: _____
 GL#: 16201

LJA Engineering, Inc.
North Austin Stormwater Quality Coalition
Work Summary

For services rendered through 10/29/2021

Stormwater Management Program (SWMP) Implementation consisted of:

Annual Report Development: LJA Engineering continued the development of the FY2021 MS4 Annual Report for the North Austin Stormwater Coalition. Current tasks include: submittal of data request forms; collection of FY2021 data from Coalition members; review/compilation of data for FY2021; and development of draft report. The annual report will be completed and submitted to the TCEQ for review prior to the deadline on December 30, 2021.



2929 Briarpark Dr. Suite 600; Houston, Texas 77042
 t 713.953.5200 f 713.953.5026 LJA.com TBPE F-1386

Attn: Andrew Hunt

Vista Oaks
 c/o Crossroads Utility Services
 2601 Forest Creek Dr.
 Round Rock, Texas 78665

December 5th, 2021
 Project No: B875-1004-22
 Invoice No: 202127440

Remit Payment To:
 LJA Engineering, Inc.
 DEPT. 803
 P. O. Box 4346
 Houston, Texas 77042-4346

Project B875-1004-22 North Austin Stormwater Quality Coalition 2022

- Services include:
- + SWMP Implementation
 - + Annual Report Development
 - + Construction Site Inspections

By/Date Received: 12/17/21
 By/Date Posted: 1-3-22
 Approved for Payment:
 Hand Delivered to:
 Mailed By/Date:
 GL#: 16201

For Services Rendered Through 11/26/2021

Description	Contract Amount	Prior Billed	Current Billed
Vista Oaks	\$9,500.00	\$619.42	\$499.71
Total:	\$9,500.00	\$619.42	\$499.71
		Invoice total:	\$499.71

Approved By: John Concienne
 John Concienne

Mail to: Vista Oaks
 Email to: jessica@bottdouthitt.com

LJA Engineering, Inc.
North Austin Stormwater Quality Coalition
Work Summary

For services rendered through 11/26/2021

Stormwater Management Program (SWMP) Implementation consisted of:

Annual Report Development: LJA Engineering continued the development of the FY2021 MS4 Annual Report for the North Austin Stormwater Coalition. Current tasks include: collection of FY2021 data from Coalition members; review/compilation of data for FY2021; and development of draft report. The annual report will be completed and submitted to the TCEQ for review prior to the deadline on December 30, 2021.

Construction Inspections: LJA Engineering, Inc. conducted construction inspections for the North Austin Stormwater Quality Coalition on 11/10/2021 and 11/11/2021 in compliance with the Construction Site Stormwater Runoff requirements established in TPDES General Permit No. TXR040000.

Paloma Lake Municipal Utility District No. 1
P. O. Box 2445
Round Rock, TX 78680

Vista Oaks M.U.D.
P. O. Box 2445
Round Rock, TX 78680

INVOICE

11/30/2021	Vista Oaks M.U.D. pro rata share - 18.77% of Expergy #RR-2157 (attached)	305.04
	Total Due	<u>\$305.04</u>

By/Date Received: JB 12-22-21
By/Date Posted: JB 1-3-22
Approved for Payment: _____
Hand Delivered to: _____
Mailed By Date: _____
GL#: 16500



PRIORITY LANDSCAPES
 MAKING YOU OUR PRIORITY

PO Box 896
 Hutto, TX 78634
 (512) 436-0664

Invoice #7283

Date 1/1/2022
 Terms Net 30
 PO #

Bill To
Vista Oaks MUD Vista Hills Dr. & 1431 Round Rock, TX 78681

Description	Amount
#657 - Monthly Landscape Maintenance Contract 2021-2022- January 2022	\$1,125.00

By/Date Received: 1/31-3-22
 By/Date Posted: 1/31-3-22
 Approved for Payment: _____
 Hand Delivered to: _____
 Mailed By/Date: _____
 GL#: 16205

Subtotal	\$1,125.00
Sales Tax	\$0.00
Total	\$1,125.00
Credits/Payments	(\$0.00)
Balance Due	\$1,125.00

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
\$1,125.00	\$0.00	\$0.00	\$0.00	\$0.00



P.O. BOX 18684
 Austin, TX 78760-8684
 (512) 255-4980
 www.roundrockrefuse.com

CUSTOMER NO
055902
INVOICE DATE
12/31/2021
INVOICE NO
0000385494

VISTA OAKS MUD
 6500 River Place Blvd # Bld 4-104
 Austin, TX 78730-1119

**PAYMENT DUE
 UPON RECEIPT OF INVOICE**

Pay online at www.roundrockrefuse.com

SERVICE DATE	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT		
	Previous Balance			34,473.36		
12/08/21	Payment - #7720			-17,227.12		
12/21/21	Payment - #7736			-17,246.24		
001 - VISTA OAKS - VISTA AVE						
12/01/21 - 12/31/21	Municipal Service 95 Gallon Cart - Trash	901.00	19.12	17,227.12		
				By/Date Received: <u>12-31-21</u>		
				By/Date Posted: <u>1-3-22</u>		
				Approved for Payment: _____		
				Hand Delivered to: _____		
				Mailed By/Date: _____		
				GL#: <u>16410</u>		
CURRENT	30 DAYS	60 DAYS	90 DAYS	OVER 90 DAYS	AMOUNT DUE	\$17,227.12
17,227.12	0.00	0.00	0.00	0.00		

Round Rock Refuse
 P.O. BOX 18684
 Austin, TX 78760-8684
 (512) 255-4980

CUSTOMER NO	INVOICE DATE	INVOICE NO	AMOUNT DUE
055902	12/31/2021	0000385494	\$17,227.12
AMOUNT PAID		CHECK NO	

PAYMENT DUE UPON RECEIPT OF INVOICE

Pay online at www.roundrockrefuse.com

VISTA OAKS MUD
 6500 River Place Blvd # Bld 4-104
 Austin, TX 78730-1119

SAMCO Capital Markets

6805 Capital of Texas Highway, Suite 350
 Austin, Texas 78731
 (512) 343-0268 fax (512) 343-0514

Invoice No. 1377

INVOICE

Customer			
Name	Vista Oaks MUD	Date	9/22/2021
	Allen Douthitt		
Address	Bott & Douthitt	Rep	C. Lane
City	State Texas ZIP		
Phone			

Hours	Description	Unit Price	TOTAL
	Tax Rate Preparation		\$1,700.00
		By/Date Received: <u>09-24-21</u>	
		By/Date Posted: <u>11-2-21</u>	
		Approved for Payment: _____	
		Hand Delivered to: _____	
		Mailed By/Date: _____	
		GL#: <u>16490</u>	
TOTAL			\$1,700.00

Please return the enclosed copy with payment. Thank you.

Expenditures Paid – Bookkeeper’s Account

VISTA OAKS MUNICIPAL UTILITY DISTRICT

Date Type Reference
9/1/2021 Bill 512-218-0502 09/21

Original Amt.
166.63

Balance Due
166.63

9/10/2021

Discount

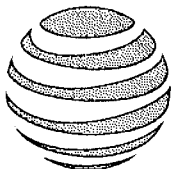
Check Amount

Payment
166.63
166.63

7670

First Citizens Bookkee Telephone Expense

166.63



AT&T

VISTA OAKS MUD
PO BOX 2445
ROUND ROCK TX 78660 - 2445

Page 1 of 2
Account Number 512 218-0502 577 2
Billing Date Aug 23, 2021

Web Site att.com

Monthly Statement

GET MORE FROM AT&T.

Simplify with an AT&T bundle by adding AT&T TV, Internet, Wireless or other premium services. Let us help you find the best deals: **866.256.6702**

Bill-At-A-Glance

Previous Bill	166.15
Payment Received 8-17 Thank you!	166.15CR
Adjustments	.00
Balance	.00
Current Charges	166.63
Total Amount Due	\$166.63
Amount Due in Full By	Sep 16, 2021

Plans and Services

Monthly Service - Aug 23 thru Sep 22

1. Bus Local Calling Unlimited A Business Line (Measured Rate)	147.00
Auto Redial	
Call Forwarding	
Call Return SM	
Caller ID Name Delivery	
Caller ID Number Delivery	
Expanded Local Calling Service	
Remote Access Call Forwarding	
Speed Calling ³⁰	
Three-Way Calling	
Touchtone	
Unlimited Local Usage	

Billing Summary

Online: att.com/myatt	Page	
Plans and Services	1	166.63
1 800 770-2260		
Service Changes:		
1 800 770-2260		
Repair Services:		
1 800 286-8313		
Total Current Charges		166.63

Surcharges and Other Fees

2. Federal Subscriber Line Charge	9.07
3. 911 Fee	.50
4. State Cost-Recovery Fee	.53
5. Federal Universal Service Fee	3.41
6. Cost Assessment Charge	6.12
Total Surcharges and Other Fees	19.63

Taxes

7. Federal	.00
8. State and Local	.00
Total Taxes	.00

Total Plans and Services

166.63

Amount Subject to Sales Tax: .53

By/Date Received: 02 8-31-21

By/Date Posted: JB 9-10-21

Approved for Payment: [Signature]

Hand Delivered to: _____

Mailed By/Date: JB 9-14-21

GL#: 16390

News You Can Use Summary

- PREVENT DISCONNECT
- DO NOT CALL
- PRICE INCREASE
- WHITE PAGES (WP)
- LONG DIST. PROVIDERS
- RELAY TEXAS
- FEE DESCRIPTIONS

See "News You Can Use" for additional information

News You Can Use

PREVENT DISCONNECT

Thank you for being a valued customer. Please be aware that all charges must be paid each month to keep your account current and prevent collection activities. We are required to inform you that certain charges such as your telephone line, and fees and surcharges MUST be paid in order to prevent interruption of basic local service. These charges are already included in the Total Amount Due and are \$166.63. Also, neglecting payment for other charges, such as long distance, voice mail, InLine®, wireless, and Internet may result in those services being interrupted.

Local Services provided by AT&T Arkansas, AT&T Kansas, AT&T Missouri, AT&T Oklahoma, or AT&T Texas based upon the service address location.

GO GREEN - Enroll in paperless billing.

VISTA OAKS RESIDENTIAL ELECTRIC DISTRICT

Date Type Reference
8/31/2021 Bill 3000355617 08/21

Original Amt.
2,056.02

Balance Due
2,056.02

9/10/2021

Discount

Check Amount

Payment
2,056.02
2,056.02

7671

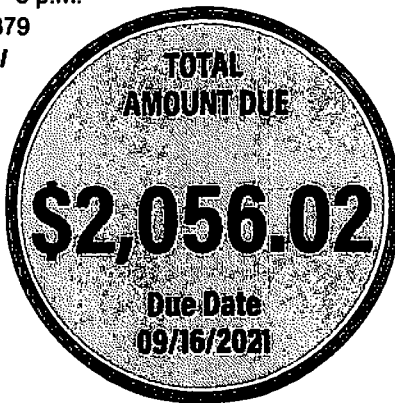
First Citizens Bookkee Utility Expense

2,056.02



Questions? Call 888-554-4732
 Monday through Friday, 8 a.m. – 6 p.m.
 Report an outage: 888-883-3379
 pec.coop Se habla Español

Member-owned since 1938
 Not-for-profit



Invoice #: 711
 Member Name: VISTA OAKS MUNICIPAL UTILITY DISTRICT
 Director District: 1
 Bill Date: 08/25/2021

This bill does not reflect payments after 08/25/2021.

Account #	Service Address	Balance Forward	Current Charges	Total Due
3000355617	4013 HOYER COVE-LIFT STATION	\$.00	\$1,883.04	\$1,883.04
3000056651	HONEY BEAR LOOP-TRAIL LIGHTS	\$.00	\$95.94	\$95.94
3000273912	NEWLAND PLACE-TRAIL LIGHTS	\$.00	\$77.04	\$77.04
Total:		\$.00	\$2,056.02	\$2,056.02

IMPORTANT MEMBER INFORMATION

Keep shifting and saving energy during Power Rush Hour! Set your thermostat at 78 degrees or higher during peak hours from 2 p.m. to 7 p.m. Learn more at pec.coop/power-rush-hour.

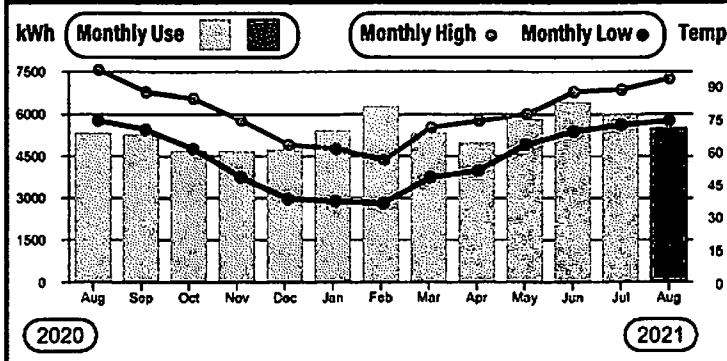
Your 2020 capital credit allocation is \$1,384.37. Please refer to the enclosed bill insert or visit pec.coop/capital-credits for more information.

By/Date Posted: 08-25-21
 By/Date Posted: 8-10-21
 Approved for Payment: [Signature]
 Hand Delivered to: [Signature]
 Mailed By/Date: _____
 GL#: 16160 645.37
16170 1410.65

Account number: 3000355617

Service address: 4013 HOYER COVE-LIFT STATION

Meter	Billing Period		Days	Readings		Meter Multiplier	kWh Usage	Rate Type
	From	To		Previous	Present			
776975	07/31/21	08/22/21	22	0	79	50	3,950	Small Power
477326	07/22/21	07/31/21	9	8234	8265	50	1,550	Small Power



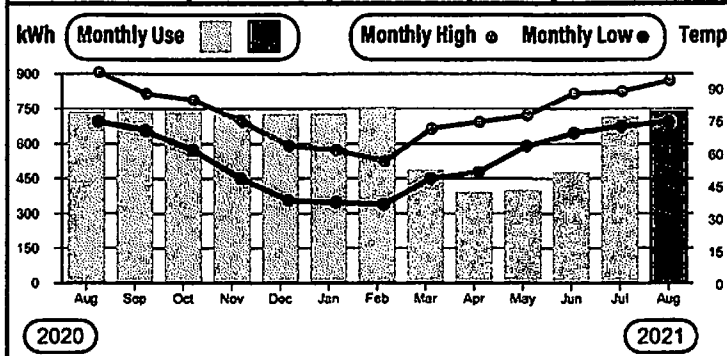
Previous Account Activity		
Previous Balance		\$1,926.53
Payment Received - *Thank You*		-\$1,926.53
Balance Forward		\$0.00
Current Activity		
Service Availability Charge		\$37.50
Delivery Charge	5,500 kWh @ \$0.021010	\$115.56
Base Power Cost	5,500 kWh @ \$0.044500	\$244.75
Transmission Cost of Service	5,500 kWh @ \$0.013560	\$74.58
Area Light(s) 133		
Lamp Charge LD1 50-55 W	111 @ \$9.22 each	\$1,023.42
Lamp Charge HP1 100 Watt	3 @ \$7.37 each	\$22.11
Lamp Charge LD2 100-110 W	1 @ \$19.22 each	\$19.22
Lamp Charge MH 175 Watt	18 @ \$6.62 each	\$119.16
Light Base Power Cost	3,460 kWh @ \$0.044500	\$153.90
Delivery Charge	3,460 kWh @ \$0.021010	\$72.84
Current Charges		\$1,883.04
Meter Exchange		

1410.45 472.39

Account number: 3000056651

Service address: HONEY BEAR LOOP-TRAIL LIGHTS

Meter	Billing Period		Days	Readings		Meter Multiplier	kWh Usage	Rate Type
	From	To		Previous	Present			
659095	07/22/21	08/22/21	31	844	1583	1	739	Small Power

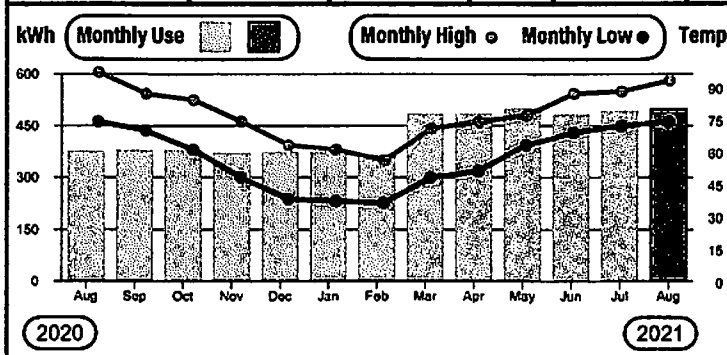


Previous Account Activity		
Previous Balance		\$94.11
Payment Received - *Thank You*		-\$94.11
Balance Forward		\$0.00
Current Activity		
Service Availability Charge		\$37.50
Delivery Charge	739 kWh @ \$0.021010	\$15.53
Base Power Cost	739 kWh @ \$0.044500	\$32.89
Transmission Cost of Service	739 kWh @ \$0.013560	\$10.02
Current Charges		\$95.94

Account number: 3000273912

Service address: NEWLAND PLACE-TRAIL LIGHTS

Meter	Billing Period		Days	Readings		Meter Multiplier	kWh Usage	Rate Type
	From	To		Previous	Present			
609083	07/22/21	08/22/21	31	366	866	1	500	Small Power



Previous Account Activity		
Previous Balance		\$76.56
Payment Received - *Thank You*		-\$76.56
Balance Forward		\$0.00
Current Activity		
Service Availability Charge		\$37.50
Delivery Charge	500 kWh @ \$0.021010	\$10.51
Base Power Cost	500 kWh @ \$0.044500	\$22.25
Transmission Cost of Service	500 kWh @ \$0.013560	\$6.78
Current Charges		\$77.04



VISTA OAKS MUNICIPAL UTILITY DISTRICT

7672

DSHS Central Lab MC2004

Date	Type	Reference
8/31/2021	Bill	CEN.CD3726_082021

Original Amt.
106.96

Balance Due
106.96

9/16/2021	Discount

Check Amount

Payment
106.96
106.96

First Citizens Bookkee Lab Tests - August 2021

106.96

Greatland [L81064MB] 8909132

DSHS CENTRAL LAB MC2004
P O BOX 149347

AUSTIN, TX 78714-9347

WILLIAMSON CO MUD 9/VISTA OAKS MUD (082021)
PO BOX 2445
ROUND ROCK, TX 78680

Account # CEN.CD3726_082021 PWS ID#2460139 Date: 09/02/2021 Page:

This is your statement for 2021

DESCRIPTION	Amount
-------------	--------

Charges this period ----->	106.96
Total Balance Due ----->	106.96

By/Date Received: 09-13-21
 By/Date Posted: 13 9-16-21
 Approved for Payment: _____
 Hand Delivered to: _____
 Mailed By/Date: 13 9-21-21
 GL#: 14150

Account# CEN.CD3726_082021

**Please make checks payable to : DSHS CENTRAL LAB MC2004
and include this statement with payment**

Mail to : DSHS CENTRAL LAB MC2004
P O BOX 149347
AUSTIN, TX 78714-9347

Please feel free to contact DSHS CENTRAL LAB MC2004 billing department @ 512-776-7317 if you have been billed in error or if you have any questions concerning your statement. Thank you!

VISTA OAKS MUNICIPAL UTILITY DISTRICT

7673

Williamson Central Appraisal District

Date	Type	Reference	Original Amt.	Balance Due	9/16/2021 Discount	Payment
9/1/2021	Bill	4Q2021	1,118.50	1,118.50		1,118.50
					Check Amount	1,118.50

First Citizens Bookkee Appraisal Fees - Fourth Quarter 2021

1,118.50

Greatland [L81064MB] 8909132



"We will provide quality service with the highest standards of professionalism, integrity and respect. We will uphold these standards while providing an accurate, fair and cost-effective appraisal roll in compliance with the laws of the State of Texas."

September 10, 2021

Vista Oaks MUD
 Jessica Benson
 Bott & Douthitt PLLC
 PO Box 2445
 Round Rock, Texas 78680

Dear Jessica Benson:

As you know, the Property Tax Division of the State Comptroller's Office periodically audits the Appraisal District. One area of audit is in the proper receipt and processing of each taxing unit's payment to the District.

Section 6.06(e) of the Property Tax Code states, "Unless the governing body of a unit and the chief appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year in which the budget takes effect. A payment is delinquent if not paid on the date it is due." Section 6.06(f) of the Property Tax Code states, "Payments shall be made to a depository designated by the district board of directors."

Please make note of your **fourth quarterly** payment in the amount of **\$1,118.50...Invoice #2021-410** that is due **prior to October 1, 2021.**

Please make check payable to Williamson Central Appraisal District and mail copy of invoice and check directly to:

Williamson Central Appraisal District
 625 FM 1460
 Georgetown, Texas 78626-8050

In the past the District has sent each taxing unit a courtesy letter reminding them of its obligation approximately six weeks prior to the due date. We will continue to provide you with this courtesy letter.

Please feel free to call if you have any questions.

With kindest regards,

Alvin Lankford

Alvin Lankford
 Chief Appraiser

AL/krq

By/Date Received: 09-14-21
 By/Date Posted: 10-16-21
 Approved for Payment: _____
 Hand Delivered to: _____
 Mailed By/Date: 10-9-21-21
 GL#: 16320 908.78
11730 209.72

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
8/31/2021	Bill	220-0821	60.00	60.00		60.00
					Check Amount	60.00

First Citizens Bookkee Lab Fees - August 2021

60.00



City of Round Rock
Environmental Services Department
 3400 Sunrise Road
 Round Rock, TX 78665
 Phone (512) 218-5561
 Fax (512) 341-3316
 www.roundrocktexas.gov/waterlab

INVOICE

Bill To Darrell Winslett
 Vista Oaks MUD
 2601 Forest Creek Drive
 Round Rock, TX 78665

Invoice No:	220-0821
--------------------	-----------------

Invoice Date: 9/8/2021
 Payment Due Date: 10/8/2021
 Payment Terms: Net 30 Days
 Sampling Period: 8/1/2021-8/31/2021

Purchase Order Number	Public Water System and/or Project Name	Test Category	Quantity	List Price	Category Total
2460139	Vista Oaks MUD	Bacteriological Test, 24 PA	3	\$20	\$60

Amount due for Vista Oaks MUD: \$60.00

Please detach payment coupon located on the next page and include it with your payment.

Please remit to:
 City of Round Rock, Environmental Services Laboratory
 3400 Sunrise Road
 Round Rock, TX 78665

For billing questions, please contact Anja Thissen at (512) 218-5573

SUBTOTAL:	\$60.00
PRIOR CREDIT OR PAYMENTS:	\$0.00
TOTAL AMOUNT DUE:	\$60.00

By/Date Received: 09/20/21
 By/Date Posted: 9-24-21
 Approved for Payment: [Signature]
 Hand Delivered to: _____
 Mailed By/Date: 9-28-21
 GL#: 16150

VISTA OAKS MUNICIPAL UTILITY DISTRICT

Date	Type	Reference
8/31/2021	Bill	6614
8/31/2021	Bill	2141

Original Amt.
572.36
662.27

Balance Due
572.36
662.27

9/24/2021

Discount

Check Amount

Payment
572.36
662.27
1,234.63

7675

First Citizens Bookkee

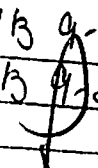
1,234.63

Paloma Lake Municipal Utility District No. 1
P. O. Box 2445
Round Rock, TX 78680

Vista Oaks M.U.D.
P. O. Box 2445
Round Rock, TX 78680

INVOICE

8/31/2021	Vista Oaks M.U.D. pro rata share - 18.77% of The Carlton Law Firm #6614 (attached)	572.36
	Total Due	<u><u>\$572.36</u></u>

By/Date Received: JB 9-10-21
By/Date Posted: JB 9-24-21
Approved for Payment: 
Hand Delivered to: _____
Mailed By/Date: JB 9-28-21
GL#: 14500

Paloma Lake Municipal Utility District No. 1
P. O. Box 2445
Round Rock, TX 78680

Vista Oaks M.U.D.
P. O. Box 2445
Round Rock, TX 78680

INVOICE

8/31/2021	Vista Oaks M.U.D. pro rata share - 18.77% of Expergy #RR-2141 (attached)	662.27
	Total Due	<u>\$662.27</u>

By/Date Received: JB 9-13-21
By/Date Posted: JB 9-24-21
Approved for Payment: JB
Hand Delivered to: _____
Mailed by/Date: JB 9-28-21
GL#: 14500

Invoice

EXPERGY®

PO Box 131185
 Dallas, TX 75313
 214 432-2500
 Tax ID# 26-3106033

Date	Invoice #
9/7/2021	RR-2141

Bill To:
Mr. Allen Douthitt Bott & Douthitt PLLC PO Box 2445 Round Rock, Texas 78680

Billing Period:	8/1/2021 - 8/31/2021
-----------------	----------------------

	Terms	Project	
	Due on Receipt	Analysis of City of Round Rock Wholesale Water & Wastewater Rates	
Hours	Description	Rate	Amount
12.5	Jay Joyce	\$ 250	\$ 3,125
-	Sr. Consultant	125	-
	<u>Travel Expenses</u>		
	Transportation		\$ 220
	Meals		-
	Lodging		183
	Other		-
	Total Expenses		\$ 403
		Total Due	\$ 3,528

VISTA OAKS MUNICIPAL UTILITY DISTRICT

7683

Pedernales Electric Corp

Date	Type	Reference
9/30/2021	Bill	3000355617 09/21

Original Amt.
2,076.57

Balance Due
2,076.57

10/4/2021

Discount

Check Amount

Payment

2,076.57

2,076.57

First Citizens Bookkee Utility Expense

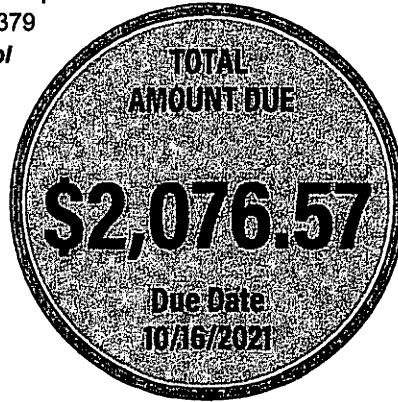
2,076.57

Greatland [L81064MB] 8909132



Questions? Call 888-554-4732
Monday through Friday, 8 a.m. – 6 p.m.
Report an outage: 888-883-3379
pec.coop Se habla Español

Member-owned since 1938
Not-for-profit



Invoice #: 711
Member Name: VISTA OAKS MUNICIPAL
UTILITY DISTRICT
Director District: 1
Bill Date: 09/23/2021

This bill does not reflect payments after 09/23/2021.

Account #	Service Address	Balance Forward	Current Charges	Total Due
3000355617	4013 HOYER COVE-LIFT STATION	\$.00	\$1,906.76	\$1,906.76
3000056651	HONEY BEAR LOOP-TRAIL LIGHTS	\$.00	\$94.04	\$94.04
3000273912	NEWLAND PLACE-TRAIL LIGHTS	\$.00	\$75.77	\$75.77
Total:		\$.00	\$2,076.57	\$2,076.57

By/Date Received: 09 28-21
By/Date Posted: 10 16-21
Approved for Payment: [Signature]
Hand Delivered to: PEC
Mailed By/Date: _____
GL#: 16160 445.92
16170 1410.65

IMPORTANT MEMBER INFORMATION
Tell scammers to scram! Following a few simple steps can help ensure you don't fall victim to scams. Learn what PEC employees will and won't do at pec.coop/no-scams.

KEEP THIS STATEMENT FOR YOUR RECORDS
PLEASE DETACH AND RETURN BOTTOM PORTION WITH YOUR PAYMENT - WHEN PAYING IN PERSON BRING ENTIRE STATEMENT

Account number: 300035617

Service address: 4013 HOYER COVE LIGHT STATION

Meter	Billing Period		Days	Readings		Meter Multiplier	kWh Usage	Rate Type
776975	From	To	30	Previous	Present	50	5,800	Small Power
<p>kWh Monthly Use Monthly High Monthly Low Temp</p>								
<p>Previous Account Activity</p> <p>Previous Balance \$1,883.04 Payment Received - *Thank You* -\$1,883.04 Balance Forward \$0.00</p>						<p>Current Activity</p> <p>Service Availability Charge \$37.50 Delivery Charge 5,800 kWh @ \$0.021010 \$121.86 Base Power Cost 5,800 kWh @ \$0.044500 \$258.10 Transmission Cost of Service 5,800 kWh @ \$0.013560 \$78.65</p>		
<p>Area Light(s) 133</p> <p>Lamp Charge LD1 50-55 W 111 @ \$9.22 each \$1,023.42 Lamp Charge HP1 100 Watt 3 @ \$7.37 each \$22.11 Lamp Charge LD2 100-110 W 1 @ \$19.22 each \$19.22 Lamp Charge MH 175 Watt 18 @ \$6.62 each \$119.16 Light Base Power Cost 3,460 kWh @ \$0.044500 \$153.90 Delivery Charge 3,460 kWh @ \$0.021010 \$72.84</p>						<p>Current Charges \$1,906.76</p>		

11-9-21 5:01:11

Account number: 3000056651

Service address: HONEY BEAR LOOP TRAIL LIGHTS

Meter	Billing Period		Days	Readings		Meter Multiplier	kWh Usage	Rate Type
659095	From	To	30	Previous	Present	1	715	Small Power
<p>kWh Monthly Use Monthly High Monthly Low Temp</p>								
<p>Previous Account Activity</p> <p>Previous Balance \$95.94 Payment Received - *Thank You* -\$95.94 Balance Forward \$0.00</p>						<p>Current Activity</p> <p>Service Availability Charge \$37.50 Delivery Charge 715 kWh @ \$0.021010 \$15.02 Base Power Cost 715 kWh @ \$0.044500 \$31.82 Transmission Cost of Service 715 kWh @ \$0.013560 \$9.70</p>		
<p>Current Charges \$94.04</p>								

Account number: 3000273912

Service address: NEWLAND PLACE TRAIL LIGHTS

Meter	Billing Period		Days	Readings		Meter Multiplier	kWh Usage	Rate Type
609083	From	To	30	Previous	Present	1	484	Small Power
<p>kWh Monthly Use Monthly High Monthly Low Temp</p>								
<p>Previous Account Activity</p> <p>Previous Balance \$77.04 Payment Received - *Thank You* -\$77.04 Balance Forward \$0.00</p>						<p>Current Activity</p> <p>Service Availability Charge \$37.50 Delivery Charge 484 kWh @ \$0.021010 \$10.17 Base Power Cost 484 kWh @ \$0.044500 \$21.54 Transmission Cost of Service 484 kWh @ \$0.013560 \$6.56</p>		
<p>Current Charges \$75.77</p>								



VISTA OAKS MUNICIPAL UTILITY DISTRICT

7684

Round Rock Refuse, Inc.

Date	Type	Reference	Original Amt.	Balance Due	10/4/2021 Discount	Payment
9/30/2021	Bill	367502	17,265.36	17,265.36		17,265.36
					Check Amount	17,265.36

First Citizens Bookkee Garbage Expense - September 2021

17,265.36

Greatland [L81064MB] 8909132



P.O. BOX 18684
 Austin, TX 78760-8684
 (512) 255-4980
 www.roundrockrefuse.com

CUSTOMER NO
055902
INVOICE DATE
9/30/2021
INVOICE NO
0000367502

VISTA OAKS MUD
 6500 River Place Blvd # Bld 4-104
 Austin, TX 78730-1119

**PAYMENT DUE
 UPON RECEIPT OF INVOICE**
 Pay online at www.roundrockrefuse.com

SERVICE DATE	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
	Previous Balance			17,188.88
09/15/21	Payment - #7668			-17,188.88
001 - VISTA OAKS - VISTA AVE				
09/01/21 - 09/30/21	Municipal Service 95 Gallon Cart - Trash	903.00 /	19.12	17,265.36

By/Date Received: JB 9-30-21
 By/Date Posted: JB 10-4-21
 Approved for Payment: [Signature]
 Hand Delivered to: _____
 Mailed By/Date: JB 10-6-21
 GL#: 16410

CURRENT	30 DAYS	60 DAYS	90 DAYS	OVER 90 DAYS	AMOUNT DUE
17,265.36	0.00	0.00	0.00	0.00	\$17,265.36

Round Rock Refuse
 P.O. BOX 18684
 Austin, TX 78760-8684
 (512) 255-4980

CUSTOMER NO	INVOICE DATE	INVOICE NO	AMOUNT DUE
055902	9/30/2021	0000367502	\$17,265.36
AMOUNT PAID		CHECK NO	

VISTA OAKS MUD
 6500 River Place Blvd # Bld 4-104
 Austin, TX 78730-1119

PAYMENT DUE UPON RECEIPT OF INVOICE
 Pay online at www.roundrockrefuse.com

AT&T

Date	Type	Reference
10/1/2021	Bill	512-218-0502 10/21

Original Amt.
166.63

Balance Due
166.63

10/7/2021	Discount
Check Amount	

Payment
166.63
166.63

First Citizens Bookkee Telephone Expense

166.63

Greatland [L81064MB] 8909132



AT&T

VISTA OAKS MUD
PO BOX 2445
ROUND ROCK TX 78680 - 2445

Page 1 of 2
Account Number 512 218-0502 577 2
Billing Date Sep 23, 2021

Web Site att.com

Monthly Statement

GET MORE FROM AT&T.

Simplify with an AT&T bundle by adding AT&T TV, Internet, Wireless or other premium services. Let us help you find the best deals: **866.207.0511**.

Bill-At-A-Glance

Previous Bill	166.63
Payment Received 9-17 Thank you!	166.63CR
Adjustments	.00
Balance	.00
Current Charges	166.63
Total Amount Due	\$166.63
Amount Due in Full By	Oct 18, 2021

Plans and Services

Monthly Service - Sep 23 thru Oct 22

1. Bus Local Calling Unlimited A Business Line (Measured Rate)	147.00
Auto Redial	
Call Forwarding	
Call Return SM	
Caller ID Name Delivery	
Caller ID Number Delivery	
Expanded Local Calling Service	
Remote Access Call Forwarding	
Speed Calling 30	
Three-Way Calling	
Touchtone	
Unlimited Local Usage	

Billing Summary

Online: att.com/myatt	Page	
Plans and Services	1	166.63
1 800 770-2260		
Service Changes:		
1 800 770-2260		
Repair Services:		
1 800 286-8313		
Total Current Charges		166.63

Surcharges and Other Fees

2. Federal Subscriber Line Charge	9.07
3. 911 Fee	.50
4. State Cost-Recovery Fee	.53
5. Federal Universal Service Fee	3.41
6. Cost Assessment Charge	6.12
Total Surcharges and Other Fees	19.63

Taxes

7. Federal	.00
8. State and Local	.00
Total Taxes	.00

Total Plans and Services

166.63

Amount Subject to Sales Tax: .53

By/Date Received: 10/4/21
 By/Date Posted: 10/10/21
 Approved for Payment: [Signature]
 Hand Delivered to: _____
 Mailed By/Date: 10/8/21
 GL#: 14390

News You Can Use

PREVENT DISCONNECT

Thank you for being a valued customer. Please be aware that all charges must be paid each month to keep your account current and prevent collection activities. We are required to inform you that certain charges such as your telephone line, and fees and surcharges MUST be paid in order to prevent interruption of basic local service. These charges are already included in the Total Amount Due and are \$166.63. Also, neglecting payment for other charges, such as long distance, voice mail, InLine®, wireless, and Internet may result in those services being interrupted.

News You Can Use Summary

- PREVENT DISCONNECT
- AT&T PRIVACY UPDATE
- PAYMENT ADDRESS
- STILL GETTING PAPER?
- LONG DIST. PROVIDERS
- FEE DESCRIPTIONS
- COST ASSESSMENT CHRG

See "News You Can Use" for additional information

Local Services provided by AT&T Arkansas, AT&T Kansas, AT&T Missouri, AT&T Oklahoma, or AT&T Texas based upon the service address location.

GO GREEN - Enroll in paperless billing.

VISTA OAKS MUNICIPAL UTILITY DISTRICT

7686

BLX Group LLC

Date Type Reference
9/1/2021 Bill 42182-5081/100621

Original Amt.
250.00

Balance Due
250.00

10/7/2021

Discount

Check Amount

Payment
250.00
250.00

First Citizens Bookkee Series 2012 - September 2021

250.00

Greatland [L81064MB] 8909132



PLEASE REMIT TO:
BLX Group LLC
Dept 34461, PO Box 39000
San Francisco, CA 94139

QUESTIONS? 213.612.2484
amarquez@blxgroup.com

EIN: 51-0404065

PLEASE REMIT COPY OF
INVOICE WITH PAYMENT

DATE:	October 6, 2021
INVOICE NO:	42182-5081/100621

Vista Oaks Municipal Utility District
c/o Armbrust & Brown LLP
100 Congress Avenue, Suite 1300
Austin, TX 78701-2744
Attr: Jennifer Scholl

<u>Wire Instructions:</u> Wells Fargo, San Francisco Branch Account of BLX Group LLC Account No. 4943357772 ABA No. 121000248

Re: \$2,555,000
Vista Oaks Municipal Utility District
Unlimited Tax Refunding Bond
Series 2012

For Services Rendered: Investment Review

For Period Ending: 09/01/2021

Report Fee: \$250.00

Total Due:

\$250.00

By/Date Received: JB 10-6-21
By/Date Posted: JB 10-7-21
Approved for Payment: _____
Hand Delivered to: _____
Mailed By/Date: JB 10-8-21
GL#: 11730

DUE AND PAYABLE UPON RECEIPT
PLEASE REFERENCE INVOICE NUMBER 42182-5081/100621

900030/SFS

Priority Landscapes

Date	Type	Reference	Original Amt.	Balance Due	10/7/2021 Discount	Payment
10/1/2021	Bill	6989	1,125.00	1,125.00		1,125.00
10/6/2021	Bill	6998	2,265.00	2,265.00		2,265.00
					Check Amount	3,390.00

First Citizens Bookkee

3,390.00

Greatland [L81064MB] 8909132



PRIORITY LANDSCAPES
 MAKING YOU OUR PRIORITY

PO Box 896
 Hutto, TX 78634

Invoice #6989

Date 10/1/2021
Terms Net 30
PO #
Sales Rep Tripp Hamby

Bill To

Lisa Torres
 2601 Forest Creek Drive
 Round Rock, TX 78665

Property Address

Vista Oaks MUD
 Vista Hills Dr. & 1431
 Round Rock, TX 78681

Description	Amount
#657 - Maintenance Contract 2021/2022 October 2021	\$1,125.00

By/Date Received: 10/10/21
 By/Date Posted: 10/10/21
 Approved for Payment: _____
 Hand Delivered to: _____
 Mailed By/Date: 10/8/21
 GL#: 16205

Subtotal	\$1,125.00
Sales Tax	\$0.00
Total	\$1,125.00
Credits/Payments	(\$0.00)
Balance Due	\$1,125.00

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
\$1,125.00	\$0.00	\$0.00	\$0.00	\$0.00



PRIORITY LANDSCAPES
MAKING YOU OUR PRIORITY

PO Box 896
Hutto, TX 78634

Invoice #6998

Date 10/6/2021
Terms Net 30
PO #
Sales Rep Michael Kovatch

Bill To

Lisa Torres
2601 Forest Creek Drive
Round Rock, TX 78665

Property Address

Vista Oaks MUD
Vista Hills Dr. & 1431
Round Rock, TX 78681

Description	Amount
-------------	--------

#569 - Drainage Clean up

Drainage and Path Clearing/Cleanup

- Clear paths for maintenance access and areas scheduled maintenance at locations:

1. From area "11" to areas "12" and "13"
2. From areas "15" and "16" to area "14"

*Reference Service Map Provided and attached to Maintenance Proposal.

Note: The intent of this proposal to to clean/clear access to areas receiving regular maintenance as well as cleaning and clearing areas (11, 12, 13, 14, 15, and 16) to be maintained. Special care shall be taken to minimize removal of screening plant material of residential homes. Plant material cut and or trimmed in maintenance areas shall not exceed 2" caliper. Removal of All debris created by this proposal shall be gathered and disposed of off site.

Brush and Debris Clearing and Removal - 10/06/2021 \$2,265.00

By/Date Received: <u>10/10/21</u>	Subtotal <u>\$2,265.00</u>
By/Date Posted: <u>10/10/21</u>	Sales Tax <u>\$0.00</u>
Approved for Payment: _____	Total <u>\$2,265.00</u>
Hand Delivered to: _____	Credits/Payments <u>(\$0.00)</u>
Issued By/Date: <u>10/10/21</u>	Balance Due <u>\$2,265.00</u>

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
\$3,390.00	\$0.00	\$0.00	\$0.00	\$0.00

VISTA OAKS MUNICIPAL UTILITY DISTRICT

7688

City of Round Rock

Date	Type	Reference	Original Amt.	Balance Due	10/14/2021 Discount	Payment
9/30/2021	Bill	50030-911660 09/21	25,821.12	25,821.12		25,821.12
9/30/2021	Bill	50030-911661 09/21	2,789.01	2,789.01		2,789.01
9/30/2021	Bill	50030-910899 09/21	48,625.90	48,625.90		48,625.90
Check Amount						77,236.03

First Citizens Bookkee Purchase Water/Sewer Service

77,236.03

Greatland [L81064MB] 8909132



Utility Billing Department
221 East Main Street
Round Rock, TX 78664

ROUND ROCK TEXAS

VISTA OAKS MUD#9
PO Box 2445
Round Rock, TX 78680

CONTACT INFORMATION

For inquiries call: (512) 218-5460
Hours of Operation: Monday - Friday 8:00 a.m. - 5:00 p.m.
Emergency After-Hours: (512) 218-5555
24-Hour Drop Box: Located on the south side of City Hall
Pay by phone: 1-855-894-2392
Make a payment online at: RRTXWater.com

IMPORTANT MESSAGE

By/Date Received: JB 9-28-21
By/Date Posted: JB 10-17-21
Approved for Payment: [Signature]
Hand Delivered to: Cook
Mailed By/Date: _____
CL#: 16220

Detach and mail stub with your payment or bring entire page when paying in person.

Please write account number on check and mail payment to:

Pay online:
RRTXWater.com

City of Round Rock
Utility Billing Department
221 East Main Street
Round Rock, TX 78664

Pay by phone: 1-855-894-2392

ACCOUNT INFORMATION

Account Name: VISTA OAKS MUD#9
Service Address: LIFT STATION SW MTR
Bill #: 1604933

ACCOUNT STATEMENT

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911660	10/17/2021	\$25,821.12

ACCOUNT INFORMATION

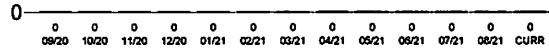
Account Name: VISTA OAKS MUD#9
Service Address: LIFT STATION SW MTR
Current Statement Date: 09/27/2021
Last Payment: 09/17/2021
Last Payment Amount: \$25,821.12
Penalty Applied After: 10/17/2021

CURRENT CHARGE SUMMARY

Water: \$0.00
Wastewater: \$25,821.12
Solid Waste: \$0.00
Storm Water Drainage: \$0.00

TOTAL AMOUNT DUE \$25,821.12
Total Due After 10/17/2021 \$28,403.23

WATER CONSUMPTION (IN HUNDREDS)



**THANK YOU FOR PAYING ON TIME!
WE APPRECIATE YOUR PROMPTNESS.**

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911660	10/17/2021	\$25,821.12

Total Due After 10/17/2021 28403.23

Friendly Rock Program: You can help those in need pay for essential water services. Simply check box and this amount will be added to your bill. One-time Monthly
\$ _____

AMOUNT ENCLOSED \$ _____

CITY OF ROUND ROCK
UTILITY BILLING DEPARTMENT
221 E MAIN STREET
ROUND ROCK, TX 78664-5299

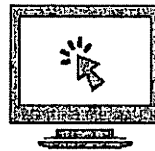
00006042021401604933000025821125

WASTEWATER SERVICE		
BASE RATE		\$25,821.12
WASTEWATER AVERAGE CONSUMPTION CHARGE	0 Gal @ \$NaN per 1,000	\$0.00
TOTAL WASTEWATER CHARGES		\$25,821.12
<hr/>		
TOTAL AMOUNT DUE		\$25,821.12

Detach and mail stub with payment or bring entire page when paying in person



Mail checks payable to:
The City of Round Rock
Utility Billing Department
221 East Main Street
Round Rock, Texas 78664



Pay online:
RRTXWater.com



Pay in Person:
Lobby Hours: 8 A.M. - 5 P.M.
24 Hour Drop Box: Located on the south side of City Hall



Pay by phone:
1-855-894-2392



Utility Billing Department
221 East Main Street
Round Rock, TX 78664

ROUND ROCK TEXAS

VISTA OAKS MUD#9
PO Box 2445
Round Rock, TX 78680

CONTACT INFORMATION

For inquiries call: (512) 218-5460
Hours of Operation: Monday - Friday 8:00 a.m. - 5:00 p.m.
Emergency After-Hours: (512) 218-5555
24-Hour Drop Box: Located on the south side of City Hall
Pay by phone: 1-855-894-2392
Make a payment online at: RRTXWater.com

IMPORTANT MESSAGE

By/Date Received: JB 9-28-21
By/Date Posted: JB 10-12-21
Approved for Payment: [Signature]
Hand Delivered to: [Signature]
Mailed By/Date: _____
CL#: 16125

ACCOUNT STATEMENT

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911661	10/17/2021	\$2,789.01

ACCOUNT INFORMATION

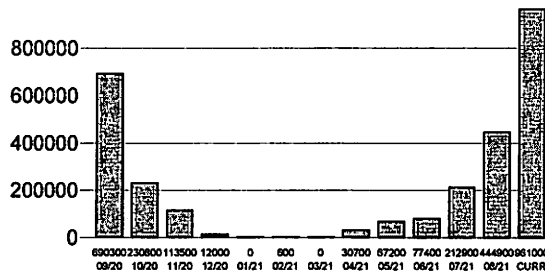
Account Name: VISTA OAKS MUD#9
Service Address: OFF VISTA HILLS/DERB
Current Statement Date: 09/27/2021
Last Payment: 09/17/2021
Last Payment Amount: \$4,695.09
Penalty Applied After: 10/17/2021

CURRENT CHARGE SUMMARY

Water: \$2,789.01
Wastewater: \$0.00
Solid Waste: \$0.00
Storm Water Drainage: \$0.00

TOTAL AMOUNT DUE \$2,789.01
Total Due After 10/17/2021 \$3,067.91

WATER CONSUMPTION (IN HUNDREDS)



THANK YOU FOR PAYING ON TIME!
WE APPRECIATE YOUR PROMPTNESS.

Detach and mail stub with your payment or bring entire page when paying in person.

Please write account number on check and mail payment to:

City of Round Rock
Utility Billing Department
221 East Main Street
Round Rock, TX 78664

Pay online:
RRTXWater.com

Pay by phone: 1-855-894-2392

ACCOUNT INFORMATION

Account Name: VISTA OAKS MUD#9
Service Address: OFF VISTA HILLS/DERB
Bill #: 1604934

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911661	10/17/2021	\$2,789.01

Total Due After 10/17/2021 3067.91

Friendly Rock Program: You can help those in need pay for essential water services. Simply check box and this amount will be added to your bill. One-time Monthly

\$ _____

AMOUNT ENCLOSED \$ _____

CITY OF ROUND ROCK
UTILITY BILLING DEPARTMENT
221 E MAIN STREET
ROUND ROCK, TX 78664-5299

00006042021401604934800002789014

CURRENT ACTIVITY DETAILS

VISTA OAKS MUD#9

CID - ACCT # 50030 - 911661

WATER SERVICE
METER ID
35527454

READ DATE
Previous: 08/17/2021
Current: 09/17/2021
Read difference in hundreds
Total Consumption in Gallons

READING
2,333,142
2,349,293
16151
978,600
\$0.00
\$2,789.01

BASE RATE
CONSUMPTION CHARGE

978,600 Gal @ \$2.85 per 1,000

WATER SERVICE
METER ID
35527453

READ DATE
Previous: 08/17/2021
Current: 09/16/2021
Read difference in hundreds
Total Consumption in Gallons

READING
279,614
285,979
6365
636,500
\$0.00
\$0.00

BASE RATE
CONSUMPTION CHARGE

636,500 Gal @ \$0.00 per 1,000

TOTAL WATER CHARGES

\$2,789.01

MISCELLANEOUS
STORM WATER DRAINAGE ZERO

\$0.00

TOTAL AMOUNT DUE

\$2,789.01

Detach and mail stub with payment or bring entire page when paying in person



Mail checks payable to:
The City of Round Rock
Utility Billing Department
221 East Main Street
Round Rock, Texas 78664



Pay online:
RRTXWater.com



Pay in Person:
Lobby Hours: 8 A.M. - 5 P.M.
24 Hour Drop Box: Located on the south side of City Hall



Pay by phone:
1-855-894-2392



Utility Billing Department
221 East Main Street
Round Rock, TX 78664

ROUND ROCK TEXAS

VISTA OAKS MUD#9
PO Box 2445
Round Rock, TX 78680

CONTACT INFORMATION

For inquiries call: (512) 218-5460
Hours of Operation: Monday - Friday 8:00 a.m. - 5:00 p.m.
Emergency After-Hours: (512) 218-5555
24-Hour Drop Box: Located on the south side of City Hall
Pay by phone: 1-855-894-2392
Make a payment online at: RRTXWater.com

IMPORTANT MESSAGE

By/Date Received: B 9-28-21
By/Date Posted: 10-12-21
Approved for Payment: [Signature]
Hand Delivered to: CONR
Mailed By/Date: _____
CL#: 16415 12,271-
16125 36,348.90

Detach and mail stub with your payment or bring entire page when paying in person.

Please write account number on check and mail payment to:

City of Round Rock
Utility Billing Department
221 East Main Street
Round Rock, TX 78664

Pay online:
RRTXWater.com
Pay by phone: 1-855-894-2392

ACCOUNT INFORMATION

Account Name: VISTA OAKS MUD#9
Service Address: OFF 1431 BY CHURCH
Bill #: 1604925

ACCOUNT STATEMENT

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-910899	10/17/2021	\$48,625.90

ACCOUNT INFORMATION

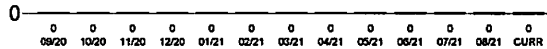
Account Name: VISTA OAKS MUD#9
Service Address: OFF 1431 BY CHURCH
Current Statement Date: 09/27/2021
Last Payment: 09/17/2021
Last Payment Amount: \$47,717.04
Penalty Applied After: 10/17/2021

CURRENT CHARGE SUMMARY

Water: \$48,625.90
Wastewater: \$0.00
Solid Waste: \$0.00
Storm Water Drainage: \$0.00

TOTAL AMOUNT DUE \$48,625.90
Total Due After 10/17/2021 \$53,488.49

WATER CONSUMPTION (IN HUNDREDS)



THANK YOU FOR PAYING ON TIME!
WE APPRECIATE YOUR PROMPTNESS.

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-910899	10/17/2021	\$48,625.90

Total Due After 10/17/2021 53488.49

Friendly Rock Program: You can help those in need pay for essential water services. Simply check box and this amount will be added to your bill. One-time Monthly

\$ _____

AMOUNT ENCLOSED \$

CITY OF ROUND ROCK
UTILITY BILLING DEPARTMENT
221 E MAIN STREET
ROUND ROCK, TX 78664-5299

00006042021401604925600048625909

CURRENT ACTIVITY DETAILS

VISTA OAKS MUD#9

CID - ACCT # 50030 - 910899

WATER SERVICE

METER ID
1280120

READ DATE

Previous: 08/17/2021
Current: 09/16/2021
Read difference in hundreds
Total Consumption in Gallons

READING

9,207,620
9,333,130
125510
12,754,000

BASE RATE
CONSUMPTION CHARGE

12,754,000 Gal @ \$2.85 per 1,000

\$12,277.00
\$36,348.90

WATER SERVICE

METER ID
1303463

READ DATE

Previous: 08/17/2021
Current: 09/16/2021
Read difference in hundreds
Total Consumption in Gallons

READING

151,552
170,617
19065
0

BASE RATE
CONSUMPTION CHARGE

0 Gal @ \$2.85 per 1,000

\$0.00
\$0.00

WATER SERVICE

METER ID
190262409SUB

READ DATE

Previous: 08/17/2021
Current: 09/16/2021
Read difference in hundreds
Total Consumption in Gallons

READING

93,505
110,540
17035
0

BASE RATE
CONSUMPTION CHARGE

0 Gal @ \$2.85 per 1,000

\$0.00
\$0.00

TOTAL WATER CHARGES

\$48,625.90

MISCELLANEOUS

STORM WATER DRAINAGE ZERO

\$0.00

TOTAL AMOUNT DUE

\$48,625.90

Detach and mail stub with payment or bring entire page when paying in person



Mail checks payable to:
The City of Round Rock
Utility Billing Department
221 East Main Street
Round Rock, Texas 78664



Pay online:
RRTXWater.com



Pay in Person:
Lobby Hours: 8 A.M. - 5 P.M.
24 Hour Drop Box: Located on the south side of City Hall



Pay by phone:
1-855-894-2392

TML

Date	Type	Reference	Original Amt.	Balance Due	10/14/2021 Discount	Payment
10/1/2021	Bill	2850 FY 21/22	9,361.94	9,361.94		9,361.94
					Check Amount	9,361.94

First Citizens Bookkee Insurance Premium - FY 2021/2022

9,361.94

Greatland [L81064MB] 8909132

BILLING STATEMENT
Questions? Please contact Carol Platt at
cplatt@tmlirp.org or extension 2415

Texas Municipal League
Intergovernmental Risk Pool
 1821 Rutherford Lane, First Floor
 Austin, Texas 78754
 (512) 491-2300 • (800) 537-6655

Vista Oaks MUD
 Attn: John Bartram
 100 Congress Ave Ste 1300
 Austin, Texas 78701-2744

Statement Date 10/01/2021
 Due Date **DUE UPON RECEIPT**
 Contract Number 2850

New Charges Detail

10/01/2021	Workers' Comp	\$1,382.00
10/01/2021	General Liability	\$352.00
10/01/2021	Errors & Omissions Liability	\$886.00
10/01/2021	Law Enforcement Liability	\$2,227.00
10/01/2021	Automobile Liability	\$67.00
10/01/2021	Real & Personal Property	\$3,005.00
10/01/2021	Crime Coverage	\$634.00
10/01/2021	Boiler & Machinery	\$1,000.00
Subtotal - Contribution Installment		\$9,553.00
Subtotal - Contribution Changes		\$0.00
10/01/2021	Pre-Payment Discount - Crime Coverage	(\$12.68)
10/01/2021	Pre-Payment Discount - Errors and Omissions Liability	(\$17.72)
10/01/2021	Pre-Payment Discount - Automobile Liability	(\$1.34)
10/01/2021	Pre-Payment Discount - Real and Personal Property	(\$60.10)
10/01/2021	Pre-Payment Discount - Law Enforcement Liability	(\$44.54)
10/01/2021	Pre-Payment Discount - Workers' Comp	(\$27.64)
10/01/2021	Pre-Payment Discount - Boiler and Machinery	(\$20.00)
10/01/2021	Pre-Payment Discount - General Liability	(\$7.04)
Subtotal - Other Charges / (Credits)		(\$191.06)

Account Recap	
Balance from Previous Statement:	\$0.00
Total Payments Received:	\$0.00
Total New Charges / (Credits):	\$9,361.94
Balance:	\$9,361.94

CONTINUED ON NEXT PAGE...

By/Date Received: JB 10-8-21
 By/Date Posted: JB 10-12-21
 Approved for Payment: [Signature]
 Hand Delivered to: _____
 Mailed By/Date: JB 10-15-21
 GL#: 16530

VISTA OAKS MUNICIPAL UTILITY DISTRICT

7690

Paloma Lake MUD No. 1

Date	Type	Reference
9/30/2021	Bill	6709

Original Amt.
394.59

Balance Due
394.59

10/18/2021 Discount
Check Amount

Payment
394.59
394.59

First Citizens Bookkee Legal Fees - City of Round Rock Rate Matter - S

394.59

Greatland [L81064MB] 8909132

Paloma Lake Municipal Utility District No. 1
P. O. Box 2445
Round Rock, TX 78680

Vista Oaks M.U.D.
P. O. Box 2445
Round Rock, TX 78680

INVOICE

9/30/2021	Vista Oaks M.U.D. pro rata share - 18.77% of The Carlton Law Firm #6709 (attached)	394.59
	Total Due	<u><u>\$394.59</u></u>

By/Date Received: _____
By/Date Posted: JB 10-8-21
Approved for Payment: _____
Hand Delivered to: Mary
Mailed By/Date: _____
16500

VISTA OAKS MUNICIPAL UTILITY DISTRICT

7691

Williamson County

Date Type Reference
10/18/2021 Bill 81

Original Amt.
1,392.00

Balance Due
1,392.00

10/18/2021

Discount

Check Amount

Payment
1,392.00
1,392.00

First Citizens Bookkee Patrol Vehicle Hours- 3rd Quarter 2021

1,392.00

Greatland [L81064MB] 8909132



INVOICE

Williamson County
Office of the County Auditor
710 S. Main Street, Suite 301
Georgetown, Texas 78626

VISTA OAKS

Invoice # 81
Invoice Date 10/15/2021
Due Date 11/15/2021
Billing Type Vehicle Usage

Description	Amount
July-September 2021 Vehicle Usage 174 hrs x \$8.00/hr	\$1,392.00

Total **\$1,392.00**

Make all checks payable to Williamson County
If you have any questions concerning this invoice, please contact:
Williamson County Auditor's Office - (512) 943-1500

Please remit payment to:
Williamson County
Auditor's Office
710 S. Main St., Ste 301
Georgetown TX, 78626

By/Date Received: JB 10-15-21
By/Date Posted: JB 10-18-21
Approved for Payment: _____
Hand Delivered to: _____
Mailed By/Date: JB 10-19-21
Clerk: 12050

VISTA OAKS MUNICIPAL UTILITY DISTRICT

7705

City of Round Rock Environmental Services

Date	Type	Reference
9/30/2021	Bill	220-0921

Original Amt.
60.00

Balance Due
60.00

10/27/2021

Discount

Check Amount

Payment
60.00
60.00

First Citizens Bookkee Lab Fees - September 2021

60.00

Greatland [L81064MB] 8909132



City of Round Rock
Environmental Services Department
 3400 Sunrise Road
 Round Rock, TX 78665
 Phone (512) 218-5561
 Fax (512) 341-3316
 www.roundrocktexas.gov/waterlab

INVOICE

Bill To Darrell Winslett
 Vista Oaks MUD
 2601 Forest Creek Drive
 Round Rock, TX 78665

Invoice No:	220-0921
--------------------	-----------------

Invoice Date: 10/8/2021
 Payment Due Date: 11/7/2021
 Payment Terms: Net 30 Days
 Sampling Period: 9/1/2021-9/30/2021

Purchase Order Number	Public Water System and/or Project Name	Test Category	Quantity	List Price	Category Total
2460139	Vista Oaks MUD	Bacteriological Test, 24 PA	3	\$20	\$60

Amount due for Vista Oaks MUD: \$60.00

Please detach payment coupon located on the next page and include it with your payment.

Please remit to:
 City of Round Rock, Environmental Services Laboratory
 3400 Sunrise Road
 Round Rock, TX 78665

For billing questions, please contact Anja Thissen at (512) 218-5573

SUBTOTAL:	\$60.00
PRIOR CREDIT OR PAYMENTS:	\$0.00
TOTAL AMOUNT DUE:	\$60.00

By/Date Received: On 10-18-21
 By/Date Posted: 10-29-21
 Approved for Payment: [Signature]
 Hand Delivered to: _____
 Mailed By/Date: 10-29-21
 GL#: 10150

VISTA OAKS MUNICIPAL UTILITY DISTRICT**7706**

Aqua-Tech Laboratories, Inc.

Date	Type	Reference	Original Amt.	Balance Due	11/3/2021 Discount	Payment
9/30/2021	Bill	54572	230.00	230.00		230.00
9/30/2021	Bill	54573	361.50	361.50		361.50
9/30/2021	Bill	54574	522.50	522.50		522.50
Check Amount						1,114.00

First Citizens Bookkee**1,114.00**



635 Phil Gramm Blvd., Bryan TX 77807
 P: (979)778-3707, F: (979)778-3193
 email: accounting@aquatechlabs.com

Invoice

Invoice Number: 54572
 Invoice Date: 10/24/2021

Bill To:	Comments:
Crossroads Utility Service 2601 Forest Creek Dr. ROUND ROCK, TX 78665-1232	September 2021 Analysis

Customer ID	Customer PO	Payment Terms	Due Date	Discount
Vista Oaks MUD of Wmsn Co	.	NET 30 Days	11/23/2021	

Quantity	Item ID & Matrix	Description (see key below)	Unit Price	Amount
4	A NO2N DW	Nitrite Spec SM 4500 NO2 B [NEL]	23.25	93.00
4	NO3N NO2N DW A...	Combined Nitrate + Nitrite as N RFA SM4500 NO3 F [NEL]	24.25	97.00
4	NO3N DW CALC	NO3N DW Calc SM4500 [NEL]	10.00	40.00

By/Date Received: 10-28-21
 By/Date Posted: 11-3-21
 Approved for Payment: [Signature]
 Hand Delivered to: _____
 Mailed By/Date: 11-5-21
 GL#: 10150

Location: A-Austin Laboratory Parameter (all others through Bryan Laboratory)

Matrix Codes: NP-Non Potable Water, DW-Drinking Water, SL-Solid

NEL-NELAC Accredited, SUB-Subcontracted, INF-Informational (not certified)

DWP-Accredited through the TCEQ DW Commercial Lab Approval Program

ANR-Accreditation Not Required

Total Invoice Amount	\$230.00
Payments/Credits Applied	\$0.00
TOTAL	\$230.00

Empty sample containers, which may contain site references, will be bagged and disposed via municipal waste collection.

Go paperless! If you prefer to have your invoices e-mailed, please send a request to accounting@aquatechlabs.com and we will make the change for you.
 Thank you for your business!

AQUA-TECH

LABORATORIES, INC.

635 Phil Gramm Blvd., Bryan TX 77807
 P: (979)778-3707, F: (979)778-3193
 email: accounting@aqua-techlabs.com

Invoice

Invoice Number: 54573
 Invoice Date: 10/24/2021

Bill To:	Comments:
Crossroads Utility Service 2601 Forest Creek Dr. ROUND ROCK, TX 78665-1232	September 2021 Analysis

Customer ID	Customer PO	Payment Terms	Due Date	Discount
Vista Oaks MUD of Wmsn Co	*	NET 30 Days	11/23/2021	

Quantity	Item ID & Matrix	Description (see key below)	Unit Price	Amount
1	A Total Coliform DW	Total Coliform SM 9223 (NEL)	18.00	18.00
2	A Weekend Work ...	Weekend Work Fee	150.00	300.00
1	A Sample Fee	Sample Fee	21.50	21.50
1	A Fuel Fee	Truck & Fuel Costs	9.00	9.00
1	A Sample Fee-Ext	Extra time at site per 15 minutes	13.00	13.00

By/Date Received: 10-28-21
 By/Date Posted: 11-3-21
 Approved for Payment: [Signature]
 Hand Delivered to: _____
 Mailed By/Date: 11-5-21
 GL#: 10150

Location: A-Austin Laboratory Parameter (all others through Bryan Laboratory)
 Matrix Codes: NP-Non Potable Water, DW-Drinking Water, SL-Solid
 NEL-NELAC Accredited, SUB-Subcontracted, INF-Informational (not certified)
 DWP-Accredited through the TCEQ DW Commercial Lab Approval Program
 ANR-Accreditation Not Required

Total Invoice Amount	\$361.50
Payments/Credits Applied	\$0.00
TOTAL	\$361.50

Empty sample containers, which may contain site references, will be bagged and disposed via municipal waste collection.

Go paperless! If you prefer to have your invoices e-mailed, please send a request to accounting@aqua-techlabs.com and we will make the change for you.
 Thank you for your business!

AQUA-TECH

LABORATORIES, INC.

635 Phil Gramm Blvd., Bryan TX 77807
 P: (979)778-3707, F: (979)778-3193
 email: accounting@aquatechlabs.com

Invoice

Invoice Number: 54574
 Invoice Date: 10/24/2021

Bill To: Crossroads Utility Service 2601 Forest Creek Dr. ROUND ROCK, TX 78665-1232	Comments: September 2021 Analysis
---	---

Customer ID	Customer PO	Payment Terms	Due Date	Discount
Vista Oaks MUD of Wmsn Co	*	NET 30 Days	11/23/2021	

Quantity	Item ID & Matrix	Description (see key below)	Unit Price	Amount
1	Pb and Cu DW	Lead and Copper Analysis - Texas Program EPA 200.7/200.8 [NEL]	47.50	47.50
	Rush Late Submiss...	Late Submission	100.00%	47.50
9	Pb and Cu DW	Lead and Copper Analysis - Texas Program EPA 200.7/200.8 [NEL]	47.50	427.50

By/Date Received: 10/10/21
 By/Date Posted: 10/11/21
 Approved for Payment: [Signature]
 Hand Delivered to: _____
 Mailed By/Date: 10/15/21
 GL#: 10150

Location: A-Austin Laboratory Parameter (all others through Bryan Laboratory)

Matrix Codes: NP-Non Potable Water, DW-Drinking Water, SL-Solid

NEL-NELAC Accredited, SUB-Subcontracted, INF-Informational (not certified)

DWP-Accredited through the TCEQ DW Commercial Lab Approval Program

ANR-Accreditation Not Required

Total Invoice Amount	\$522.50
Payments/Credits Applied	\$0.00
TOTAL	\$522.50

Empty sample containers, which may contain site references, will be bagged and disposed via municipal waste collection.

Go paperless! If you prefer to have your invoices e-mailed, please send a request to accounting@aquatechlabs.com and we will make the change for you.
 Thank you for your business!

VISTA OAKS MUNICIPAL UTILITY DISTRICT

7707

AT&T

Date	Type	Reference
11/3/2021	Bill	512-218-0502 11/21

Original Amt.
195.59

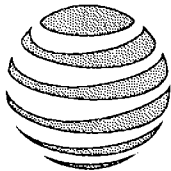
Balance Due
195.59

11/3/2021	Discount
Check Amount	

Payment
195.59
195.59

First Citizens Bookkee Telephone Expense

195.59



AT&T

VISTA OAKS MUD
PO BOX 2445
ROUND ROCK TX 78680 - 2445

Page 1 of 2
Account Number 512 218-0502 577 2
Billing Date Oct 23, 2021

Web Site att.com

Monthly Statement

STAY CONNECTED WITH AT&T

Access incredible wireless, internet, and other great premium services from AT&T. Explore the top deals available to you today. **877.677.0493**.

Bill-At-A-Glance

Previous Bill	188.83
Payment Received 10-11 Thank you!	188.83CR
Adjustments	.00
Balance	.00
Current Charges	195.59
Total Amount Due	\$195.59
Amount Due in Full By	Nov 17, 2021

Plans and Services

Monthly Service - Oct 23 thru Nov 22

1. Bus Local Calling Unlimited A Business Line (Measured Rate)	175.00
Auto Redial	
Call Forwarding	
Call Return SM	
Caller ID Name Delivery	
Caller ID Number Delivery	
Expanded Local Calling Service	
Remote Access Call Forwarding	
Speed Calling ³⁰	
Three-Way Calling	
Touchtone	
Unlimited Local Usage	

Billing Summary

Online: att.com/myatt	Page	
Plans and Services	1	195.59
1 800 770-2260		
Service Changes:		
1 800 770-2260		
Repair Services:		
1 800 286-8313		
Total Current Charges		195.59

Additions and Changes to Service

This section of your bill reflects charges and credits resulting from account activity.

Item	Quantity	Monthly Rate	Amount Billed
Activity on Oct 1, 2021 (Monthly Charges are Prorated from Oct 1, 2021 through Oct 22, 2021)			
2. Federal Universal Service Fee	1		.26CR
3. Federal Subscriber Line Charge	1		.16CR
Activity on Oct 21, 2021 (Monthly Charges are Prorated from Oct 21, 2021 through Oct 22, 2021)			
4. Monthly Service			1.87
Total Additions and Changes to Service			1.45

Surcharges and Other Fees

5. Federal Subscriber Line Charge	8.85
6. 911 Fee	.50
7. State Cost-Recovery Fee	.82
8. Federal Universal Service Fee	3.05
9. Cost Assessment Charge	6.12
Total Surcharges and Other Fees	19.14

Taxes

10. Federal	.00
11. State and Local	.00
Total Taxes	.00

Total Plans and Services

195.59

Amount Subject to Sales Tax: 62

By/Date Received: 10/11/21
By/Date Posted: 10/13/21
Approved for Payment: [Signature]
Hand Delivered to: _____
Mailed By/Date: 10/11/21
GL#: 16390

News You Can Use Summary

- PREVENT DISCONNECT
- FEE DESCRIPTIONS
- STILL GETTING PAPER?
- LONG DIST. PROVIDERS
- COST ASSESSMENT CHRG

See "News You Can Use" for additional information

Local Services provided by AT&T Arkansas, AT&T Kansas, AT&T Missouri, AT&T Oklahoma, or AT&T Texas based upon the service address location.

GO GREEN - Enroll in paperless billing.

VISTA OAKS MUNICIPAL UTILITY DISTRICT**7708**

City of Round Rock

Date	Type	Reference	Original Amt.	Balance Due	11/3/2021 Discount	Payment
10/31/2021	Bill	50030-911660 10/21	25,821.12	25,821.12		25,821.12
10/31/2021	Bill	50030-911661 10/21	4,681.41	4,681.41		4,681.41
10/31/2021	Bill	50030-910899 10/21	41,289.15	41,289.15		41,289.15
Check Amount						71,791.68

First Citizens Bookkee Purchase Water/Sewer Service**71,791.68**

Greatland (L81064MB) 8909132



Utility Billing Department
221 East Main Street
Round Rock, TX 78664

ROUND ROCK TEXAS

VISTA OAKS MUD#9
PO Box 2445
Round Rock, TX 78680

CONTACT INFORMATION

For inquiries call: (512) 218-5460
Hours of Operation: Monday - Friday 8:00 a.m. - 5:00 p.m.
Emergency After-Hours: (512) 218-5555
24-Hour Drop Box: Located on the south side of City Hall
Pay by phone: 1-855-894-2392
Make a payment online at: RRTXWater.com

IMPORTANT MESSAGE

By/Date Received: 11/10-28-21
By/Date Posted: 11/11-3-21
Approved for Payment: [Signature]
Hand Delivered to: COOK
Mailed By/Date: _____
GL#: 16220

Detach and mail stub with your payment or bring entire page when paying in person.

Please write account number on check and mail payment to:

Pay online:
RRTXWater.com

City of Round Rock
Utility Billing Department
221 East Main Street
Round Rock, TX 78664

Pay by phone: 1-855-894-2392

ACCOUNT INFORMATION

Account Name: VISTA OAKS MUD#9
Service Address: LIFT STATION SW MTR
Bill #: 1642217

ACCOUNT STATEMENT

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911660	11/17/2021	\$25,821.12

ACCOUNT INFORMATION

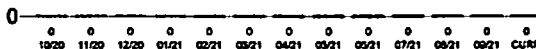
Account Name: VISTA OAKS MUD#9
Service Address: LIFT STATION SW MTR
Current Statement Date: 10/28/2021
Last Payment: 10/15/2021
Last Payment Amount: \$25,821.12
Penalty Applied After: 11/17/2021

CURRENT CHARGE SUMMARY

Water: \$0.00
Wastewater: \$25,821.12
Solid Waste: \$0.00
Storm Water Drainage: \$0.00

TOTAL AMOUNT DUE \$25,821.12
Total Due After 11/17/2021 \$28,403.23

WATER CONSUMPTION (IN HUNDREDS)



THANK YOU FOR PAYING ON TIME!
WE APPRECIATE YOUR PROMPTNESS.

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911660	11/17/2021	\$25,821.12

Total Due After 11/17/2021 28403.23

Friendly Rock Program: You can help those in need pay for essential water services. Simply check box and this amount will be added to your bill. One-time Monthly

AMOUNT ENCLOSED \$ _____

CITY OF ROUND ROCK
UTILITY BILLING DEPARTMENT
221 E MAIN STREET
ROUND ROCK, TX 78664-5299

00006042022201642217200025821125

WASTEWATER SERVICE		
BASE RATE		\$25,821.12
WASTEWATER AVERAGE CONSUMPTION CHARGE	0 Gal @ \$NaN per 1,000	\$0.00
TOTAL WASTEWATER CHARGES		\$25,821.12
<hr/>		
TOTAL AMOUNT DUE		\$25,821.12

Detach and mail stub with payment or bring entire page when paying in person



Mail checks payable to:
The City of Round Rock
Utility Billing Department
221 East Main Street
Round Rock, Texas 78664



Pay online:
RRTXWater.com



Pay in Person:
Lobby Hours: 8 A.M. - 5 P.M.
24 Hour Drop Box: Located on the south side of City Hall



Pay by phone:
1-855-894-2392



VISTA OAKS MUD#9
 PO Box 2445
 Round Rock, TX 78680

CONTACT INFORMATION

For inquiries call: (512) 218-5460
 Hours of Operation: Monday - Friday 8:00 a.m. - 5:00 p.m.
 Emergency After-Hours: (512) 218-5555
 24-Hour Drop Box: Located on the south side of City Hall
 Pay by phone: 1-855-894-2392
 Make a payment online at: RRTXWater.com

IMPORTANT MESSAGE

By/Date Received: 10-28-21
 By/Date Posted: 11-3-21
 Approved for Payment: [Signature]
 Hand Delivered to: COOK
 Mailed By/Date: _____
 GL#: 16125

Detach and mail stub with your payment or bring entire page when paying in person.

Please write account number on check and mail payment to:

City of Round Rock
 Utility Billing Department
 221 East Main Street
 Round Rock, TX 78664

Pay online: RRTXWater.com
 Pay by phone: 1-855-894-2392

ACCOUNT INFORMATION

Account Name: VISTA OAKS MUD#9
 Service Address: OFF VISTA HILLS/DERB
 Bill #: 1642218

ACCOUNT STATEMENT

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911661	11/17/2021	\$4,681.41

ACCOUNT INFORMATION

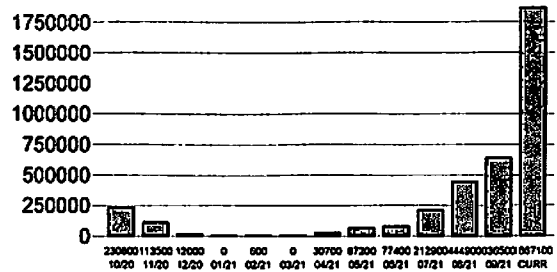
Account Name: VISTA OAKS MUD#9
 Service Address: OFF VISTA HILLS/DERB
 Current Statement Date: 10/28/2021
 Last Payment: 10/15/2021
 Last Payment Amount: \$2,789.01
 Penalty Applied After: 11/17/2021

CURRENT CHARGE SUMMARY

Water: \$4,681.41
 Wastewater: \$0.00
 Solid Waste: \$0.00
 Storm Water Drainage: \$0.00

TOTAL AMOUNT DUE \$4,681.41
 Total Due After 11/17/2021 \$5,149.55

WATER CONSUMPTION (IN HUNDREDS)



THANK YOU FOR PAYING ON TIME!
 WE APPRECIATE YOUR PROMPTNESS.

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911661	11/17/2021	\$4,681.41

Total Due After 11/17/2021 5149.55

Friendly Rock Program: You can help those in need pay for essential water services. Simply check box and this amount will be added to your bill. One-time Monthly \$ _____

AMOUNT ENCLOSED \$

CITY OF ROUND ROCK
 UTILITY BILLING DEPARTMENT
 221 E MAIN STREET
 ROUND ROCK, TX 78664-5299

00006042022201642218000004681417

CURRENT ACTIVITY DETAILS

VISTA OAKS MUD#9

CID - ACCT # 50030 - 911661

WATER SERVICE
METER ID
 35527454

READ DATE
 Previous: 09/17/2021
 Current: 10/18/2021
 Read difference in hundreds
 Total Consumption in Gallons

READING
 2,349,293
 2,368,846
 19553
 1,642,600
 \$0.00
 \$4,681.41

BASE RATE
CONSUMPTION CHARGE

1,642,600 Gal @ \$2.85 per 1,000

WATER SERVICE
METER ID
 35527453

READ DATE
 Previous: 09/16/2021
 Current: 10/18/2021
 Read difference in hundreds
 Total Consumption in Gallons

READING
 285,979
 289,106
 3127
 312,700
 \$0.00
 \$0.00

BASE RATE
CONSUMPTION CHARGE

312,700 Gal @ \$0.00 per 1,000

TOTAL WATER CHARGES

\$4,681.41

MISCELLANEOUS
STORM WATER DRAINAGE ZERO

\$0.00

TOTAL AMOUNT DUE

\$4,681.41

Detach and mail stub with payment or bring entire page when paying in person



Mail checks payable to:
 The City of Round Rock
 Utility Billing Department
 221 East Main Street
 Round Rock, Texas 78664



Pay online:
RRTXWater.com



Pay in Person:
 Lobby Hours: 8 A.M. - 5 P.M.
 24 Hour Drop Box: Located on the
 south side of City Hall



Pay by phone:
 1-855-894-2392



Utility Billing Department
221 East Main Street
Round Rock, TX 78664

ROUND ROCK TEXAS

VISTA OAKS MUD#9
PO Box 2445
Round Rock, TX 78680

CONTACT INFORMATION

For inquiries call: (512) 218-5460
Hours of Operation: Monday - Friday 8:00 a.m. - 5:00 p.m.
Emergency After-Hours: (512) 218-5555
24-Hour Drop Box: Located on the south side of City Hall
Pay by phone: 1-855-894-2392
Make a payment online at: RRTXWater.com

IMPORTANT MESSAGE

By/Date Received: JB 10-28-21
By/Date Posted: JB 11-3-21
Approved for Payment: [Signature]
Hand Delivered to: [Signature]
Mailed By/Date:
GL#: 14415 12,277-
14125 29,012.15

Detach and mail stub with your payment or bring entire page when paying in person.

Please write account number on check and mail payment to:

City of Round Rock
Utility Billing Department
221 East Main Street
Round Rock, TX 78664

Pay online:
RRTXWater.com
Pay by phone: 1-855-894-2392

ACCOUNT INFORMATION

Account Name: VISTA OAKS MUD#9
Service Address: OFF 1431 BY CHURCH
Bill #: 1642209

ACCOUNT STATEMENT

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-910899	11/17/2021	\$41,289.15

ACCOUNT INFORMATION

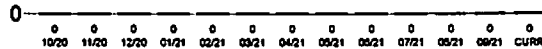
Account Name: VISTA OAKS MUD#9
Service Address: OFF 1431 BY CHURCH
Current Statement Date: 10/28/2021
Last Payment: 10/15/2021
Last Payment Amount: \$48,625.90
Penalty Applied After: 11/17/2021

CURRENT CHARGE SUMMARY

Water: \$41,289.15
Wastewater: \$0.00
Solid Waste: \$0.00
Storm Water Drainage: \$0.00

TOTAL AMOUNT DUE \$41,289.15
Total Due After 11/17/2021 \$45,418.07

WATER CONSUMPTION (IN HUNDREDS)



THANK YOU FOR PAYING ON TIME!
WE APPRECIATE YOUR PROMPTNESS.

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-910899	11/17/2021	\$41,289.15

Total Due After 11/17/2021 45418.07

Friendly Rock Program: You can help those in need pay for essential water services. Simply check box and this amount will be added to your bill. One-time Monthly

\$ _____
AMOUNT ENCLOSED \$ _____

CITY OF ROUND ROCK
UTILITY BILLING DEPARTMENT
221 E MAIN STREET
ROUND ROCK, TX 78664-5299

00006042022201642209900041289158

CURRENT ACTIVITY DETAILS

VISTA OAKS MUD#9

CID - ACCT # 50030 - 910899

WATER SERVICEMETER ID
1280120**READ DATE**

Previous: 09/16/2021

Current: 10/18/2021

Read difference in hundreds

Total Consumption in Gallons

READING

9,333,130

9,415,850

82720

10,179,700

BASE RATE

CONSUMPTION CHARGE

10,179,700 Gal @ \$2.85 per 1,000

\$12,277.00

\$29,012.15

WATER SERVICEMETER ID
1303463**READ DATE**

Previous: 09/16/2021

Current: 10/18/2021

Read difference in hundreds

Total Consumption in Gallons

READING

170,617

190,413

19796

0

BASE RATE

CONSUMPTION CHARGE

0 Gal @ \$2.85 per 1,000

\$0.00

\$0.00

WATER SERVICEMETER ID
190262409SUB**READ DATE**

Previous: 09/16/2021

Current: 10/19/2021

Read difference in hundreds

Total Consumption in Gallons

READING

110,540

111,259

719

0

BASE RATE

CONSUMPTION CHARGE

0 Gal @ \$2.85 per 1,000

\$0.00

\$0.00

TOTAL WATER CHARGES**\$41,289.15****MISCELLANEOUS****STORM WATER DRAINAGE ZERO****\$0.00****TOTAL AMOUNT DUE****\$41,289.15**

Detach and mail stub with payment or bring entire page when paying in person



Mail checks payable to:
The City of Round Rock
Utility Billing Department
221 East Main Street
Round Rock, Texas 78664



Pay online:
RRTXWater.com



Pay in Person:
Lobby Hours: 8 A.M. - 5 P.M.
24 Hour Drop Box: Located on the
south side of City Hall



Pay by phone:
1-855-894-2392

VISTA OAKS MUNICIPAL UTILITY DISTRICT

7709

Pedernales Electric Corp

Date Type Reference
10/31/2021 Bill 3000355617 10/21

Original Amt.
2,148.04

Balance Due
2,148.04

11/3/2021
Discount
Check Amount

Payment
2,148.04
2,148.04

First Citizens Bookkee Utility Expense

2,148.04



Questions? Call 888-554-4732
 Monday through Friday, 8 a.m. – 5:30 p.m.
 Report an outage: 888-883-3379
 pec.coop *Se habla Español*

Member-owned since 1938
 Not-for-profit

**TOTAL
 AMOUNT DUE**

\$2,148.04

**Due Date
 11/16/2021**

Invoice #: 711
 Member Name: VISTA OAKS MUNICIPAL
 UTILITY DISTRICT
 Director District: 1
 Bill Date: 10/23/2021

This bill does not reflect payments after 10/23/2021.

Account #	Service Address	Balance Forward	Current Charges	Total Due
3000355617	4013 HOYER COVE-LIFT STATION	\$.00	\$1,968.16	\$1,968.16
3000056651	HONEY BEAR LOOP-TRAIL LIGHTS	\$.00	\$100.00	\$100.00
3000273912	NEWLAND PLACE-TRAIL LIGHTS	\$.00	\$79.88	\$79.88
Total:		\$.00	\$2,148.04	\$2,148.04

IMPORTANT MEMBER INFORMATION

This National Cooperative Month, find out what makes being a PEC member so special at pec.coop/coop-month. Let's celebrate together, because the cooperative belongs to you.

By/Date Received: 10-28-21

By/Date Posted: 11-3-21

Approved for Payment: [Signature]

Hand Delivered to: _____

Mailed By/Date: JB 11-5-21

GL#: 16140 116170 44 of 178

Account number: 3000355617

Service address: 4013 HOYER COVE-LIFT STATION

Meter	Billing Period		Days	Readings		Meter Multiplier	kWh Usage	Rate Type
From	To	Previous	Present					
776975	09/21/21	10/21/21	30	195	308	50	5,650	Small Power

kWh	Monthly Use	Monthly High	Monthly Low	Temp	Previous Account Activity Previous Balance \$1,906.76 Payment Received - *Thank You* -\$1,906.76 Balance Forward \$0.00
Current Activity Service Availability Charge \$37.50 Delivery Charge 5,650 kWh @ \$0.021977 \$124.17 Base Power Cost 5,650 kWh @ \$0.044500 \$251.43 Transmission Cost of Service 5,650 kWh @ \$0.013560 \$76.61 Temporary Storm Surcharge 5,650 kWh @ \$0.007000 \$39.55 Area Light(s) 133 Lamp Charge LD1 50-55 W 111 @ \$9.22 each \$1,023.42 Lamp Charge HP1 100 Watt 3 @ \$7.37 each \$22.11 Lamp Charge LD2 100-110 W 1 @ \$19.22 each \$19.22 Lamp Charge MH 175 Watt 18 @ \$6.62 each \$119.16 Light Base Power Cost 3,460 kWh @ \$0.044500 \$153.90 Delivery Charge 3,460 kWh @ \$0.021977 \$76.44 Temporary Storm Surcharge 3,460 kWh @ \$0.007000 \$24.65 Current Charges \$1,968.16					529.26 1438.90

Account number: 3000056651

Service address: HONEY BEAR LOOP-TRAIL LIGHTS

Meter	Billing Period		Days	Readings		Meter Multiplier	kWh Usage	Rate Type
From	To	Previous	Present					
659095	09/21/21	10/21/21	30	2298	3016	1	718	Small Power

kWh	Monthly Use	Monthly High	Monthly Low	Temp	Previous Account Activity Previous Balance \$94.04 Payment Received - *Thank You* -\$94.04 Balance Forward \$0.00
Current Activity Service Availability Charge \$37.50 Delivery Charge 718 kWh @ \$0.021977 \$15.78 Base Power Cost 718 kWh @ \$0.044500 \$31.95 Transmission Cost of Service 718 kWh @ \$0.013560 \$9.74 Temporary Storm Surcharge 718 kWh @ \$0.007000 \$5.03 Current Charges \$100.00					

Account number: 3000273912

Service address: NEWLAND PLACE-TRAIL LIGHTS

Meter	Billing Period		Days	Readings		Meter Multiplier	kWh Usage	Rate Type
From	To	Previous	Present					
609083	09/21/21	10/21/21	30	1350	1837	1	487	Small Power

kWh	Monthly Use	Monthly High	Monthly Low	Temp	Previous Account Activity Previous Balance \$75.77 Payment Received - *Thank You* -\$75.77 Balance Forward \$0.00
Current Activity Service Availability Charge \$37.50 Delivery Charge 487 kWh @ \$0.021977 \$10.70 Base Power Cost 487 kWh @ \$0.044500 \$21.67 Transmission Cost of Service 487 kWh @ \$0.013560 \$6.60 Temporary Storm Surcharge 487 kWh @ \$0.007000 \$3.41 Current Charges \$79.88					



VISTA OAKS MUNICIPAL UTILITY DISTRICT

7710

Paloma Lake MUD No. 1

Date	Type	Reference
10/31/2021	Bill	6804

Original Amt.
547.37

Balance Due
547.37

11/11/2021

Discount

Payment
547.37

Check Amount

First Citizens Bookkee Legal Fees - City of Round Rock Rate Matter - O

547.37

Greatland [L81064MB] 8909132

Paloma Lake Municipal Utility District No. 1
P. O. Box 2445
Round Rock, TX 78680

Vista Oaks M.U.D.
P. O. Box 2445
Round Rock, TX 78680

INVOICE

10/31/2021	Vista Oaks M.U.D. pro rata share - 18.77% of The Carlton Law Firm #6804 (attached)	547.37
	Total Due	<u>\$547.37</u>

By/Date Received: JAN-5-21
By/Date Posted: JAN-5-21
Approved for Payment: [Signature]
Hand Delivered to: MARY
Copied By/Date: [Signature]

VISTA OAKS MUNICIPAL UTILITY DISTRICT

7711

Priority Landscapes

Date	Type	Reference
11/1/2021	Bill	7052

Original Amt.
1,125.00

Balance Due
1,125.00

11/11/2021

Discount

Check Amount

Payment
1,125.00
1,125.00

First Citizens Bookkee Maintenance - November 2021

1,125.00

Greatland [L81064MB] 8909132



PRIORITY LANDSCAPES
 MAKING YOU OUR PRIORITY

PO Box 896
 Hutto, TX 78634

Invoice #7052

Date 11/1/2021
Terms Net 30
PO #
Sales Rep Tripp Hamby

Bill To

Lisa Torres
 2601 Forest Creek Drive
 Round Rock, TX 78665

Property Address

Vista Oaks MUD
 Vista Hills Dr. & 1431
 Round Rock, TX 78681

Description	Amount
#657 - Maintenance Contract 2021/2022 November 2021	\$1,125.00

By/Date Received: JB 11-1-21
 By/Date Posted: 11/1/21
 Approved for Payment: [Signature]
 Hand Delivered to: _____
 Mailed By/Date: JB 11-13-21
 Date: 11/1/21

Subtotal	\$1,125.00
Sales Tax	\$0.00
Total	\$1,125.00
Credits/Payments	(\$0.00)
Balance Due	\$1,125.00

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
\$1,125.00	\$0.00	\$0.00	\$0.00	\$0.00

VISTA OAKS MUNICIPAL UTILITY DISTRICT

Date	Type	Reference
9/30/2021	Bill	5984
9/30/2021	Bill	5984
9/30/2021	Bill	5984

Original Amt.
225.00
225.00
225.00

Balance Due
225.00
225.00
225.00

11/18/2021

Discount

Payment
225.00
225.00
225.00
675.00

7717

Check Amount

First Citizens Bookkee

675.00

Greatland [L81064MB] 8909132



Invoice

Date	Invoice #
11/18/2021	5984

Bill To
Vista Oaks MUD P.O. Box 2445 Round Rock, TX 78680

Item Code	Description	Amount
Conference Registration	Conference Registration - Mike Asbury	225.00
Conference Registration	Conference Registration - Heath Green	225.00
Conference Registration	Conference Registration - Leslie Alger	225.00
By/Date Received: <u>JB 11-18-21</u> By/Date Posted: <u>JB 11/18-21</u> Approved for Payment: _____ Hand Delivered to: <u>Mary</u> Mailed By/Date: _____ Cash: <u>16440</u>		
Invoice Total		\$675.00

P.O. Box 2445
Round Rock, TX 78680

VISTA OAKS MUNICIPAL UTILITY DISTRICT

7718

City of Round Rock

Date	Type	Reference	Original Amt.	Balance Due	12/1/2021 Discount	Payment
11/30/2021	Bill	50030-911660 11/21	25,821.12	25,821.12		25,821.12
11/30/2021	Bill	50030-911661 11/21	7,115.31	7,115.31		7,115.31
11/30/2021	Bill	50030-910899 11/21	28,535.40	28,535.40		28,535.40
Check Amount						61,471.83

First Citizens Bookkee Purchase Water/Sewer Service

61,471.83

Greatland [L81064MB] 8909132



Utility Billing Department
221 East Main Street
Round Rock, TX 78664

ROUND ROCK TEXAS

VISTA OAKS MUD#9
PO Box 2445
Round Rock, TX 78680

CONTACT INFORMATION

For inquiries call: (512) 218-6460
Hours of Operation: Monday - Friday 8:00 a.m. - 5:00 p.m.
Emergency After-Hours: (512) 218-6555
24-Hour Drop Box: Located on the south side of City Hall
Pay by phone: 1-855-894-2392
Make a payment online at: RRTXWater.com

IMPORTANT MESSAGE

By/Date Received: JB 11-29-21
By/Date Posted: JB 12-1-21
Approved for Payment: [Signature]
Hand Delivered to: [Signature]
Mailed By/Date: [Signature]
CUR# 16220

ACCOUNT STATEMENT

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911660	12/17/2021	\$25,821.12

ACCOUNT INFORMATION

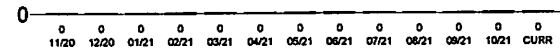
Account Name: VISTA OAKS MUD#9
Service Address: LIFT STATION SW MTR
Current Statement Date: 11/28/2021
Last Payment: 11/15/2021
Last Payment Amount: \$25,821.12
Penalty Applied After: 12/17/2021

CURRENT CHARGE SUMMARY

Water: \$0.00
Wastewater: \$25,821.12
Solid Waste: \$0.00
Storm Water Drainage: \$0.00

TOTAL AMOUNT DUE \$25,821.12
Total Due After 12/17/2021 \$28,403.23

WATER CONSUMPTION (IN HUNDREDS)



**THANK YOU FOR PAYING ON TIME!
WE APPRECIATE YOUR PROMPTNESS.**

Detach and mail stub with your payment or bring entire page when paying in person.

Please write account number on check and mail payment to:

Pay online:
RRTXWater.com

City of Round Rock
Utility Billing Department
221 East Main Street
Round Rock, TX 78664

Pay by phone: 1-855-894-2392

ACCOUNT INFORMATION

Account Name: VISTA OAKS MUD#9
Service Address: LIFT STATION SW MTR
Bill #: 1679569

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911660	12/17/2021	\$25,821.12

Total Due After 12/17/2021 28403.23

Friendly Rock Program: You can help those in need pay for essential water services. Simply check box and this amount will be added to your bill. One-time Monthly

\$ _____

AMOUNT ENCLOSED \$ []

CITY OF ROUND ROCK
UTILITY BILLING DEPARTMENT
221 E MAIN STREET
ROUND ROCK, TX 78664-5299

00006042022201679569200025821125



Utility Billing Department
221 East Main Street
Round Rock, TX 78664

ROUND ROCK TEXAS

VISTA OAKS MUD#9
PO Box 2445
Round Rock, TX 78680

CONTACT INFORMATION

For Inquiries call: (512) 218-5460
Hours of Operation: Monday - Friday 8:00 a.m. - 5:00 p.m.
Emergency After-Hours: (512) 218-5555
24-Hour Drop Box: Located on the south side of City Hall
Pay by phone: 1-855-894-2392
Make a payment online at: RRTXWater.com

IMPORTANT MESSAGE

By/Date Received: JB 11/29-21
By/Date Posted: JB 12/1-21
Approved for Payment: [Signature]
Hand Delivered to: [Signature]
Mailed By/Date: [Signature]
CL#: 16125

ACCOUNT STATEMENT

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911661	12/17/2021	\$7,115.31

ACCOUNT INFORMATION

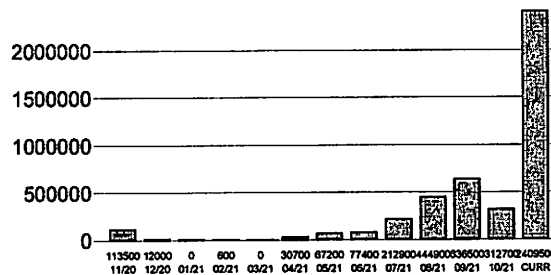
Account Name: VISTA OAKS MUD#9
Service Address: OFF VISTA HILLS/DERB
Current Statement Date: 11/28/2021
Last Payment: 11/15/2021
Last Payment Amount: \$4,681.41
Penalty Applied After: 12/17/2021

CURRENT CHARGE SUMMARY

Water: \$7,115.31
Wastewater: \$0.00
Solid Waste: \$0.00
Storm Water Drainage: \$0.00

TOTAL AMOUNT DUE \$7,115.31
Total Due After 12/17/2021 \$7,826.84

WATER CONSUMPTION (IN HUNDREDS)



THANK YOU FOR PAYING ON TIME!
WE APPRECIATE YOUR PROMPTNESS.

Detach and mail stub with your payment or bring entire page when paying in person.

Please write account number on check and mail payment to:

Pay online:
RRTXWater.com

City of Round Rock
Utility Billing Department
221 East Main Street
Round Rock, TX 78664

Pay by phone: 1-855-894-2392

ACCOUNT INFORMATION

Account Name: VISTA OAKS MUD#9
Service Address: OFF VISTA HILLS/DERB
Bill #: 1679570

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911661	12/17/2021	\$7,115.31

Total Due After 12/17/2021 7826.84

Friendly Rock Program: You can help those in need pay for essential water services. Simply check box and this amount will be added to your bill. One-time Monthly

\$ _____

AMOUNT ENCLOSED \$ []

CITY OF ROUND ROCK
UTILITY BILLING DEPARTMENT
221 E MAIN STREET
ROUND ROCK, TX 78664-5299

00006042022201679570000007115314



Utility Billing Department
221 East Main Street
Round Rock, TX 78664

ROUND ROCK TEXAS

VISTA OAKS MUD#9
PO Box 2445
Round Rock, TX 78680

CONTACT INFORMATION

For inquiries call: (512) 218-5460
Hours of Operation: Monday - Friday 8:00 a.m. - 5:00 p.m.
Emergency After-Hours: (512) 218-5555
24-Hour Drop Box: Located on the south side of City Hall
Pay by phone: 1-855-894-2392
Make a payment online at: RRTXWater.com

IMPORTANT MESSAGE

ACCOUNT STATEMENT

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-910899	12/17/2021	\$28,535.40

ACCOUNT INFORMATION

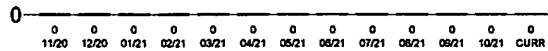
Account Name: VISTA OAKS MUD#9
Service Address: OFF 1431 BY CHURCH
Current Statement Date: 11/28/2021
Last Payment: 11/15/2021
Last Payment Amount: \$41,289.15
Penalty Applied After: 12/17/2021

CURRENT CHARGE SUMMARY

Water: \$28,535.40
Wastewater: \$0.00
Solid Waste: \$0.00
Storm Water Drainage: \$0.00

TOTAL AMOUNT DUE \$28,535.40
Total Due After 12/17/2021 \$31,388.94

WATER CONSUMPTION (IN HUNDREDS)



THANK YOU FOR PAYING ON TIME!
WE APPRECIATE YOUR PROMPTNESS.

By/Date Received: 12/11-29-21
By/Date Posted: 12/12-1-21
Approved for Payment: [Signature]
Hand Delivered to: Cook
Mailed By/Date:
CL#: 16415 12277-
16125 16258.40

Detach and mail stub with your payment or bring entire page when paying in person.

Please write account number on check and mail payment to:

Pay online: RRTXWater.com

City of Round Rock
Utility Billing Department
221 East Main Street
Round Rock, TX 78664

Pay by phone: 1-855-894-2392

ACCOUNT INFORMATION

Account Name: VISTA OAKS MUD#9
Service Address: OFF 1431 BY CHURCH
Bill #: 1679561

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-910899	12/17/2021	\$28,535.40

Total Due After 12/17/2021 31388.94

Friendly Rock Program: You can help those in need pay for essential water services. Simply check box and this amount will be added to your bill. One-time Monthly

\$ _____

AMOUNT ENCLOSED \$ _____

CITY OF ROUND ROCK
UTILITY BILLING DEPARTMENT
221 E MAIN STREET
ROUND ROCK, TX 78664-5299

00006042022201679561900028535409

Priority Landscapes

Date	Type	Reference	Original Amt.	Balance Due	12/1/2021 Discount	Payment
11/8/2021	Bill	7122	225.00	225.00		225.00
					Check Amount	225.00

First Citizens Bookkee Tree removal - November 2021

225.00

Greatland [L81064MB] 8909132



PRIORITY LANDSCAPES
 MAKING YOU OUR PRIORITY

PO Box 896
 Hutto, TX 78634
 (512) 436-0664

Invoice #7122

Date 11/17/2021
Terms Net 30
PO #

Bill To
Vista Oaks MUD Vista Hills Dr. & 1431 Round Rock, TX 78681

Description	Amount
#784 - Removal of tree on CR175	
Tree removal in response to an email from Lisa on November 8th, 2021	
Tree Work - 11/17/2021	\$225.00

By/Date Received: <u>JB 11-19-21</u>	Subtotal	\$225.00
By/Date Posted: <u>JB 12-1-21</u>	Sales Tax	\$0.00
Approved for Payment: <u>[Signature]</u>	Total	\$225.00
Hand Delivered to: _____	Credits/Payments	(\$0.00)
Mailed By/Date: <u>JB 12-2-21</u>	Balance Due	\$225.00
GL#: <u>14205</u>		

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
\$225.00	\$0.00	\$0.00	\$0.00	\$0.00

Round Rock Refuse, Inc.

Date	Type	Reference
10/31/2021	Bill	373523

Original Amt.
17,227.12

Balance Due
17,227.12

12/1/2021	Discount
Check Amount	

Payment
17,227.12
17,227.12

First Citizens Bookkee Garbage Expense - October 2021

17,227.12

Greatland [L81064MB] 8909132



P.O. BOX 18684
 Austin, TX 78760-8684
 (512) 255-4980
 www.roundrockrefuse.com

VISTA OAKS MUD
 6500 River Place Blvd # Bld 4-104
 Austin, TX 78730-1119

CUSTOMER NO
055902
INVOICE DATE
10/31/2021
INVOICE NO
0000373523

**PAYMENT DUE
 UPON RECEIPT OF INVOICE**

Pay online at www.roundrockrefuse.com

SERVICE DATE	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT		
	Previous Balance			17,265.36		
10/08/21	Payment - #7684			-17,265.36		
001 - VISTA OAKS - VISTA AVE						
10/01/21 - 10/31/21	Municipal Service 95 Gallon Cart - Trash	901.00	19.12	17,227.12		
By/Date Received: JB 10-29-21 By/Date Paid: JB 12-1-21 Approved for Payment: [Signature] Hand Delivered to: Mailed By/Date: JB 12-2-21 GL#: 10410						
CURRENT	30 DAYS	60 DAYS	90 DAYS	OVER 90 DAYS	AMOUNT DUE	\$17,227.12
17,227.12	0.00	0.00	0.00	0.00		

Round Rock Refuse
 P.O. BOX 18684
 Austin, TX 78760-8684
 (512) 255-4980

CUSTOMER NO	INVOICE DATE	INVOICE NO	AMOUNT DUE
055902	10/31/2021	0000373523	\$17,227.12
AMOUNT PAID		CHECK NO	

PAYMENT DUE UPON RECEIPT OF INVOICE

Pay online at www.roundrockrefuse.com

VISTA OAKS MUD
 6500 River Place Blvd # Bld 4-104
 Austin, TX 78730-1119

AT&T

Date	Type	Reference
12/1/2021	Bill	512-218-0502 12/21

Original Amt.
194.14

Balance Due
194.14

12/9/2021

Discount

Check Amount

Payment
194.14
194.14

First Citizens Bookkee Telephone Expense

194.14

Greatland [L81064MB] 8909132



AT&T

VISTA OAKS MUD
PO BOX 2445
ROUND ROCK TX 78680 - 2445

Page 1 of 2
Account Number 512 218-0502 577 2
Billing Date Nov 23, 2021

Web Site **att.com**

Monthly Statement

ENJOY THE BEST OF AT&T

Get Wireless, Internet and other premium services from AT&T. We're eager to help you find the best deals possible. Call 866.280.9109. Business customers: 800.321.2000

Bill-At-A-Glance

Previous Bill	195.59
Payment Received 11-08 Thank you!	195.59CR
Adjustments	.00
Balance	.00
Current Charges	194.14
Total Amount Due	\$194.14
Amount Due in Full By	Dec 20, 2021

Plans and Services

Monthly Service - Nov 23 thru Dec 22

1. Bus Local Calling Unlimited A Business Line (Measured Rate) Auto Redial Call Forwarding Call Return SM Caller ID Name Delivery Caller ID Number Delivery Expanded Local Calling Service Remote Access Call Forwarding Speed Calling 30 Three-Way Calling Touchtone Unlimited Local Usage	175.00
--	--------

Billing Summary

Online: att.com/myatt	Page	
Plans and Services	1	194.14
1 800 770-2260		
Service Changes:		
1 800 770-2260		
Repair Services:		
1 800 286-8313		
Total Current Charges		194.14

Surcharges and Other Fees

2. Federal Subscriber Line Charge	8.85
3. 911 Fee	.50
4. State Cost-Recovery Fee	.62
5. Federal Universal Service Fee	3.05
6. Cost Assessment Charge	6.12
Total Surcharges and Other Fees	19.14

Taxes

7. Federal	.00
8. State and Local	.00
Total Taxes	.00

Total Plans and Services

Amount Subject to Sales Tax: .62

194.14

News You Can Use

PREVENT DISCONNECT

Thank you for being a valued customer. Please be aware that all charges must be paid each month to keep your account current and prevent collection activities. We are required to inform you that certain charges such as your telephone line, and fees and surcharges MUST be paid in order to prevent interruption of basic local service. These charges are already included in the Total Amount Due and are \$194.14. Also, neglecting payment for other charges, such as long distance, voice mail, InLine®, wireless, and Internet may result in those services being interrupted.

News You Can Use Summary

- PREVENT DISCONNECT
- WHITE PAGES (WP)
- COST ASSESSMENT CHRG
- LONG DIST. PROVIDERS
- FEE DESCRIPTIONS
- STILL GETTING PAPER?

See "News You Can Use" for additional information

By/Date Received: OL 12-7-21
By/Date Posted: JB 12-8-21
Approved for Payment: [Signature]
Hand Delivered to: _____
Mailed By/Date: JB 12-10-21
GL#: 16390

VISTA OAKS MUNICIPAL UTILITY DISTRICT

7722

Pedernales Electric Corp

Date	Type	Reference
11/30/2021	Bill	3000355617 11/21

Original Amt.
2,195.75

Balance Due
2,195.75

12/9/2021

Discount

Check Amount

Payment
2,195.75
2,195.75

First Citizens Bookkee Utility Expense

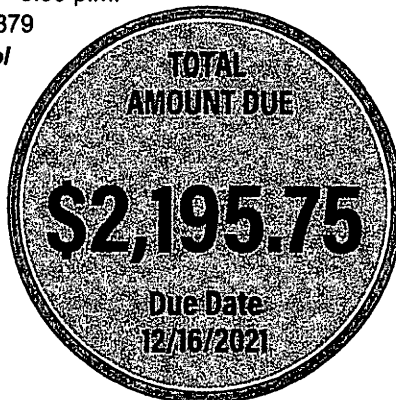
2,195.75

Greatland [L81064MB] 8909132



Questions? Call 888-554-4732
Monday through Friday, 8 a.m. – 5:30 p.m.
Report an outage: 888-883-3379
pec.coop Se habla Español

Member-owned since 1938
Not-for-profit



Invoice #: 711
Member Name: VISTA OAKS MUNICIPAL UTILITY DISTRICT
Director District: 1
Bill Date: 11/23/2021

This bill does not reflect payments after 11/23/2021.

Account #	Service Address	Balance Forward	Current Charges	Total Due
3000355617	4013 HOYER COVE-LIFT STATION	\$0.00	\$2,011.68	\$2,011.68
3000056651	HONEY BEAR LOOP-TRAIL LIGHTS	\$0.00	\$102.61	\$102.61
3000273912	NEWLAND PLACE-TRAIL LIGHTS	\$0.00	\$81.46	\$81.46
Total:		\$0.00	\$2,195.75	\$2,195.75

By/Date Received: DL 11-30-21
By/Date Posted: JB/R-8-21
Approved for Payment: [Signature]
Hand Delivered to: PEC
Mailed By/Date: _____
GL#: 16160 754.85

IMPORTANT MEMBER INFORMATION
In July, members received a capital credits allocation notice. In October, we processed an additional capital credits allocation bringing the total to \$37,250,412 for assigned 2020 margins. You can learn more about capital credits at pec.coop/capital-credits.

KEEP THIS STATEMENT FOR YOUR RECORDS
PLEASE DETACH AND RETURN BOTTOM PORTION WITH YOUR PAYMENT - WHEN PAYING IN PERSON BRING ENTIRE STATEMENT



Pedernales Electric Cooperative
PO Box 1 • Johnson City, TX 78636

Bill Date	11/23/2021
Invoice #	711
Current charges due 12/16/2021	\$2,195.75
Late amount after 12/16/2021	\$2,396.92

- Check this box to opt in to PEC Power of Change!
- One time donation Recurring donation _____

Kiosk barcode



Mail payment to:

Pedernales Electric Cooperative, Inc.
PO Box 1 16
Johnson City, TX 78636-0001



10927 1 AB 0.461 5 10927
VISTA OAKS MUNICIPAL UTILITY DIS C-39
PO BOX 2445
ROUND ROCK TX 78680-2445



Account number: 300035617

Service address: 4013 HOYER COVE LIFT STATION

Meter	Billing Period		Days	Readings		Meter Multiplier	kWh Usage	Rate Type
From	To	Previous	Present					
776975	10/21/21	11/21/21	31	308	431	50	6,150	Small Power

kWh Monthly Use Monthly High Monthly Low Temp

2020 2021

Previous Account Activity

Previous Balance	\$1,968.16
Payment Received - *Thank You*	-\$1,968.16
Balance Forward	\$0.00

Current Activity

Service Availability Charge		\$37.50
Delivery Charge	6,150 kWh @ \$0.021977	\$135.16
Base Power Cost	6,150 kWh @ \$0.044500	\$273.68
Transmission Cost of Service	6,150 kWh @ \$0.013560	\$83.39
Temporary Storm Surcharge	6,150 kWh @ \$0.007000	\$43.05
Area Light(s) 133		
Lamp Charge LD1 50-55 W	111 @ \$9.22 each	\$1,023.42
Lamp Charge HP1 100 Watt	3 @ \$7.37 each	\$22.11
Lamp Charge LD2 100-110 W	1 @ \$19.22 each	\$19.22
Lamp Charge MH 175 Watt	18 @ \$6.62 each	\$119.16
Light Base Power Cost	3,460 kWh @ \$0.044500	\$153.90
Delivery Charge	3,460 kWh @ \$0.021977	\$76.44
Temporary Storm Surcharge	3,460 kWh @ \$0.007000	\$24.65
Current Charges		\$2,011.68

Account number: 300056651

Service address: HONEY BEAR LOOP TRAIL LIGHTS

Meter	Billing Period		Days	Readings		Meter Multiplier	kWh Usage	Rate Type
From	To	Previous	Present					
659095	10/21/21	11/21/21	31	3016	3764	1	748	Small Power

kWh Monthly Use Monthly High Monthly Low Temp

2020 2021

Previous Account Activity

Previous Balance	\$100.00
Payment Received - *Thank You*	-\$100.00
Balance Forward	\$0.00

Current Activity

Service Availability Charge		\$37.50
Delivery Charge	748 kWh @ \$0.021977	\$16.44
Base Power Cost	748 kWh @ \$0.044500	\$33.29
Transmission Cost of Service	748 kWh @ \$0.013560	\$10.14
Temporary Storm Surcharge	748 kWh @ \$0.007000	\$5.24
Current Charges		\$102.61

Account number: 3000273912

Service address: NEWLAND PLACE TRAIL LIGHTS

Meter	Billing Period		Days	Readings		Meter Multiplier	kWh Usage	Rate Type
From	To	Previous	Present					
609083	10/21/21	11/21/21	31	1837	2342	1	505	Small Power

kWh Monthly Use Monthly High Monthly Low Temp

2020 2021

Previous Account Activity

Previous Balance	\$79.88
Payment Received - *Thank You*	-\$79.88
Balance Forward	\$0.00

Current Activity

Service Availability Charge		\$37.50
Delivery Charge	505 kWh @ \$0.021977	\$11.10
Base Power Cost	505 kWh @ \$0.044500	\$22.47
Transmission Cost of Service	505 kWh @ \$0.013560	\$6.85
Temporary Storm Surcharge	505 kWh @ \$0.007000	\$3.54
Current Charges		\$81.46



VISTA OAKS MUNICIPAL UTILITY DISTRICT

7733

City of Round Rock Environmental Services

Date	Type	Reference	Original Amt.	Balance Due	12/16/2021 Discount	Payment
10/31/2021	Bill	220-1021	60.00	60.00		60.00
11/30/2021	Bill	220-1121	60.00	60.00		60.00
Check Amount						120.00

First Citizens Bookkee

120.00

Greatland [L81064MB] 8909132



City of Round Rock
Environmental Services Department
 3400 Sunrise Road
 Round Rock, TX 78665
 Phone (512) 218-5561
 Fax (512) 341-3316
 www.roundrocktexas.gov/waterlab

INVOICE

Bill To Darrell Winslett
 Vista Oaks MUD
 2601 Forest Creek Drive
 Round Rock, TX 78665

Invoice No:	220-1021
--------------------	-----------------

Invoice Date: 11/5/2021
 Payment Due Date: 12/5/2021
 Payment Terms: Net 30 Days
 Sampling Period: 10/1/2021-10/31/2021

Purchase Order Number	Public Water System and/or Project Name	Test Category	Quantity	List Price	Category Total
2460139	Vista Oaks MUD	Bacteriological Test, 24 PA	3	\$20	\$60

Amount due for Vista Oaks MUD: \$60.00

Please detach payment coupon located on the next page and include it with your payment.

Please remit to:
 City of Round Rock, Environmental Services Laboratory
 3400 Sunrise Road
 Round Rock, TX 78665

SUBTOTAL:	\$60.00
PRIOR CREDIT OR PAYMENTS:	\$0.00
TOTAL AMOUNT DUE:	\$60.00

For billing questions, please contact Anja Thissen at (512) 218-5573

Date Received: 11-29-21
 Invoice Number: 1312-14-21
 Amount of Payment: _____
 Invoice Number: _____
 Invoice Date: 12-17-21
 CASH: 14150



City of Round Rock
Environmental Services Department
 3400 Sunrise Road
 Round Rock, TX 78665
 Phone (512) 218-5561
 Fax (512) 341-3316
 www.roundrocktexas.gov/waterlab

INVOICE

Bill To Darrell Winslett
 Vista Oaks MUD
 2601 Forest Creek Drive
 Round Rock, TX 78665

Invoice No:	220-1121
--------------------	-----------------

Invoice Date: 12/6/2021
 Payment Due Date: 1/5/2022
 Payment Terms: Net 30 Days
 Sampling Period: 11/1/2021-11/30/2021

Purchase Order Number	Public Water System and/or Project Name	Test Category	Quantity	List Price	Category Total
2460139	Vista Oaks MUD	Bacteriological Test, 24 PA	3	\$20	\$60

Amount due for Vista Oaks MUD: \$60.00

Please detach payment coupon located on the next page and include it with your payment.

Please remit to:
 City of Round Rock, Environmental Services Laboratory
 3400 Sunrise Road
 Round Rock, TX 78665

For billing questions, please contact Anja Thissen at (512) 218-5573

SUBTOTAL:	\$60.00
PRIOR CREDIT OR PAYMENTS:	\$0.00
TOTAL AMOUNT DUE:	\$60.00

By/Date Received: JB 12-16-21
 By/Date Posted: JB 12-16-21
 Approved for Payment: [Signature]
 Hand Delivered to: _____
 Mailed By/Date: _____
 G.L.#: 14150

VISTA OAKS MUNICIPAL UTILITY DISTRICT

7734

Paloma Lake MUD No. 1

Date	Type	Reference
11/30/2021	Bill	6936

Original Amt.
1,132.42

Balance Due
1,132.42

12/16/2021

Discount

Check Amount

Payment
1,132.42
1,132.42

First Citizens Bookkee Legal Fees - City of Round Rock Rate Matter - N

1,132.42

Greatland [L81064MB] 8909132

Paloma Lake Municipal Utility District No. 1
P. O. Box 2445
Round Rock, TX 78680

Vista Oaks M.U.D.
P. O. Box 2445
Round Rock, TX 78680

INVOICE

11/30/2021	Vista Oaks M.U.D. pro rata share - 18.77% of The Carlton Law Firm #6936 (attached)	1,132.42
	Total Due	<u><u>\$1,132.42</u></u>

By/Date Received: _____
By/Date Posted: JB 12-16-21
Approved for Payment: [Signature]
Hand Delivered to: _____
Billed By/Date: JB 12-17-21
CL#: 14500

Priority Landscapes

Date	Type	Reference	Original Amt.	Balance Due	12/16/2021 Discount	Payment
12/1/2021	Bill	7175	1,125.00	1,125.00		1,125.00
					Check Amount	1,125.00

First Citizens Bookkee Maintenance - December 2021

1,125.00

Greatland [L81064MB] 8909132



PRIORITY LANDSCAPES
 MAKING YOU OUR PRIORITY

PO Box 896
 Hutto, TX 78634
 (512) 436-0664

Invoice #7175

Date 12/1/2021
 Terms Net 30
 PO #

Bill To
Vista Oaks MUD Vista Hills Dr. & 1431 Round Rock, TX 78681

Description	Amount
#657 - Monthly Landscape Maintenance Contract 2021-2022- December 2021	\$1,125.00

By/Date Received: JB 12-1-21
 By/Date Posed: JB 12-10-21
 Approved for Payment: [Signature]
 Hand Delivered to: _____
 Mailed By/Date: JB 12-17-21
 GL#: 14209

Subtotal	\$1,125.00
Sales Tax	\$0.00
Total	\$1,125.00
Credits/Payments	(\$0.00)
Balance Due	\$1,125.00

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
\$1,350.00	\$0.00	\$0.00	\$0.00	\$0.00

VISTA OAKS MUNICIPAL UTILITY DISTRICT

7736

Round Rock Refuse, Inc.

Date	Type	Reference	Original Amt.	Balance Due	12/16/2021 Discount	Payment
11/30/2021	Bill	379464	17,246.24	17,246.24		17,246.24
					Check Amount	17,246.24

First Citizens Bookkee Garbage Expense - November 2021

17,246.24

Greatland [L81064MB] 8909132



P.O. BOX 18684
 Austin, TX 78760-8684
 (512) 255-4980
 www.roundrockrefuse.com

VISTA OAKS MUD
 6500 River Place Blvd # Bld 4-104
 Austin, TX 78730-1119

CUSTOMER NO
055902
INVOICE DATE
11/30/2021
INVOICE NO
0000379464

**PAYMENT DUE
 UPON RECEIPT OF INVOICE**

Pay online at www.roundrockrefuse.com

SERVICE DATE	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT		
Previous Balance				17,227.12		
001 - VISTA OAKS - VISTA AVE						
11/01/21 - 11/30/21	Municipal Service 95 Gallon Cart - Trash	902.00	19.12	17,246.24		
Terms: Net 30 Pay/Date Posted: JB 11-30-21 Amount for Payment: JB 12-1-21 Amount Owed to: JB 12-17-21 14410						
CURRENT	30 DAYS	60 DAYS	90 DAYS	OVER 90 DAYS	AMOUNT DUE	\$34,473.36
17,246.24	17,227.12	0.00	0.00	0.00		

PAID 12-1-21
 = 7720

Round Rock Refuse
 P.O. BOX 18684
 Austin, TX 78760-8684
 (512) 255-4980

CUSTOMER NO	INVOICE DATE	INVOICE NO	AMOUNT DUE
055902	11/30/2021	0000379464	\$34,473.36
AMOUNT PAID		CHECK NO	

PAYMENT DUE UPON RECEIPT OF INVOICE

Pay online at www.roundrockrefuse.com

VISTA OAKS MUD
 6500 River Place Blvd # Bld 4-104
 Austin, TX 78730-1119

TCEQ

Date	Type	Reference	Original Amt.	Balance Due	12/16/2021 Discount	Payment
11/30/2021	Bill	PHS0205924	2,227.05	2,227.05		2,227.05
12/31/2021	Bill	GPS0246140	100.00	100.00		100.00
					Check Amount	2,327.05

First Citizens Bookkee

2,327.05

Greatland [L81064MB] 8909132



INVOICE

DETACH BOTTOM PORTION AND RETURN ORIGINAL COUPON WITH PAYMENT

ACCOUNT NO.	INCLUDES PAYMENTS THROUGH:	COLL COST RECOVERY	LATE FEES	BALANCE DUE
92460139	NOV15, 21	0.00	0.00	2,227.05

INVOICE DATE	INVOICE NO.	DESCRIPTION	AMOUNT	BALANCE
NOV30, 21	PHS0205924	REG_NUMBER 2460139 FY22 WATER SYSTEM FEE	2,227.05	2,227.05

By/Date Received: 10/12/21
 By/Date Posted: 11/11/21
 Approved for Payment: [Signature]
 Hand Delivered to: _____
 Mailed By/Date: 11/17/21
 GL#: 16390

This fee is based on data reported from the last inspection. Please call 512-239-4691 for assistance with the calculation of your fee.

2,227.05

See REVERSE SIDE for Explanation of Charges and TCEQ Contact Telephone Numbers.

PLEASE PAY THIS AMOUNT
INCLUDE ACCOUNT NUMBER ON CHECK



TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

INVOICE

COMPANY: VISTA OAKS MUD OF WILLIAMSON C
ACCOUNT: 20042722

DETACH BOTTOM PORTION AND RETURN WITH PAYMENT - KEEP TOP PORTION FOR YOUR RECORDS - PAGE 1

ACCOUNT NO.	INCLUDES PAYMENTS THROUGH	COLL. COST RECOVERY	LATE FEES	BALANCE DUE
20042722	DEC15,21	0.00	0.00	100.00

INVOICE DATE	INVOICE NO.	DESCRIPTION	AMOUNT	BALANCE
DEC31,21	GPS0246140	STORMWATR PERMIT SW WQ ANNUAL FEE	100.00	100.00

By/Date Received: 12-15-21
 By/Date Posted: 12-14-21
 Approved for Payment: [Signature]
 Hand Delivered to: _____
 Mailed By/Date: 12-17-21
 GL#: 14380

Please return the original coupon with payment. For NOI processing questions, submit an email to swpermit@tceq.texas.gov or call (512)-239-3700 100.00

See REVERSE SIDE for Explanation of Charges and TCEQ Contact Telephone Numbers.
TCEQ VIPP Form AR41A 02-17-2011

PLEASE PAY THIS AMOUNT
INCLUDE ACCOUNT NUMBER ON CHECK

DEC15,21

DETACH THIS PORTION AND RETURN WITH CHECK OR MONEY ORDER PAYABLE TO:

ACCOUNT NO.	BALANCE DUE
20042722	100.00

CHECK HERE IF YOUR ADDRESS HAS CHANGED.
PLEASE INDICATE ADDRESS CHANGE ON BACK



TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

INVOICES NOT PAID WITHIN 30 DAYS OF INVOICE DATE WILL ACCRUE PENALTIES

VISTA OAKS MUD OF WILLIAMSON C

PO BOX 2445

ROUND ROCK TX 78980

0020042722 1533038 00000100000131224

VISTA OAKS MUNICIPAL UTILITY DISTRICT

7738

Williamson Central Appraisal District

Date	Type	Reference	Original Amt.	Balance Due	12/16/2021 Discount	Payment
12/1/2021	Bill	1Q2022	1,278.00	1,278.00		1,278.00
					Check Amount	1,278.00

First Citizens Bookkee Appraisal Fees - First Quarter 2022

1,278.00

Greatland [L81064MB] 8909132



"We will provide quality service with the highest standards of professionalism, integrity and respect. We will uphold these standards while providing an accurate, fair and cost-effective appraisal roll in compliance with the laws of the State of Texas."

December 6, 2021

Vista Oaks MUD
Jessica Benson
Bott & Douthitt PLLC
PO Box 2445
Round Rock, Texas 78680

Dear Jessica Benson:

As you know, the Property Tax Division of the State Comptroller's Office periodically audits the Appraisal District. One area of audit is in the proper receipt and processing of each taxing unit's payment to the District.

Section 6.06(e) of the Property Tax Code states, "Unless the governing body of a unit and the chief appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year in which the budget takes effect. A payment is delinquent if not paid on the date it is due." Section 6.06(f) of the Property Tax Code states, "Payments shall be made to a depository designated by the district board of directors."

Please make note of your **first quarterly** payment in the amount of **\$1,278.00...Invoice #2022-078** that is due **prior to January 1, 2022.**

Please make check payable to Williamson Central Appraisal District and mail copy of invoice and check directly to:

Williamson Central Appraisal District
625 FM 1460
Georgetown, Texas 78626-8050

In the past the District has sent each taxing unit a courtesy letter reminding them of its obligation approximately six weeks prior to the due date. We will continue to provide you with this courtesy letter.

Please feel free to call if you have any questions.

With kindest regards,

Alvin Lankford

Alvin Lankford
Chief Appraiser

AL/kgg

By/Date Received: 10/12-10-21
By/Date Posted: 11/12-16-21
Approved for Payment: [Signature]
Hand Delivered to: _____
Mailed By/Date: 11/12-17-21
GL#: 14320 1278-

COLLATERALIZATION AGREEMENT

This agreement (the “Agreement”), made and executed this ___th day of _____, 2022 by and between Vista Oaks Municipal Utility District (the “Depositor”), and PNC Bank, National Association, a national banking association doing business in the State of Texas, (the “Bank”).

RECITALS

WHEREAS, the Depositor has or will have on deposit certain public funds, inclusive of accrued interest with the Bank from time to time (the “Deposit”); and

WHEREAS, the Deposit may exceed the insurance covered by the FDIC Insurance fund; and

WHEREAS, under Section 49.156 of the Texas Water Code and Chapter 2257 of the Texas Government Code (collectively and as may be amended from time to time, the “Applicable Requirements”), any portion of the Deposit in excess of the insurance covered by the FDIC Insurance fund is required to be secured in accordance with the Applicable Requirements; and

WHEREAS, the Deposit has been and will be made upon the condition that the Bank shall provide adequate security for the Deposit that complies with all the Applicable Requirements; and

WHEREAS, the Bank will hold, subject to the terms of this Agreement, the collateral security needed to secure the Deposit in accordance with the Applicable Requirements, the said collateral security, together with any additions thereto or substitutions therefrom, being hereinafter called the “Collateral.”

NOW, THEREFORE, in consideration of their mutual promises and obligations herein contained, the parties agree as follows:

1. The Bank agrees that the Collateral heretofore or hereafter provided to secure the Deposit of the Depositor shall be held by the Bank in accordance with the terms of this Agreement.
2. The Depositor agrees to establish a Federal Reserve Joint Custody collateral account for the benefit of the Depositor and the Bank agrees to deposit Collateral to secure the Depositor against loss or expense arising out of the deposit of funds

with the Bank. If the Depositor does not establish the Joint Custody collateral account, the Bank, at no fault of its own, agrees to pledge Collateral for the benefit of the Depositor on the Bank's books.

3. It is agreed that the Collateral shall be comprised of eligible securities as defined in the Applicable Requirements. Pursuant to the Applicable Requirements, the value of an investment security is its market value. All collateral must be in negotiable form.
4. The Bank further agrees to monitor the Deposit to ensure that the aggregate amount of Collateral complies with the minimum amount required under the Applicable Requirements. In the event the Collateral is insufficient to secure the Deposit, the Bank agrees that it shall immediately add additional Collateral to secure the Deposit adequately. If at any time the Collateral exceeds what is needed to secure the Deposit, the Depositor agrees that the Bank may withdraw the excess portion of the Collateral.
5. Pursuant to 12 USC § 1823(e) this Agreement is made pursuant to and is duly authorized by the Board of Directors of the Bank or the Bank Committee delegated with the respective authority and such approval is reflected in the respective meeting minutes. Further, this Agreement is made an official record of the Bank and will continue to be held as an official record of the Bank during its term.
6. The Bank submits that it complies with Texas Gov't Code Ch. 2271 and does not boycott Israel and will not boycott Israel during the term of this Agreement.
7. Until the Bank shall have received written notice from the Depositor stating that the Bank is in default hereunder, the Bank may from time to time make substitutions in the Collateral held under this Agreement, provided that the resulting Collateral is of equal quality and face value of the Collateral before the substitution and otherwise complies with the requirements of this Agreement.
8. Until the Bank receives written notice from the Depositor that the Bank is in default hereunder, the Bank may from time to time withdraw any portion of the Collateral held under this Agreement that is not required to secure the Deposit.
9. Until the Bank receives written notice from the Depositor that the Bank is in default hereunder, the Bank shall be entitled to receive all interest on the Collateral held hereunder. In the event the Bank receives written notice from the Depositor that the Bank is in default hereunder, the Bank thereafter shall hold all interest on the Collateral until such default is cured.

10. Upon receipt by the Bank of written notice and supporting evidence from the Depositor that the Bank is insolvent or that the Bank failed for any reason to pay on demand the funds of the Depositor on deposit with the Bank, shall constitute a Default (a “Default”) under this Agreement. Notwithstanding the foregoing a failure to pay arising from standard banking practices or in compliance with federal or state laws shall not constitute a Default hereunder. Upon default and demand by Depositor the Bank shall thereupon deliver such Collateral to the Depositor. Such notice and demand to the Depositor shall be sufficient to authorize and require the Bank to make delivery of the Collateral to the Depositor without further inquiry into any of the facts stated therein.
11. Upon delivery of the Collateral to the Depositor, pursuant to Paragraph 10 above, the Depositor shall have full power and authority without notice of any kind to sell, assign and deliver the said Collateral or any part thereof to any broker for public or private sale at the option of the Depositor, with the right of the Depositor to be the purchaser thereof. The Depositor shall apply any cash Collateral received by him and the proceeds of any such sale, first to the payment of all costs and expenses incident to the sale, and then to protect and reimburse the Depositor against any liability, loss, costs, charges, suits, damages, counsel fees or expenses of any kind or nature that it may have sustained arising out of the Default. The Depositor shall return the remainder of the Collateral or the balance of the proceeds of the sale thereof, if any, to the Bank or to any person or persons duly authorized to receive the same on behalf of the Bank.
12. The Depositor may terminate this Agreement at any time by providing written notice to the Bank. The Bank may terminate this Agreement by providing thirty (30) days’ written notice to the Depositor. Upon receipt of the notice from the Depositor, or the expiration of the 30 day period, whichever is applicable, the Bank shall issue a check for the deposit amount belonging to the Depositor and the Bank may release the Collateral.
13. This Agreement shall be binding upon any successor of the Bank and shall also apply to and inure to the benefit of any successor to the Depositor who has funds on deposit with the Bank or a successor of the Bank.
14. This Agreement shall be construed under the laws of the State of Texas.
15. This Agreement shall replace, supersede any and all agreements directly or indirectly related to the Collateral, inclusive of any related to various Letters of

Credit issued by the Federal Home Loan Bank and any related investment policy agreements, that Depositor may have previously entered into with BBVA or any of its predecessor banks.

IN WITNESS THEREOF, this Agreement has been executed by the Depositor and by the duly authorized officers of the Bank as of the day and year first above written.

ATTEST:

PNC Bank, National Association

By: _____

Print Name/Title: _____

ATTEST:

Depositor

VISTA OAKS MUNICIPAL UTILITY
DISTRICT

Jacob Matto, Secretary
Board of Directors

By: _____

Mike R. Asbury, President,
Board of Directors

<u>Name</u>	<u>Signature</u>
Mike R. Asbury	_____
Heath Reed-Green	_____
Jacob Matto	_____
Leslie Alger	_____
Stephen Garcia	_____

Section 4: Each of the Board members named in Section 3, and the following representatives of Bott & Douthitt, PLLC, the District’s bookkeeper (collectively, the “Authorized Persons”):

<u>Name</u>	<u>Signature</u>
Mary Bott	_____
Allen Douthitt	_____
Tricia Melton	_____

acting alone, may (a) sign for and receive the statements for the Account and appoint agents to sign for and receive those documents; (b) stop payment against checks on the Account; (c) make Account inquiries and give instructions to the Bank regarding the Account, excluding (i) instructions for wire or other electronic transfers, and (ii) instructions relating to adding and deleting authorized signers; and (d) execute releases for collateral pledged for the benefit of the District under the Chapter 2257, Texas Government Code. The Authorized Persons are also authorized to have “view-only” online access to the Account to view balances and transactions, provided that such access does not confer any ability to perform online transactions.

Section 5: Three of the Board members named in Section 3 above may instruct the Bank to add or delete signatories to the Account by a written notice to the Bank (a “Change Certificate”), certifying the signature of each additional signatory and setting forth any limitations on the authority of the signatories. Upon receipt of a Change Certificate, the Bank may (a) make conforming additions and deletions to any signature card on file with the Bank (whether the signature card was provided to the Bank prior to or after the date of these Resolutions), and (b) treat any person then authorized on the Account as an Authorized Person under these resolutions for all purposes.

Section 6: One wire transfer per week may be made via the federal reserve wire system or electronic means to the following account in the District’s name: **Vista Oaks Municipal Utility District Operating Account No. _____**, when authorized by an Authorized Person. All other wire transfers out of the Account may be made to accounts in the name of the District or accounts not in the name of the District, but only when authorized in writing by three of the Board members named in Section 3 above, and only by the federal reserve wire system or electronic means.

Section 7: If at any time any two or more Authorized Persons or other persons purporting to be authorized to act on behalf of the District give the Bank conflicting instructions regarding the authority of other persons named in these Resolutions, the Bank may (a) refuse to honor any such instructions until the Bank receives jointly agreed instructions from all persons

who had issued conflicting instructions, or (b) interplead the funds in the Account subject to conflicting instructions. The Bank will not be liable to the District or any other persons for following any one of these options.

Section 8: The foregoing Resolutions will continue in full force and effect until the Bank actually receives written notice from the District revoking or modifying these Resolutions, and the Bank may conclusively presume that these Resolutions are in effect and that the persons identified from time to time as officers of the District by certificate of the Secretary or Assistant Secretary have been duly elected or appointed and continue to hold such offices.

Section 9: These Resolutions may be executed in multiple counterparts, each of which will be deemed an original and all of which together will constitute one and the same instrument. An electronic signature, a facsimile or other electronic copy of an original signature, and a counterpart transmitted electronically (e.g., by fax, email, text, or similar means), will be deemed to be, and will have the same force and effect as, an original signature for all purposes.

Section 10: These Resolutions supersede all prior resolutions of the Board relating to the Account, including, without limitation, the Prior Resolutions, and that all such prior resolutions are revoked and will be of no further force or effect. The District's Bookkeeper is hereby instructed to deliver a copy of these Resolutions to the Bank, which will constitute written notice to the Bank as contemplated by Section 8 above. In the event of any conflict between these Resolutions and any other documents or resolutions relating to the Account, including, but not limited to, the Prior Resolutions, these Resolutions will control.

Executed to be effective the 10th day of January, 2022.

**VISTA OAKS MUNICIPAL UTILITY
DISTRICT**

Mike R. Asbury, President
Board of Directors

ATTEST:

Jacob Matto, Secretary
Board of Directors

**JOINDER TO AMENDED AND RESTATED
SECRETARY'S CERTIFICATE AND RESOLUTIONS
REGARDING LOCK BOX CLEARING ACCOUNT**

Bott & Douthitt, PLLC, the bookkeeper of Vista Oaks Municipal Utility District (the "Bookkeeper"), joins in this Amended and Restated Secretary's Certificate and Resolutions Regarding Lock Box Clearing Account (the "Resolutions") for purposes of acknowledging that the Bookkeeper has received and reviewed the Resolutions and agrees to comply with the terms thereof.

ACKNOWLEDGED AND AGREED:

BOTT & DOUTHITT, PLLC

By: _____

Printed Name: _____

Title: _____

Date: _____



GENERAL MANAGER'S REPORT

Vista Oaks Municipal Utility District Board of Directors Meeting



November 8, 2021

**Vista Oaks Municipal Utility District
Operations Report**

For the Month of October 2021

GENERAL INFORMATION

Occupied Single Family Connections	<u>901</u>	x 3 =	<u>2703</u>	Estimated Population
Vacant Single Family Connections	<u>1</u>			
Commercial	<u>1</u>			
HOA	<u>1</u>			
Churches	<u>1</u>			
Commercial Irrigation	<u>1</u>			
Vacant Irrigation	<u>1</u>			
Residential Irrigation	<u>2</u>			
Active Rental Meters	<u>0</u>			
 TOTAL CONNECTIONS	 <u>909</u>			

BACTERIOLOGICAL ANALYSES

2 Water sample(s) taken on 10/05/21 All bacterial samples were satisfactory.

WATER ACCOUNTING

Gallons Purchased

from 09/14/21 to 10/12/21

FM 1431	<u>9,886,900</u>	Gallons
Mayfield Ranch (Vista Hills)	<u>0</u>	Gallons
	<small>*note - new meter placed</small>	
Total Purchased	<u>9,886,900</u>	Gallons
Williamson County Park Meter Pass Through (FM 1431 & CR 175)	<u>684,000</u>	Gallons
System Flushing	<u>3,200</u>	Gallons
Leaks	<u>0</u>	Gallons
Billed to Customers	<u>11,349,000</u>	Gallons
Adjustments to Billing	<u>0</u>	Gallons
 Total Gallons Subtracted	 <u>12,036,200</u>	 Gallons
 Gallons gain/loss	 <u>2,149,300</u>	 Gallons
 Percentage gain/loss	 <u>21.74%</u>	

VISTA OAKS M.U.D. - WATER LOSS CHART

DATE FROM	DATE TO	PURCHASED WATER	CONSUMPTION BILLED	GALLONS UNACCOUNTED	PERCENT GAIN/LOSS
09/17/18	10/12/18	6402.0	6054.0	-348.0	-5.44%
10/13/18	11/13/18	6362.6	6174.0	-188.6	-2.21%
11/14/18	12/17/18	7382.9	6080.0	-1,302.9	-17.65%
12/18/18	01/17/19	5279.0	5437.0	158.0	2.99%
01/18/19	02/17/19	5086.0	4335.0	-751.0	-14.77%
02/18/19	03/15/19	5738.6	5556.0	-182.6	-3.18%
03/16/19	04/14/19	8569.5	9028.0	458.5	5.35%
04/15/19	05/15/19	9097.0	9635.0	538.0	5.91%
05/16/19	06/14/19	10241.0	8915.0	-1,326.0	-12.95%
06/15/19	07/14/19	11951.3	10783.0	-1,168.3	-9.78%
07/15/19	08/14/19	18796.0	16827.0	-1,969.0	-10.48%
08/15/19	09/14/19	19092.5	17938.5	-1,154.0	-6.04%

TOTALS		113,998.4	106,762.5	-7,235.9	
AVERAGE		9,499.9	8,896.9	-603.0	-6.35%

09/15/19	10/10/19	15662.6	14323.5	-1,339.1	-8.55%
10/11/19	11/13/19	10129.0	9955.0	-174.0	-1.72%
11/14/19	12/12/19	6591.4	6431.0	-160.4	-2.43%
12/13/19	01/16/20	7028.9	6914.0	-114.9	-1.63%
01/17/20	02/12/20	4954.5	4878.0	-76.5	-1.54%
02/13/20	03/16/20	6604.0	6599.0	-5.0	-0.08%
03/17/20	04/15/20	8070.0	7865.5	-204.5	-2.53%
04/16/20	05/14/20	9582.0	9305.2	-276.8	-2.89%
05/15/20	06/15/20	12850.0	12408.0	-442.0	-3.44%
06/16/20	07/16/20	17136.0	16661.0	-475.0	-2.77%
07/17/20	08/14/20	21782.0	19872.0	-1,910.0	-8.77%
08/15/20	09/14/20	17043.7	17018.2	-25.5	-0.15%

TOTALS		137,434.1	132,230.4	-5,203.7	
AVERAGE		11,452.8	11,019.2	-433.6	-3.79%

09/15/20	10/09/20	9719.2	9452.4	-266.8	-2.75%
10/10/20	11/13/20	12675.5	11831.0	-844.5	-6.66%
11/14/20	12/11/20	7837.7	7762.3	-75.4	-0.96%
12/12/20	01/14/21	7517.3	7252.9	-264.4	-3.52%
01/15/21	02/12/21	6243.3	6230.9	-12.4	-0.20%
02/13/21	03/13/21	7199.0	6456.9	-742.1	-10.31%
03/14/21	04/14/21	12447.6	12271.5	-176.2	-1.42%
04/15/21	05/13/21	9520.7	8993.6	-527.1	-5.54%
05/14/21	06/15/21	9741.5	9280.7	-460.9	-4.73%
06/16/21	07/14/21	11892.0	11488.8	-403.3	-3.39%
07/15/21	08/16/21	15974.6	15422.8	-551.9	-3.45%
08/17/21	09/15/21	15827.1	15207.3	-619.8	-3.92%
09/16/21	10/15/21	9886.9	12036.2	2,149.3	21.74%

TOTALS		136,482.4	133,687.1	-2,795.3	
AVERAGE		10,498.6	10,283.6	-215.0	-2.05%

CUSTOMER BILLING REPORT
VISTA OAKS MUNICIPAL UTILITY DISTRICT
September 27, 2021 through October 26,2021

Current Billing

Water	37,813.34	
Sewer	26,314.16	
TCEQ	463.77	
Base Fee	28,621.35	
Fire	0.00	
Garbage	0.00	
Deposit	0.00	
Tax	0.00	
Miscellaneous	0.00	

Total Current Billing		\$93,212.62

Aged Receivables

Thirty (30) Days	\$7,616.03	
Sixty (60) Days	-81.23	
Ninety (90) Days	-71.54	
One Hundred Twenty (120) Days	-99.37	

Billed Arrears	7,363.89	
Credit Bal Fwd	0.00	

Total Aged Receivables		\$7,363.89

Accounts Receivables

Penalty	\$0.00	
Water	45,499.31	
Sewer	25,568.65	
TCEQ	478.57	
Base Fee	26,879.11	
Fire	0.00	
Garbage	0.00	
Deposit	2,000.00	
Tax	0.00	
Miscellaneous	150.87	

Total Accounts Receivables		\$100,576.51

Deposit Liability

Balance As Of	09/27/21	\$168,800.00
Collections		2,000.00
Deposits Applied		----- -1,325.00
Balance As Of	10/26/21	\$169,475.00

Billing Report
October 2021

Connections	September	October
Active	909	909
Inactive	1	1
Total	910	910

Billing Recap

	September	October
Deposit	\$0.00	\$0.00
Basic Service	\$28,571.80	\$28,621.35
Water	\$45,560.92	\$37,813.34
Sewer	\$27,181.51	\$26,314.16
State Assessment	\$506.62	\$463.77
Miscellaneous	\$0.00	\$0.00
Total Current Billing	\$101,820.85	\$93,212.62
30 Days	\$4,299.96	\$7,616.03
60 Day	(\$204.84)	(\$81.23)
90 Day	(\$215.91)	(\$71.54)
120 Day	(\$609.32)	(\$99.37)
Past Due	\$3,269.89	\$7,363.89

Collections

	September	October
Letters	86	52
Terminations	17	0

Vista Oaks MUD

Monthly Meter Read Comparison for: September 2021

City of Round Rock

	9/16/2021 Previous	10/17/2021 Current Usage (Kgal)	
1431/Church - meter A	933313	941585	827.2
1431/Church - meter B	17061	19041	198
1431/ CR 175	110540	111259	71.9
Vista Hills #70106577	234929	236884	195.5
Vista Hills #70106578	28597	28910	31.3
Totals			1323.9

Vista Oaks MUD

	9/16/2021 Previous	10/17/2021 Current Usage (Kgal)	
	933662	941457	779.5
	17107	18980	187.3
	11054	11122	6.8
	0	0	0
	28597	28911	31.4
			1005
	Difference		-318.9

Vista Oaks MUD

Write Off List

Oct-21

The following accounts have been finalized and remain unpaid

All deposits and adjustments have been applied, ready to be sent to collections:

(there are no write offs for this period)

EXHIBIT "A"

Round Rock Refuse, Inc.

Month September

Year 2021

Recycling Receipt:

Copies of receipts from the company accepting the recycled materials which have been collected in the District shall be attached as exhibits to this report.

Complaint Log:

Date & Time	Name & Address	Complaint	Resolution
<i>See Attachment</i>			

Special Notes:

<i>Please note that the attached list represents Call-ins by Residents, Not Confirmed Issues.</i>

Round Rock Refuse, Inc.

By: Ruben Rodriguez

Initiated:

_____ VISTA OAKS M.U.D. #9

_____ Round Rock Refuse, Inc.

Date	Workflow	Address	Svc Area	Work Order Notes	Resolution
9/3/2021	MISS	4076 Honey Bear Loop	VISTOAKS#9	Miss bags	Completed
9/9/2021	MISS	4076 Honey Bear Loop	VISTOAKS#9	Miss bags	CNO- Cart not out
9/23/2021	MISS	4113 Moss Hollow Dr	VISTOAKS#9	Miss trash	CNO- Cart not out
9/30/2021	MISS	3951 Grayling Ln	VISTOAKS#9	Miss bulk	CNO- Cart not out
9/30/2021	MISS	3700 Laurel Bay Loop	VISTOAKS#9	Miss trash	CNO- Cart not out

Monthly Recycling Report



Period 2021.09
Municipality RSS-Vista Oaks MUD

Date	Ticket No.	Truck No.	Commodity	Ticket Tons
2-Sep		419375	194 RSS - Residential Single Stream	6.39
16-Sep		422491	185 RSS - Residential Single Stream	6.78
30-Sep		425736	186 RSS - Residential Single Stream	6.78
Grand Total				19.95



GENERAL MANAGER'S REPORT

Vista Oaks Municipal Utility District Board of Directors Meeting



December 13, 2021

**Vista Oaks Municipal Utility District
Operations Report**

For the Month of November 2021

GENERAL INFORMATION

Occupied Single Family Connections	<u>901</u>	x 3 =	<u>2703</u>	Estimated Population
Vacant Single Family Connections	<u>2</u>			
Commercial	<u>1</u>			
HOA	<u>1</u>			
Churches	<u>1</u>			
Commercial Irrigation	<u>1</u>			
Vacant Irrigation	<u>1</u>			
Residential Irrigation	<u>2</u>			
Active Rental Meters	<u>0</u>			
 TOTAL CONNECTIONS	 <u>910</u>			

BACTERIOLOGICAL ANALYSES

2 Water sample(s) taken on 11/02/21 All bacterial samples were satisfactory.

WATER ACCOUNTING

Gallons Purchased

from 10/14/21 to 11/12/21

FM 1431	<u>6,007,500</u>	Gallons
Mayfield Ranch (Vista Hills)	<u>0</u>	Gallons
	<i>*note - new meter placed</i>	
Total Purchased	<u>6,007,500</u>	Gallons
Williamson County Park Meter Pass Through (FM 1431 & CR 175)	<u>73,100</u>	Gallons
System Flushing	<u>3,750</u>	Gallons
Leaks	<u>0</u>	Gallons
Billed to Customers	<u>8,345,000</u>	Gallons
Adjustments to Billing	<u>0</u>	Gallons
 Total Gallons Subtracted	 <u>8,345,000</u>	 Gallons
 Gallons gain/loss	 <u>2,337,500</u>	 Gallons
 Percentage gain/loss	 <u>38.91%</u>	

VISTA OAKS M.U.D. - WATER LOSS CHART

DATE FROM	DATE TO	PURCHASED WATER	CONSUMPTION BILLED	GALLONS UNACCOUNTED	PERCENT GAIN/LOSS
09/15/19	10/10/19	15662.6	14323.5	-1,339.1	-8.55%
10/11/19	11/13/19	10129.0	9955.0	-174.0	-1.72%
11/14/19	12/12/19	6591.4	6431.0	-160.4	-2.43%
12/13/19	01/16/20	7028.9	6914.0	-114.9	-1.63%
01/17/20	02/12/20	4954.5	4878.0	-76.5	-1.54%
02/13/20	03/16/20	6604.0	6599.0	-5.0	-0.08%
03/17/20	04/15/20	8070.0	7865.5	-204.5	-2.53%
04/16/20	05/14/20	9582.0	9305.2	-276.8	-2.89%
05/15/20	06/15/20	12850.0	12408.0	-442.0	-3.44%
06/16/20	07/16/20	17136.0	16661.0	-475.0	-2.77%
07/17/20	08/14/20	21782.0	19872.0	-1,910.0	-8.77%
08/15/20	09/14/20	17043.7	17018.2	-25.5	-0.15%
TOTALS		137,434.1	132,230.4	-5,203.7	
AVERAGE		11,452.8	11,019.2	-433.6	-3.79%
09/15/20	10/09/20	9719.2	9452.4	-266.8	-2.75%
10/10/20	11/13/20	12675.5	11831.0	-844.5	-6.66%
11/14/20	12/11/20	7837.7	7762.3	-75.4	-0.96%
12/12/20	01/14/21	7517.3	7252.9	-264.4	-3.52%
01/15/21	02/12/21	6243.3	6230.9	-12.4	-0.20%
02/13/21	03/13/21	7199.0	6456.9	-742.1	-10.31%
03/14/21	04/14/21	12447.6	12271.5	-176.2	-1.42%
04/15/21	05/13/21	9520.7	8993.6	-527.1	-5.54%
05/14/21	06/15/21	9741.5	9280.7	-460.9	-4.73%
06/16/21	07/14/21	11892.0	11488.8	-403.3	-3.39%
07/15/21	08/16/21	15974.6	15422.8	-551.9	-3.45%
08/17/21	09/15/21	15827.1	15207.3	-619.8	-3.92%
TOTALS		126,595.5	121,650.9	-4,944.6	
AVERAGE		10,549.6	10,137.6	-412.1	-3.91%
09/16/21	10/15/21	9886.9	12036.2	2,149.3	21.74%
10/16/21	11/15/21	6007.5	8345.0	2,337.5	38.91%
TOTALS		15,894.4	20,381.2	4,486.8	
AVERAGE		7,947.2	10,190.6	2,243.4	28.23%

CUSTOMER BILLING REPORT
VISTA OAKS MUNICIPAL UTILITY DISTRICT
October 27, 2021 through November 26,2021

Current Billing

Water	27,354.65	
Sewer	24,002.94	
TCEQ	399.90	
Base Fee	28,605.60	
Fire	0.00	
Garbage	0.00	
Deposit	2,750.00	
Tax	0.00	
Miscellaneous	-----188.77	
 Total Current Billing		 \$83,301.86

Aged Receivables

Thirty (30) Days	\$2,061.98	
Sixty (60) Days	8,628.10	
Ninety (90) Days	511.91	
One Hundred Twenty (120) Days	-----150.71	
Billed Arrears	11,051.28	
Credit Bal Fwd	-----0.00	
 Total Aged Receivables		 \$11,051.28

Accounts Receivables

Penalty	\$0.00	
Water	38,164.58	
Sewer	25,197.65	
TCEQ	444.09	
Base Fee	27,486.82	
Fire	0.00	
Garbage	0.00	
Deposit	3,000.00	
Tax	0.00	
Miscellaneous	-----60.00	
 Total Accounts Receivables		 \$94,353.14

Deposit Liability

Balance As Of	09/27/21	\$169,475.00
Collections		3,000.00
Deposits Applied		-----2,750.00
 Balance As Of	 10/26/21	 \$169,725.00

Billing Report
November 2021

Connections	October	November
Active	909	908
Inactive	1	2
Total	910	910

Billing Recap

	October	November
Deposit	\$0.00	\$0.00
Basic Service	\$28,621.35	\$28,605.60
Water	\$37,813.34	\$27,354.65
Sewer	\$26,314.16	\$24,002.94
State Assessment	\$463.77	\$399.90
Miscellaneous	\$0.00	\$0.00
Total Current Billing	\$93,212.62	\$80,363.09
30 Days	\$7,616.03	\$2,061.98
60 Day	(\$81.23)	\$8,628.10
90 Day	(\$71.54)	\$511.91
120 Day	(\$99.37)	(\$150.71)
Past Due	\$7,363.89	\$11,051.28

Collections

	October	November
Letters	52	61
Terminations	0	6

Vista Oaks MUD

Monthly Meter Read Comparison for: November 2021

City of Round Rock

	10/16/2021 Previous	11/17/2021 Current Usage (Kgal)	
1431/Church - meter A	941585	945575	399
1431/Church - meter B	19041	20858	181.7
1431/ CR 175	111259	112280	102.1
Vista Hills #70106577	236884	239398	251.4
Vista Hills #70106578	28910	28928	1.8
Totals			936

Vista Oaks MUD

	10/16/2021 Previous	11/17/2021 Current Usage (Kgal)	
	941457	945371	391.4
	18980	20858	187.8
	11122	11192	7
	0	0	0
	28911	28911	0
			586.2
Difference			-349.8

Vista Oaks MUD

Write Off List

Nov-21

The following accounts have been finalized and remain unpaid

All deposits and adjustments have been applied, ready to be sent to collections:

(there are no write offs for this period)

EXHIBIT "A"

Round Rock Refuse, Inc.

Month October

Year 2021

Recycling Receipt:

Copies of receipts from the company accepting the recycled materials which have been collected in the District shall be attached as exhibits to this report.

Complaint Log:

Date & Time	Name & Address	Complaint	Resolution
<i>See attached</i>			

Special Notes:

Please note that the attached list represents call-ins by residents, not confirmed issues.

Round Rock Refuse, Inc.
By: Ruben Rodriguez

Initiated:
____ VISTA OAKS M.U.D. #9
____ Round Rock Refuse, Inc.

Date	Workflow	Address	Svc Area	Work Order Notes	Resolution
10/1/2021	MISS	4033 Honey Bear Loop	VISTOAKS#9	Miss trash	Completed
10/1/2021	MISS	3901 Kristencreek Ln	VISTOAKS#9	Miss trash	Completed
10/8/2021	MISS	4458 Hunters Lodge Cv	VISTOAKS#9	Miss box	Completed
10/14/2021	MISS	3604 Galena Hills Loop	VISTOAKS#9	Miss trash	Completed
10/21/2021	MISS	3912 Newland Dr	VISTOAKS#9	Miss trash	CNO- Not out
10/21/2021	MISS	3504 Ashmere Loop	VISTOAKS#9	Miss bags	Completed
10/29/2021	MISS	3716 GALENA HILLS LP	VISTOAKS#9	Miss bags	Completed



GENERAL MANAGER'S REPORT

Vista Oaks Municipal Utility District Board of Directors Meeting



January 10, 2022

**Vista Oaks Municipal Utility District
Operations Report**

For the Month of December 2021

GENERAL INFORMATION

Occupied Single Family Connections	<u>901</u>	x 3 =	<u>2703</u>	Estimated Population
Vacant Single Family Connections	<u>2</u>			
Commercial	<u>1</u>			
HOA	<u>1</u>			
Churches	<u>1</u>			
Commercial Irrigation	<u>1</u>			
Vacant Irrigation	<u>1</u>			
Residential Irrigation	<u>2</u>			
Active Rental Meters	<u>0</u>			
 TOTAL CONNECTIONS	 <u>910</u>			

BACTERIOLOGICAL ANALYSES

2 Water sample(s) taken on 12/07/21 All bacterial samples were satisfactory.

WATER ACCOUNTING

Gallons Purchased
from 11/14/21 to 12/12/21

FM 1431	<u>3,916,400</u>	Gallons
Mayfield Ranch (Vista Hills)	<u>0</u>	Gallons
	<small>*Note - New meter still in transit</small>	
Total Purchased	<u>3,916,400</u>	Gallons
 Williamson County Park Meter Pass Through (FM 1431 & CR 175)	 <u>56,000</u>	 Gallons
System Flushing	<u>26,250</u>	Gallons
Leaks	<u>0</u>	Gallons
Billed to Customers	<u>6,670,000</u>	Gallons
Adjustments to Billing	<u>0</u>	Gallons
 Total Gallons Subtracted	 <u>6,752,250</u>	 Gallons
 Gallons gain/loss	 <u>2,835,850</u>	 Gallons
 Percentage gain/loss	 <u>72.41%</u>	

VISTA OAKS M.U.D. - WATER LOSS CHART

DATE FROM	DATE TO	PURCHASED WATER	CONSUMPTION BILLED	GALLONS UNACCOUNTED	PERCENT GAIN/LOSS
-----------	---------	-----------------	--------------------	---------------------	-------------------

09/15/19	10/10/19	15662.6	14323.5	-1,339.1	-8.55%
10/11/19	11/13/19	10129.0	9955.0	-174.0	-1.72%
11/14/19	12/12/19	6591.4	6431.0	-160.4	-2.43%
12/13/19	01/16/20	7028.9	6914.0	-114.9	-1.63%
01/17/20	02/12/20	4954.5	4878.0	-76.5	-1.54%
02/13/20	03/16/20	6604.0	6599.0	-5.0	-0.08%
03/17/20	04/15/20	8070.0	7865.5	-204.5	-2.53%
04/16/20	05/14/20	9582.0	9305.2	-276.8	-2.89%
05/15/20	06/15/20	12850.0	12408.0	-442.0	-3.44%
06/16/20	07/16/20	17136.0	16661.0	-475.0	-2.77%
07/17/20	08/14/20	21782.0	19872.0	-1,910.0	-8.77%
08/15/20	09/14/20	17043.7	17018.2	-25.5	-0.15%

TOTALS		137,434.1	132,230.4	-5,203.7	
AVERAGE		11,452.8	11,019.2	-433.6	-3.79%

09/15/20	10/09/20	9719.2	9452.4	-266.8	-2.75%
10/10/20	11/13/20	12675.5	11831.0	-844.5	-6.66%
11/14/20	12/11/20	7837.7	7762.3	-75.4	-0.96%
12/12/20	01/14/21	7517.3	7252.9	-264.4	-3.52%
01/15/21	02/12/21	6243.3	6230.9	-12.4	-0.20%
02/13/21	03/13/21	7199.0	6456.9	-742.1	-10.31%
03/14/21	04/14/21	12447.6	12271.5	-176.2	-1.42%
04/15/21	05/13/21	9520.7	8993.6	-527.1	-5.54%
05/14/21	06/15/21	9741.5	9280.7	-460.9	-4.73%
06/16/21	07/14/21	11892.0	11488.8	-403.3	-3.39%
07/15/21	08/16/21	15974.6	15422.8	-551.9	-3.45%
08/17/21	09/15/21	15827.1	15207.3	-619.8	-3.92%

TOTALS		126,595.5	121,650.9	-4,944.6	
AVERAGE		10,549.6	10,137.6	-412.1	-3.91%

09/16/21	10/15/21	9886.9	12036.2	2,149.3	21.74%
10/16/21	11/15/21	6007.5	8345.0	2,337.5	38.91%
11/16/21	12/14/21	3916.4	6752.3	2,835.9	72.41%

TOTALS		19,810.8	27,133.5	7,322.7	
AVERAGE		6,603.6	9,044.5	2,440.9	36.96%

CUSTOMER BILLING REPORT
VISTA OAKS MUNICIPAL UTILITY DISTRICT
November 27, 2021 through December 26,2021

Current Billing

Water	25,532.61	
Sewer	25,114.86	
TCEQ	361.56	
Base Fee	29,601.40	
Fire	0.00	
Garbage	1,000.00	
Deposit	0.00	
Tax	0.00	
Miscellaneous	25.00	

Total Current Billing		\$81,635.43

Aged Receivables

Thirty (30) Days	\$4,135.08	
Sixty (60) Days	1,547.56	
Ninety (90) Days	568.14	
One Hundred Twenty (120) Days	1,233.91	

Billed Arrears	7,484.69	
Credit Bal Fwd	0.00	

Total Aged Receivables		\$7,484.69

Accounts Receivables

Penalty	\$0.00	
Water	34,386.41	
Sewer	24,709.81	
TCEQ	408.22	
Base Fee	28,340.68	
Fire	0.00	
Garbage	0.00	
Deposit	1,250.00	
Tax	0.00	
Miscellaneous	25.00	

Total Accounts Receivables		\$89,120.12

Deposit Liability

Balance As Of	11/27/21	\$169,725.00
Collections		1,250.00
Deposits Applied		----- -1,000.00
Balance As Of	12/26/21	\$169,975.00

Vista Oaks MUD

Monthly Meter Read Comparison for: December 2021

City of Round Rock

	11/16/2021 Previous	12/17/2021 Current Usage (Kgal)	
1431/Church - meter A	945575	947389	181.4
1431/Church - meter B	20858	22622	176.4
1431/ CR 175	112280	112477	19.7
Vista Hills #70106577	239398	242518	312
Vista Hills #70106578	28928	28928	0
Totals			689.5

Vista Oaks MUD

	11/16/2021 Previous	12/17/2021 Current Usage (Kgal)	
	945371	947393	202.2
	20858	22627.4	176.94
	11192	11247	5.5
	0	0	0
	28928	28928	0
			384.64
Difference			-304.86

Billing Report
December 2021

Connections	November	December
Active	908	908
Inactive	2	2
Total	910	910

Billing Recap

	November	December
Deposit	\$0.00	\$1,000.00
Basic Service	\$28,605.60	\$29,601.40
Water	\$27,354.65	\$25,532.61
Sewer	\$24,002.94	\$25,114.86
State Assessment	\$399.90	\$361.56
Miscellaneous	\$0.00	\$25.00
Total Current Billing	\$80,363.09	\$81,635.43
30 Days	\$2,061.98	\$4,135.08
60 Day	\$8,628.10	\$1,547.56
90 Day	\$511.91	\$568.14
120 Day	(\$150.71)	\$1,233.91
Past Due	\$11,051.28	\$7,484.69

Collections

	November	December
Letters	61	86
Terminations	6	6

Vista Oaks MUD

Write Off List

Dec-21

The following accounts have been finalized and remain unpaid

All deposits and adjustments have been applied, ready to be sent to collections:

(there are no write offs for this period)

EXHIBIT "A"

Round Rock Refuse, Inc.

Month November

Year 2021

Recycling Receipt:

Copies of receipts from the company accepting the recycled materials which have been collected in the District shall be attached as exhibits to this report.

Complaint Log:

Date & Time	Name & Address	Complaint	Resolution
<i>See attached</i>			

Special Notes:

Please note that the attached list represents call-ins by residents, not confirmed issues.

Round Rock Refuse, Inc.

By: Ruben Rodriguez

Initiated:

_____ VISTA OAKS M.U.D. #9

_____ Round Rock Refuse, Inc.

Date	Workflow	Address	Svc Area	Work Order Notes	Resolution
11/4/2021	MISS	3705 Galena Hills Loop	VISTOAKS#9	Miss bulk	Completed
11/5/2021	MISS	3917 Kristencreek Ln	VISTOAKS#9	Miss trash	Completed
11/11/2021	MISS	3214 Ash Glen Ln	VISTOAKS#9	Miss recycle	CNO- Out of Compliance
11/11/2021	MISS	4105 Vista Isle Dr	VISTOAKS#9	Miss bulk	Completed
11/11/2021	MISS	4411 S Summercrest Loop	VISTOAKS#9	Miss trash	Completed
11/18/2021	MISS	3709 Newland Dr	VISTOAKS#9	Miss trash	Completed
11/18/2021	MISS	4066 Honey Bear Loop	VISTOAKS#9	Miss bulk	Completed
11/19/2021	MISS	3912 Artesia Bnd	VISTOAKS#9	Miss brush	Completed
11/29/2021	MISS	4022 Castle Creek Cv	VISTOAKS#9	Miss recycle	CNO- Not out

Monthly Recycling Report



Period 2021.11
Grade RSS-Vista Oaks MUD

Date	Recovery Facility	Ticket No.	Truck No.	Ticket Tons
11-Nov	Austin, TX	2247721	CTR 199	6.78
Grand Total				6.78

FATAL CMV SCHOOL BUS RAILROAD MAB SUPPLEMENT ACTIVE SCHOOL ZONE

Total Num. Units: 1 Total Num. Prsns.: 1 TxDOT Crash ID: 18569302.1 /2021541200



Texas Peace Officer's Crash Report (Form CR-3 1/1/2018)

Mail to: Texas Department of Transportation, Crash Data and Analysis, P.O. Box 149349, Austin, TX 78714. Questions? Call 844/274-7457

Refer to Attached Code Sheet for Numbered Fields

*=These fields are required on all additional sheets submitted for this crash (ex.: additional vehicles, occupants, injured, etc.)

IDENTIFICATION & LOCATION: *Crash Date (MM/DD/YYYY) 10/31/2021, *Crash Time (24HRMM) 2116, Case ID 2021356031, Local Use. *County Name WILLIAMSON, *City Name. In your opinion, did this crash result in at least \$1,000 damage to any one person's property? [X] Yes [] No. ROAD ON WHICH CRASH OCCURRED: *1 Rdwy. Sys. RM, *Hwy. Num. 1431, 2 Rdwy. Part 1, Block Num. 3400, 3 Street Prefix, *Street Name FM 1431, 4 Street Suffix. INTERSECTING ROAD, OR IF CRASH NOT AT INTERSECTION, NEAREST INTERSECTING ROAD OR REFERENCE MARKER: At Int. [X] No, 1 Rdwy. Sys. CR, Hwy. Num., 2 Rdwy. Part 1, Block Num. 3400, 3 Street Prefix, Street Name VISTA HILLS, 4 Street Suffix RD. DISTANCE FROM INT. OR REF. MARKER: 100, [X] FT [] MI, 3 Dir. from Int. or Ref. Marker W, Reference Marker, Street Desc., RRX Num. VEHICLE, DRIVER, & PERSONS: Unit Num. 1, 5 Unit Desc. 1, [] Parked Vehicle, [] Hit and Run, LP State TX, LP Num. NPF4464, VIN 3VVV3B7AXXKM094661, Veh. Year 2019, 6. Veh. Color BLU, Veh. Make VOLKSWAGEN, Veh. Model TIGUAN, 7 Body Style SV, Pol. Fire, EMS on Emergency [] Pol. Fire, EMS on Narrative if checked. 8 DL/ID Type 1, DL/ID State TX, DL/ID Num. 42434320, 9 DL Class C, 10 CDL End. 96, 11 DL Rest. 96, DOB (MM/DD/YYYY) 01/16/1999. Address (Street, City, State, ZIP) 4508 DOVEHILLE DR AUSTIN, TX 78744. Person Num. 1, 12 Prsn. Type 1, 13 Seat Position 1, Name: MARTINEZ, GUADALUPE, 14 Injury Severity B, Age 24, 15 Ethnicity W, 16 Sex 2, 17 Eject. 1, 18 Restr. 96, 19 Airbag 1, 20 Helmet 97, 21 Sol. N, 22 Alc. Spec. 96, 23 Drug Spec. 96, 24 Drug Result 97, 25 Drug Category 97. Owner/Lessee: [X] Owner, Name & Address MARTINEZ, GUADALUPE, 4508 DOVEHILLE DR AUSTIN, TX 78744. Proof of Fin. Resp. [X] Yes [] No, 26 Fin. Resp. Type 1, Fin. Resp. Name ALLSTATE, Fin. Resp. Num. 886813611. 27 Vehicle Damage Rating 1: 1 2 - F C - 4, 27 Vehicle Damage Rating 2: -, Vehicle Inventoried [X] No. Towed By LAKESIDE TOWING, Towed To 12228 ROXIE DR, AUSTIN, TX. (Repeat for second vehicle)

DISPOSITION OF INJURED/KILLED	Unit Num.	Prsn. Num.	Taken To	Taken By	Date of Death (MM/DD/YYYY)	Time of Death (24HR:MM)
	1	1	UNKNOWN HOSPITAL	BOYFRIEND		

CHARGES	Unit Num.	Prsn. Num.	Charge	Citation/Reference Num.

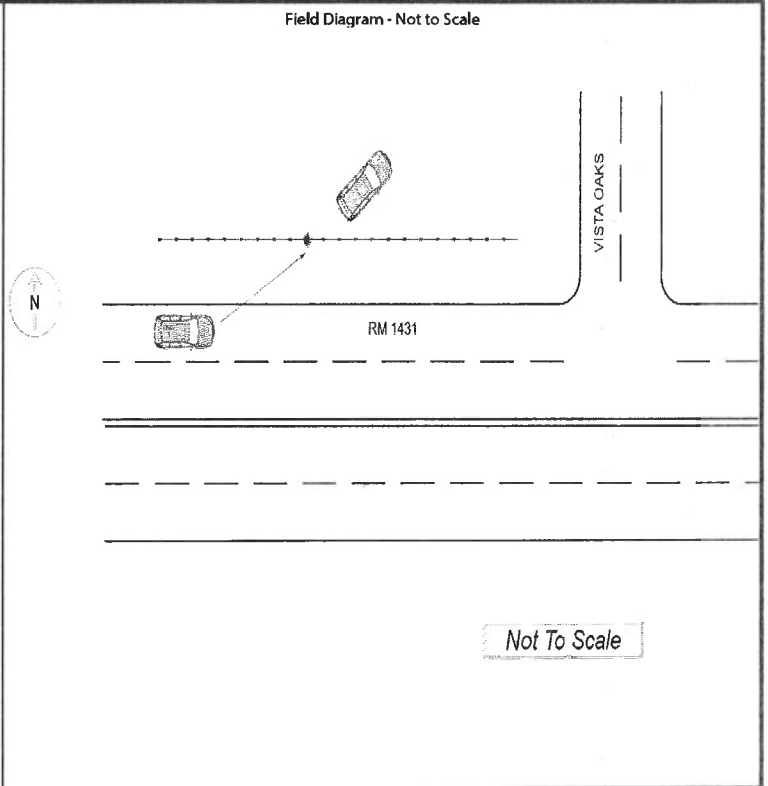
DAMAGE	Damaged Property Other Than Vehicles	Owner's Name	Owner's Address
	METAL FENCE	VISTA OAKS MUNICIPAL UTILITY DISTRICT	100 CONGRESS AVE AUSTIN, TX 78701

Unit Num.	<input type="checkbox"/> 10,001+ LBS.	<input type="checkbox"/> TRANSPORTING HAZARDOUS MATERIAL	<input type="checkbox"/> 9+ CAPACITY	CMV Disabling Damage? <input type="checkbox"/> Yes <input type="checkbox"/> No	28 Veh. Oper.	29 Carrier ID Type	Carrier ID Num.
Carrier's Corp. Name	Carrier's Primary Addr.		30 Veh. Type				
31 Bus Type	<input type="checkbox"/> RGWW <input type="checkbox"/> GVWR	HazMat Released <input type="checkbox"/> Yes <input type="checkbox"/> No	32 HazMat Class Num.	HazMat ID Num.	32 HazMat Class Num.	HazMat ID Num.	33 Cargo Body Type
Unit Num.	<input type="checkbox"/> RGWW <input type="checkbox"/> GVWR	34 Trlr. Type	CMV Disabling Damage? <input type="checkbox"/> Yes <input type="checkbox"/> No	Unit Num.	<input type="checkbox"/> RGWW <input type="checkbox"/> GVWR	34 Trlr. Type	CMV Disabling Damage? <input type="checkbox"/> Yes <input type="checkbox"/> No
Sequence Of Events	35 Seq. 1	35 Seq. 2	35 Seq. 3	35 Seq. 4	Intermodal Shipping Container Permit <input type="checkbox"/> Yes <input type="checkbox"/> No	Actual Gross Weight	Total Num. Axles

FACTORS & CONDITIONS	36 Contributing Factors (Investigator's Opinion)				37 Vehicle Defects (Investigator's Opinion)			Environmental and Roadway Conditions						
	Unit #	Contributing	May Have Contrib.		Contributing	May Have Contrib.		38 Weather Cond.	39 Light Cond.	40 Entering Roads	41 Roadway Type	42 Roadway Alignment	43 Surface Condition	44 Traffic Control
	1	22							1	2	97	1	1	1

Investigator's Narrative Opinion of What Happened
(Attach Additional Sheets if Necessary)

Unit 1 was traveling east on RM 1431 near Vista Oaks Drive in Williamson County, Texas. Unit 1 driver stated she was traveling too fast and came up behind another vehicle in her travel lane. She stated she swerved to avoid contacting the vehicle and drove off the road where she struck a metal fence. Unit 1 driver had a bloody nose but declined EMS transport. She was driven from the scene by her boyfriend.



INVESTIGATOR	Time Notified (24HR:MM)	2 1 1 6	How Notified	DISPATCH	Time Arrived (24HRMM)	2 1 3 0	Report Date (MM/DD/YYYY)	10 / 31 / 2021
	Invest. Comp.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Investigator Name (Printed)	Armstrong, Jordan	ID Num.	15529		
	ORI Num.	T X 2 4 6 0 0 0 0	*Agency	WILLIAMSON COUNTY SHERIFF'S OFFICE	Service/Region/DA	0 3		



December 15, 2021

Texas Commission on Environmental Quality
Stormwater and Pretreatment Team Leader (MC-148)
P.O. Box 13087
Austin, Texas 78711-3087

Re: Phase II MS4 Annual Report Transmittal for Travis County Municipal Utility District No. 3, Travis County Water Control & Improvement District No. 20, Wells Branch Municipal Utility District, Williamson County Municipal Utility District No. 13, Williamson County Water Sewer Irrigation & Drainage District No. 3, Vista Oaks Municipal Utility District, and North Austin Municipal Utility District No. 1
TPDES Permit Authorizations: TXR040447, TXR040446, TXR040132, TXR040442, TXR040445, TXR040448, and TXR040266

Dear Team Leader:

This letter serves to transmit the required annual report for the Texas Pollutant Discharge Elimination System Small Municipal Separate Storm Sewer System General Permit, Authorization Numbers TXR040447, TXR040446, TXR040132, TXR040442, TXR040445, TXR040448, and TXR040266 for Travis County Municipal Utility District No. 3, Travis County Water Control & Improvement District No. 20, Wells Branch Municipal Utility District, Williamson County Municipal Utility District No. 13, Williamson County Water Sewer Irrigation & Drainage District No. 3, Vista Oaks Municipal Utility District, and North Austin Municipal Utility District No. 1 (North Austin Stormwater Quality Coalition).

This annual report is for Year 3 (October 1, 2020 – September 30, 2021).

A separate Notice of Change has not been submitted based on the fact that changes have not been proposed for the next permit year.

As required by the general permit, a copy of this report has been mailed to the TCEQ Region 11 Office in Austin, Texas.

Sincerely,

John Concienne, CPESC
Vice President
LJA Engineering, Inc.
2615 Calder Avenue, Suite 500
Beaumont, Texas 77702
Office: (409) 833-3363
Direct: (409) 554-8980
Email: jconcienne@lja.com

Phase II (Small) MS4 Annual Report Form

TPDES General Permit Number TXR040000

A. General Information

Authorization Number: TXR040266

Reporting Year (year will be either 1, 2, 3, 4, or 5): 3

Annual Reporting Year Option Selected by MS4:

Calendar Year: _____

Permit Year: _____

Fiscal Year: X Last day of fiscal year: (September 30th)

Reporting period beginning date: (month/date/year) 10/01/2020

Reporting period end date: (month/date/year) 9/30/2021

MS4 Operator Level: 2 Name of MS4: North Austin Municipal Utility District No. 1

Contact Name: Andrew Hunt Telephone Number: (512)246-1400

Mailing Address: 2601 Forest Creek Drive, Round Rock, TX 78665

E-mail Address: ahunt@crossroadsus.com

A copy of the annual report was submitted to the TCEQ Region: YES X NO _____
Region the annual report was submitted to: TCEQ Region 11

B. Status of Compliance with the MS4 GP and SWMP

1. Provide information on the status of complying with permit conditions:
(TXR040000 Part IV.B.2)

	Yes	No	Explain
Permittee is currently in compliance with the SWMP as submitted to and approved by the TCEQ.	X		
Permittee is currently in compliance with recordkeeping and reporting requirements.	X		
Permittee meets the eligibility requirements of the permit (e.g., TMDL requirements, Edwards Aquifer limitations, compliance history, etc.).	X		
Permittee conducted an annual review of its SWMP in conjunction with preparation of the annual report	X		

2. Provide a general assessment of the appropriateness of the selected BMPs. You may use the table below to meet this requirement (**see Example 1 in instructions**):

MCM(s)	BMP	BMP is appropriate for reducing the discharge of pollutants in stormwater (Answer Yes or No and explain)
1	Flyers and Brochures	Yes, the distribution of flyers and brochures help educate the public on potential stormwater pollutants and provides the details on steps they can take to improve stormwater quality.
1	Education of Children	Yes, the development of materials for children helps educate them on potential stormwater pollutants and provides the details on steps they can take to improve stormwater quality.
1	Education of Construction Site Personnel	Yes, education of construction site personnel helps bring awareness of pollutants associated with construction activities.

1	Public Service Announcements	Yes, public service announcements help educate the public on potential stormwater pollutants and provides the details on steps they can take to improve stormwater quality.
1	SWMP Posting	Yes, making the SWMP available helps educate the public on their local stormwater management program and the associated implementation schedule.
1	Annual Report Posting	Yes, making the Annual Report available helps educate the public on the implementation status of their local stormwater management program.
1	SWMP Review	Yes, reviewing the SWMP annually helps ensure any necessary updates to the SWMP are made.
1	Public Meetings	Yes, public meetings help educate the public about their local stormwater management programs and gives them an opportunity to participate.
1	Stormwater Hotline	Yes, stormwater hotlines provide citizens with a mechanism to report illicit discharges, illegal dumping, spills, etc.
1	SWMP Public Notice	Yes, the public notice process helps educate the public about their local stormwater management programs and gives them an opportunity to participate.
1	Stormwater Quality Website	Yes, the development of a stormwater quality website helps educate the public on potential stormwater pollutants and provides them details on steps they can take to improve stormwater quality.
1	Educational Material Distribution	Yes, the distribution of stormwater quality educational materials at local community organization meetings helps educate the public on potential pollutants and provides them with details on steps they can take to improve stormwater quality.
2	MS4 Outfall Map	Yes, developing and maintaining a MS4 outfall map makes the illicit discharge detection and elimination program more effective.

2	MS4 Outfall Inspections	Yes, inspecting MS4 outfalls helps identify and eliminate illicit discharges.
2	Regulatory Mechanisms	Yes, having regulatory mechanisms/procedures in place helps encourage individuals to comply with stormwater quality regulations.
2	MS4 Field Staff Training	Yes, MS4 field staff training helps educate permittee employees on how to properly identify and eliminate stormwater pollutants.
2	IDDE Procedures	Yes, the development and implementation of IDDE procedures makes the Illicit Discharge program more effective.
2	Public Reporting	Yes, providing the public with instructions on how to properly report potential stormwater quality concerns helps identify and eliminate illicit discharges more effectively.
3	Construction Site Plan Review	Yes, reviewing construction site plans for the inclusion of appropriate structural controls helps reduce the amount of pollutants being discharged from construction sites.
3	Plan Review, Inspection, and Enforcement Procedures	Yes, developing standard operating procedures that address plan review, inspections, and enforcement actions related to permittee owned construction sites helps reduce the amount of pollutants being discharged to the MS4.
3	Construction Site Inspection/Enforcement	Yes, inspecting construction sites for proper installation/maintenance of structural controls helps reduce the amount of pollutants being discharged to the MS4.

3	Regulatory Mechanisms	Yes, referral of stormwater quality issues to adjacent MS4 operators or the TCEQ Regional Office helps reduce the amount of pollutants being discharged from construction activities.
3	Public Reporting	Yes, providing the public with instructions on how to properly report potential stormwater quality concerns helps reduce the amount of pollutants being discharged from construction activities.
3	MS4 Staff Training	Yes, MS4 staff training helps educate permittee employees on how to properly identify and eliminate stormwater pollutants.
4	Development Project Plan Review	Yes, reviewing development plans for the inclusion of appropriate post construction controls helps reduce the amount of pollutants being discharged to the MS4.
4	Regulatory Mechanisms	Yes, referral of stormwater quality issues to adjacent MS4 operators or the TCEQ Regional Office helps reduce the amount of pollutants being discharged to the MS4.
4	Post Construction Control Inspections	Yes, inspecting permittee owned permanent structural controls helps reduce the amount of pollutants being discharged to the MS4.
4	Post Construction Procedures	Yes, developing standard operating procedures that address documentation of enforcement actions and long-term operation/maintenance of post construction stormwater control measures helps reduce the amount of pollutants being discharged to the MS4.

5	MS4 Facility Inventory	Yes, developing an inventory of permittee owned facilities within the urbanized area helps identify potential sources of stormwater pollution.
5	Employee Training Program	Yes, conducting employee training helps educate permittee employees on how to properly identify and eliminate stormwater pollutants.
5	Waste Disposal Procedures	Yes, development of standard operating procedures on the proper disposal of waste helps reduce the amount of floatables and other pollutants being discharged to the storm sewer system.
5	Contractor Oversight Procedures	Yes, the development and implementation of contractor oversight procedures helps reduce the amount of pollutants being discharged by contractors performing maintenance activities on behalf of the permittee.
5	Operation and Maintenance Activities	Yes, maintaining a general pollution prevention plan at each permittee owned facility helps ensure that appropriate BMPs are being implemented to reduce the amount of pollutants being discharged.
5	Facility Inspections	Yes, inspecting permittee owned facilities helps ensure that appropriate BMPs are being implemented to reduce the amount of pollutants being discharged.
5	Waste/Debris Collection	Yes, conducting waste/debris collection helps reduce the amount of floatables being discharged to the storm sewer system.

5	Municipal Operation Procedures	Yes, developing standard operating procedures for inspecting/maintaining structural controls at municipal facilities and for employee training helps make permittee employees more aware of pollutants of concern that could be discharged to the storm sewer system.
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3. Describe progress towards achieving the goal of reducing the discharge of pollutants to the MEP. If no progress was made or the BMP did not result in a reduction in pollutants, provide an explanation. Use the table below to meet this requirement (**see Example 2 in instructions**):

MCM	BMP	Information Used	Quantity	Units	Does the BMP Demonstrate a Direct Reduction in Pollutants? (Answer Yes or No and explain)
1	Flyers and Brochures	number of materials developed and/or posted	280 stormwater quality brochures, 280 pet waste brochures	materials	No, while the BMP does not result in a direct reduction in pollution, public education is expected to indirectly reduce pollutants by increasing awareness about stormwater quality issues.
1	Education of Children	number of materials developed	140 stormwater coloring books	coloring books	No, while the BMP does not result in a direct reduction in pollution, public education is expected to indirectly reduce pollutants by increasing awareness about stormwater quality issues.
1	Education of Construction Site Personnel	number of educational materials or guidance documents developed	1 guidance document/ 280 stormwater quality brochures/ stormwater website	materials	No, while the BMP does not result in a direct reduction in pollution, public education is expected to indirectly reduce pollutants by increasing awareness about stormwater quality issues.

1	Public Service Announcements	number of different PSAs being posted on the Coalition's stormwater website	4 PSAs on stormwater quality website	materials	No, while the BMP does not result in a direct reduction in pollution, public education is expected to indirectly reduce pollutants by increasing awareness about stormwater quality issues.
1	SWMP Posting	stormwater quality website with SWMP posted	SWMP made available on stormwater quality website	location	No, while the BMP does not result in a direct reduction in pollution, public education is expected to indirectly reduce pollutants by increasing awareness about stormwater quality issues.
1	Stormwater Hotline	number of phone calls received regarding stormwater quality issues	0 phone calls	phone calls	Yes, receiving and responding to phone calls concerning illicit discharges allows the permittee to make appropriate corrections to the storm sewer system.
1	Stormwater Quality Website	number of website views	0 site visits	website views	No, while the BMP does not result in a direct reduction in pollution, public education is expected to indirectly reduce pollutants by increasing awareness about stormwater quality issues.
2	MS4 Outfall Inspections	percentage of outfalls inspected	approximately 20% of the total outfalls were inspected	percentage	Yes, locating and eliminating illicit discharges represents a direct reduction in pollutants.
2	Regulatory Mechanisms	number of referrals	0	referrals	Yes, implementation of local illicit discharge regulatory mechanisms represents a direct reduction in pollutants.
3	Construction Site Plan Review	number of permittee owned plans reviewed	0	plans	Yes, reviewing plans for permittee owned sites ensures that appropriate structural controls are being used to reduce pollution.

3	Construction Site Inspection/ Enforcement	number of inspection cycles	6	inspection cycles	Yes, inspecting construction sites ensures that appropriate controls are in place and functioning properly to reduce pollution.
3	Regulatory Mechanisms	number of referrals	0	referrals	Yes, implementation of local regulatory mechanisms represents a direct reduction in pollutants.
4	Development Project Plan Review	number of plans reviewed	2	plans	Yes, reviewing construction plans ensures that appropriate post construction controls are being used to reduce pollution.
4	Regulatory Mechanisms	number of referrals	0	referrals	Yes, implementation of local regulatory mechanisms represents a direct reduction in pollutants.
5	Waste/Debris Collection	estimated volume of waste/debris collected	8,850.42	tons	Yes, conducting waste/debris collection reduces the amount of floatables and other stormwater pollutants.

4. Provide the measurable goals for each of the MCMs, and an evaluation of the success of the implementation of the measurable goals (**see Example 3 in instructions**):

MCM(s)	Measurable Goal(s)	Explain progress toward goal or how goal was achieved. If goal was not accomplished, please explain.
1	Develop or post on the stormwater website at least 2 types of flyers/brochures per year	Goal Met; developed 280 stormwater quality brochures and 280 pet waste brochures. Additionally, all materials are posted on the stormwater website.
1	Develop at least 1 type of educational material annually for children	Goal Met; developed 140 stormwater coloring books.

1	Make available annually on stormwater website at least 1 guidance document or brochure on construction site runoff issues	Goal Exceeded; guidance document, brochure, and stormwater quality website made available to construction site personnel.
1	Maintain at least 1 PSA on the District's stormwater website annually to educate the public about water quality	Goal Met; 4 PSAs posted on stormwater quality website.
1	Post a copy of the SWMP on the District's stormwater website no later than 30 days after the TCEQ approval date	Goal Met; SWMP posted on the Coalition's stormwater website at www.txms4.com/northaustin .
1	Annually post a copy of the most recent annual report on the stormwater website no later than 30 days after the due date	Goal Met; annual report for FY 2020 was posted on the stormwater website within 30 days of the due date.
1	Conduct annual review of SWMP and perform any necessary updates	Goal Met; SWMP review conducted on 9/13/2021
1	Conduct at least 1 public meeting per permit term	Not Due Yet
1	Develop or post on the stormwater website at least 2 types of materials/media per year that informs the public about reporting stormwater quality concerns	Goal Met; 2 types of brochures and stormwater quality website were made available.

1	Comply with TCEQ public notice requirements for the TXR040000 permit renewal process	Not Due Yet
1	Maintain and make available annually a stormwater quality website	Goal Met; website updates/maintenance was conducted on 1/5/2021.
1	Maintain collection of education materials on the stormwater quality website annually for local community organizations to view	Goal Met; a collection of educational materials is kept on the stormwater quality website and available for local community organizations to view at www.txms4.com/northaustin .
2	Conduct at least 1 map review per permit term	Not Due Yet
2	Screen 20% of the outfalls within the urbanized area annually	Goal Met; 62 outfalls out of 279 were inspected (22%).
2	Maintain standard operating procedures in effect annually	Goal Met; one illicit discharge was identified during the reporting period.
2	Conduct training at least once per permit term	Not Due Yet
2	Maintain IDDE standard operating procedures in effect annually	Goal Met; IDDE procedures have been developed and are currently being implemented.
2	Develop or post on the stormwater website at least 2 types of media and/or materials annually to help facilitate public reporting of stormwater quality issues	Goal Met; 2 types of brochures and stormwater quality website were made available.

3	Review permittee owned construction plans annually that will result in the disturbances of greater than or equal to one acre, or are part of a common plan of development or sale that will result in the disturbance of one or more acres for compliance with the CGP	Goal Met; the permittees did not have any applicable construction sites during the reporting period.
3	Maintain standard operating procedures in effect annually	Goal Met; standard operating procedures have been developed and are currently being implemented.
3	Conduct at least 6 inspection cycles per year of active construction sites	Goal Met; 6 inspection cycles were conducted during the reporting period.
3	Maintain standard operating procedures in effect annually	Goal Met; standard operating procedures have been developed and are currently being implemented.
3	Develop or post on the stormwater website at least 2 types of media and/or materials annually to help facilitate public reporting of stormwater quality issues	Goal Met; 2 types of brochures and stormwater quality website were made available.
3	Conduct training at least once per permit term	Not Due Yet
4	Review development plans for the inclusion of post construction controls annually	Goal Met; 2 development plans were reviewed
4	Maintain standard operating procedures in effect annually	Goal Met; standard operating procedures have been developed and are currently being implemented.

4	Inspect permittee owned permanent structural controls at least once per permit term	Not Due Yet
4	Maintain standard operating procedures in effect annually	Goal Met; standard operating procedures have been developed and are currently being implemented.
5	Maintain an inventory of facilities and stormwater controls that the permittee owns and operates within the urbanized area annually	Goal Met; MS4 facility inventories have been developed
5	Conduct at least one employee training session per permit term	Not Due Yet
5	Maintain standard operating procedures in effect annually for the proper disposal of waste; including dredge spoil, accumulated sediments, and floatables	Goal Met; standard operating procedures have been developed and are currently being implemented.
5	Maintain contractor oversight procedures in effect annually	Goal Met; contractor oversight procedures have been developed and are currently being implemented.
5	Maintain general pollution prevention plan in effect annually for municipal operations	Goal Met; general pollution prevention plan has been developed and is currently being implemented.
5	Inspect each permittee owned facility identified in the MS4 facility inventory at least once per permit term	Not Due Yet

5	Conduct waste/debris collection on an annual basis within the regulated area	Goal Met; approximately 8,850.42 tons of waste/debris was removed and properly disposed of.
5	Maintain standard operating procedures in effect annually for inspecting/maintaining structural controls at municipal facilities and for employee training	Goal Met; standard operating procedures have been developed and are currently being implemented.

C. Stormwater Data Summary

Provide a summary of all information used, including any lab results (if sampling was conducted) to assess the success of the SWMP at reducing the discharge of pollutants to the MEP. For example, did the MS4 conduct visual inspections, clean the inlets, look for illicit discharge, clean streets, look for flow during dry weather, etc.?

During the reporting period, the permittees conducted multiple activities to help reduce the discharge of pollutants to the MEP, including but not limited to: outfall inspections, public education, and waste/debris collection. As a result, the permittees inspected approximately 22% of their MS4 to look for flows during dry weather, conducted construction site compliance inspections and collected/properly disposed of approximately 8,850.42 tons of waste/debris (data for all BMPs implemented during the reporting period to reduce the discharge of pollutants to the MEP is included in Section B.3 of this annual report). After review, the permittees have maintained 100% compliance with the measurable goals and implementation schedule established in their SWMP and believe that the program has been successful at reducing the discharge of pollutants to the MEP.

D. Impaired Waterbodies

1. Identify whether an impaired water within the permitted area was added to the latest EPA-approved 303(d) list or the Texas Integrated Report of Surface Water Quality for CWA Sections 305(b) and 303(d). List any newly-identified impaired waters below by including the name of the water body and the cause of impairment.

No impaired water bodies were added during the reporting period.

2. If applicable, explain below any activities taken to address the discharge to impaired waterbodies, including any sampling results and a summary of the small MS4's BMPs used to address the pollutant of concern.

The permittees have referred to the CWA 303(d) list and existing TMDL Implementation Plans and determined that they are a potential source of the pollutant(s) of concern being discharged to Lake Austin (stream segment No. 1403), Walnut Creek (stream segment No. 1428B), Brushy Creek (stream segment No. 1244), and Gilleland Creek (stream segment No. 1428C). Appropriate focused BMPs and corresponding measurable goals have been developed to reduce the discharge of the pollutant(s) of concern that contribute to the impairment of the water body. The focused BMPs include activities related to TMDL I-Plans, sanitary sewer systems, on-site sewer facilities, MS4 outfall inspections, public reporting, pet waste management, and residential education programs.

3. Describe the implementation of targeted controls if the small MS4 discharges to an impaired water body with an approved TMDL.

The permittee has implemented all targeted BMPs and associated measurable goals as outlined in their stormwater management program. During the reporting period, approximately 22% of the identified outfalls were inspected to identify illicit discharges and public education materials were developed to bring awareness about bacteria sources such as pet waste and septic systems. All other focused BMPs related to public reporting and residential education are fully implemented. The assessment of progress towards the identified benchmarks was conducted during the reporting period by the evaluation of program implementation measures.

*Wells Branch Municipal Utility District is the only permittee in the North Austin Stormwater Quality Coalition that discharges to a water body with an approved TMDL.

4. Report the benchmark identified by the MS4 and assessment activities:

Benchmark Parameter <i>(Ex: Total Suspended Solids)</i>	Benchmark Value	Description of additional sampling or other assessment activities	Year(s) conducted
Stream Segment No. - 1428C Bacteria	5.55X10 ¹⁰ cfu/day	20% of the identified outfalls were inspected to identify illicit discharges	Permit Year 1 Permit Year 2 Permit Year 3

The permittee assesses progress in achieving benchmarks and determining the effectiveness of BMPs by evaluating program implementation measures. The following indicators are utilized to assess progress towards the benchmark(s): the number of illicit discharge sources identified or eliminated, number of public education materials developed, and results of outfall inspection activities. As a result of implementing the focused BMPs, the permittee has inspected approximately 22% of their outfalls and made multiple forms of public education materials available that address bacteria sources. After review, the permittee has maintained 100% compliance with the measurable goals and implementation schedule established in their SWMP and believes the continued implementation of these focused BMPs will continue to make progress towards the desired benchmark values.

5. Provide an analysis of how the selected BMPs will be effective in contributing to achieving the benchmark:

Benchmark Parameter	Selected BMP	Contribution to achieving Benchmark
Bacteria	TMDL I-Plans	Compliance with existing TMDL I-Plans will reduce the amount of illicit discharges
Bacteria	Public Reporting	Development of public education materials which raise awareness of stormwater quality and encourage public reporting will increase the effectiveness of the program
Bacteria	Maintenance of On-Site Sewer Systems	Maintenance of on-site sewer systems ensure proper operation of the system and will help reduce the potential for illicit discharges

Bacteria	Outfall Inspections	Conducting outfall inspections will enable the permittee to identify and eliminate illicit discharges
Bacteria	Pet Waste Management	Promoting proper pet waste management through the development of educational materials will raise awareness on the impacts pet waste has on water quality
Bacteria	Residential Education	Development of public education materials which raise awareness of stormwater quality and encourage public reporting will increase the effectiveness of the program
Bacteria	Sanitary Sewer Capital Improvement Projects	Conducting sanitary sewer capital improvement projects help the permittee to identify and eliminate illicit discharges

6. If applicable, report on focused BMPs to address impairment for bacteria:

Description of bacteria-focused BMP	Comments/Discussion
Outfall Inspections: Utilize reports from MS4 field staff, citizens, and annual outfall inspections to identify illicit discharges and illegal dumping sites.	22% of identified outfalls inspected during reporting period.
Public Reporting: Develop educational materials and website content focused on the identification and public reporting of sanitary sewer overflows, failing on-site sewer systems, illicit discharges, and illegal dumping.	2 brochures and a stormwater quality website that help facilitate public reporting of the pollutant(s) of concern were developed and made available.
Pet Waste Management: Develop media to facilitate and promote proper pet waste management practices. Educational material options include flyers, brochures, and/or websites.	Brochure promoting proper pet waste management was developed and made available.
Residential Education: Develop media to facilitate public education for bacterial sources including residential sources, pet waste, proper disposal of fats, oils and greases, and decorative ponds. Educational material options include brochures, flyers, and/or websites.	2 brochures, 1 flyer, and a stormwater quality website were developed and made available.
TMDL I-Plans: Comply with existing implementation plans for discharges to impaired water bodies for which there is a TCEQ and EPA approved TMDL.	Not due yet; TMDL compliance evaluation will be conducted during the permit term as detailed in the implementation schedule in the SWMP.
Maintenance of On-Site Sewer Systems: Develop media to facilitate proper maintenance of on-site sewer systems. Educational materials may include brochures, websites, and/or social media pages.	1 brochure, 1 flyer, and a stormwater quality website were developed and made available.
Sanitary Sewer Capital Improvement Projects: Document and report on sanitary sewer system capital improvement projects that result in the reduction of sanitary sewer overflows, lift station improvements, and/or a reduction in the magnitude of stormwater inflow and infiltration into the sanitary sewer system.	Not due yet: Sanitary Sewer Capital Improvement Projects will be evaluated during the permit term as detailed in the implementation schedule in the SWMP

7. Assess the progress to determine BMP's effectiveness in achieving the benchmark.

Benchmark Indicator	Description/Comments
Number of sources identified or eliminated	Outfall inspections were conducted on approximately 22% of the identified outfalls; there were 1 illicit discharge was identified during the reporting period.
Number of education materials developed	2 types of brochures, 1 flyer, and a stormwater quality website that address bacteria sources were developed and made available

The permittees assess progress in achieving benchmarks and determining the effectiveness of BMPs by evaluating program implementation measures. The following indicators are utilized to assess progress towards the benchmark(s): the number of illicit discharge sources identified or eliminated, number of public education materials developed, and results of outfall inspection activities. After review, the permittees have maintained 100% compliance with the measurable goals and implementation schedule established in their SWMP and believe the continued implementation of these focused BMPs will continue to make progress towards the desired benchmark values.

E. Stormwater Activities

Describe activities planned for the next reporting year:

MCM(s)	BMP	Stormwater Activity	Description/Comments
1	Flyers and Brochures	Develop or post on the stormwater website at least 2 types of flyers/brochures per year	Development of flyers and brochures for the purpose of educating the public on stormwater impacts and ways they can minimize stormwater pollution.
1	Education of Children	Develop at least 1 type of educational material annually for children	Development of educational materials for school age children in order to foster a respect for water quality at an early age.
1	Education of Construction Site Personnel	Make available annually on stormwater website at least 1 guidance document or brochure on construction site runoff issues	Development of guidance materials for construction site personnel on the proper installation and maintenance of erosion and sediment controls.
1	Public Service Announcements	Maintain at least 1 PSA on the Coalition's stormwater website annually to educate the public about water quality	Utilize PSAs on the Coalition's stormwater website to educate the public on the impacts of stormwater pollution and steps they can take to improve water quality.
1	SWMP Posting	Post a copy of the SWMP on the Coalition's stormwater website no later than 30 days after the TCEQ approval date	Post a copy of the SWMP on the Coalition's stormwater quality website for the public to review.
1	Annual Report Posting	Annually post a copy of the most recent annual report on the stormwater website no later than 30 days after the due date	Post a copy of each year's annual report on the Coalition's stormwater quality website for the public to review.

1	SWMP Review	Conduct annual review of SWMP and perform any necessary updates	Conduct an annual review of the Coalition's stormwater management program and perform any necessary updates.
1	Stormwater Hotline	Develop or post on the stormwater website at least 2 types of materials/media per year that informs the public about reporting stormwater quality concerns	Advertise appropriate phone numbers for citizens to participate in the implementation of control measures by reporting illicit discharges, illegal dumping, spills, and construction site discharge issues.
1	SWMP Public Notice	Comply with TCEQ public notice requirements for the TXR040000 permit renewal process	The Coalition will adhere to all state and local public notice requirements during the TXR040000 permit renewal process.
1	Stormwater Quality Website	Maintain and make available annually a stormwater quality website	Develop and maintain a stormwater quality website to ensure that the public can easily find information about the SWMP and inform citizens about steps they can take to improve water quality.
1	Educational Material Distribution	Maintain collection of education materials on the stormwater quality website annually for local community organizations to view	Provide local community organizations with the opportunity to assist in the distribution of stormwater quality educational materials by providing them with materials for distribution at their meetings, when requested. All educational materials will be included on the stormwater quality website for viewing by the public.
2	MS4 Outfall Inspections	Screen 20% of the outfalls within the urbanized area annually	Conduct inspections of all outfalls in the urbanized area (once per permit term) in order to identify and reduce the presence of illicit discharges to the MS4.

2	Regulatory Mechanisms	Maintain standard operating procedures in effect annually	The permittees included in the Coalition are non-traditional MS4s and lack the legal authority necessary to develop ordinances to implement enforcement actions against third parties who violate the permit requirements established in TPDES General Permit TXR040000. In lieu of an ordinance, the permittees have developed standard operating procedures for addressing illicit discharges.
2	IDDE Procedures	Maintain IDDE standard operating procedures in effect annually	Maintain procedures and all associated records for tracing/removing the source of an illicit discharge, responding to illicit discharges/spills, inspections in response to complaints, and to prevent/correct leaking on-site sewage disposal systems.
2	Public Reporting	Develop or post on the stormwater website at least 2 types of media and/or materials annually to help facilitate public reporting of stormwater quality issues	Develop media to facilitate public reporting of illicit discharges. Options include stormwater hotlines, websites, and flyers/brochures.

3	Construction Site Plan Review	Review permittee owned construction plans annually that will result in the disturbances of greater than or equal to one acre, or are part of a common plan of development or sale that will result in the disturbance of one or more acres for compliance with the CGP	Implement a construction site plan review program that focuses on ensuring that permittee owned construction sites that result in a land disturbance of greater than or equal to one acre or are part of a larger common plan of development or sale that would disturb one acre or more of land, have stormwater pollution prevention plans developed in accordance with TPDES Construction General Permit TXR150000.
3	Plan Review, Inspection, and Enforcement Procedures	Maintain standard operating procedures in effect annually	Maintain and implement site plan review, inspection, and enforcement procedures for permittee owned projects that describe which plans will be reviewed, when operators may begin construction, soil stabilization requirements, and how inspection/enforcement actions will be conducted.
3	Construction Site Inspection/Enforcement	Conduct at least 6 inspection cycles per year of active construction sites	Conduct inspections of construction sites and associated control measures within the urbanized area. Utilize adjacent MS4 operators and/or the appropriate TCEQ Regional Office for enforcement assistance.
3	Regulatory Mechanisms	Maintain standard operating procedures in effect annually	The permittees are non-traditional MS4s and lack the legal authority necessary to develop ordinances to implement enforcement actions against third parties who violate the permit requirements established in TPDES General Permit TXR040000. In lieu of an ordinance, the permittees have developed standard operating procedures for addressing discharges from third party construction sites.

3	Public Reporting	Develop or post on the stormwater website at least 2 types of media and/or materials annually to help facilitate public reporting of stormwater quality issues	Maintain and implement procedures for receipt and consideration of information submitted by the public regarding construction site stormwater runoff.
4	Development Project Plan Review	Review development plans for the inclusion of post construction controls annually	Review development plans to ensure compliance with local post construction runoff guidelines and inclusion of appropriate permanent stormwater quality controls.
4	Regulatory Mechanisms	Maintain standard operating procedures in effect annually	The permittees are non-traditional MS4s and lack the legal authority necessary to develop ordinances to implement enforcement actions against third parties who violate the permit requirements established in TPDES General Permit TXR040000. In lieu of an ordinance, the permittees have developed standard operating procedures for addressing post construction stormwater management issues from third party construction sites.
4	Post Construction Procedures	Maintain standard operating procedures in effect annually	Develop and maintain standard operating procedures to document records of enforcement actions and procedures for ensuring long-term operation/maintenance of post construction stormwater control measures.

5	MS4 Facility Inventory	Maintain an inventory of facilities and stormwater controls that the permittee owns and operates within the urbanized area annually	Maintain an inventory of applicable facilities and stormwater controls pursuant to the requirements established in Part III, Section B.5(b)(1) of TPDES General Permit TXR040000, that each permittee owns and operates within the urbanized area.
5	Waste Disposal Procedures	Maintain standard operating procedures in effect annually for the proper disposal of waste; including dredge spoil, accumulated sediments, and floatables	Maintain standard operating procedures for the appropriate disposal of waste materials from maintenance activities such as floatable collections, dredge spoils, and/or accumulated sediments.
5	Contractor Oversight Procedures	Maintain contractor oversight procedures in effect annually	Maintain procedures that contractually require contractors hired by the permittee to perform maintenance activities on permittee-owned facilities to comply with all stormwater control measures, good housekeeping practices, and facility specific stormwater management operating procedures.
5	Operation and Maintenance Activities	Maintain general pollution prevention plan in effect annually for municipal operations	Maintain and implement general pollution prevention plans that identify potential pollutants of concern and address stormwater discharges from permittee operation and maintenance activities, including road and parking lot maintenance, bridge maintenance, cold weather operations, and right-of-way maintenance.
5	Waste/Debris Collection	Conduct waste/debris collection on an annual basis within the regulated area	Conduct waste/debris collection to reduce floatable material discharges to the MS4.

5	Municipal Operation Procedures	Maintain standard operating procedures in effect annually for inspecting/maintaining structural controls at municipal facilities and for employee training	Maintain standard operating procedures for inspecting/maintaining structural controls at municipal facilities and for conducting employee training for staff members involved in implementing pollution prevention/good housekeeping practices.
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F. SWMP Modifications

1. The SWMP and MCM implementation procedures are reviewed each year.

Yes No

2. Changes have been made or are proposed to the SWMP since the NOI or the last annual report, including changes in response to TCEQ’s review.

Yes No

If “Yes,” report on changes made to measurable goals and BMPs: **No Changes to measurable goals or BMPs.**

MCM(s)	Measurable Goal(s) or BMP(s)	Implemented or Proposed Changes (Submit NOC as needed)
<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

Note: If changes include additions or substitutions of BMPs, include a written analysis explaining why the original BMP is ineffective or not feasible, and why the replacement BMP is expected to achieve the goals of the original BMP.

3. Explain additional changes or proposed changes not previously mentioned (i.e. dates, contacts, procedures, annexation of land, etc.).

MS4 contact for Travis County WCID No. 20 has changed from Robert Anderson to Mike Morin.

Mike Morin
District Manager
Crossroads Utilities
517-689-0317
[**mmorin@crossroadsus.com**](mailto:mmorin@crossroadsus.com)
2601 Forest Creek Drive
Round Rock, Texas 78665

G. Additional BMPs for TMDLs and I-Plans

Provide a description and schedule for implementation of additional BMPs that may be necessary, based on monitoring results, to ensure compliance with applicable TMDLs and implementation plans. **N/A**

BMP	Description	Implementation Schedule (start date, etc.)	Status/Completion Date (completed, in progress, not started)
<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

H. Additional Information

1. Is the permittee relying on another entity to satisfy any permit obligations?

Yes No

If "Yes," provide the name(s) of other entities and an explanation of their responsibilities (add more spaces or pages if needed)

Name and Explanation: **Travis County Municipal Utility District No. 3; see explanation below**

Name and Explanation: **Travis County Water Control & Improvement District No. 20; see explanation below**

Name and Explanation: **Wells Branch Municipal Utility District; see explanation below**

Name and Explanation: **Williamson County Municipal Utility District No. 13; see explanation below**

Name and Explanation: **Williamson County Water Sewer Irrigation & Drainage District No. 3; see explanation below**

Name and Explanation: **Vista Oaks Municipal Utility District; see explanation below**

All permittees listed in this annual report are participating members in the North Austin Stormwater Quality Coalition and are responsible for the implementation of the programs as indicated in the "MS4 Responsibilities" section of the SWMP. Some of the BMPs are being conducted as a group, such as the development of public education materials, guidance documents, standard operating procedures, and SWMP meetings.

2.a. Is the permittee part of a group sharing a SWMP with other entities?

Yes No

2.b. If "yes," is this a system-wide annual report including information for all permittees?

Yes No

Authorization Number: **TXR040447**

Permittee: **Travis County Municipal Utility District No. 3**

Authorization Number: **TXR040446**

Permittee: **Travis County Water Control & Improvement District No. 20**

Authorization Number: **TXR040132**

Permittee: **Wells Branch Municipal Utility District**

Authorization Number: **TXR040442**

Permittee: **Williamson County Municipal Utility District No. 13**

Authorization Number: **TXR040445**

Permittee: **Williamson County Water Sewer Irrigation & Drainage District No. 3**

Authorization Number: **TXR040448**

Permittee: **Vista Oaks Municipal Utility District**

Authorization Number: **TXR040266**

Permittee: **North Austin Municipal Utility District No. 1**

I. Construction Activities

1. The number of construction activities that occurred in the jurisdictional area of the MS4 (Large and Small Site Notices submitted by construction site operators):

 2

2a. Does the permittee utilize the optional seventh MCM related to construction?

Yes No

2b. If "yes," then provide the following information for this permit year:

The number of municipal construction activities authorized under this general permit	
The total number of acres disturbed for municipal construction projects	N/A

Note: Though the seventh MCM is optional, implementation must be requested on the NOI or on a NOC and approved by the TCEQ.

J. Certification – North Austin Municipal Utility District No. 1

If this is this a system-wide annual report including information for all permittees, each permittee shall sign and certify the annual report in accordance with 30 TAC §305.128 (relating to Signatories to Reports).

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Name (printed): Donald G. Conklin Title: President, Board of Directors
Signature:  Date: November 17, 2021

Name of MS4: **North Austin Municipal Utility District No. 1**

J. Certification – Wells Branch Municipal Utility District

If this is this a system-wide annual report including information for all permittees, each permittee shall sign and certify the annual report in accordance with 30 TAC §305.128 (relating to Signatories to Reports).

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Name (printed): Shirley J. Ross Title: District Manager
Signature:  Date: 11/10/21

Name of MS4: **Wells Branch Municipal Utility District**

J. Certification – Travis County Municipal Utility District No. 3

If this is this a system-wide annual report including information for all permittees, each permittee shall sign and certify the annual report in accordance with 30 TAC §305.128 (relating to Signatories to Reports).

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Name (printed): Mike Moran Title: General Manager

Signature:  Date: 11/29/21

Name of MS4: **Travis County Municipal Utility District No. 3**

J. Certification – Travis County Water Control & Improvement District No. 20

If this is this a system-wide annual report including information for all permittees, each permittee shall sign and certify the annual report in accordance with 30 TAC §305.128 (relating to Signatories to Reports).

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Name (printed): Mike Morin Title: GENERAL MANAGER

Signature:  Date: 11/29/21

Name of MS4: **Travis County Water Control & Improvement District No. 20**

J. Certification – Williamson County Municipal Utility District No. 13

If this is this a system-wide annual report including information for all permittees, each permittee shall sign and certify the annual report in accordance with 30 TAC §305.128 (relating to Signatories to Reports).

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Name (printed): Robert Hulbert Title: District Engineer

Signature:  Date: 11/15/2021

Name of MS4: **Williamson County Municipal Utility District No. 13**

J. Certification – Williamson County Water Sewer Irrigation & Drainage District No. 3

If this is this a system-wide annual report including information for all permittees, each permittee shall sign and certify the annual report in accordance with 30 TAC §305.128 (relating to Signatories to Reports).

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Name (printed): Dennis Hendrix Title: General Manager

Signature:  Date: 9NOV21

Name of MS4: **Williamson County Water Sewer Irrigation & Drainage District No. 3**

J. Certification – Vista Oaks Municipal Utility District

If this is this a system-wide annual report including information for all permittees, each permittee shall sign and certify the annual report in accordance with 30 TAC §305.128 (relating to Signatories to Reports).

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Name (printed): Lisa Torres Title: General Operations Manager

Signature:  Date: 11/30/2021

Name of MS4: **Vista Oaks Municipal Utility District**

Vista Oaks Municipal Utility District
1399-11549

	Facility	Type Facility	Subdivision	County	Lot-Block	Address	Months and Frequency for Service
1	Stormwater	Outfall	Vista Oaks, Section 1-B	Williamson	Lot 5, Block H	4061 Honey Bear Loop	Annual
2	Stormwater	Outfall	Vista Oaks, Section 1-B	Williamson	Lot 15, Block H	4031 Honey Bear Loop	Annual
3	Stormwater	Outfall	Vista Oaks, Section 1-B	Williamson	Lot 19, Block H	4025 Honey Bear Loop	Annual
4	Stormwater	Outfall	Vista Oaks, Section 1-B	Williamson	Lot 21, Block H	4021 Honey Bear Loop	Annual
5	Stormwater	Outfall	Vista Oaks, Section 1-B	Williamson	Lot 25, Block H	4013 Honey Bear Loop	Annual
6	Stormwater	Outfall	Vista Oaks, Section 1-B	Williamson	Lot 33, Block H	3414 Ashmere Cove	Annual
7	Stormwater	Outfall	Vista Oaks, Section 2-A	Williamson	Lot 14, Block A	4109 Springwillow Lane	Annual
8	Stormwater	Outfall	Vista Oaks, Section 2-A	Williamson	Lot 23, Block A	3503 Newland Place	Annual
9	Stormwater	Outfall	Vista Oaks, Section 2-B	Williamson	Lot 27, Block A	4005 Spring Willow Lane	Annual
10	Stormwater	Outfall	Vista Oaks, Section 5-C	Williamson	Lot 36, Block A	3713 Laurel Bay Loop	Annual
11	Stormwater	Outfall	Vista Oaks, Section 1-C-2	Williamson	Lot 49, Block E	4109 Vista Isle	Annual
12	Stormwater	Outfall	Vista Oaks, Section 3-B	Williamson	Lot 37, Block E	3612 Galena Hills Loop	Annual
13	Stormwater	Outfall	Vista Oaks, Section 3-B	Williamson	Lot 31, Block E	3624 Galena Hills Loop	Annual
14	Stormwater	Outfall	Vista Oaks, Section 3-B	Williamson	Lot 21, Block E	3718 Galena Hills Loop	Annual
15	Stormwater	Outfall	Vista Oaks, Section 3-A	Williamson	Lot 6, Block F	3800 Galena Hills Loop	Annual
16	Stormwater	Outfall	Vista Oaks, Section 3-A	Williamson	Lot 4, Block E	3804 Galena Hills Loop	Annual
17	Stormwater	Outfall	Vista Oaks, Section 6-B	Williamson	Lot 47, Block A	3903 Vista Isle - Drains to Channel on Lot 47	Annual
18	Stormwater	Outfall	Vista Oaks, Section 6-B	Williamson	Lot 47, Block A	3903 Vista Isle - Drains to Channel on Lot 47	Annual
19	Stormwater	Outfall	Vista Oaks, Section 4-A-A	Williamson	Lot 10, Block A	4218 Summercrest Loop	Annual
20	Stormwater	Outfall	Vista Oaks, Section 4-B	Williamson	Lot 18, Block A	4234 Summercrest Loop	Annual
21	Stormwater	Outfall	Vista Oaks, Section 4-B	Williamson	Lot 23, Block A	4419 Summercrest Loop	Annual
22	Stormwater	Outfall	Vista Oaks, Section 4-B	Williamson	Lot 33, Block A	4325 Summercrest Loop	Annual
23	Stormwater	D.C	Vista Oaks, Section 4-B	Williamson	Lot 47, Block A	3903 Vista Isle Drive	1x Month (Feb-November)

Basic Services:

1. General policing of all District owned detention facilities, including gathering, removal and disposal of all trash, debris and litter prior to mowing.
2. Mowing edging and trimming of all District owned detention facilities.
3. Edge or trim all grass or vines from fences, including rock gabion baskets and concrete walkways.
4. Remove all dead and/or fallen limbs (2" diameter or less) as a part of the contract.

Drainage Facility Types
D - Detention Pond
WQ - Water Quality
C - Drainage Channel

Landscaper Company	Monitored by:
	Crossroads

DIRECTIVES
including the
September 13, 2021 Board Meeting of
Vista Oaks Municipal Utility District

1. **Crossroads Utility Services LLC**

- (a). (09/13/2021) Director Matto announced that a resident had informed him that there was some dead vegetation around Vista Isle Drive. Ms. Torres stated that she would look into the matter.

Status: Ms. Torres states that all old dead vegetation was cleared. The District's landscaper is working with the HOA committee on pruning trees and the relocation of shrubs.

- (b). (09/13/2021) The Board agreed that they would like to withhold payment to Yellowstone Landscape – Central Inc. until all of the required work under the current agreement was completed and to consider alternative options.

Status: Ms. Torres confirms that Yellowstone finished out their portion of the contract and has been paid in full.

February 2022

February 2022							March 2022						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
6	7	1	2	3	4	5	6	7	1	2	3	4	5
13	14	8	9	10	11	12	13	14	15	16	17	18	19
20	21	22	23	24	25	26	20	21	22	23	24	25	26
27	28						27	28	29	30	31		

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jan 30	31	Feb 1	2	3	4	5
6	7	8	9	10	11 DEADLINE to Submit Audit to TCEQ	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	Mar 1	2	3	4	5

March 2022

March 2022							April 2022						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5						1	2
6	7	8	9	10	11	12	3	4	5	6	7	8	9
13	14	15	16	17	18	19	10	11	12	13	14	15	16
20	21	22	23	24	25	26	17	18	19	20	21	22	23
27	28	29	30	31			24	25	26	27	28	29	30

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Feb 27	28	Mar 1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	Apr 1	2

April 2022

April 2022							May 2022						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
						1	2	3	4	5	6	7	
3	4	5	6	7	8	9	8	9	10	11	12	13	14
10	11	12	13	14	15	16	15	16	17	18	19	20	21
17	18	19	20	21	22	23	22	23	24	25	26	27	28
24	25	26	27	28	29	30	29	30	31				

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Mar 27	28	29	30	31	Apr 1	2
3	4	5	6	7	8	9
10	11 Vista Oaks Meeting - Noon	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

May 2022

May 2022							June 2022						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7				1	2	3	4
8	9	10	11	12	13	14	5	6	7	8	9	10	11
15	16	17	18	19	20	21	12	13	14	15	16	17	18
22	23	24	25	26	27	28	19	20	21	22	23	24	25
29	30	31					26	27	28	29	30		

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
May 1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30 Memorial Day	31	Jun 1	2	3	4

June 2022

June 2022							July 2022						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4						1	2
5	6	7	8	9	10	11	3	4	5	6	7	8	9
12	13	14	15	16	17	18	10	11	12	13	14	15	16
19	20	21	22	23	24	25	17	18	19	20	21	22	23
26	27	28	29	30			24	25	26	27	28	29	30
							31						

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
May 29	30	31	Jun 1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	Jul 1	2

July 2022

July 2022							August 2022							
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	
						1	2	7	1	2	3	4	5	6
3	4	5	6	7	8	9	14	15	16	17	18	19	20	
10	11	12	13	14	15	16	21	22	23	24	25	26	27	
17	18	19	20	21	22	23	28	29	30	31				
24	25	26	27	28	29	30								
31														

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jun 26	27	28	29	30	Jul 1	2
3	4 Independence Day	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	Aug 1	2	3	4	5	6

August 2022

August 2022							September 2022						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
7	1	2	3	4	5	6	4	5	6	7	1	2	3
14	8	9	10	11	12	13	11	12	13	14	15	16	17
21	15	16	17	18	19	20	18	19	20	21	22	23	24
28	22	23	24	25	26	27	25	26	27	28	29	30	

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jul 31	Aug 1	2	3	4	5	6
7	8 Vista Oaks Meeting - Noon	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31	Sep 1	2	3

September 2022

September 2022							October 2022						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3							1
4	5	6	7	8	9	10	2	3	4	5	6	7	8
11	12	13	14	15	16	17	9	10	11	12	13	14	15
18	19	20	21	22	23	24	16	17	18	19	20	21	22
25	26	27	28	29	30		23	24	25	26	27	28	29
							30	31					

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Aug 28	29	30	31	Sep 1	2	3
4	5 Labor Day	6	7	8	9	10
11	12 Vista Oaks Meeting - Noon	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	Oct 1

October 2022

October 2022							November 2022						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
						1			1	2	3	4	5
2	3	4	5	6	7	8	6	7	8	9	10	11	12
9	10	11	12	13	14	15	13	14	15	16	17	18	19
16	17	18	19	20	21	22	20	21	22	23	24	25	26
23	24	25	26	27	28	29	27	28	29	30			
30	31												

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Sep 25	26	27	28	29	30	Oct 1
2	3	4	5	6	7	8
9	10 Vista Oaks Meeting - Noon	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31	Nov 1	2	3	4	5

November 2022

November 2022							December 2022						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5					1	2	3
6	7	8	9	10	11	12	4	5	6	7	8	9	10
13	14	15	16	17	18	19	11	12	13	14	15	16	17
20	21	22	23	24	25	26	18	19	20	21	22	23	24
27	28	29	30				25	26	27	28	29	30	31

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Oct 30	31	Nov 1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24 Thanksgiving Holiday	25 Thanksgiving Holiday	26
27	28	29	30	Dec 1	2	3

December 2022

December 2022							January 2023						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
4	5	6	7	8	9	10	1	2	3	4	5	6	7
11	12	13	14	15	16	17	8	9	10	11	12	13	14
18	19	20	21	22	23	24	15	16	17	18	19	20	21
25	26	27	28	29	30	31	22	23	24	25	26	27	28
							29	30	31				

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Nov 27	28	29	30	Dec 1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

McCALL GIBSON SWEDLUND BARFOOT PLLC

Certified Public Accountants

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January 10, 2022

Board of Directors
Vista Oaks Municipal Utility District
of Williamson County
Williamson County, Texas

We have audited the financial statements of the governmental activities and each major fund of Vista Oaks Municipal Utility District of Williamson County (the "District") for the year ended September 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated September 13, 2021. Professional standards also require that we communicate to you the following information related to our audit. For the purposes of this letter, the term "management" refers to the Board of Directors and/or District consultants.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. Significant accounting policies used by the District, including new accounting policies, if any, that have been adopted and implemented during the current fiscal year, are discussed in Note 1. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. The financial statement disclosures are neutral, consistent, and clear.

Accounting estimates are an integral part of the financial statements and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were management's estimate of depreciable lives of capital assets. Depreciation of infrastructure assets is based on industry wide accepted estimated useful lives taken on a straight-line basis. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no such adjustments.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 10, 2022.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis and the budgetary comparison schedule for the General Fund, which are required supplementary information ("RSI") that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

The Texas Supplementary Information required by the Texas Commission on Environmental Quality as published in the *Water District Financial Management Guide* and the Other Supplementary Information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The Texas Supplementary Information and the Other Supplementary Information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on them.

Restriction on Use

This information is intended solely for the use of the Board of Directors of the District and is not intended to be, and should not be, used by anyone other than the specified party.

Sincerely,

McCall Gibson Swedlund Barfoot PLLC

McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants
Houston, Texas

**VISTA OAKS
MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY**

YEAR ENDED SEPTEMBER 30, 2021

**FINANCIAL STATEMENTS,
SUPPLEMENTARY INFORMATION
AND
INDEPENDENT AUDITOR'S REPORT**

**VISTA OAKS
MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY**

**FINANCIAL STATEMENTS,
SUPPLEMENTARY INFORMATION
AND
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED
SEPTEMBER 30, 2021**

VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY

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ANNUAL FILING AFFIDAVIT

ANNUAL FILING AFFIDAVIT

STATE OF TEXAS
COUNTY OF WILLIAMSON

I, _____ of the
(Name of Duly Authorized District Representative)

VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
(Name of District)

hereby swear, or affirm, that the district named above has reviewed and approved at a meeting of the Board of Directors of the District on the **10th day of January, 2022**, its annual audit report for the fiscal year ended **September 30, 2021** and those copies of the annual audit report have been filed in the district office, located at:

100 Congress Ave., Suite 1300
Austin, Texas 78701
(Address of District)

This annual filing affidavit and the attached copy of the audit report are being submitted to the Texas Commission on Environmental Quality in satisfaction of the annual filing requirements of Texas Water Code Section 49.194.

Date: _____, _____ By: _____
(Signature of District Representative)

(Typed Name and Title of above District Representative)

Sworn to and subscribed to before me this _____ day of _____, _____.

(SEAL)

(Signature of Notary)

My Commission Expires On: _____, _____.
Notary Public in the State of Texas

INDEPENDENT AUDITOR'S REPORT

McCALL GIBSON SWEDLUND BARFOOT PLLC

Certified Public Accountants

13100 Wortham Center Drive
Suite 235
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Fax (713) 462-2708

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www.mgsbpllc.com
E-Mail: mgsb@mgsbpllc.com

Board of Directors
Vista Oaks Municipal Utility District
of Williamson County
Williamson County, Texas

Independent Auditor's Report

We have audited the accompanying financial statements of the governmental activities and each major fund of Vista Oaks Municipal Utility District of Williamson County (the "District"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Texas Supplementary Information required by the Texas Commission on Environmental Quality as published in the *Water District Financial Management Guide* and the Other Supplementary Information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The Texas Supplementary Information and the Other Supplementary Information have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on them.

McCall Gibson Swedlund Barfoot PLLC

McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants
Houston, Texas

January 10, 2022

FINANCIAL STATEMENTS

**VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET
SEPTEMBER 30, 2021**

	General Fund	Debt Service Fund	Governmental Funds Total	Adjustments Note 2	Government - wide Statement of Net Position
<u>ASSETS</u>					
Cash and cash equivalents:					
Cash on deposit	\$ 387,350	\$ -	\$ 387,350	\$ -	\$ 387,350
Cash equivalent investments	1,806,302	-	1,806,302	-	1,806,302
Receivables:					
Service, net of allowance of doubtful accounts of \$1,200	95,815	-	95,815	-	95,815
Taxes	18,401	-	18,401	-	18,401
Other	175	-	175	-	175
Prepaid costs	633	-	633	-	633
Capital assets, net of accumulated depreciation:					
Land and easements	-	-	-	72,395	72,395
Water, wastewater and drainage system	-	-	-	5,916,310	5,916,310
Land improvements	-	-	-	1,137,601	1,137,601
Common and recreation areas	-	-	-	155,168	155,168
TOTAL ASSETS	<u>\$ 2,308,676</u>	<u>\$ -</u>	<u>\$ 2,308,676</u>	<u>7,281,474</u>	<u>9,590,150</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 147,527	\$ -	\$ 147,527	-	147,527
Refundable deposits	168,949	-	168,949	-	168,949
TOTAL LIABILITIES	<u>316,476</u>	<u>-</u>	<u>316,476</u>	<u>-</u>	<u>316,476</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Property taxes	18,401	-	18,401	(18,401)	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>18,401</u>	<u>-</u>	<u>18,401</u>	<u>(18,401)</u>	<u>-</u>
<u>FUND BALANCES / NET POSITION</u>					
Fund balances:					
Nonspendable	633	-	633	(633)	-
Unassigned	1,973,166	-	1,973,166	(1,973,166)	-
TOTAL FUND BALANCES	<u>1,973,799</u>	<u>-</u>	<u>1,973,799</u>	<u>(1,973,799)</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 2,308,676</u>	<u>\$ -</u>	<u>\$ 2,308,676</u>		
Net position:					
Net investment in capital assets				7,281,474	7,281,474
Unrestricted				1,992,200	1,992,200
TOTAL NET POSITION				<u>\$ 9,273,674</u>	<u>\$ 9,273,674</u>

The accompanying notes are an integral part of this statement.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS STATEMENT
OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SEPTEMBER 30, 2021**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Governmental Funds Total</u>	<u>Adjustments Note 2</u>	<u>Government - wide Statement of Activities</u>
<u>REVENUES</u>					
Water and wastewater service, including penalties	\$ 1,011,133	\$ -	\$ 1,011,133	\$ -	\$ 1,011,133
Property taxes, including penalties and interest	737,256	170,161	907,417	1,623	909,040
Interest and other	33,722	150	33,872	-	33,872
TOTAL REVENUES	<u>1,782,111</u>	<u>170,311</u>	<u>1,952,422</u>	<u>1,623</u>	<u>1,954,045</u>
<u>EXPENDITURES / EXPENSES</u>					
Current:					
Water and wastewater purchases	776,125	-	776,125	-	776,125
Solid waste service	205,057	-	205,057	-	205,057
Repairs and maintenance	92,248	-	92,248	-	92,248
Utilities	26,331	-	26,331	-	26,331
Director fees, including payroll taxes	4,683	-	4,683	-	4,683
Legal fees	23,843	-	23,843	-	23,843
Engineering fees	6,555	-	6,555	-	6,555
Management fees	115,326	-	115,326	-	115,326
Bookkeeping fees	23,500	-	23,500	-	23,500
Audit fees	16,250	-	16,250	-	16,250
Other consulting fees	20,682	319	21,001	-	21,001
Security services	48,333	-	48,333	-	48,333
Insurance	7,676	-	7,676	-	7,676
Tax appraisal/collection fees	4,372	1,009	5,381	-	5,381
Public notices	619	-	619	-	619
Other	32,454	250	32,704	-	32,704
Debt service:					
Principal	-	250,000	250,000	(250,000)	-
Interest	-	5,175	5,175	(415)	4,760
Fiscal agent fees and other	-	300	300	-	300
Depreciation	-	-	-	301,928	301,928
TOTAL EXPENDITURES / EXPENSES	<u>1,404,054</u>	<u>257,053</u>	<u>1,661,107</u>	<u>51,513</u>	<u>1,712,620</u>
Excess / (Deficiency) of revenues over (under) expenditures/expenses	<u>378,057</u>	<u>(86,742)</u>	<u>291,315</u>	<u>(49,890)</u>	<u>241,425</u>
OTHER FINANCING SOURCES/(USES)					
Operating transfer	2,019	(2,019)	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	<u>2,019</u>	<u>(2,019)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	380,076	(88,761)	291,315	(291,315)	-
CHANGE IN NET POSITION				241,425	241,425
<u>FUND BALANCES / NET POSITION</u>					
Beginning of the year	1,593,723	88,761	1,682,484	7,349,765	9,032,249
End of the year	<u>\$ 1,973,799</u>	<u>\$ -</u>	<u>\$ 1,973,799</u>	<u>\$ 7,299,875</u>	<u>\$ 9,273,674</u>

The accompanying notes are an integral part of this statement.

**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
MANAGEMENT’S DISCUSSION AND ANALYSIS
YEAR ENDED SEPTEMBER 30, 2021**

In accordance with Governmental Accounting Standards Board Statement No. 34 (“GASB 34”), the management of Vista Oaks Municipal Utility District of Williamson County (the “District”) offers the following discussion and analysis to provide an overview of the District’s financial activities for the year ended September 30, 2021. Since this information is designed to focus on the current year’s activities, resulting changes, and currently known facts, it should be read in conjunction with the District’s basic financial statements that follow.

FINANCIAL HIGHLIGHTS

- *General Fund:* At the end of the current fiscal year, the total fund balance was \$1,973,799, an increase of \$380,076 from the previous fiscal year.
- *Debt Service Fund:* Fund balance restricted for debt service decreased from \$88,761 in the previous fiscal year to \$-0- in the current fiscal year due to extinguishment of the District’s long-term debt.
- *Governmental Activities:* On a government-wide basis for governmental activities, the District had revenues net of expenses of \$241,425 in the current fiscal year. Net position increased from \$9,032,249 at September 30, 2020 to \$9,273,674 at September 30, 2021.

OVERVIEW OF THE DISTRICT

The District, a political subdivision of the State of Texas, was created by order of the Texas Commission on Environmental Quality (the “Commission”) dated September 9, 1987, and operates pursuant to Article XVI, Section 59 of the Texas Constitution and Chapters 49 and 54 of the Texas Water Code, as amended. The District was created for the purposes of providing, operating, and maintaining facilities to control storm water, distribute potable water, collect and treat wastewater, and provide and operate park and recreational facilities.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
MANAGEMENT’S DISCUSSION AND ANALYSIS
YEAR ENDED SEPTEMBER 30, 2021**

USING THIS ANNUAL REPORT

This annual report consists of the following parts:

1. *Management’s Discussion and Analysis* (this section)
2. *Basic Financial Statements (including Notes to the Financial Statements)*
3. *Required Supplementary Information*
4. *Texas Supplementary Information* (required by the Texas Commission on Environmental Quality (the TSI section))
5. *Other Supplementary Information* (the OSI section)

For purposes of GASB 34, the District is considered a special purpose government. This allows the District to present the required fund and government-wide statements in a single schedule. The requirement for fund financial statements that are prepared on the modified accrual basis of accounting is met with the “Governmental Funds Total” column. An adjustment column includes those entries needed to convert to the full accrual basis government-wide statements. Government-wide statements are comprised of the Statement of Net Position and the Statement of Activities.

OVERVIEW OF THE FINANCIAL STATEMENTS

The *Statement of Net Position and Governmental Funds Balance Sheet* includes a column (titled “Governmental Funds Total”) that represents a balance sheet prepared using the modified accrual basis of accounting. This method measures cash and all other financial assets that can be readily converted to cash. The adjustments column converts those balances to a balance sheet that more closely reflects a private-sector business. Over time, increases or decreases in the District’s net position will indicate financial health.

The *Statement of Activities and Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances* includes a column (titled “Governmental Funds Total”) that derives the change in fund balances resulting from current year revenues, expenditures, and other financing sources or uses. These amounts are prepared using the modified accrual basis of accounting. The adjustments column converts those activities to full accrual, a basis that more closely represents the income statement of a private-sector business.

The *Notes to the Financial Statements* provide additional information that is essential to a full understanding of the information presented in the *Statement of Net Position and Governmental Funds Balance Sheet* and the *Statement of Activities and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances*.

The *Required Supplementary Information* presents a comparison statement between the District’s adopted budget for the General Fund and its actual results.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED SEPTEMBER 30, 2021**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

Summary Statement of Net Position

	Governmental Activities		Change Increase (Decrease)
	2021	2020	
Current and other assets	\$ 2,308,676	\$ 2,012,290	\$ 296,386
Non-current assets	7,281,474	7,583,402	(301,928)
Total Assets	\$ 9,590,150	\$ 9,595,692	\$ (5,542)
Current liabilities	\$ 316,476	\$ 563,443	\$ (246,967)
Long-term liabilities	-	-	-
Total Liabilities	\$ 316,476	\$ 563,443	\$ (246,967)
Net investment in capital assets	\$ 7,281,474	\$ 7,333,402	\$ (51,928)
Restricted for debt service	-	98,154	(98,154)
Unrestricted	1,992,200	1,600,693	391,507
Total Net Position	\$ 9,273,674	\$ 9,032,249	\$ 241,425

The District's net position increased by \$241,425 during the 2021 fiscal year to \$9,273,674 at September 30, 2021 from the previous year's balance of \$9,032,249.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED SEPTEMBER 30, 2021**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (continued) -

Revenues and Expenses:

	<u>Summary Statement of Activities</u>		Increase (Decrease)
	Activities		
	2021	2020	
Property taxes	\$ 909,040	\$ 953,675	\$ (44,635)
Service fees	1,011,133	1,020,056	(8,923)
Other	33,872	50,919	(17,047)
Total Revenues	\$ 1,954,045	\$ 2,024,650	\$ (70,605)
Expenses for services	\$ 1,405,632	\$ 1,467,264	\$ (61,632)
Debt service	5,060	18,739	(13,679)
Depreciation	301,928	301,877	51
Total Expenses	\$ 1,712,620	\$ 1,787,880	\$ (75,260)
Change in Net Position	\$ 241,425	\$ 236,770	\$ 4,655
Beginning Net Position	9,032,249	8,795,479	236,770
Ending Net Position	\$ 9,273,674	\$ 9,032,249	\$ 241,425

Revenues were \$1,954,045 for the fiscal year ended September 30, 2021 while expenses were \$1,712,620. Net position increased by \$241,425 during the 2021 fiscal year due to property taxes and service fees revenues exceeding expenditures.

For the fiscal year ended September 30, 2021, property tax revenues totaled \$909,040. Property tax revenue is derived from taxes being levied based upon the assessed value of real and personal property within the District. Property taxes levied for the 2020 tax year (September 30, 2021 fiscal year) were based upon a current assessed value of \$283,714,591 and a tax rate of \$0.32 per \$100 of assessed valuation. Property taxes levied for the 2019 tax year (September 30, 2020 fiscal year) were based upon an adjusted assessed value of \$288,609,407 and a tax rate of \$0.33 per \$100 of assessed valuation.

The tax rate levied is determined after the District's Board of Directors reviews the General Fund budget requirements and the Debt Service Fund debt service obligations of the District.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED SEPTEMBER 30, 2021**

ANALYSIS OF GOVERNMENTAL FUND

	<u>Governmental Funds by Year</u>	
	2021	2020
Cash on deposit	\$ 387,350	\$ 248,942
Cash equivalent investments	1,806,302	1,634,409
Receivables and other	115,024	129,866
Total Assets	\$ 2,308,676	\$ 2,013,217
Accounts payable	\$ 147,527	\$ 147,753
Other	168,949	166,202
Total Liabilities	\$ 316,476	\$ 313,955
Deferred Inflows of Resources	\$ 18,401	\$ 16,778
Nonspendable	\$ 633	\$ 780
Restricted	-	88,761
Assigned	-	5,204
Unassigned	1,973,166	1,587,739
Total Fund Balance	\$ 1,973,799	\$ 1,682,484
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 2,308,676	\$ 2,013,217

As of September 30, 2021, the District's governmental funds reflected a combined fund balance of \$1,973,799. This fund balance includes a \$380,076 increase in the General Fund fund balance.

The Debt Service Fund reflects a decrease of \$88,761 in fiscal year 2021. The Debt Service Fund paid \$250,000 in principal and \$5,175 in interest payments on the District's outstanding debt. As of September 30, 2021, the District has extinguished its long-term bonded debt.

BUDGETARY HIGHLIGHTS

The General Fund pays for daily operating expenditures. The Board of Directors adopted the 2021 budget on September 14, 2020. The budget included revenues of \$1,776,602 as compared to expenditures of \$1,781,806 for the 2021 fiscal year. When comparing actual figures to budgeted amounts, the District had a positive net variance of \$385,280. More detailed information about the District's budgetary comparison is presented in the *Required Supplementary Information*.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED SEPTEMBER 30, 2021**

CAPITAL ASSETS

The District's governmental activities had \$7,281,474 invested in infrastructure. The detail is reflected in the following schedule:

	<u>Summary of Capital Assets, net</u>	
	<u>9/30/2021</u>	<u>9/30/2020</u>
Capital Assets:		
Land and easements	\$ 72,395	\$ 72,395
Construction in progress	-	2,500
Land improvements	1,321,542	1,319,042
Common and recreation areas	641,912	641,912
Water, wastewater and drainage system	12,199,819	12,199,819
Less: Accumulated Depreciation	(6,954,194)	(6,652,266)
Total Net Capital Assets	<u>\$ 7,281,474</u>	<u>\$ 7,583,402</u>

More detailed information about the District's capital assets is presented in the *Notes to the Financial Statements*

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

The assessed value of property within the District for tax year 2021 is approximately \$317 million. The fiscal year 2022 tax rate is \$0.2907 on each \$100 of taxable value. As approved by the Board of Directors on September 13, 2021, all of the property tax collected during fiscal year 2022 will fund general operating expenses.

The adopted budget for fiscal year 2022 projects a \$2,706 increase to the operating fund balance. Compared to the fiscal year 2021 budget, revenues are expected to increase by approximately \$178,000 and expenditures are expected to increase by approximately \$171,000.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's accountability for the funds it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District in care of Armbrust & Brown, PLLC, 100 Congress Ave., Suite 1300, Austin, TX 78701.

**NOTES TO THE
FINANCIAL STATEMENTS**

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

1. SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of Vista Oaks Municipal Utility District of Williamson County (the “District”) relating to the funds included in the accompanying financial statements conform to generally accepted accounting principles (“GAAP”) as applied to governmental entities. GAAP for local governments includes those principles prescribed by the Governmental Accounting Standards Board (“GASB”), which constitutes the primary source of GAAP for governmental units. The more significant of these accounting policies are described below and, where appropriate, subsequent pronouncements will be referenced.

Reporting Entity - The District, formerly known as Williamson County Municipal Utility District No. 9, a political subdivision of the State of Texas, was created by order of the Texas Water Commission, presently known as the Texas Commission on Environmental Quality (the “Commission”), dated September 9, 1987, and operates pursuant to Article XVI, Section 59 of the Texas Constitution and Chapters 49 and 54 of the Texas Water Code, as amended. The District is empowered to purchase, operate and maintain all facilities, plants and improvements necessary to provide water, sanitary sewer service, storm sewer drainage, irrigation, solid waste collection and disposal, and to construct parks and recreational facilities for the residents of the District. The reporting entity of the District encompasses those activities and functions over which the District’s officials exercise significant oversight or control. The District is governed by a five member Board of Directors (the “Board”), which have been elected by District residents or appointed by the Board. The District is not included in any other governmental “reporting entity” as defined by GASB standards since the majority of Board members are elected by the public and have decision making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters. In addition, there are no component units as defined by GASB standards which are included in the District’s reporting entity.

Basis of Presentation - Government-wide and Fund Financial Statements - These financial statements have been prepared in accordance with the GASB Codification of Governmental Accounting and Financial Reporting Standards Part II, Financial Reporting (the “GASB Codification”).

GASB Codification sets forth standards for external financial reporting for all state and local government entities, which include a requirement for a Statement of Net Position and a Statement of Activities. It requires the classification of net position into three components: Net Investment in Capital Assets; Restricted; and Unrestricted. These classifications are defined as follows:

- Net Investment in Capital Assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- Restricted Net Position – This component of net position consists of external constraints placed on the use of assets imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulation of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

1. SIGNIFICANT ACCOUNTING POLICIES (continued) –

- **Unrestricted Net Position** – This component of net position consists of assets that do not meet the definition of Restricted or Net Investment in Capital Assets.

When both restricted and unrestricted resources are available for use, generally it is the District's policy to use restricted resources first.

The financial statements are prepared in conformity with GASB Statement No. 34, and include a column for government-wide (based upon the District as a whole) and fund financial statement presentations. GASB Statement No. 34 also requires as supplementary information Management's Discussion and Analysis, which includes an analytical overview of the District's financial activities. In addition, a budgetary comparison statement is presented that compares the adopted General Fund budget with actual results.

- **Government-wide Statements:** The District's statement of net position includes both non-current assets and non-current liabilities of the District, which were previously recorded in the General Fixed Assets Account Group and the General Long-Term Debt Account Group. In addition, the government-wide statement of activities column reflects depreciation expense on the District's capital assets, including infrastructure.

The government-wide focus is more on the sustainability of the District as an entity and the change in aggregate financial position resulting from financial activities of the fiscal period. The focus of the fund financial statements is on the individual funds of the governmental categories. Each presentation provides valuable information that can be analyzed and compared to enhance the usefulness of the information.

- **Fund Financial Statements:** Fund based financial statement columns are provided for governmental funds. GASB Statement No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures of either fund category) for the determination of major funds. All of the District's funds are reported as major funds.

Governmental Fund Types - The accounts of the District are organized and operated on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a self-balancing set of accounts that comprise its assets, liabilities, fund balances, revenues and expenditures. The various funds are grouped by category and type in the financial statements. The District maintains the following fund types:

- **General Fund** - The General Fund accounts for financial resources in use for general types of operations which are not encompassed within other funds. This fund is established to account for resources devoted to financing the general services that the District provides for its residents. Tax revenues and other sources of revenue used to finance the fundamental operations of the District are included in this fund.
- **Debt Service Fund** - The Debt Service Fund is used to account for the resources restricted, committed or assigned for the payment of debt principal, interest and related costs.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

1. SIGNIFICANT ACCOUNTING POLICIES (continued) –

Non-current Governmental Assets and Liabilities - GASB Statement No. 34 eliminates the presentation of Account Groups, but provides for these records to be maintained and incorporates the information into the government-wide financial statement column in the Statement of Net Position.

Basis of Accounting

Government-wide Statements - The government-wide financial statement column is reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Fund Financial Statements - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in the fund balances. Governmental funds are accounted for on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e. both measurable and available).

"Measurable" means that the amount of the transaction can be determined and "available" means the amount of the transaction is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures, if measurable, are generally recognized on the accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include the unmatured principal and interest on general obligation long-term debt which is recognized when due. This exception is in conformity with generally accepted accounting principles.

Property tax revenues are recognized when they become available. In this case, available means when due, or past due and receivable within the current period and collected within the current period or soon enough thereafter to be used to pay liabilities of the current period. Such time thereafter shall not exceed 60 days. Tax collections expected to be received subsequent to the 60-day availability period are reported as deferred inflows of resources. All other revenues of the District are recorded on the accrual basis in all funds.

The District may report unearned revenue on its balance sheet. Unearned revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when revenue recognition criteria are met, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

1. SIGNIFICANT ACCOUNTING POLICIES (continued) –

Budgets and Budgetary Accounting - An unappropriated budget was adopted on September 14, 2020 for the General Fund on a basis consistent with generally accepted accounting principles. The District's Board utilizes the budget as a management tool for planning and cost control purposes. The budget was not amended during the fiscal year. The Budgetary Comparison Schedule – General Fund presents the original budget amounts compared to the actual amounts of revenues and expenditures for the current fiscal year.

Pensions - The District has not established a pension plan as the District does not have employees. The Internal Revenue Service has determined that fees of office received by Directors are considered to be wages subject to federal income tax withholding for payroll purposes.

Cash and Cash Equivalent Investments - Includes cash on deposit as well as investments with maturities of three months or less. The investments, consisting of obligations in the State Treasurer's Investment Pool, are recorded at amortized cost.

Accounts Receivable - The District provides for uncollectible service accounts receivable using the allowance method of accounting for bad debts. Under this method of accounting, a provision for uncollectible accounts is charged to earnings. The allowance account is increased or decreased based on past collection history and management's evaluation of accounts receivable. All amounts considered uncollectible are charged against the allowance account, and recoveries of previously charged off accounts are added to the allowance. The District had an allowance for uncollectible accounts of \$1,200 at September 30, 2021.

Capital Assets - Capital assets, which include land and easements, land improvements, common and recreation areas and water, wastewater and drainage system, are reported in the government-wide column in the Statement of Net Position. Public domain capital assets ("infrastructure") are capitalized. Items purchased or acquired are reported at historical cost or estimated historical cost. Contributed fixed assets are recorded as capital assets at their estimated acquisition value at the time received. In accordance with GASB Statement No. 89, interest incurred during construction of capital facilities is not capitalized.

Assets are capitalized, including infrastructure assets, if they have an original cost greater than \$5,000 and a useful life over two years. Depreciation is calculated on each class of depreciable property using the straight-line method of depreciation. Estimated useful lives are as follows:

	Years
Common and Recreation Areas	10
Land Improvements	50
Water System	50
Wastewater System	50
Drainage System	50

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

1. SIGNIFICANT ACCOUNTING POLICIES (continued) –

Interfund Transactions - Transfers from one fund to another fund are reported as interfund receivables and payables if there is intent to repay that amount and if the debtor fund has the ability to repay the advance on a timely basis. Operating transfers represent legally authorized transfers from the fund receiving resources to the fund through which the resources are to be expended.

Fund Balance - Fund balances in governmental funds are classified using the following hierarchy:

- *Nonspendable*: amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- *Restricted*: amounts that can be spent only for specific purposes because of constitutional provisions, or enabling legislation, or because of constraints that are imposed externally. The District does not have any restricted fund balance.
- *Committed*: amounts that can be spent only for purposes determined by a formal action of the Board of Directors. The Board is the highest level of decision-making authority for the District. This action must be made no later than the end of the fiscal year. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board. The District does not have any committed fund balances.
- *Assigned*: amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. The District does not have any assigned fund balances.
- *Unassigned*: all other spendable amounts in the General Fund.

When expenditures are incurred for which restricted, committed, assigned or unassigned fund balances are available, the District considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds.

Long-Term Debt - Unlimited tax bonds, which have been issued to fund capital projects, are to be repaid from tax revenues of the District.

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums and discounts on debt issuances are reported as other financing sources and uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures in both the fund and the government-wide financial statements.

Accounting Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

2. RECONCILIATION OF THE GOVERNMENTAL FUNDS

Adjustments to convert the Governmental Funds Balance Sheet to the Statement of Net Position are as follows:

Fund Balances - Total Governmental Funds	\$	1,973,799
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds -		
Capital assets		14,235,668
Less: Accumulated depreciation		(6,954,194)
		7,281,474
Revenue is recognized when earned in the government-wide statements, regardless of availability. Governmental funds report deferred inflows for revenues earned but not available.		18,401
		18,401
Net position - Governmental Activities	\$	9,273,674

Adjustments to convert the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities are as follows:

Changes in Fund Balances - Governmental Funds	\$	291,315
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report:		
Interest expenditures in year paid		415
Tax revenue when collected		1,623
Bond principal in year paid		250,000
		252,038
Governmental funds do not report -		
Depreciation		(301,928)
		(301,928)
Change in Net Position - Governmental Activities	\$	241,425

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

3. CASH AND CASH EQUIVALENT INVESTMENTS

The investment policies of the District are governed by Section 2256 of the Texas Government Code (the “Public Funds Investment Act”) and an adopted District investment policy that includes depository contract provisions and custodial contract provisions. Major provisions of the District’s investment policy, which complies with the Public Funds Investment Act, include: depositories must be Federal Deposit Insurance Corporation (“FDIC”) insured Texas banking institutions; depositories must fully insure or collateralize all demand and time deposits; and securities collateralizing time deposits are held by independent third party trustees.

Deposits - At September 30, 2021, the carrying amount of the District’s deposits was \$387,350 and the bank balance was \$390,890. The bank balance was covered by FDIC insurance.

Investments -

Interest rate risk. In accordance with its investment policy, the District manages its exposure to declines in fair values through investment diversification and limiting investments as follows:

- Money market mutual funds are required to have weighted average maturities of 90 days or fewer; and
- Other mutual fund investments are required to have weighted average maturities of less than two years.

Credit risk. The District’s investment policy requires the application of the prudent-person rule: investments are made as a prudent person would be expected to act, with discretion and intelligence, and considering the probable safety of their capital as well as the probable income to be derived. The District’s investment policy requires that District funds be invested in:

- Obligations of the United States government and/or its agencies and instrumentalities;
- Money market mutual funds with investment objectives of maintaining a stable net asset value of \$1 per share;
- Mutual funds rated in one of the three highest categories by a nationally recognized rating agency;
- Securities issued by a state or local government or any instrumentality or agency thereof, in the United States, and rated in one of the three highest categories by a nationally recognized rating agency; and
- Public funds investment pools rated AAA or AAAM by a nationally recognized rating agency.

The District invests in TexPool, an external investment pool that is not SEC-registered. The State Comptroller of Public Accounts of the State of Texas has oversight of the pool. Federated Investors, Inc. manages the daily operations of the pool under a contract with the Comptroller. TexPool measures all of its portfolio assets at amortized cost. As a result, the District also measures its investments in TexPool at amortized cost for financial reporting purposes. There are no limitations or restrictions on withdrawals from TexPool.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

3. CASH AND CASH EQUIVALENT INVESTMENTS (continued) –

At September 30, 2021, the District held the following investments:

Investment	Fair Value at 9/30/2021	Governmental Fund		Investment Rating	
		General	Debt Service	Rating	Rating Agency
TexPool	\$ 1,806,302	\$ 1,806,302	\$ -	AAAm	Standard & Poors
	<u>\$ 1,806,302</u>	<u>\$ 1,806,302</u>	<u>\$ -</u>		

(1) Restricted for payment of debt service and cost of assessing and collecting taxes.

Concentration of credit risk. In accordance with the District’s investment policy, investments in individual securities are to be limited to ensure that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio. As of September 30, 2021, the District did not own any investments in individual securities.

Custodial credit risk-deposits. Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The government’s investment policy requires that the District’s deposits be fully insured by FDIC insurance or collateralized with obligations of the United States or its agencies and instrumentalities. As of September 30, 2021, the District’s bank deposits were fully covered by FDIC insurance.

4. PROPERTY TAXES

Property taxes attach as an enforceable lien on January 1. Taxes are levied on or about October 1, are due on November 1, and are past due the following February 1. The Williamson Central Appraisal District established appraised values in accordance with requirements of the Texas Legislature. The District levies taxes based upon the appraised values. The Williamson County Tax Assessor Collector bills and collects the District’s property taxes. The Board set the 2020 tax rate on September 14, 2020.

The property tax rates, established in accordance with state law, were based on 100% of the net assessed valuation of real property within the District on the tax roll. The tax rate, based on the total taxable assessed valuation of \$283,714,591, was \$0.32 on each \$100 valuation and was allocated \$0.26 to the General Fund and \$0.06 to the Debt Service Fund.

Property taxes of \$18,401 were receivable at September 30, 2021 for the General Fund.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

5. CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance 10/1/2020	Additions	Deletions	Balance 9/30/2021
Capital assets not being depreciated:				
Land and easements	\$ 72,395	\$ -	\$ -	\$ 72,395
Construction in progress	2,500	-	(2,500)	-
Total capital assets not being depreciated	<u>74,895</u>	<u>-</u>	<u>(2,500)</u>	<u>72,395</u>
Capital assets being depreciated:				
Water, wastewater & drainage system	12,199,819	-	-	12,199,819
Land improvements	1,319,042	2,500	-	1,321,542
Common and recreation areas	641,912	-	-	641,912
Total capital assets being depreciated	<u>14,160,773</u>	<u>2,500</u>	<u>-</u>	<u>14,163,273</u>
Less accumulated depreciation for:				
Water, wastewater & drainage system	(6,038,413)	(245,096)	-	(6,283,509)
Land improvements	(155,060)	(28,881)	-	(183,941)
Common and recreation areas	(458,793)	(27,951)	-	(486,744)
Total accumulated depreciation	<u>(6,652,266)</u>	<u>(301,928)</u>	<u>-</u>	<u>(6,954,194)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>7,508,507</u>	<u>(299,428)</u>	<u>-</u>	<u>7,209,079</u>
Total capital assets, net	<u>\$ 7,583,402</u>	<u>\$ (299,428)</u>	<u>\$ (2,500)</u>	<u>\$ 7,281,474</u>

6. BONDED DEBT

The following is a summary of bond transactions of the District for the year ended September 30, 2021:

	Unlimited Tax Bonds
Bonds payable at October 1, 2020	\$ 250,000
Bonds retired	(250,000)
Bonds payable at September 30, 2021	<u>\$ -</u>

Bonds payable were completely paid off as of September 30, 2021.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

7. RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained coverage from commercial insurance companies and the Texas Municipal League Intergovernmental Risk Pool (“TML Pool”) to effectively manage its risk. All risk management activities are accounted for in the General Fund. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered.

The TML Pool was established by various political subdivisions in Texas to provide self-insurance for its members and to obtain lower costs for insurance. TML Pool members pay annual contributions to obtain the insurance. Annual contribution rates are determined by the TML Pool Board. Rates are estimated to include all claims expected to occur during the policy including claims incurred but not reported. The TML Pool has established claims reserves for each of the types of insurance offered. Although the TML Pool is a self-insured risk pool, members are not contingently liable for claims filed above the amount of the fixed annual contributions. If losses incurred are significantly higher than actuarially estimated, the TML Pool adjusts the contribution rate for subsequent years. Members may receive returns of contributions if actual results are more favorable than estimated.

8. FACILITIES AGREEMENT

On January 22, 1987, the District entered into a Water and Wastewater Agreement (the “Agreement”) with the City of Round Rock (the “City”) concerning the creation and operation of the District. Pursuant to the Agreement, the City agreed to provide wholesale water and wastewater, garbage collection, and fire protection services to the District. In 2007, following the creation of Williamson County Emergency Services District No. 9 to provide fire protection services covering an area that includes the District, the Agreement was amended to delete fire protection services from the City. The agreement was subsequently amended and restated effective August 29, 2011 to, among other things, delete garbage collection services from the City and revise the billing methodology for wholesale wastewater service. The District has contracted with another provider for solid waste and recycling services.

The District has entered into various agreements to provide out-of-district and pass-through water and/or wastewater service to development outside the District’s boundaries. The pass-through agreements permit City customers to receive retail service from the City using the District’s facilities on a pass-through basis in consideration for capacity and/or operation and maintenance payments.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT
OF WILLIAMSON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021**

9. LITIGATION MATTER

In 2018, the District, Paloma Lake Municipal Utility District No. 1, Paloma Lake Municipal Utility District No. 2, Williamson County Municipal Utility District No. 10, and Williamson County Municipal Utility District No. 11 (collectively, the “Participating Districts”) filed a petition with the Public Utility Commission (the “PUC”) appealing the rates charged by the City of Round Rock (the “City”) to the Participating Districts for wholesale water and wastewater services. The petition alleged that the City’s rates are in excess of the cost of services being provided and are, thus, in violation of Texas law. The PUC referred this matter to the State Office of Administrative Hearings (“SOAH”) in November 2018. The SOAH hearing is proceeding and the Participating Districts expect a final decision from the PUC Commissioners in late 2022 or early 2023. The Participating Districts are currently represented by The Carlton Law Firm, P.L.L.C. Relying on the terms defined in the Statement of Financial Accounting Standards No. 5 or its codification under FASB Accounting Standards Codification Subtopic 450-20, or GASB Statement No. 62, we are unable to form a judgment whether it is “probable”, “reasonable”, or “possible” that the outcome of this matter will be unfavorable to the District.

10. UNCERTAINTIES

On March 11, 2020, the World Health Organization declared the COVID-19 virus a global pandemic. Since that time, the District has not experienced any decrease in property values, unusual tax delinquencies, or interruptions to service as a result of COVID-19. The District will continue to carefully monitor the situation and evaluate the financial statement impact, if any, that results from the pandemic.

**REQUIRED SUPPLEMENTARY
INFORMATION**

**VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
SEPTEMBER 30, 2021**

	<u>Actual</u>	<u>Original Budget</u>	<u>Variance Positive (Negative)</u>
REVENUES:			
Water and wastewater service, including penalties	\$ 1,011,133	\$ 997,618	\$ 13,515
Property taxes, including penalties	737,256	734,179	3,077
Interest and other	33,722	44,805	(11,083)
TOTAL REVENUES	<u>1,782,111</u>	<u>1,776,602</u>	<u>5,509</u>
EXPENDITURES:			
Current:			
Water and wastewater purchases	776,125	841,346	65,221
Solid waste service	205,057	215,596	10,539
Repairs and maintenance	92,248	165,200	72,952
Utilities	26,331	31,020	4,689
Director fees, including payroll taxes	4,683	13,900	9,217
Legal fees	23,843	65,000	41,157
Engineering fees	6,555	37,000	30,445
Management fees	115,326	117,144	1,818
Bookkeeping fees	23,500	25,950	2,450
Audit fees	16,250	16,250	-
Other consulting fees	20,682	52,700	32,018
Security services	48,333	57,000	8,667
Insurance	7,676	9,100	1,424
Tax appraisal/collection fees	4,372	6,000	1,628
Public notice	619	2,000	1,381
Other	32,454	51,600	19,146
Capital outlay	-	75,000	75,000
TOTAL EXPENDITURES	<u>1,404,054</u>	<u>1,781,806</u>	<u>377,752</u>
Excess of revenues over expenditures	<u>378,057</u>	<u>(5,204)</u>	<u>383,261</u>
OTHER FINANCING SOURCES			
Operating transfer	<u>2,019</u>	<u>-</u>	<u>2,019</u>
TOTAL OTHER FINANCING SOURCES	<u>2,019</u>	<u>-</u>	<u>2,019</u>
NET CHANGE IN FUND BALANCE	380,076	<u>\$ (5,204)</u>	<u>\$ 385,280</u>
FUND BALANCE:			
Beginning of the year	1,593,723		
End of the year	<u>\$ 1,973,799</u>		

The accompanying notes are an integral part of this statement.

**TEXAS SUPPLEMENTARY
INFORMATION**

VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
TSI-1. SERVICES AND RATES
SEPTEMBER 30, 2021

1. Services Provided by the District during the Fiscal Year:

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

2. Retail Service Providers

a. Retail Rates Based on 5/8" Meter (or equivalent):

	Minimum Charge	Minimum Usage	Flat Rate Y/N	Rate per 1000 Gallons Over Minimum	Usage Levels
WATER:	\$ 31.50	-	N	\$ 3.03	0 to 5,000
				\$ 3.45	5,001 to 20,000
				\$ 3.85	20,001 to Unlimited
WASTEWATER:	\$ -	-	N	\$ 4.29	0 to Winter Average
SURCHARGE:	0.5% of actual water and wastewater bill				

District employs winter averaging for wastewater usage? Yes No

Total charges per 10,000 gallons usage:	Water	\$ 63.90	Wastewater	\$ 42.90
	Surcharge	\$ 0.53		

b. Water and Wastewater Retail Connections:

Meter Size	Total Connections	Active Connections	ESFC Factor	Active ESFC's
Unmetered			1.0	
< 3/4"	904	903	1.0	903
1"	1	1	2.5	3
1 1/2"	1	1	5.0	5
2"	1	1	8.0	8
3"			15.0	
4"			25.0	
6"			50.0	
8"			80.0	
10"			115.0	
Total Water	907	906		919
Total Wastewater	906	906	1.0	906

3. Total Water Consumption during the Fiscal Year (rounded to the nearest thousand):

Gallons pumped into system: 126,595,000
Gallons billed to customers: 121,650,000

Water Accountability Ratio (Gallons billed / Gallons Pumped) 96.1%
--

4. Standby Fees (authorized only under TWC Section 49.231):

Does the District assess standby fees? Yes No

If yes, Date of the most recent Commission Order: _____

Does the District have Operation and Maintenance standby fees? Yes No

If yes, Date of the most recent Commission Order: _____

5. Location of District

County(ies) in which district is located: Williamson

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 district is located: N/A

Is the District located within a city's extraterritorial jurisdiction (ETJ)?

Entirely Partly Not at all

ETJ's in which district is located: City of Round Rock, Texas

Are Board members appointed by an office outside the district?

Yes No

If Yes, by whom? _____

VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
TSI-2. GENERAL FUND EXPENDITURES
SEPTEMBER 30, 2021

Personnel Expenditures (including benefits)	\$	-
Professional Fees:		
Auditing		16,250
Legal		23,843
Engineering		6,555
Financial Advisor		1,381
Purchased Services for Resale -		
Bulk Water and Wastewater Purchases		776,125
Contracted Services:		
Bookkeeping		23,500
General Manager		115,326
Appraisal District		4,372
Tax Collector		-
Other Contracted Services		67,634
Utilities		26,331
Repairs and Maintenance		92,248
Administrative Expenditures:		
Directors' Fees		4,683
Office Supplies		-
Insurance		7,676
Other Administrative Expenditures		33,073
Capital Outlay:		
Capitalized Assets		-
Expenditures not Capitalized		-
Tap Connection Expenditures		-
Solid Waste Disposal		205,057
Fire Fighting		-
Parks and Recreation		-
Other Expenditures		-
TOTAL EXPENDITURES	\$	1,404,054

Number of persons employed by the District:

Full-Time

Part-Time

VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
TSI-3. TEMPORARY INVESTMENTS
SEPTEMBER 30, 2021

Funds	Identification or Certificate Number	Interest Rate	Maturity Date	Balance at End of Year	Accrued Interest Receivable at End of Year
General Fund:					
State Investment Pool	XXX0001	Varies	N/A	\$ 1,803,035	\$ -
State Investment Pool	XXX0002	Varies	N/A	63	-
State Investment Pool	XXX0003	Varies	N/A	3,204	-
Total - All Funds				<u>\$ 1,806,302</u>	<u>\$ -</u>

VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
TSI-4. TAXES LEVIED AND RECEIVABLE
SEPTEMBER 30, 2021

	Maintenance Taxes	Debt Service Taxes	
Taxes Receivable, Beginning of Year	\$ 6,970	\$ 9,808	
2020 Original Tax Levy	738,944	170,526	
Add: Adjustments:			
Current year	(1,187)	(274)	
Prior years	(134)	(112)	
Total to be accounted for	744,593	179,948	
Tax collections:			
Current year	736,231	169,899	
Prior years	5	5	
Transfer Debt Service to Maintenance	(10,044)	10,044	
Total collections	726,192	179,948	
Taxes Receivable, End of Year	\$ 18,401	\$ -	
Taxes Receivable, By Years			
2019 and before	\$ 16,522	\$ -	
2020	1,879	-	
Taxes Receivable, End of Year	\$ 18,401	\$ -	
Property Valuations:	2020	2019	2018
Land and improvements	\$ 283,714,591 (a)	\$ 288,609,407 (a)	\$ 286,068,020 (a)
Total Property Valuations	\$ 283,714,591 (a)	\$ 288,609,407 (a)	\$ 286,068,020 (a)
Tax Rates per \$100 Valuation:			
Debt Service tax rates	\$ 0.0600	\$ 0.1500	\$ 0.1500
Maintenance tax rates	0.2600	0.1800	0.1800
Total Tax Rates per \$100 Valuation:	\$ 0.3200	\$ 0.3300	\$ 0.3300
Adjusted Tax Levy	\$ 908,009	\$ 952,688	\$ 943,752
Percent of Taxes Collected to Taxes Levied *	99.8%	99.9%	99.9%

Maximum Tax Rate Approved by Voters - Maximum tax rate voted without limitation as to rate or amount approved by voters on November 21, 1987.

(a) Valuations are provided by the appropriate Appraisal District. Due to various factors, including tax protests and disputes, such valuations change over time; therefore, they may vary slightly from those disclosed in the District's bond offering documents or the District's annual bond disclosure filings.

* Calculated as taxes collected in current and previous years divided by tax levy. Calculated as of the time of the adjusted tax levy and may vary from that provided in the District's bond offering documents or the District's annual bond disclosure filings.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
TSI-5. LONG-TERM DEBT SERVICE REQUIREMENTS - BY YEARS
SEPTEMBER 30, 2021**

The District had no long-term debt outstanding at September 30, 2021.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
TSI-6. CHANGES IN LONG-TERM BONDED DEBT
SEPTEMBER 30, 2021**

	<u>Bond Issue Series 2012</u>	
Interest Rate	2.07%	
Dates Interest Payable	3/1 ; 9/1	
Maturity Dates	9/1/2021	
Bonds Outstanding at Beginning of Current Fiscal Year	\$ 250,000	
Bonds Sold During the Current Fiscal Year	-	
Retirements During the Current Fiscal Year:		
Refunded	-	
Principal	<u>(250,000)</u>	
Bonds Outstanding at End of Current Fiscal Year	<u>\$ -</u>	
Interest Paid During the Current Fiscal Year	<u>\$ 5,175</u>	
Paying Agent's Name & Address:	<u>Bank of Texas</u>	
	<u>Houston, TX</u>	
Bond Authority:	<u>Tax Bonds*</u>	<u>Refunding Bonds</u>
Amount Authorized by Voters	\$ 14,700,000	**
Amount Issued	14,700,000	8,635,000
Remaining To Be Issued	<u>\$ -</u>	<u>\$ -</u>

* Includes all bonds secured with tax revenues. Bonds in this category may also be secured with other revenues in combination with taxes.

** Voter approval of refunding bonds is not required.

Debt Service Fund Cash and Temporary Investments balances as of September 30, 2021:	<u>\$ -</u>
Average Annual Debt Service Payment (Principal and Interest) for the remaining term of all debt:	<u>\$ -</u>

VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
TSI-7. COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES
GENERAL FUND AND DEBT SERVICE FUND - FIVE YEARS
SEPTEMBER 30, 2021

	Amounts					Percentage of Fund Total Revenues				
	2021	2020	2019	2018	2017	2021	2020	2019	2018	2017
GENERAL FUND REVENUES:										
Water and wastewater service, including penalties	\$ 1,011,133	\$ 1,020,056	\$ 926,891	\$ 1,024,942	\$ 1,029,634	56.7%	64.3%	61.9%	64.0%	60.4%
Property taxes, including penalties	737,256	519,858	514,185	518,002	563,504	41.3%	32.8%	34.4%	32.3%	33.1%
Interest and other	33,722	46,718	55,120	59,183	111,336	1.9%	2.9%	3.7%	3.7%	6.5%
Transfer from Debt Service Fund	2,019	-	-	-	-	0.1%	-	-	-	-
TOTAL GENERAL FUND REVENUES	1,784,130	1,586,632	1,496,196	1,602,127	1,704,474	100.0%	100.0%	100.0%	100.0%	100.0%
GENERAL FUND EXPENDITURES:										
Current:										
Water and wastewater purchases	776,125	790,726	770,052	784,575	771,279	43.5%	49.8%	51.6%	49.1%	45.3%
Solid waste service	205,057	202,950	197,985	193,662	189,755	11.5%	12.8%	13.2%	12.1%	11.1%
Repairs and maintenance	92,248	70,307	95,824	72,630	150,965	5.2%	4.4%	6.4%	4.5%	8.9%
Utilities	26,331	25,660	25,236	24,778	25,627	1.5%	1.6%	1.7%	1.5%	1.5%
Director fees, including payroll taxes	4,683	7,589	9,043	10,334	12,693	0.3%	0.5%	0.6%	0.6%	0.7%
Legal fees	23,843	58,065	89,408	59,777	42,887	1.3%	3.7%	6.0%	3.7%	2.5%
Engineering fees	6,555	37,286	26,668	13,715	36,517	0.4%	2.4%	1.8%	0.9%	2.1%
Management fees	115,326	115,822	114,173	113,905	106,887	6.5%	7.3%	7.6%	7.1%	6.3%
Bookkeeping fees	23,500	25,600	25,950	32,535	33,920	1.3%	1.6%	1.7%	2.0%	2.0%
Audit fees	16,250	16,000	16,000	16,000	16,000	0.9%	1.0%	1.1%	1.0%	0.9%
Other consultant fees	20,682	26,542	42,422	1,700	-	1.2%	1.7%	2.8%	0.1%	0.0%
Insurance	7,676	7,092	9,740	8,733	9,465	0.4%	0.4%	0.7%	0.5%	0.6%
Tax appraisal/collection fees	4,372	3,224	3,209	6,143	10,055	0.2%	0.2%	0.2%	0.4%	0.6%
Security services	48,333	47,275	46,322	43,368	38,769	2.7%	3.0%	3.1%	2.7%	2.3%
Public notice	619	3,527	2,114	-	422	-	0.2%	0.1%	0.0%	0.0%
Other	32,454	26,413	31,616	47,933	51,787	1.8%	1.7%	2.1%	3.0%	3.0%
Capital outlay	-	104,905	76,051	4,108	221,514	-	6.6%	5.1%	0.3%	13.0%
TOTAL GENERAL FUND EXPENDITURES	1,404,054	1,568,983	1,581,813	1,433,896	1,718,542	78.7%	98.9%	105.7%	89.5%	100.8%
EXCESS (DEFICIENCY) OF GENERAL FUND REVENUES OVER (UNDER) EXPENDITURES	\$ 380,076	\$ 17,649	\$ (85,617)	\$ 168,231	\$ (14,068)	21.3%	1.1%	-5.7%	10.5%	-0.8%
DEBT SERVICE FUND REVENUES:										
Property taxes, including penalties	\$ 170,161	\$ 433,209	\$ 428,682	\$ 899,592	\$ 864,957	99.9%	99.0%	97.3%	98.5%	98.6%
Interest and other	150	4,201	11,864	14,104	12,450	0.1%	1.0%	2.7%	1.5%	1.4%
TOTAL DEBT SERVICE FUND REVENUES	170,311	437,410	440,546	913,696	877,407	100.0%	100.0%	100.0%	100.0%	100.0%
DEBT SERVICE FUND EXPENDITURES:										
Tax appraisal/collection	1,009	2,686	2,674	5,372	15	0.6%	0.5%	0.6%	0.6%	0.0%
Financial advisor fees	319	-	-	-	-	0.2%	-	-	-	-
Bond principal	250,000	450,000	430,000	930,000	885,000	146.8%	102.9%	97.6%	101.8%	100.8%
Bond interest	5,175	18,200	30,631	62,462	92,727	3.0%	4.2%	7.0%	6.8%	10.6%
Fiscal agent fees and other	550	2,074	2,419	1,200	800	0.3%	0.5%	0.5%	0.1%	0.1%
Transfer to General Fund	2,019	-	-	-	-	1.2%	-	-	-	-
TOTAL DEBT SERVICE FUND EXPENDITURES	259,072	472,960	465,724	999,034	978,542	152.1%	108.1%	105.7%	109.3%	111.5%
DEFICIENCY OF DEBT SERVICE FUND REVENUES UNDER EXPENDITURES	\$ (88,761)	\$ (35,550)	\$ (25,178)	\$ (85,338)	\$ (101,135)	-52.1%	-8.1%	-5.7%	-9.3%	-11.5%
TOTAL ACTIVE RETAIL WATER CONNECTIONS	906	905	906	906	903					
TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS	906	902	906	906	904					

**VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
TSI-8. BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS
SEPTEMBER 30, 2021**

Complete District Mailing Address:	<u>100 Congress Ave., Suite 1300, Austin, TX 78701</u>
District Business Telephone Number:	<u>(512) 435-2300</u>
Submission Date of the most recent District Registration Form TWC Sections 36.054 & 49.054):	<u>December 8, 2021</u>
Limits on Fees of Office that a Director may receive during a fiscal year: (Set by Board Resolution TWC Section 49.060)	<u>\$7,200</u>

Name and Address:	Term of Office (Elected or Appointed) or Date Hired	Fees of Office Paid *	Expense Reimbursements	9/30/2021	9/30/2021	Title at Year End
<i>Board Members:</i>						
Mike R. Asbury	(Elected) 11/3/2020 - 11/5/2024	\$	1,200	\$	2,231	President
Heath Reed-Green	(Elected) 11/3/2020 - 11/5/2024	\$	1,200	\$	11	Vice-President
Jacob Matto	(Appointed) 11/12/2018 - 11/8/2022	\$	1,050	\$	11	Secretary
Leslie Alger	(Elected) 11/6/2018 - 11/8/2022	\$	-	\$	1,991	Assistant Secretary
Stephen Garcia	(Appointed) 9/9/2019 - 11/8/2022	\$	900	\$	15	Assistant Secretary
<i>Consultants:</i>						
Crossroads Utility Services	12/13/10	\$	185,501	\$	-	General Manager
Armbrust & Brown, PLLC	11/10/10	\$	26,434	\$	-	Attorney
Gray Engineering	8/21/00	\$	5,714	\$	-	Engineer
Bott & Douthitt, PLLC	7/9/18	\$	23,500	\$	203	District Accountant
McCall Gibson Swedlund Barfoot PLLC	9/9/13	\$	16,250	\$	-	Auditor
SAMCO Capital Markets	8/23/04	\$	1,700	\$	-	Financial Advisor
McCall Parkhurst & Horton, LLP	1/10/11	\$	-	\$	-	Bond Counsel
Williamson County Tax Collector	6/12/00	\$	259	\$	-	Tax Collector

**OTHER SUPPLEMENTARY
INFORMATION**

VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
OSI-1. PRINCIPAL TAXPAYERS
SEPTEMBER 30, 2021

Taxpayer	Type of Property	Tax Roll Year		
		2021	2020	2019
Sovran Acquisition Ltd. Partnership	NA	\$ 13,899,540	\$ 12,552,273	\$ 11,500,000
Homeowner	NA	937,728	-	-
Homeowner	NA	652,765	527,455	-
Homeowner	NA	615,325	559,996	590,250
Royal Rhodes Properties, LLC	NA	568,523	519,261	585,696
Federal National Mortgage Assoc.	NA	520,168	434,106	451,343
Homeowner	NA	507,773	-	-
Wayne Living Trust	NA	499,120	-	-
Homeowner	NA	497,674	452,431	467,297
Homeowner	NA	492,929	-	-
Homeowner	NA	-	433,708	443,622
Vianney Trust	NA	-	426,108	438,265
Homeowner	NA	-	424,988	436,971
Homeowner	NA	-	424,051	437,464
Homeowner	NA	-	-	431,827
Total		\$ 19,191,545	\$ 16,754,377	\$ 15,782,735
Percent of Assessed Valuation before Adjustments		6.0%	5.9%	5.5%

VISTA OAKS MUNICIPAL UTILITY DISTRICT OF WILLIAMSON COUNTY
OSI-2. ASSESSED VALUE BY CLASSIFICATION
SEPTEMBER 30, 2021

Type of Property	Tax Roll Year					
	2021		2020		2019	
	Amount	%	Amount	%	Amount	%
Residential - Single Family	\$ 332,530,019	104.8%	\$ 272,625,328	96.1%	\$ 278,657,527	96.6%
Vacant Platted Lots/Tracts	95,909	-	91,112	-	86,366	-
Commercial & Industrial	15,905,057	5.0%	14,387,239	5.1%	13,546,147	4.7%
Tangible Business Property	1,209,338	0.4%	1,083,591	0.4%	1,680,115	0.6%
Utilities	108,220	-	110,537	-	125,629	-
Exempt Property	931,783	0.3%	888,895	0.3%	225,341	0.1%
Plus/Minus: Adjustments & Exemptions	<u>(33,392,045)</u>	<u>-10.5%</u>	<u>(5,472,111)</u>	<u>-1.9%</u>	<u>(5,711,718)</u>	<u>-2.0%</u>
Total	<u>\$ 317,388,281</u>	<u>100.0%</u>	<u>\$ 283,714,591</u>	<u>100.0%</u>	<u>\$ 288,609,407</u>	<u>100.0%</u>

VISTA OAKS MUNICIPAL UTILITY DISTRICT
WILLIAMSON COUNTY, TEXAS
JANUARY 10, 2022

McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants
9600 Great Hills Trail, Suite 150W
Austin, Texas 78759

Ladies and Gentlemen:

This representation letter is provided in connection with your audit of the financial statements of Vista Oaks Municipal Utility District, (the "District"), which comprise the respective financial position of the governmental activities and each major fund as of September 30, 2021, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the current actual knowledge of the Board of Directors and in reliance on the representations of the District's manager and bookkeeper, the following representations made to you in connection with your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 13, 2021, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, if any, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 9) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 10) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 17) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- 20) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 22) There are no violations or possible violations of laws and regulations, provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 23) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, except as disclosed in the basic financial statements.
- 24) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 25) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 26) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if applicable.
- 27) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
- 28) All funds that meet the quantitative criteria for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 29) Components of net position (net investment in capital assets; restricted; and unrestricted), and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 30) Provisions for uncollectible receivables have been properly identified and recorded, if applicable.
- 31) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 32) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 33) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 34) Deposits and investment securities are properly classified as to risk and are properly disclosed.
- 35) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 36) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and

unrestricted net position is available and have determined that net position is properly recognized under the policy.

- 37) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 38) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 39) With respect to the supplementary information required by the Water District Financial Management Guide,
 - a) We acknowledge our responsibility for presenting this information in accordance with the Commission's requirements, and we believe this information, including its form and content, is fairly presented in accordance with the Commission's requirements. The methods of measurement and presentation of this information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If this information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

To the current actual knowledge and belief of the Board, no events, including instances of noncompliance, have occurred subsequent to the balance sheet date through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

The District's Board of Directors has retained various consultants, including Bott & Douthitt PLLC and Crossroads Utility Services LLC, to perform bookkeeping and management services on the District's behalf. These District consultants have provided the District with a representation letter as requested by you. The Board has relied on its consultants' advice and representations in making the representations contained in this letter.

VISTA OAKS MUNICIPAL UTILITY DISTRICT

Signatures of the Board of Directors

Vista Oaks Municipal Utility District

January 10, 2022

- Review Cash Activity Report, including Receipts and Expenditures

- Action Items:

- Approve director and vendor payments
- Approve fund transfers:
 - From First Citizens Operating Account to TexPool Operating Account: \$45,000.00
 - From TexPool Operating Account to First Citizens' Bookkeeper's Account: \$177,542.38
 - From TexPool Operating Account to First Citizens' Bookkeeper's Account: \$192,296.95
 - From PNC Lockbox Account to TexPool Operating Account: \$70,000.00
 - From TexPool Tax Account to TexPool Operating Account: \$45,000.00
 - From TexPool Debt Service Account to TexPool Operating Account: \$62.86

**Vista Oaks Municipal Utility District
Cash Activity Report
August 31, 2021 - January 10, 2022**

		First Citizens Bank	
		Operating	Bookkeeper's
Cash - Balance as of August 31, 2021		22,524.42	162,703.10
Subsequent Activity to November 30, 2021		(145.79)	(18,608.41)
Cash Receipts		Interest Income	0.56
Disputed Item	11283	Check Replaced	(128.77)
Service Charge		November 2021	(17.58)
		Subtotal - First Citizens Operating Account	(145.79)
Transfer approved at September 13, 2021 Meeting		From TexPool Operating	126,853.02
Transfer approved by Subcommittee		From TexPool Operating	175,000.00
Cash Receipts		Interest Income	4.02
Stale Checks		To Unclaimed Property	1,358.67
Expenditures approved at September 13, 2021 Meeting		Checks 7655 - 7669	(114,410.42)
Security Payroll	ACH	September 1 - 15, 2021	(1,361.41)
United States Treasury	ACH	Payroll Taxes - August 2021	(828.50)
Security Payroll	ACH	September 16 - 30, 2021	(1,140.46)
Security Payroll	ACH	October 1 - 15, 2021	(1,260.98)
Security Payroll	ACH	October 16 - 31, 2021	(1,502.03)
United States Treasury	ACH	Payroll Taxes - September 2021	(800.00)
Security Payroll	ACH	November 1 - 15, 2021	(853.23)
Security Payroll	ACH	November 16 - 30, 2021	(1,174.62)
United States Treasury	ACH	Payroll Taxes - October 2021	(796.90)
AT&T	7670	Telephone - September 2021	(166.63)
Pedernales Electric	7671	Utilities - August 2021	(2,056.02)
DSHS Central Lab	7672	Lab Fees - August 2021	(106.96)
Williamson Central Appraisal District	7673	Appraisal Fees - Fourth Quarter 2021	(1,118.50)
City of Round Rock Environmental Services	7674	Lab Fees - August 2021	(60.00)
Paloma Lake MUD No. 1	7675	Rate Case - August 2021	(1,234.63)
Crystal Hughes	7676	Customer Refund	(173.17)
Megan Baynes	7677	Customer Refund	(211.21)
Natalie Lingo	7678	Customer Refund	(78.61)
Nichole Gorham	7679	Customer Refund	(158.43)
Patricia Castro	7680	Customer Refund	(147.03)
Tanja Ward	7681	Customer Refund	(150.12)
Xiangmin Zhong	7682	Customer Refund	(163.03)
Pedernales Electric	7683	Utilities - September 2021	(2,076.57)
Round Rock Refuse	7684	Garbage - September 2021	(17,265.36)
AT&T	7685	Telephone - October 2021	(166.63)
BLX Group, LLC	7686	Arbitrage Review - Series 2012	(250.00)
Priority Landscapes, LLC	7687	Drainage and Path Clearing; Maintenance - October 2021	(3,390.00)
City of Round Rock	7688	Purchase Water/Sewer Service - September 2021	(77,236.03)
TML	7689	Insurance - FY 2022	(9,361.94)
Paloma Lake MUD No. 1	7690	Rate Case - September 2021	(394.59)
Williamson County	7691	Patrol Vehicle Hours - Third Quarter 2021	(1,392.00)
Brilliant Equity, LLC	7692	Customer Refund	(223.65)
Colonial Residential Properties	7693	Customer Refund	(82.32)
Denise Hirose	7694	Customer Refund	(197.39)
Dennis Haag	7695	Customer Refund	(212.10)
Hunter Matrin	7696	Customer Refund	(212.10)
John Michel	7697	Customer Refund	(18.83)
Karen Winrich	7698	Customer Refund	(158.59)
Katrina Moscardello	7699	Customer Refund	(127.27)
Rita Bogdan	7700	Customer Refund	(6.50)
Ross Sheila	7701	Customer Refund	(132.83)
Stacy Henderson	7702	Customer Refund	(8.06)
Varnshimohan Logysetty	7703	Customer Refund	(244.72)
Vicki Walters	7704	Customer Refund	(19.22)
City of Round Rock Environmental Services	7705	Lab Fees - September 2021	(60.00)
Aqua-Tech Laboratories, Inc	7706	Lab Fees - September 2021	(1,114.00)
AT&T	7707	Telephone - November 2021	(195.59)
City of Round Rock	7708	Purchase Water/Sewer Service - October 2021	(71,791.68)
Pedernales Electric	7709	Utilities - October 2021	(2,148.04)
Paloma Lake MUD No. 1	7710	Rate Case - October 2021	(547.37)
Priority Landscapes, LLC	7711	Maintenance - November 2021	(1,125.00)
Janet Traxler	7712	Customer Refund	(222.56)
Karen Gupton	7713	Customer Refund	(213.59)
Kathleen Morris	7714	Customer Refund	(179.23)
Patrick Gladden	7715	Customer Refund	(196.71)
Randi Colomb	7716	Customer Refund	(225.76)
CASE	7717	Conference Registration - 2021	(675.00)
		Subtotal - First Citizens Bookkeeper's Account	(18,608.41)
Cash - Balance as of November 30, 2021		22,378.63	144,094.69
Subsequent Activity to January 10, 2022		30,465.00	(111,391.64)

**Vista Oaks Municipal Utility District
Cash Activity Report
August 31, 2021 - January 10, 2022**

			First Citizens Bank	
			Operating	Bookkeeper's
Cash Receipts		City of Round Rock Pass Through Agreement	30,465.00	
		Subtotal - Operating Account	30,465.00	
Security Payroll	ACH	December 1 - 15, 2021	(1,177.63)	
Security Payroll	ACH	December 16 - 31, 2021	(1,160.55)	
United States Treasury	ACH	Payroll Taxes - November 2021	(227.00)	
City of Round Rock	7718	Purchase Water/Sewer Service - November 2021	(61,471.83)	
Priority Landscapes	7719	Tree Removal - November 2021	(225.00)	
Round Rock Refuse, Inc.	7720	Garbage - October 2021	(17,227.12)	
AT&T	7721	Telephone - December 2021	(194.14)	
Pedernales Electric	7722	Utilities - November 2021	(2,195.75)	
Austin Vestors	7723	Customer Refund	(242.61)	
Daisy Acevedo	7724	Customer Refund	(374.39)	
George Wang	7725	Customer Refund	(208.88)	
Hecht Real Estate	7726	Customer Refund	(207.88)	
Investors Management Group	7727	Customer Refund	(228.89)	
Max Dittmer	7728	Customer Refund	(161.57)	
Richard Dathe	7729	Customer Refund	(182.43)	
Shawn Wallace	7730	Customer Refund	(125.35)	
Victoria Wei	7731	Customer Refund	(173.12)	
David Willis	7732	Customer Refund	(163.67)	
City of Round Rock Environmental Services	7733	Lab Fees - October and November 2021	(120.00)	
Paloma Lake MUD No. 1	7734	Rate Case - November 2021	(1,132.42)	
Priority Landscapes, LLC	7735	Maintenance - December 2021	(1,125.00)	
Round Rock Refuse, Inc.	7736	Garbage - November 2021	(17,246.24)	
TCEQ	7737	Permit Fees - November and December 2021	(2,327.05)	
Williamson Central Appraisal District	7738	Appraisal Fees - First Quarter 2022	(1,278.00)	
Aqua-Tech Laboratories, Inc	7754	Lab Fees - November 2021	(230.00) *	
Pedernales Electric	7755	Utilities - December 2021	(1,985.12) *	
		Subtotal - Bookkeeper's Account	(111,391.64)	

Expenditures to be Approved at January 10, 2022 Board Meeting (From Bookkeeper's Account) - (177,542.38)

Vendor	Ck #	Memo	Amount
Heath Reed-Green	7739	Director Fees - January 10, 2022	(150.22)
Jacob Matto	7740	Director Fees - January 10, 2022	(150.22)
Leslie Alger	7741	Mileage Reimbursement - January 10, 2022	(19.89)
Mike Asbury	7742	Director Fees - January 10, 2022	(144.37)
Stephen Garcia	7743	Director Fees - January 10, 2022	(153.73)
Armbrust & Brown, PLLC	7744	Legal - August to November 2021	(11,480.20)
Bott & Douthitt, PLLC	7745	Accounting Services and Check Printing Services - September to November 2021	(5,763.31)
City of Round Rock	7746	Purchased Water/Sewer - December 2021	(57,128.43)
Crossroads Utility Services	7747	Management and Operations - September to December 2021	(58,325.18)
Gray Engineering, Inc	7748	Engineering Fees - August to November 2021	(5,857.39)
LJA Engineering, Inc	7749	Engineering Fees - August to November 2021	(2,745.38)
Paloma Lake MUD No. 1	7750	Rate Case - November 2021	(305.04)
Priority Landscapes, LLC	7751	Maintenance - January 2022	(1,125.00)
Round Rock Refuse, Inc.	7752	Garbage - December 2021	(17,227.12)
SAMCO Capital Markets, Inc	7753	Tax Rate Preparation - FY 2022	(1,700.00)
Bott & Douthitt, PLLC	7756	Accounting Services - December 2021	(1,805.97) *
McCall Gibson Swedlund Barfoot PLLC	7757	Interim Billing - FY 2021 Audit	(12,000.00) *
Paloma Lake MUD No. 1	7758	Rate Case - November 2021	(1,460.93) *
		Subtotal - FSBC Operating Account	(177,542.38)

*Added after packet distribution

Subtotal **52,843.63 (144,839.33)**

Transfers to be Approved at January 10, 2022 Board Meeting **(45,000.00) 369,839.33**

Transfer	From First Citizens Operating Account to TexPool Operating Account	(45,000.00)	
Transfer	From TexPool Operating to First Citizens Bookkeeper's Account		177,542.38
Transfer	From TexPool Operating to First Citizens Bookkeeper's Account		192,296.95

Projected Balance, January 10, 2022 **\$ 7,843.63 \$ 225,000.00**

**Vista Oaks Municipal Utility District
Cash/Investment Activity Report
August 31, 2021 - January 10, 2022**

	Interest Rate	Maturity Date	Balance 8/31/2021	Subsequent Receipts	Subsequent Disbursements	Subtotal 1/10/2022	Transfers to be Approved 1/10/2022	Projected Balance 1/10/2022
General Fund -								
First Citizens Bank - Operating Account	N/A	N/A	\$ 22,524.42	\$ 30,465.56	\$ (146.35)	\$ 52,843.63	\$ (45,000.00)	\$ 7,843.63
First Citizens Bank - Bookkeepers Account	N/A	N/A	162,703.10	303,215.71	(610,758.14)	(144,839.33)	369,839.33	225,000.00
PNC Lockbox	N/A	N/A	213,648.44	291,826.23	(433,029.23)	72,445.44	(70,000.00)	2,445.44
TexPool General Operating	0.0280%	N/A	1,802,631.45	427,364.21	(301,853.02)	1,928,142.64	(209,776.47)	1,718,366.17
TexPool - Tax Account	0.0280%	N/A	-	47,109.53	-	47,109.53	(45,000.00)	2,109.53
TexPool - Debt Service Account	0.0280%	N/A	-	62.86	-	62.86	(62.86)	-
Total - General Fund			2,201,507.41	1,100,044.10	(1,345,786.74)	1,955,764.77	(0.00)	1,955,764.77
Debt Service Fund -								
TexPool - Tax Account	0.0280%	N/A	5,419.00	-	(5,419.00)	-	-	-
TexPool - Debt Service Account	0.0280%	N/A	62.86	-	(62.86)	-	-	-
Total - Debt Service Fund			5,481.86	-	(5,481.86)	-	-	-
Total - All Funds			\$ 2,206,989.27	\$ 1,100,044.10	\$ (1,351,268.60)	\$ 1,955,764.77	\$ -	\$ 1,955,764.77

Transfer Letter Information:

- (1) Transfer from First Citizens Operating Account to TexPool Operating Account: \$45,000.00
- (2) Transfer from TexPool Operating Account to First Citizen's Bookkeeper's Account: \$177,542.38
- (3) Transfer from TexPool Operating Account to First Citizen's Bookkeeper's Account: \$192,296.95
- (4) Transfer from PNC Lockbox Account to TexPool Operating Account: \$70,000.00
- (5) Transfer from TexPool Tax Account to TexPool Operating Account: \$45,000.00
- (6) Transfer from TexPool Debt Service Account to TexPool Operating Account: \$62.86

Expenditures to be Approved

Invoice



Date	Invoice #
12/31/2021	11383

Bill To
Vista Oaks MUD c/o Bott & Douthitt PLLC PO Box 2445 Round Rock, TX 78680

Description	Amount
Monthly Accounting Services (No Meeting in Current Month)	1,750.00
Reimbursable Expense - Stamp	55.97
By/Date Received: <u>01-3-22</u> By/Date Posted: <u>01-4-22</u> Approved for Payment: _____ Hand Delivered to: _____ Mailed By/Date: _____ GL#: <u>16430 / 16560</u>	
Thank you for your business!	Total \$1,805.97

PO Box 2445 • Round Rock, TX • 78680
Phone (512) 733-0700 • Fax (512) 733-0704

McCALL GIBSON SWEDLUND BARFOOT PLLC
Certified Public Accountants

13100 Wortham Center Drive
Suite 235
Houston, Texas 77065-5610
(713) 462-0341
Fax (713) 462-2708

PO Box 29584
Austin, TX 78755-5126
(512) 610-2209
www.mgsbpllc.com
E-Mail: mgsb@mgsbpllc.com

January 4, 2022

Vista Oaks Municipal
Utility District
c/o Bott and Douthitt, PLLC
P.O. Box 2445
Round Rock, TX 78680

Client Number: 796-50

Audit of Vista Oaks Municipal Utility District as of and
for the year September 30, 2021.

Interim Billing \$ 12,000.00

Please remit to:
13100 Wortham Center Dr., Suite 235, Houston, TX 77065

By/Date Received: DA 1-4-22
By/Date Posted: BA 1-10-22
Approved for Payment: _____
Hand Delivered to: _____
Mailed By/Date: _____
GL#: 14340

Member of
American Institute of Certified Public Accountants
Texas Society of Certified Public Accountants

Paloma Lake Municipal Utility District No. 1
P. O. Box 2445
Round Rock, TX 78680

Vista Oaks M.U.D.
P. O. Box 2445
Round Rock, TX 78680

INVOICE

11/30/2021	Vista Oaks M.U.D. pro rata share - 18.77% of The Carlton Law Firm #7066 (attached)	1,460.93
	Total Due	<u>\$1,460.93</u>

By/Date Received: Jky 1-5-22
By/Date Posted: JB 1-10-22
Approved for Payment: _____
Hand Delivered to: _____
Mailed By/Date: _____
GL#: 16500

Expenditures Paid – Bookkeeper’s Account

VISTA OAKS MUNICIPAL UTILITY DISTRICT

7754

Aqua-Tech Laboratories, Inc.

Date	Type	Reference
11/30/2021	Bill	55652

Original Amt.
230.00

Balance Due
230.00

1/4/2022

Discount

Payment
230.00
230.00

Check Amount

First Citizens Bookkee Lab Fees - November 2021

230.00

Greatland [L81064MB] 8909132

AQUA-TECH

LABORATORIES, INC.

635 Phil Gramm Blvd., Bryan TX 77807
 P: (979)778-3707, F: (979)778-3193
 email: accounting@aquatechlabs.com

Invoice

Invoice Number: 55652
 Invoice Date: 12/19/2021

Bill To:	Comments:
Crossroads Utility Service 2601 Forest Creek Dr. ROUND ROCK, TX 78665-1232	November 2021 Analysis

Customer ID	Customer PO	Payment Terms	Due Date	Discount
Vista Oaks MUD of Wmsn Co	*	NET 30 Days	1/18/2022	

Quantity	Item ID & Matrix	Description (see key below)	Unit Price	Amount
4	A NO2N DW	Nitrite Spec SM 4500 NO2 B [NEL]	23.25	93.00
4	NO3N NO2N DW ...	Combined Nitrate + Nitrite as N RFA SM4500 NO3 F [NEL]	24.25	97.00
4	NO3N DW CALC	NO3N DW Calc SM4500 [NEL]	10.00	40.00

By/Date Received: 12-28-21
 By/Date Posted: 1-4-22
 Approved for Payment: [Signature]
 Hand Delivered to: _____
 Mailed By/Date: 1-6-22
 GL#: 14150

Due to the increase in operational costs, Aqua-Tech Laboratories will be implementing a slight price increase. The new price list will be effective January 1, 2022. Aqua-Tech values you as a customer and encourages you to speak with accounting staff at 979-778-3707 ext. 4 or accounting@aquatechlabs.com if you have questions.

Location: A-Austin Laboratory Parameter (all others through Bryan Laboratory)

Matrix Codes: NP-Non Potable Water, DW-Drinking Water, SL-Solid

NEL-NELAC Accredited, SUB-Subcontracted, INF-Informational (not certified)

DWP-Accredited through the TCEQ DW Commercial Lab Approval Program

ANR-Accreditation Not Required

Empty sample containers, which may contain site references, will be bagged and disposed via municipal waste collection.

Go paperless! If you prefer to have your invoices e-mailed, please send a request to accounting@aquatechlabs.com and we will make the change for you
 Thank you for your business!

Total Invoice Amount	\$230.00
Payments/Credits Applied	\$0.00
TOTAL	\$230.00

VISTA OAKS MUNICIPAL UTILITY DISTRICT

7755

Pedernales Electric Corp

Date	Type	Reference
12/31/2021	Bill	3000355617 12/21

Original Amt.
1,985.12

Balance Due
1,985.12

1/4/2022

Discount

Check Amount

Payment
1,985.12
1,985.12

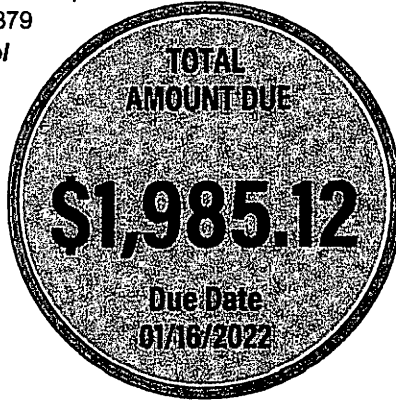
First Citizens Bookkee Utility Expense

1,985.12



Questions? Call 888-554-4732
Monday through Friday, 8 a.m. – 5:30 p.m.
Report an outage: 888-883-3379
pec.coop Se habla Español

Member-owned since 1938
Not-for-profit



Invoice #: 711
Member Name: VISTA OAKS MUNICIPAL UTILITY DISTRICT
Director District: 1
Bill Date: 12/23/2021

This bill does not reflect payments after 12/23/2021.

Account #	Service Address	Balance Forward	Current Charges	Total Due
3000355617	4013 HOYER COVE-LIFT STATION	\$0.00	\$1,988.61	\$1,988.61
3000056651	HONEY BEAR LOOP-TRAIL LIGHTS	\$0.00	-\$2.09	-\$2.09
3000273912	NEWLAND PLACE-TRAIL LIGHTS	\$0.00	-\$1.40	-\$1.40
Total:		\$0.00	\$1,985.12	\$1,985.12

By/Date Received: 10/12/28-21
By/Date Posted: 1/1-4-22
Approved for Payment: _____
Hand Delivered to: _____
Mailed By/Date: 1/1-4-22
GL#: 14140 55423
10170 412889

IMPORTANT MEMBER INFORMATION
In 2021, we are distributing \$3 million in capital credits to current and former PEC members who accumulated capital credits in 2020 and 1994! Check your December bill to see your distribution. Learn more about capital credits at pec.coop/capital-credits.

KEEP THIS STATEMENT FOR YOUR RECORDS
PLEASE DETACH AND RETURN BOTTOM PORTION WITH YOUR PAYMENT - WHEN PAYING IN PERSON BRING ENTIRE STATEMENT

Account number: 3000355617

Service address: 4013 HOYER COVE-LIFT STATION

Meter	Billing Period		Days	Readings		Meter Multiplier	kWh Usage	Rate Type
From	To	Previous	Present					
776975	11/21/21	12/21/21	30	431	551	50	6,000	Small Power

kWh Monthly Use Monthly High Monthly Low Temp

2020 2021

Previous Account Activity

Previous Balance	\$2,011.68
Payment Received - *Thank You*	-\$2,011.68
Balance Forward	\$0.00

Current Activity

Service Availability Charge		\$37.50
Delivery Charge	6,000 kWh @ \$0.021977	\$131.86
Base Power Cost	6,000 kWh @ \$0.044500	\$267.00
Transmission Cost of Service	6,000 kWh @ \$0.013560	\$81.36
Temporary Storm Surcharge	6,000 kWh @ \$0.007000	\$42.00
Area Light(s) 133		
Lamp Charge LD1 50-55 W	111 @ \$9.22 each	\$1,023.42
Lamp Charge HP1 100 Watt	3 @ \$7.37 each	\$22.11
Lamp Charge LD2 100-110 W	1 @ \$19.22 each	\$19.22
Lamp Charge MH 175 Watt	18 @ \$6.62 each	\$119.16
Light Base Power Cost	3,460 kWh @ \$0.044500	\$153.90
Delivery Charge	3,460 kWh @ \$0.021977	\$76.44
Temporary Storm Surcharge	3,460 kWh @ \$0.007000	\$24.65
Capital Credit Discount Distribution		-\$10.01
Current Charges		\$1,988.61

Account number: 300056651

Service address: HONEY BEAR LOOP-TRAIL LIGHTS

Meter	Billing Period		Days	Readings		Meter Multiplier	kWh Usage	Rate Type
From	To	Previous	Present					
659095	11/21/21	12/21/21	30	3764	4488	1	724	Small Power

kWh Monthly Use Monthly High Monthly Low Temp

2020 2021

Previous Account Activity

Previous Balance	\$102.61
Payment Received - *Thank You*	-\$102.61
Balance Forward	\$0.00

Current Activity

Service Availability Charge		\$37.50
Delivery Charge	724 kWh @ \$0.021977	\$15.91
Base Power Cost	724 kWh @ \$0.044500	\$32.22
Transmission Cost of Service	724 kWh @ \$0.013560	\$9.82
Temporary Storm Surcharge	724 kWh @ \$0.007000	\$5.07
Capital Credit Discount Distribution		-\$102.61
Current Charges		-\$2.09

Account number: 3000273912

Service address: NEWLAND PLACE-TRAIL LIGHTS

Meter	Billing Period		Days	Readings		Meter Multiplier	kWh Usage	Rate Type
From	To	Previous	Present					
609083	11/21/21	12/21/21	30	2342	2831	1	489	Small Power

kWh Monthly Use Monthly High Monthly Low Temp

2020 2021

Previous Account Activity

Previous Balance	\$81.46
Payment Received - *Thank You*	-\$81.46
Balance Forward	\$0.00

Current Activity

Service Availability Charge		\$37.50
Delivery Charge	489 kWh @ \$0.021977	\$10.75
Base Power Cost	489 kWh @ \$0.044500	\$21.76
Transmission Cost of Service	489 kWh @ \$0.013560	\$6.63
Temporary Storm Surcharge	489 kWh @ \$0.007000	\$3.42
Capital Credit Discount Distribution		-\$81.46
Current Charges		-\$1.40



Pledgee Agreement Form

To: **Federal Reserve Bank of Boston**
600 Atlantic Avenue
Boston, MA 02210
Attn: Wholesale Operations/Joint Custody

Tel: 800-327-0147, Option #4
Fax: 877-973-8972

Date: _____

We, the Vista Oaks MUD

_____ agree to the terms of **Appendix C** of your *Operating Circular 7*, dated August 19, 2005, as it may be amended from time to time with respect to the account on your books designated _____ (4 digit alpha-numeric account number)

We further agree that you may accept par for par substitutions: securities from the Pledgor as a replacement of, or in substitution for, those securities presently held (please check one):

NO (Instructions required for each withdrawal)

YES (Standing approval)

Provided that the replacement or substitution does not reduce the aggregate par amount of securities held in custody for us. (See *Operating Circular 7, Appendix C, Section 4.3.*)

We authorize you to use the following call-back procedure for securities transactions pertaining to this account (please check one):

Three-party call-back

Four-party call-back

We certify that the individuals listed below may take authoritative action on our behalf with respect to the account, including a direction to release collateral from the account. You may rely on the authority of these individuals with respect to the account until we otherwise notify you.

Telephone: 512-903-6217

Print Name: Allen Douthitt

Title: Manager

Fax: 512-733-0704

Signature: 

Date: _____

Email: _____

Telephone: 512-733-0700

Print Name: Mary Bott

Title: Manager

Fax: 512-733-0704

Signature: 

Date: _____

Email: _____

Telephone: 512-733-0700

Print Name: Patricia Melton

Title: Bookkeeper

Fax: 512-733-0704

Signature: 

Date: _____

Email: _____

Pledgee Agreement
(page 2 of 2)

Telephone: _____
Fax: _____
Email: _____

Print Name: _____
Signature: _____

Title _____
Date: _____

The Undersigned hereby certifies that he/she is the present lawful incumbent of the designated public office.

Pledgee

Vista Oaks Municipal Utility District

Name of governmental unit

Street Address or P.O Box Number

City, State, Zip Code

Official Signature/ **Date**

Heath Reed-Green, Vice President, Board of Directors

Printed Name and Title

Notary

State of TEXAS

County of _____

On this 10th day of January, 2022 before me personally appeared
Heath Reed-Green, to me personally known or satisfactorily proven, who by me duly sworn, did depose and
say that he/she resides at _____, in the City of _____, in the
State of _____, that he/she is the Vice President of the Board of Directors [Title] of
Vista Oaks Municipal Utility District and that he/she executed this document on behalf of
the District before me.

(Signature of Notary)

(Print name of Notary)

My commission expires on _____ [Date]

RESOLUTION AUTHORIZING CONSULTANT REPRESENTATIVE

District Name: Vista Oaks MUD

A. As the undersigned in Section C, I certify that I am a Director of the above named District organized under the laws of Texas; Federal Employer I. D. Number is 74-2525157, and that the following is a correct copy of resolutions adopted at a meeting of the Board of Directors of this District duly and properly called and held on January 10, 2022. These resolutions appear in the minutes of this meeting and have not been rescinded or modified.


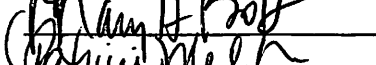
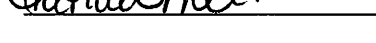
B. **Be it resolved that,**

- (1) Section 49.157, Texas Water Code, states that funds of the District may be invested and reinvested in time deposits and demand deposits of Financial Institutions within the state;
- (2) Section 49.157 further states that the Board, by resolution, may provide that an authorized representative of the District may invest, reinvest, and conduct general business for the funds of the District on such terms as the Board considers advisable.
- (3) This resolution provides the authority for authorized representatives with the authorization level of one (1) to amend only the representatives with the authorization levels listed below of three (3), four (4), or five (5) by adding or deleting as needed. Representatives with the authorization level of one (1) are hereby authorized to create and manage user profiles necessary for representatives to exercise their respective powers within the online and mobile banking services (collectively "Online Banking") offered by this Financial Institution.
- (4) This resolution provides for the authority to conduct business in the name of the District and for the account of the District. This resolution does not provide authority for the representatives named below to conduct or execute third party transactions.
- (5) All transactions, if any, regarding investment and reinvestment of funds on behalf of this District with this Financial Institution, PNC Bank National Association prior to the adoption of this resolution are hereby ratified, approved and confirmed.
- (6) This resolution shall continue to have effect until express written notice of its rescission or modification has been received and recorded by this Financial Institution.
- (7) Any of the persons named below, so long as they act in a representative capacity as agents of this District, are authorized to make any and all contracts, agreements, stipulations and orders which they may deem advisable for the effective exercise of the powers indicated below, from time to time with this Financial Institution, concerning funds deposited in this Financial Institution or any other business transacted by and between this District and this Financial Institution subject to any restrictions stated below.
- (8) Any and all prior resolutions adopted by the Board of Directors of this District and certified to this Financial Institution as governing the operation of this District's account(s) are in full force and effect, unless supplemented or modified by this authorization. Check the appropriate box:

This resolution does not rescind any prior Resolution Authorizing Consultant Representative

This resolution rescinds/terminates Resolution Authorizing Consultant Representative dated _____

(9) The Financial Institution is hereby authorized to act upon telephone, written, or Online Banking instructions from the below named representatives as indicated by their level of authority.

Representative Name	Signature	Pin #	Authorization Level
<u>Allen Douthitt</u>		<u>7888</u>	<u>1</u>
<u>Mary H. Bott</u>		<u>7622</u>	<u>1</u>
<u>Patricia Melton</u>		<u>3998</u>	<u>1</u>

Check here if additional authorized representatives attached.

AUTHORIZATION LEVEL

- (1) Exercise all the powers listed in (2) through (6).
- (2) Authorized to send wires via PINACLE funds transfer module.
- (3) Authorized to invest and reinvest the District's funds in time deposits and demand deposits of the Financial Institution provided that all such investments shall be made in the name of and for the account of the District.
- (4) Conduct general banking business, such as open and/or close accounts, stop payments, transfer funds into and out of the District's accounts, using all available channels, including Online Banking.
- (5) Account inquiries only.
- (6) View only online access to District's accounts.

C. I further certify that the Board of Directors of this District has, and at the time of adoption of this resolution had, full power and lawful authority to adopt the foregoing resolutions and to confer the powers granted to the persons named who have full power and lawful authority to exercise the same.

In Witness Whereof, I have hereunto subscribed my name on _____, 20 _____

By: _____
 Director
 Name & Title: Heath Reed-Green, Vice President, Board of Directors