

# ARMBRUST & BROWN, PLLC

ATTORNEYS AND COUNSELORS

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## MEMORANDUM

### VIA REGULAR MAIL

TO: Heath Reed-Green  
Leslie Alger  
Jacob Matto  
Steve Garcia

FROM: Cara Gobe, Legal Assistant

DATE: September 7, 2022

RE: Vista Oaks Municipal Utility District  
September 12, 2022 Meeting

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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, September 12, 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](mailto:cgobe@abaustin.com)) or Un Ha Kim (435-2335 or [ukim@abaustin.com](mailto: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

**VISTA OAKS MUNICIPAL UTILITY DISTRICT**

**AGENDA**

**September 12, 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, September 12, 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. Citizen's communications and Board member announcements;

**DIRECTOR ITEMS**

2. Consider candidate for appointment to the Board, including related interviews;
3. Appoint Director to fill vacancy on Board;
4. Accept sworn statement, oath of office, and bond for appointed Director;
5. Election of officers;
6. Subcommittee appointments;
7. Revised account resolution, including:
  - (a) Resolution Approving Change in Bank Signatories and Change Certificate (Bookkeeper's Account);
  - (b) Resolution Approving Change in Bank Signatories and Change Certificate (Operating Account);
  - (c) Resolution Approving Change in Bank Signatories and Change Certificate (Lock Box Clearing Account);

**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.)*

8. Minutes of August 8, 2022 meeting;
9. Audit Services for Fiscal Year Ending September 30, 2022, including:
  - (a) Proposal from McCall Gibson Swedlund Barfoot PLLC;
  - (b) Statement on Auditing Standards No. 99 fraud questionnaire

## **BUDGET AND TAX ITEMS**

10. 2022-2023 budget and 2022 tax rate, including:
  - (a) Tax Rate analysis, including recommendation from District's financial advisor regarding 2022 tax rate;
  - (b) Public hearing on District's 2022 tax rate, including public feedback received through appraisal district/county tax office websites;
  - (c) Budget for fiscal year 2022-2023, including fund balance reserve assignment schedule and Resolution Adopting Budget;
  - (d) Record vote on District's 2022 tax rate and Order Levying Taxes;
  - (e) Amended and Restated Information Form (*if necessary for tax rate change*);

## **DISCUSSION/ACTION ITEMS**

11. Wholesale water and wastewater service, including update on City of Round Rock wholesale rate increases and rate appeal;
12. Security report and related matters;
13. Report from District's engineer;
14. Report from District's bookkeeper, including approval of fund transfers and payment of bills and invoices;
15. Report from District's general manager and utility operator regarding:
  - (a) Utility operations and projects, including:
    - (i) Water accountability;
    - (ii) District facilities, including proposal from Fencecrete America, Inc. for repair of District fence located near 4447 Hunters Lodge and any other recommendations regarding any necessary repairs and maintenance;
  - (b) Billing and collections, including past due accounts, write offs, adjustments and customer service;
  - (c) Solid waste and recycling services and related matters;
  - (d) Re-evaluation of fuel surcharge;
16. Website development and maintenance;
17. Report from District's attorney, including:
  - (a) Consultant and director directives;
18. **See Supplemental Agenda for election items;**

19. 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

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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.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT**

**SUPPLEMENTAL AGENDA**

**September 12, 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 meeting at **12:00 p.m. on Monday, September 12, 2022 at the offices of Gray Engineering, Inc. 8834 N. Capital of Texas Highway, Suite 140, Austin, Texas.** The following *additional* matters may be considered and acted upon at the meeting:

1. Certification of Unopposed Status of Candidates for the November 8, 2022 Director Election;
2. Order Declaring Election of Unopposed Candidates and Canceling November 8, 2022 Director Election;
3. Any other matters relating to the November 8, 2022 Director election.

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**EL DISTRITO DE SERVICIOS PÚBLICOS MUNICIPALES  
DE VISTA OAKS**

**AVISO SUPLEMENTAL A LA AGENDA**

**12 DE SEPTIEMBRE DE 2022**

A: LA JUNTA DE DIRECTORES DEL DISTRITO DE SERVICIOS PÚBLICOS MUNICIPALES DE VISTA OAKS Y A TODA PERSONA INTERESADA:

Se pone en conocimiento del público que la Junta Directiva del Distrito de Servicios Públicos Municipales de Vista Oaks va a tener una reunión **lunes, 12 de septiembre de 2022 a las 12:00 en la mediodía en las oficinas de Gray Engineering, Inc. 8834 N. Capital of Texas Highway, Suite 140, Austin, Texas.** Los siguientes propósitos adicionales se consideran y pueden ser llevados a cabo en la junta:

4. Certificación de la condición sin oposición de los candidatos para la elección de director del día 8 de noviembre 2022;
5. Orden declarando la elección de candidatos sin oposición y cancelando la elección de Directores el 8 de noviembre de 2022;
6. Cualquier otro asunto con respecto a la elección de Directores del 8 de noviembre de 2022.

(SEAL)



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Attorney for the District

Abogado del Distrito

# STATEMENT OF ELECTED/APPOINTED OFFICER

*(Pursuant to Tex. Const. art. XVI, §1(b), amended 2001)*

I, \_\_\_\_\_, do solemnly swear (or affirm), that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

***UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE READ THE FOREGOING STATEMENT AND THAT THE FACTS STATED THEREIN ARE TRUE.***

\_\_\_\_\_  
September 12, 2022  
Date

\_\_\_\_\_  
Officer's Signature

Director -Vista Oaks  
Municipal Utility District  
Position to Which Elected/Appointed

\_\_\_\_\_  
Williamson County  
City and/or County

**In the name and by the authority of**  
**The State of Texas**

**OATH OF OFFICE**

I, \_\_\_\_\_, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of Director of Vista Oaks Municipal Utility District of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

\_\_\_\_\_  
Affiant

SWORN TO and subscribed before me by affiant on this 12th day of September, 2022.

\_\_\_\_\_  
Signature of Person Administering Oath

(Seal)

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Notary  
Title



# MEMORANDUM

TO: Board of Directors  
Vista Oaks Municipal Utility District

RE: Agenda Item No. 5

DATE: September 12, 2022

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The officers for a Board of Directors are customarily:

President

Vice President

Secretary

Assistant Secretary

Assistant Secretary

The offices currently held by the Board members are as follows:

President – Heath Reed-Green

Vice President – Jacob Matto

Secretary – Stephen Garcia

Assistant Secretary – Leslie Alger

Assistant Secretary – [vacant]

## VISTA OAKS MUD – SUBCOMMITTEE LIST

<b><u>Subcommittee Name</u></b>	<b><u>Members</u></b>	<b><u>Contact Information</u></b>
<b>Budget/Invoice Review/Audit Subcommittee</b>	Leslie Alger Lisa Torres	
<b>Community Projects</b>	Steve Garcia Jacob Matto	
<b>Services</b>	Heath Reed-Green [vacancy]	
<b>Public Relations</b>	Lisa Torres	
<b>Governmental Relations</b>	Heath Reed-Green Andrew Hunt	
<b>Planning</b>		
<b>Emergency Response</b>	[vacancy] Heath Reed-Green	
<b>Website</b>	Jacob Matto Steve Garcia	

(list is current as of September 7, 2022)

**RESOLUTION APPROVING CHANGE IN BANK SIGNATORIES  
AND CHANGE CERTIFICATE (BOOKKEEPER’S ACCOUNT)**

THE STATE OF TEXAS                   §  
  §  
COUNTY OF WILLIAMSON           §

WHEREAS, the Board of Directors (the “Board”) of Vista Oaks Municipal Utility District (the “District”) previously adopted a Secretary’s Certificate and Resolutions Regarding Bookkeeper’s Account dated effective August 13, 2018 (“Account Resolutions”) authorizing the establishment of the following account (the “Account”) with International Bank of Commerce (the “Bank”):

<u>Account No.</u>	<u>Account Style</u>
_____	Bookkeeper’s Account; and

WHEREAS, under Section 7 of the Account Resolutions, three of the Board members listed in the Account Resolutions may instruct the Bank to delete signatories to the Account by written notice to the Bank (a “Change Certificate”);

WHEREAS, one Board member previously resigned, and by Resolution Approving Change in Bank Signatories and Change Certificate (Bookkeeper’s Account) dated June 27, 2022, the Board previously instructed the Bank to delete such individual as a signatory on the Account effective June 1, 2022; and

WHEREAS, a new Board member has been appointed to fill the vacancy on the Board, and the Board now wishes to update the signatories to the Account to reflect such change;

IT IS HEREBY RESOLVED BY THE BOARD THAT:

Section 1.       The Bank is instructed to add the new Board member listed below as a signatory on the Account effective as of September 12, 2022, with the same limitation on [his/her] authority as specified in the Account Resolutions. The Board members executing this Change Certificate hereby certify and approve this change and the signatures set forth below in this Section 1:

<u>Name of Board Member</u>	<u>Signature of Board Member</u>
_____	_____

Section 2.       This Resolution will constitute a Change Certificate, and the District’s bookkeeper is instructed to submit this Change Certificate to the Bank as written notice of the change in authorized signatories on the Account as required by Section 7 of the Account Resolutions.

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 12th day of September, 2022.

*(The remainder of this page has been intentionally left blank, and the signature page follows.)*

**VISTA OAKS MUNICIPAL UTILITY  
DISTRICT**

Signatures of Authorized Signatories on the  
Accounts:

(SEAL)

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Heath Reed-Green  
Director

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Jacob Matto  
Director

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Leslie Alger  
Director

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Steve Garcia  
Director

**RESOLUTION APPROVING CHANGE IN BANK SIGNATORIES  
AND CHANGE CERTIFICATE (OPERATING ACCOUNT)**

THE STATE OF TEXAS                   §  
  §  
COUNTY OF TRAVIS                   §

WHEREAS, the Board of Directors (the “Board”) of Vista Oaks Municipal Utility District (the “District”) previously adopted a Secretary’s Certificate and Resolutions Regarding Operating Account dated effective July 10, 2018 (“Account Resolutions”) authorizing the establishment of the following account (the “Account”) with PNC Bank (the “Bank”):

<u>Account No.</u>	<u>Account Style</u>
_____	Operating Account; and

WHEREAS, under Section 7 of the Account Resolutions, three of the Board members listed in the Account Resolutions may instruct the Bank to add or delete signatories to the Account by written notice to the Bank (a “Change Certificate”), certifying the signature of each additional signatory and setting forth any limitations on the authority of signatories;

WHEREAS, one Board member previously resigned, and by Resolution Approving Change in Bank Signatories and Change Certificate (Operating Account) dated June 27, 2022, the Board previously instructed the Bank to delete such individual as a signatory on the Account effective June 1, 2022; and

WHEREAS, a new Board member has been appointed to fill the vacancy on the Board, and the Board now wishes to update the signatories to the Account to reflect such change;

IT IS HEREBY RESOLVED BY THE BOARD THAT:

Section 1. The Bank is instructed to add the new Board member listed below as a signatory on the Account effective as of September 12, 2022, with the same limitation on her authority as specified in the Account Resolutions. The Board members executing this Change Certificate hereby certify and approve this change and the signatures set forth below in this Section 1:

<u>Name of Board Member</u>	<u>Signature of Board Member</u>
_____	_____

Section 2. This Resolution will constitute a Change Certificate, and the District’s bookkeeper is instructed to submit this Change Certificate to the Bank as written notice of the change in authorized signatories on the Account as required by Section 7 of the Account Resolutions.

ADOPTED this 12th day of September, 2022.

*(The remainder of this page has been intentionally left blank, and the signature page follows.)*

**VISTA OAKS MUNICIPAL UTILITY  
DISTRICT**

Signatures of Authorized Signatories on the  
Accounts:

(SEAL)

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Heath Reed-Green  
Director

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Jacob Matto  
Director

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Leslie Alger  
Director

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Stephen Garcia  
Director

**RESOLUTION APPROVING CHANGE IN BANK SIGNATORIES  
AND CHANGE CERTIFICATE (LOCK BOX CLEARING ACCOUNT)**

THE STATE OF TEXAS                   §  
  §  
COUNTY OF WILLIAMSON           §

WHEREAS, the Board of Directors (the "Board") of Vista Oaks Municipal Utility District (the "District") previously adopted a Secretary's Certificate and Resolutions Regarding Lock Box Clearing Account dated July 10, 2018 ("Account Resolutions") authorizing the establishment of the following account (the "Account") with Compass Bank (the "Bank"):

<u>Account No.</u>	<u>Account Style</u>
_____	Lock Box Clearing Account; and

WHEREAS, under Section 7 of the Account Resolutions, three of the Board members listed in the Account Resolutions may instruct the Bank to add or delete signatories to the Account by written notice to the Bank (a "Change Certificate"), certifying the signature of each additional signatory and setting forth any limitations on the authority of signatories; and

WHEREAS, a Board member of the District has resigned, a replacement has been appointed, and the Board now wishes to update the signatories to the Account to reflect such change;

IT IS HEREBY RESOLVED BY THE BOARD THAT:

Section 1. The Bank is instructed to delete Mike Asbury as a signatory on the Account effective as of June 1, 2022; however, the Bank is further instructed to honor the signature of Mike Asbury on any check, draft, order, or other instrument relating to the Account prior to June 1, 2022. The Board members executing this Change Certificate hereby certify and approve this change.

Section 2. The Bank is instructed to add the new Board member listed below as a signatory on the Account effective as of September 12, 2022, with the same limitation on his authority as specified in the Account Resolutions. The Board members executing this Change Certificate hereby certify and approve the signature set forth in this Section 2:

<u>Name of Board Member</u>	<u>Signature of Board Member</u>
_____	_____

Section 3. This Resolution will constitute a Change Certificate, and the District's bookkeeper is instructed to submit this Change Certificate to the Bank as written notice of the change in authorized signatories on the Accounts as required by Section 7 of the Account Resolutions.

EFFECTIVE the 12<sup>th</sup> day of September, 2022.

*(The remainder of this page has been intentionally left blank, and the signature page follows.)*



**VISTA OAKS MUNICIPAL UTILITY  
DISTRICT**

Signatures of Authorized Signatories on the  
Account:

(SEAL)

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Heath Reed-Green

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Jacob Matto

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Leslie Alger

---

Steve Garcia

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

August 8, 2022

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 August 8, 2022 at 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 meeting was called to order at 12:09 p.m. and the roll was called of the members of the Board, to-wit:

Heath Reed-Green	-	President
Jacob Matto	-	Vice President
Steve Garcia	-	Secretary
Leslie Alger	-	Assistant Secretary
[vacancy]	-	Assistant Secretary

and all of the Directors were present, except Director Matto, thus constituting a quorum. Also present in person at the meeting were Herb Edmonson of Gray Engineering, Inc. ("GEI"), the District's engineer; Allen Douthitt of Bott & Douthitt, PLLC ("B&D"), the District's bookkeeper; Jenn Scholl of Armbrust & Brown, PLLC, the District's general counsel; and Glenda Rutten, a resident of the District. Chris Lane of SAMCO Capital Markets, Inc.; Lisa Torres of Crossroads Utility Services LLC ("Crossroads"), the District's general manager and utility operator; and John Carlton of the Carlton Firm, the District's rate attorney joined the meeting via telephone.

Director Reed-Green requested that Ms. Scholl conduct the meeting. Ms. Scholl first stated that the Board would receive citizens' communications and Board member announcements. Ms. Rutten introduced herself to the Board and stated that would like to be considered for appointment to fill the vacancy on the Board. She presented the letter attached as **Exhibit "B"** and reviewed it with the Board. She stated that she was previously the President of the Vista Oaks Homeowners' Association, Inc. (the "HOA") and that she was currently the Vice President of the HOA, noting that she had an additional year left on her term but that she was considering resigning in December or January before the next election. Ms. Scholl stated that there was one other individual that had expressed an interest in being appointed to the Board and that the individual was going to attend the September Board meeting in order to request that the Board consider him for appointment at that time. She recommended that Ms. Rutten also attend the September Board meeting so that the Board can consider both candidates at one time. Ms. Rutten confirmed that she would do so.

There being no further citizens' communications or Board member announcements, Ms. Scholl stated that the Board would consider the minutes of the June 27, 2022 Board meeting. Director Reed-Green noted that he had a few minor spelling corrections to the minutes that he would point out to Ms. Scholl after the meeting. After discussion, upon motion by Director

Reed-Green and second by Director Alger, the Board voted 3-0 to approve the minutes, with the revisions as indicated by Director Reed-Green.

Ms. Scholl then stated that the Board would next consider matters relating to the District's 2022-2023 budget and 2022 tax rate. She reviewed the memo summarizing district tax rate classifications under Texas Water Code Sections 49.23601-.23603 attached as **Exhibit "C"** and confirmed that the District's engineer and financial advisor recommended that the District met the criteria to be classified as a "developed" district under Texas Water Code Section 49.23602. Ms. Scholl reviewed the proposed schedule for adoption of the 2022-2023 budget and 2022 tax rate attached as **Exhibit "D"** with the Board and requested that the Board members confirm their attendance at the September Board meeting, noting that it was important that a quorum be present. Ms. Lane then presented the Certified Appraised Values from Williamson Central Appraisal District, attached as **Exhibit "E"**, and the Tax Rate Summary report, attached as **Exhibit "F"**, and reviewed them with the Board. Ms. Lane stated that there had been an approximately 20% increase in market value in the District from the prior year and about a 13.5% increase in taxable value from the prior year. She recommended that the Board adopt a proposed tax rate equal to the current tax rate of \$0.265 per \$100 assessed valuation, noting that the tax rate would be allocated entirely to operations and maintenance since all of the District's bonds had been paid off. Mr. Douthitt presented the draft budget attached as **Exhibit "G"** and reviewed it with the Board. He pointed out that it was based on the operations and maintenance tax rate of \$0.265 recommended by Ms. Lane and reviewed the various costs that had been included in the draft budget. Mr. Douthitt stated that he would continue to work with the budget subcommittee and other District consultants to finalize the budget. Ms. Scholl stated that, at this meeting, the Board would need to confirm the District's designation as a "developing" district under Texas Water Code Sections 49.23601-.23603, establish a proposed tax rate by record vote, schedule a public hearing at which the adoption of the tax rate would be considered, and authorize notice of the public hearing on the tax rate to be published in the newspaper. After discussion, Director Alger moved that the Board confirm the District's classification as a "developing" district under Texas Water Code Section 49.23602 for the 2022 tax year, as recommended; establish a proposed tax rate of \$0.265 per \$100 of assessed valuation; schedule a public hearing on the tax rate at noon on September 12, 2022; and authorize Ms. Scholl's office to provide notice of the public hearing. Upon second by Director Reed-Green, the motion was adopted 3-0, with Directors Reed-Green, Garcia, and Alger present and voting "yes" and Director Matto absent and not voting.

Ms. Scholl then stated that the Board would discuss water and wastewater rate matters and related action, including City of Round Rock wholesale rate appeal. Mr. Carlton provided a general update on the pending wholesale rate appeal to the Board. He stated the City's direct testimony was scheduled to be presented on November 14<sup>th</sup> and that both sides had sent, and were in the process of responding to, discovery requests. Mr. Carlton stated that he would continue to work through the discovery for next couple of months and would keep the Board updated on the status of the rate appeal.

Ms. Scholl then stated that the Board would receive the security report and consider taking related action. Ms. Torres stated that the security report for months of March, April, and May were included in the packet and that she would forward the security reports for June and July upon receipt. She stated that there wasn't anything in particular to note other than recommendations to keep garage doors closed as much as possible. Director Alger asked why the June and July reports were not yet available. Ms. Torres stated that she had been advised by Sgt. Breder that there were issues with the County's reporting system. Ms. Rutten stated that the County had provided the HOA with security report information for the months of June and

July at the most recent HOA meeting. **Ms. Scholl requested that Ms. Torres follow up with Sgt. Breeder to find out why the reports could not be provided sooner, to find out what information the County was providing to the HOA, and to see if there were any other alternative reporting options that would allow the information to be provided on a more timely basis. Ms. Torres stated that she would look into the matter.**

Ms. Scholl then stated that the Board would receive a report from the District's engineer. Mr. Edmonson presented his report attached as **Exhibit "H"** and reviewed it with the Board. He reminded the Board that the owner of the storage facility within the District had submitted an application for an additional water connection in order to permit the property owner to construct an additional phase of storage units on the property. He confirmed that the property owner had in fact paid the required deposit to cover the District's expenses incurred in reviewing the application. He stated that his office had completed its review of the application and determined that sufficient capacity was available to approve the additional water connection, noting that 30 living unit equivalents of water service had been allocated to the property in the past. He stated that the only remaining item to do was to conduct a final on-site inspection. He added that an additional wastewater connection would not be required because the property could tie into an existing manhole on the property, noting that he would oversee all work related to the tie-in as well. **Director Reed-Green requested that Mr. Edmonson notify him before work related to the tie-in started so that he could be involved and oversee the work as well. Mr. Edmonson confirmed that he would do so.** Mr. Edmonson then stated that they were still awaiting notification from the Texas Commission on Environmental Quality (the "**TCEQ**") that the emergency preparedness plan, which he noted had been timely submitted to the TCEQ, had been accepted and approved. He stated that he would continue to reach out to the TCEQ regarding the status of the approval.

Ms. Scholl then stated that the Board would receive a report from the District's bookkeeper and recognized Mr. Douthitt. Mr. Douthitt presented the accounting report and updated cash activity report, attached collectively as **Exhibit "I"**, and reviewed them with the Board. He reviewed the financial statements and requested approval of two transfers indicated on the first page of the updated report. He then reviewed the 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 the per diem payment to Director Matto would need to be voided due to his absence from the meeting. Mr. Douthitt pointed out that the District had a positive budget variance of \$142,982.38 and about 99.37% of the District's 2021 taxes had been collected. Upon motion by Director Alger and second by Director Garcia, the Board voted 3-0 to approve the transfers and payment of the bills and invoices, as presented, with the void noted.

Ms. Scholl 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 "J"** and reviewed her directives from the prior Board meeting. Ms. Torres then reported that water loss was at  $\pm 17.61\%$  for the month of June. She stated that she suspected a lot of the water loss was a result of a leak in a line that ultimately broke on or around July 25<sup>th</sup>. She stated that a boil water notice was issued to the affected residents and that the line had since been repaired. She stated that she anticipated that water loss should start to go down in the July report. She then reported that damage was reported to a portion of the District's wall near 447 Hunters Lodge and that the District did not have existing materials in storage that could be used to complete the repairs. She stated that she had to reach out to Fencecrete and should have a proposal ready for the next Board meeting. She confirmed that all lab results were satisfactory,

there were no issues with water quality, and the utility facilities were generally operating well. Ms. Torres reported that she did not have any write-offs to present, there had been no solid waste /recycling collection complaints, and there were no issues with the website. She added that the fall leaf pickup would take place in December and that a flyer with the dates would be posted on the District's website. She then reported that Fuel surcharge for month of June \$159.75. Ms. Scholl noted that the Board had approved the fuel surcharge up until the September Board meeting and would re-consider it at that time. Director Garcia asked when Pedernales Electric Cooperative (the "PEC") would be back in the District to finish fixing all of the street lights that were broken, noting that the time change was approaching and it was starting to get darker earlier. Ms. Torres stated that the PEC advised her that they would be out soon to evaluate the street lights and determine what repairs were required. Mr. Edmonson requested that Ms. Torres notify him any time water was shut off or there was a notification sent out to residents, such as a boil water notice. Ms. Torres confirmed that she would do so. Director Alger asked if all repairs to the line had been completed and if all surrounding property had been restored, such as damaged landscaping in residents' yards. Ms. Torres stated that the line had been repaired but that she would need to coordinate with the individual residents that had damage to their yard on restoration of the landscaping. **Director Reed-Green requested that Ms. Torres reach out to the affected homeowner. Ms. Torres confirmed that she would do so.** Director Garcia asked if the consultants anticipated that the current water restrictions would be lifted any time soon. Ms. Torres stated that they were required to follow the City of Round Rock's water restrictions under the applicable wholesale water contract and she noted that she did not anticipate that the City would lessen the restrictions until the water levels in the lakes rose.

There being nothing to consider regarding the District's website, Ms. Scholl stated that the Board would next receive the attorney's report. She reviewed the consultant directives report and noted that all prior directives were either complete or in process. Ms. Scholl then stated that her firm had received a request from the United States Department of Commerce to complete a questionnaire in connection with the 2022 Census. She stated that the District was not required to complete the form but had opted to do so at least once in the past. She asked if the District would like to authorize Mr. Douthitt to complete the form in the current year. After discussion, the Board elected not to complete the survey.

Ms. Scholl stated that the Board would consider future meeting dates and agenda items. Ms. Scholl stated that the next Board meeting would be held at 12:00 noon on September 12, 2022.

There being no further business to come before the Board, the meeting was adjourned at 1:06 p.m.

*[Signature page follows.]*

(SEAL)

---

Steve Garcia, Secretary  
Board of Directors

Date: September 12, 2022

# **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, Texas 78755-5126  
(512) 610-2209  
[www.mgsbpllc.com](http://www.mgsbpllc.com)  
E-Mail: [mgsb@mgsbpllc.com](mailto:mgsb@mgsbpllc.com)

September 12, 2022

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

We are pleased to confirm our understanding of the services we are to provide Vista Oaks Municipal Utility District (the "District") for the year ended September 30, 2022.

## **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended September 30, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of Revenues, Expenditures and Changes in Fund Balance –  
Budget and Actual – General Fund

The document we submit to you will include Texas Supplementary Information required by the Texas Commission on Environmental Quality as published in the *Water District Financial Management Guide* and Other Supplementary Information. This information is presented for purposes of additional analysis and will not be subjected to the auditing procedures applied in our audit of the financial statements. We will apply certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America; however, our report will not provide an opinion or any assurance on this information.

### **Audit Scope and Objectives (Continued)**

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles (GAAP); and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards (GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.



### **Audit Procedures – Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

### **Responsibilities of Management for the Financial Statements (Continued)**

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

You are responsible for the preparation of the supplementary information and the other supplementary information. You agree to include our report on the supplementary information and the other supplementary information in any document that contains, and indicates that we have reported on, the supplementary information and the other supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information and the other supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information and the other supplementary information; (2) you believe the supplementary information and the other supplementary information, including its form and content, is fairly presented; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information and the other supplementary information.

### **Engagement Administration, Fees and Other**

We are aware of the State statute requiring the audit to be completed within 120 days and filed with the Texas Commission on Environmental Quality within 135 days from the closing date of the audit and barring any unforeseen circumstances every effort will be made to comply with this rule. In regards to retaining the documents we produce as part of our audit, we will comply with the Rules of Professional Conduct of the Texas State Board of Public Accountancy and the District's record retention policies.

We expect to present a draft of the audit report within 45 days of the availability of the District's accounting records. Chris Swedlund is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign the report. The following is an estimate of our fees for the services included in this engagement letter.

- Fees for the audit of the District's financial statements for the year ended September 30, 2022, will range between \$15,500 and \$17,500.

The above fee is based on anticipated cooperation from your consultants and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Not included in the fees above are out-of-pocket costs such as printing, postage, and other charges incidental to the completion of our audit.

### **Engagement Administration, Fees and Other (Continued)**

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement. The District will be obligated to compensate us for our time expended through the date of withdrawal or termination. You agree that any dispute regarding this engagement will, prior to resorting to litigation, be submitted to mediation upon written request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The American Arbitration Association will administer any such mediation in accordance with its Commercial Mediation Rules. The results of the mediation proceeding shall be binding only if each of us agrees to be bound. We will share any costs of mediation proceedings equally.

### **Reporting**

We will issue a written report upon completion of our audit of the District's financial statements, which will also address the supplementary information required by the Commission in accordance with *AU-C 725, Supplementary Information in Relation to the Financial Statements as a Whole* and the other supplementary information in accordance with *AU-C 720, The Auditor's Responsibilities Relating to Other Information Included in Annual Reports*. Our report will be addressed to the Board of Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

### **Fossil Fuels Boycott Verification**

As required by 2274.002, Texas Government Code (as added by Senate Bill 13, 87th Texas Legislature, Regular Session), as amended, McCall Gibson Swedlund Barfoot PLLC hereby verifies that McCall Gibson Swedlund Barfoot PLLC, including any wholly-owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same, does not boycott energy companies, and will not boycott energy companies during the term of this Agreement. As used in the foregoing verification, "boycott energy companies" shall have the meaning assigned to the term "boycott energy company" in Section 809.001, Texas Government Code, as amended.

### **Firearms Discrimination Verification**

As required by Section 2274.002, Texas Government Code (as added by Senate Bill 19, 87<sup>th</sup> Texas Legislature, Regular Session, "SB 19"), as amended, McCall Gibson Swedlund Barfoot PLLC hereby verifies that McCall Gibson Swedlund Barfoot PLLC, including any wholly-owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same, (i) does not have a practice, policy, guidance or directive that discriminates against a firearm entity or firearm trade association, and (ii) will not discriminate against a firearm entity or firearm trade association during the term of this Agreement. As used in the foregoing verification, "discriminate against a firearm entity or trade association" shall have the meaning assigned to such term in Section 2274.001(3), Texas Government Code (as added by SB 19), as amended.

**Israel Boycott Verification**

As required by Chapter 2271, Texas Government Code, as amended, McCall Gibson Swedlund Barfoot PLLC hereby verifies that McCall Gibson Swedlund Barfoot PLLC, including any wholly-owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same, does not boycott Israel and will not boycott Israel through the term of this Agreement. As used in the foregoing verification, the term "boycott Israel" has the meaning assigned to such term in Section 808.001, Texas Government Code, as amended.

**Anti-Terrorism Representation**

Pursuant to Chapter 2252, Texas Government Code, McCall Gibson Swedlund Barfoot PLLC represents and certifies that, at the time of execution of this letter neither McCall Gibson Swedlund Barfoot PLLC, nor any wholly-owned subsidiary, majority-owned subsidiary, parent company or affiliate of the same: (i) engages in business with Iran, Sudan, or any foreign terrorist organization pursuant to Subchapter F of Chapter 2252 of the Texas Government Code; or (ii) is a company listed by the Texas Comptroller pursuant to Section 2252.153 of the Texas Government Code. The term "foreign terrorist organization" has the meaning assigned to such term pursuant to Section 2252.151 of the Texas Government Code.

We believe this letter accurately summarizes the significant terms of the engagement. If you have any questions, please let us know. If you agree with the terms of the engagement as described in this letter, please sign the enclosed copy and return it to us. We appreciate the confidence you have placed in us by retaining this firm as your independent auditor in this matter.

Sincerely,

*McCall Gibson Swedlund Barfoot PLLC*

McCall Gibson Swedlund Barfoot PLLC  
Certified Public Accountants

This letter correctly sets forth the understanding of the District.

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Signature	Title	Date
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Engagement Letter

# McCALL GIBSON SWEDLUND BARFOOT PLLC

*Certified Public Accountants*

13100 Wortham Center Drive  
Suite 235  
Houston, Texas 77065-5610  
(713) 462-0341  
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September 12, 2022

Dear Board Member:

We will soon begin the audit field work for the audit of **Vista Oaks Municipal Utility District** for the fiscal year ending **September 30, 2022**.

Auditing standards state that an auditor conducting an audit in accordance with auditing standards generally accepted in the United States of America (GAAS) is responsible for obtaining reasonable assurance that the financial statements as a whole are free from material misstatement, whether caused by fraud or error. Due to the inherent limitations of an audit, an unavoidable risk exists that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with GAAS. The primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management. It is important that management, with the oversight of those charged with governance, places a strong emphasis on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and punishment. This involves a commitment to creating a culture of honesty and ethical behavior, which can be reinforced by active oversight by those charged with governance.

In addition, auditing standards state that an auditor conducting an audit in accordance with auditing standards generally accepted in the United States of America (GAAS) is responsible for obtaining an understanding of related party relationships and transactions as well as sufficient appropriate audit evidence about whether the related party relationships and transactions have been appropriately identified, accounted for, and disclosed in the financial statements. Related parties may include members of the governing body; administrative officials; immediate families of administrative officials, board members and members of the governing body; and component units, joint ventures, and affiliated or related organizations that are not included as part of the financial reporting entity.

The distribution of the attached two questionnaires to you will be documented in our planning process of this audit. Please answer the questions with a **yes** or **no** answer. **In relation to the fraud questionnaire, we are not requiring that your responses be returned to us, however, should your answer to any of the questions warrant a call to the auditor, please contact our offices at the number referred to above. As it relates to the related party questionnaire, if any of the answers are yes, please explain in the space provided and return your questionnaire to the person noted below.** Your responses should include matters that existed up to the fiscal year end and through the date of the auditor's report. Your call and the information provided will be kept confidential.

Sincerely,



Ashlee Martin

AMM:tf

## FRAUD QUESTIONNAIRE

Do you understand that there are risks of fraud within the District's Records, as there are within the records of any organization?

\_\_\_\_\_

From your position as a Director of the District are you aware of any fraud or suspected fraud affecting the District? (if yes, call the auditor)

\_\_\_\_\_

From your position as a Director of the District are you aware of any allegations of fraud or suspected fraud affecting the District from sources outside of the District's Management? (if yes, call the auditor)

\_\_\_\_\_

To your knowledge, has the District's Management including consultants expressed an understanding of the risk of fraud in the District, including any specific fraud risks the entity has identified or account balances or classes of transactions for which a risk of fraud may be likely to exist?

\_\_\_\_\_

To your knowledge, has the District's Management including consultants taken steps to mitigate the fraud risk or otherwise helped to prevent, deter, and detect fraud? (if no, call the auditor)

\_\_\_\_\_

To your knowledge, is the District in compliance with the laws and regulations to which it is subject? (if no, call the auditor)

\_\_\_\_\_

Do you from time to time communicate to the other Directors of the District and respective consultants of the District the importance of ethical behavior and the importance of following appropriate business practices? If no, would you agree that it is important for the District to follow ethical behavior in its business practices? (if no to the second question, please call the auditor)

\_\_\_\_\_

## RELATED PARTY QUESTIONNAIRE

Please answer all questions. If the answer to any question is “Yes,” please explain.

1. Have you or any related party of yours had any interest, direct or indirect, in any of the following transactions or pending or incomplete transactions during the fiscal year currently being audited to which the District was, or is to be, a party?

	YES	NO
Sale, purchase, exchange, or leasing of property?	_____	_____
Receiving or furnishing of goods, services, or facilities?	_____	_____
Transfer or receipt of income or assets?	_____	_____
Maintenance of bank balances as compensating balances for the benefit of another?	_____	_____
Other transactions, including side agreements, implicit or informal understandings, or other arrangements (whether oral or written)?	_____	_____

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2. Have you or any related party of yours been indebted to or had a receivable from the District at any time during the fiscal year currently being audited? Please exclude amounts due for ordinary travel and expense advances.

\_\_\_ Yes \_\_\_ No

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3. Are you aware of any other related party transactions, including side agreements, implicit or informal understandings, or other arrangements (whether oral or written), involving the District, or its related parties other than yourself?

\_\_\_ Yes \_\_\_ No

N	Taxing Unit Name	Property	Owner ID	Property Address	Name	Email	Phone	Is Pr	Vote	Comments	Date Submitted
2022	Vista Oaks Municipal Utility District	R378509	O0320801	4410 HUNTERS LODGE DR, ROUND ROCK, TX 78681	Michael Sean McGee	mseanmcgee@gmail.com	(512) 784-3296	Yes	No		08/15/22 11:50 AM
2022	Vista Oaks Municipal Utility District	R361356	O0659340	4109 SPRINGWILLOW LN, ROUND ROCK, TX 78681	Julie Lugo	julielugo92@gmail.com	(614) 657-8403	Yes	No		08/9/22 1:40 PM
2022	Vista Oaks Municipal Utility District	R399205	O521857	4319 ROCK HILL RD, ROUND ROCK, TX 78681	Michael David Fogg	mdfogg231@att.net	(512) 496-9538	Yes	Yes		08/8/22 4:20 PM
2022	Vista Oaks Municipal Utility District	R318232	O0687271	3928 KRISTENCREEK LN, ROUND ROCK, TX 78681	Xiao Dong	patrickdong2k@hotmail.com	(408) 883-9340	Yes	Yes		08/17/22 7:55 PM



**RESOLUTION ADOPTING BUDGET**

THE STATE OF TEXAS                   §  
  §  
COUNTY OF WILLIAMSON           §

WHEREAS, the Board of Directors (the “*Board*”) of Vista Oaks Municipal Utility District (the “*District*”) has projected the operating expenses and revenues for the District for the period October 1, 2022 through September 30, 2023, and desires to adopt a budget consistent therewith;

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

Section 1.       That the Operating Budget attached as **Exhibit “A”** is hereby adopted.

Section 2.       The Secretary of the Board is hereby directed to file a copy of this Resolution Adopting Budget 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. A facsimile or other electronic copy of a 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 12<sup>th</sup> day of September, 2022.

**VISTA OAKS MUNICIPAL UTILITY DISTRICT**

\_\_\_\_\_  
\_\_\_\_\_, President  
Board of Directors

(SEAL)

ATTEST:

\_\_\_\_\_  
\_\_\_\_\_, Secretary  
Board of Directors

**EXHIBIT "A"**

**BUDGET**

## **APPENDIX “1”**

The District’s audited financial statements, bond transcripts, and engineer’s reports required by Texas Water Code Section 49.057(b) are on file at and may be obtained from Cara Gobe, Armbrust & Brown, PLLC, 100 Congress Avenue, Suite 1300, Austin, Texas 78701, (512) 435-2300, email: [cgobe@gmail.com](mailto:cgobe@gmail.com).

**ORDER LEVYING TAXES**

THE STATE OF TEXAS                   §  
   §  
COUNTY OF WILLIAMSON           §

WHEREAS, the appraisal roll of Vista Oaks Municipal Utility District (the “District”) for 2022 has been prepared and certified by the Williamson Central Appraisal District; and

WHEREAS, based upon the certified appraisal roll, the employee or officer designated by the Board of Directors of the District (the “Board”) has calculated the tax rate to be levied for 2022;

IT IS HEREBY ORDERED BY THE BOARD THAT:

Section 1.       There is hereby levied an ad valorem tax of \$\_\_\_\_\_ on each \$100 of taxable property within the District to provide funds for maintenance and operating purposes;

Section 2.       All taxes collected pursuant to this levy, after paying costs of levying, assessing and collecting same, will be used for planning, maintaining, repairing and operating the District’s facilities and for paying costs of proper services, engineering and legal fees, and organization and administrative expenses.

Section 3.       The Williamson County Tax Assessor/Collector is authorized to assess and collect the taxes of the District.

Section 4.       The taxes levied by this Order are due presently, and will be delinquent if not paid by January 31, 2023.

Section 5.       This Order will be effective from and after its adoption.

Section 6.       The attorney for the District is directed to file this Order with the Williamson County Tax Assessor/Collector.

Section 7.       This Order 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. A facsimile or other electronic copy of a 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.

*(The remainder of this page has been left blank intentionally, and the signature page follows.)*

ADOPTED this the 12<sup>th</sup> day of September, 2022.

**VISTA OAKS MUNICIPAL UTILITY  
DISTRICT**

\_\_\_\_\_  
\_\_\_\_\_, President  
Board of Directors

(SEAL)

ATTEST:

\_\_\_\_\_  
\_\_\_\_\_, Secretary  
Board of Directors

**VISTA OAKS MUNICIPAL UTILITY DISTRICT  
AMENDED AND RESTATED INFORMATION FORM**

**(September 12, 2022)**

THE STATE OF TEXAS           §  
  §  
COUNTY OF WILLIAMSON       §

The undersigned, a majority of the members of the Board of Directors of Vista Oaks Municipal Utility District (the “*District*”), make and execute this Amended and Restated Information Form in compliance with Section 49.455 of the Texas Water Code, and certify as follows:

1. The name of the District is Vista Oaks Municipal Utility District (formerly known as Williamson County Municipal Utility District No. 9).
2. The District consists of 316.018 acres, more or less, more particularly described by the metes and bounds description and boundary map attached to and incorporated into the District’s Amended Information Form dated September 8, 2008, recorded under Document No. 2008070458, Official Public Records, Williamson County, Texas.
3. The most recent tax rate levied by the District on property located within the District is \$\_\_\_\_\_ on each \$100 of assessed value, based on 100% market value.
4. The total amount of bonds that has been approved by the voters and which may be issued by the District is \$14,700,000 (excluding refunding bonds and any bonds or portions of bonds payable solely from revenues received or expected to be received pursuant to a contract with a governmental entity).
5. The aggregate initial principal amount of all bonds of the District payable in whole or in part from taxes (excluding refunding bonds and any bonds or portions of bonds payable solely from revenues received or expected to be received pursuant to a contract with a governmental entity) that has been previously issued is \$14,700,000 as of the date of this notice.
6. No standby fee is currently imposed by the District.
7. An election to confirm the creation of the District was held on November 21, 1987.
8. The District is performing or will perform the following functions: provide water, sewer, and drainage services; provide parks and recreation facilities; provide solid waste collection and disposal services.
9. The Notice to Purchaser form required by Section 49.452 of the Texas Water Code to be furnished by a seller to a purchaser of real property in the District is attached as **Exhibit “A”**.

This Amended and Restated Information Form supersedes the Amended and Restated Information Form of record as Document No. 2021145332, Official Public Records of Williamson County, Texas.

WITNESS OUR HANDS this 12<sup>th</sup> day of September, 2022.

\_\_\_\_\_  
\_\_\_\_\_, President

\_\_\_\_\_  
\_\_\_\_\_, Vice President

\_\_\_\_\_  
\_\_\_\_\_, Secretary

\_\_\_\_\_  
\_\_\_\_\_, Assistant Secretary

\_\_\_\_\_  
\_\_\_\_\_, Assistant Secretary

THE STATE OF TEXAS            §

COUNTY OF TRAVIS            §

This instrument was acknowledged before me on September 12, 2022, by  
\_\_\_\_\_, President of Vista Oaks Municipal Utility District,  
\_\_\_\_\_, Vice President of Vista Oaks Municipal Utility District;  
\_\_\_\_\_, Secretary of Vista Oaks Municipal Utility District;  
\_\_\_\_\_, Assistant Secretary of Vista Oaks Municipal Utility District;  
\_\_\_\_\_, Assistant Secretary of Vista Oaks Municipal Utility District.

\_\_\_\_\_  
Notary Public Signature

(seal)

**EXHIBIT A**

**VISTA OAKS MUNICIPAL UTILITY DISTRICT  
NOTICE TO PURCHASER**

THE STATE OF TEXAS           §  
  §  
COUNTY OF WILLIAMSON       §

The real property, described below, that you are about to purchase is located within Vista Oaks Municipal Utility District (the "*District*"). The District has taxing authority separate from any other taxing authority, and may, subject to voter approval, issue an unlimited amount of bonds and levy an unlimited rate of tax in payment of such bonds. As of this date, the rate of taxes levied by the District on real property located in the District is \$\_\_\_\_\_ on each \$100 of assessed valuation. The total amount of bonds, excluding refunding bonds and any bonds or any portion of bonds issued that are payable solely from revenues received or expected to be received under a contract with a governmental entity, approved by the voters and which have been or may, at this date, be issued is \$14,700,000, and the aggregate initial principal amount of all bonds issued for one or more of the specified facilities of the District and payable in whole or in part from property taxes is \$14,700,000.

The District has the authority to adopt and impose a standby fee on property in the District that has water, sanitary sewer or drainage facilities and services available but not connected and which does not have a house, building, or other improvement located thereon and does not substantially utilize the utility capacity available to the property. The District may exercise the authority without holding an election on the matter. As of this date, the most recent amount of the standby fee is \$0. An unpaid standby fee is a personal obligation of the person that owned the property at the time of imposition and is secured by a lien on the property. Any person may request a certificate from the District stating the amount, if any, of unpaid standby fees on a tract of property in the District.

The District is located, in whole or in part, in the extraterritorial jurisdiction of the City of Round Rock. By law, a district located in the extraterritorial jurisdiction of a municipality may be annexed under certain circumstances without the consent of the district or the voters of the district. When a district is annexed, the district is dissolved.

The purpose of this District is to provide water, sewer, and drainage services within the District through the issuance of bonds payable in whole or in part from property taxes. The cost of these utility facilities is not included in the purchase price of your property, and these utility facilities are owned or to be owned by the District. The legal description of the property which you are acquiring is as follows:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



SELLER:

\_\_\_\_\_  
Date

**PURCHASER IS ADVISED THAT THE INFORMATION SHOWN ON THIS FORM IS SUBJECT TO CHANGE BY THE DISTRICT AT ANY TIME. THE DISTRICT ROUTINELY ESTABLISHES TAX RATES DURING THE MONTHS OF SEPTEMBER THROUGH DECEMBER OF EACH YEAR, EFFECTIVE FOR THE YEAR IN WHICH THE TAX RATES ARE APPROVED BY THE DISTRICT. PURCHASER IS ADVISED TO CONTACT THE DISTRICT TO DETERMINE THE STATUS OF ANY CURRENT OR PROPOSED CHANGES TO THE INFORMATION SHOWN ON THIS FORM.**

The undersigned purchaser hereby acknowledges receipt of the foregoing notice at or prior to execution of a binding contract for the purchase of the real property described in such notice or at closing of purchase of the real property.

PURCHASER:

\_\_\_\_\_  
Date

STATE OF TEXAS           §  
  §  
COUNTY OF WILLIAMSON   §

This instrument was acknowledged before me on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_ by \_\_\_\_\_.

(seal)

\_\_\_\_\_  
Notary Public, State of Texas

STATE OF TEXAS           §  
  §  
COUNTY OF WILLIAMSON   §

This instrument was acknowledged before me on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_ by \_\_\_\_\_.

(seal)

\_\_\_\_\_  
Notary Public, State of Texas

**AFTER RECORDING, RETURN TO:**

{W1174889.2}

## **Sheriff's Office Report for Vista Oaks MUD – August 2022**

**During the month of August 2022, the Williamson County Sheriff's Office documented 100 different calls for service in the Vista Oaks Municipal Utility District. The breakdown of these calls is as follows; 6 – 911 Silent/Hang up, 3 – Alarm, 2 – Animal, 2 – Department of Family and Protective Services, 5 – Follow Up, 2 – Information, 1 – Parking Enforcement, 1 – Suspicious Person , 2 – Suspicious Vehicle, 2 – Theft, 1 – Wildlife and 73 - Security Checks.**

**Recently we have had some thefts in the area from workers that Residents employed to come into their homes while they were away. If you are going to have anyone in your residence such as repair services, pet services, house cleaning services, etc, please secure your financial information, valuables, firearms, keys to vehicles, along with making sure that all electronic devices are password protected. You should also keep any paperwork with banking information, account numbers for credit cards, and other financial documents locked in a secure location. If you aren't home or will be away for your residence for any length of time, consider locking your extra vehicle keys away also. Large sums of cash, coin collections, expensive jewelry, and other valuables that aren't used daily will be safer in a safety deposit box at your financial institution than in a safe in your closet. It is also a good idea to have a neighbor, close friend, or relative check your home periodically while your gone.**

**If you see any signs of Suspicious Activity or need Law Enforcement please contact the Williamson County Sheriff's Office. The nonemergency number is (512) 864-8282 (press option \*1 twice to speak with a Dispatcher). In case of any kind of emergency just call 911.**



O 512.452.0371 : F 512.454.9933  
8834 North Capital of Texas Highway, Suite 140  
Austin, Texas 78759 : [www.grayengineeringinc.com](http://www.grayengineeringinc.com)

TBPELS 2946

## MEMORANDUM

**TO:** Board of Directors, Vista Oaks MUD

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

**DATE:** September 2, 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)

No comments have been received for the permit application and the review period has passed. Our office will move forward with the final notifications to complete this project.

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

No comments have been received for the permit application and the review period has passed. Our office will move forward with the final notifications to complete this project.

**Life Storage #1709 Addition** (GEI No. 1399-11621-54)

Notice of preconstruction meeting has not been received.

We will be attending the September 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**

**September 12, 2022**

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- Review Cash Activity Report, including Receipts and Expenditures.
  - ☑ Action Items:
    - Approve director and vendor payments.
    - Approve fund transfers.
- Review July 31, 2022 Financial Statements.



# Cash Activity Report

**Vista Oaks Municipal Utility District  
Cash Activity Report  
July 31, 2022 - September 12, 2022**

	<b>First Citizens Bank</b>	
	<b>Operating</b>	<b>Bookkeeper's</b>
<b>Cash - Balance as of July 31, 2022</b>	<b>15,177.98</b>	<b>78,492.20</b>
<b>Subsequent Activity to September 12, 2022</b>	<b>-</b>	<b>89,144.91</b>

Transfers approved August 8, 2022	From TexPool Operating	232,086.58	
Expenditures approved at August 8, 2022 Meeting	Checks 7904 - 7919	(137,198.70)	
Security Payroll	ACH August 1, 2022 - August 15, 2022	(914.27)	
Security Payroll	ACH August 16, 2022 - August 31, 2022	(1,655.43)	
Voided Checks	Reissue Lost Check	73.26	
Voided Checks	7920-7921	-	
AT&T	7922	(212.93)	
Pedemales Electric	7923	(2,117.49)	
Aqua-Tech Laboratories, Inc	7924	(244.00)	
Victor Insurance Managers	7925	(200.00)	
City of Round Rock Environmental Services	7926	(60.00)	
Customer Refunds	7927-7929	(412.11)	
	Subtotal - Bookkeeper's Account	89,144.91	

**Expenditures to be Approved at September 12, 2022 Board Meeting (From Bookkeeper's Account)**

<u>Vendor</u>	<u>Ck. #</u>	<u>Memo</u>	<u>Amount</u>
Heath Reed-Green	7930	Director Fees - September 12, 2022	(151.02)
Jacob Matto	7931	Director Fees - September 12, 2022	(151.03)
Leslie Alger	7932	Director Fees - September 12, 2022	(158.87)
Stephen Garcia	7933	Director Fees - September 12, 2022	(154.77)
Armbrust & Brown, PLLC	7934	Legal - July 2022	(4,368.00)
City of Round Rock	7935	Purchase Water/Sewer Service - August 2022	(89,148.11)
Crossroads Utility Services	7936	Management and Operations - August 2022	(17,792.61)
Gray Engineering, Inc	7937	Engineering Fees - July 2022	(1,487.25)
LJA Engineering, Inc	7938	Engineering Fees - July 2022	(526.07)
Priority Landscapes, LLC	7939	Maintenance - September 2022	(1,125.00)
Round Rock Refuse, Inc.	7940	Garbage - August 2022	(17,246.24)
		Subtotal - Operating Account	(132,308.97)
<b>Subtotal</b>			<b>15,177.98</b>

**Transfers to be Approved at September 12 2022 Board Meeting**

Transfer	From TexPool Operating to First Citizens Bookkeeper's Account	132,308.97
Transfer	From TexPool Operating to First Citizens Bookkeeper's Account	7,362.89
<b>Projected Balance, September 12, 2022</b>	<b>\$ 15,177.98</b>	<b>\$ 175,000.00</b>

<b>Subtotal</b>	<b>15,177.98</b>	<b>35,328.14</b>
<b>Transfers to be Approved at September 12 2022 Board Meeting</b>	<b>-</b>	<b>139,671.86</b>

**Vista Oaks Municipal Utility District  
Cash/Investment Activity Report  
July 31, 2022 - September 12, 2022**

	Interest Rate	Maturity Date	Balance 7/31/2022	Subsequent Receipts	Subsequent Disbursements	Subtotal 9/12/2022	Transfers to be Approved 9/12/2022	Projected Balance 9/12/2022
<b>General Fund -</b>								
First Citizens Bank - Operating Account	N/A	N/A	\$ 15,177.98	\$ -	\$ -	\$ 15,177.98	\$ -	\$ 15,177.98
First Citizens Bank - Bookkeeper's Account	N/A	N/A	78,492.20	232,159.84	(275,323.90)	35,328.14	139,671.86	175,000.00
PNC Lockbox	N/A	N/A	155,294.28	110,193.50	(125,000.00)	140,487.78	(125,000.00)	15,487.78
TexPool General Operating	2.2235%	N/A	2,567,139.36	125,000.00	(232,086.58)	2,460,052.78	(14,671.86)	2,445,380.92
TexPool - Tax Account	2.2235%	N/A	24,115.33	-	-	24,115.33	-	24,115.33
<b>Total - General Fund</b>			<b>2,840,219.15</b>	<b>467,353.34</b>	<b>(632,410.48)</b>	<b>2,675,162.01</b>	<b>-</b>	<b>2,675,162.01</b>

**Transfer Letter Information:**

- (1) Transfer from TexPool Operating Account to First Citizen's Bookkeeper's Account: \$132,308.97
- (2) Transfer from TexPool Operating Account to First Citizen's Bookkeeper's Account: \$7,362.89
- (3) Transfer from PNC Lockbox Account to TexPool Operating Account: \$125,000.00



# **Tax Collection Report**

# Recap & Standings Report

WTAXSaaS

Cycles: All Taxing Units: Coupland ISD... Deposit Date Range: 07/01/2022 to 07/31/2022 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

## Property Tax

M21 (Vista Oaks MUD)

2021 Fiscal Year: 10/01/2021 - 09/30/2022

Taxing Unit Totals (IS,MO,SA)

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	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
2021	954,762.89	5,798.52	-115.02	5,683.50	2,729.61	0.00	0.00	0.00	0.00	2,953.89	919,634.10
2020	909,469.62	1,348.02	0.00	1,348.02	0.00	0.00	0.00	0.00	0.00	1,348.02	531.38
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	-61.07
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

<b>Total Current</b>	954,762.89	5,798.52	-115.02	5,683.50	2,729.61	0.00	0.00	0.00	0.00	2,953.89	919,634.10
<b>Total Delinquent</b>	21,494,014.40	17,855.94	0.00	17,855.94	0.00	0.00	0.00	0.00	0.00	17,855.94	470.31
<b>Rollbacks</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxing Unit Total</b>	22,448,777.29	23,654.46	-115.02	23,539.44	2,729.61	0.00	0.00	0.00	0.00	20,809.83	920,104.41

### Percentages

% of Roll Collected - 2021 - 99.68%	Adjusted Original Roll - \$922,587.99										
Tax Collections Compared to Current Taxes Billed 47.07% Collected	Current YTD Collected - \$919,634.10										
All Collections Compared to Current Taxes Billed 47.07% Collected											
Combined Collections (Collections + P&I Collected) - 2,729.61											

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	370.40	0.00	0.00	0.00	0.00	0.00	0.00	370.40
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	607,873.78	24.31	0.00	0.00	0.00	0.00	0.00	607,898.09
PENALTY	0.00	5.59	0.00	0.00	0.00	0.00	0.00	5.59
JAN								
TAX ADJUSTMENTS	(245.17)	0.00	0.00	(61.07)	0.00	0.00	0.00	(306.24)
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	204,707.62	0.00	0.00	(61.07)	0.00	0.00	0.00	204,646.55
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	42,691.36	412.94	0.00	0.00	0.00	0.00	0.00	43,104.30
PENALTY	448.26	103.23	0.00	0.00	0.00	0.00	0.00	551.49
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	6,220.97	0.00	0.00	0.00	0.00	0.00	0.00	6,220.97
PENALTY	292.71	0.00	0.00	0.00	0.00	0.00	0.00	292.71
APR								
TAX ADJUSTMENTS	(122.61)	0.00	0.00	0.00	0.00	0.00	0.00	(122.61)
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	4,794.10	0.00	0.00	0.00	0.00	0.00	0.00	4,794.10
PENALTY	373.47	0.00	0.00	0.00	0.00	0.00	0.00	373.47
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	2,634.97	0.00	0.00	0.00	0.00	0.00	0.00	2,634.97
PENALTY	2.95	0.00	0.00	0.00	0.00	0.00	0.00	2.95
JUN								
TAX ADJUSTMENTS	(46.40)	0.00	0.00	0.00	0.00	0.00	0.00	(46.40)
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	3,421.33	0.00	0.00	0.00	0.00	0.00	0.00	3,421.33
PENALTY	288.92	0.00	0.00	0.00	0.00	0.00	0.00	288.92
JUL								
TAX ADJUSTMENTS	(115.02)	0.00	0.00	0.00	0.00	0.00	0.00	(115.02)
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	2,729.61	0.00	0.00	0.00	0.00	0.00	0.00	2,729.61
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	919,637.80	531.38	0.00	(61.07)	0.00	0.00	0.00	920,108.11
PENALTY	1,406.31	129.52	0.00	0.00	0.00	0.00	0.00	1,535.83
TOTAL DISTRIBUTION	921,044.11	660.90	0.00	(61.07)	0.00	0.00	0.00	921,643.94
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	(112.77)	0.00	0.00	(61.07)	0.00	0.00	0.00	(173.84)
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LESS: COLLECTIONS	(919,637.80)	(531.38)	0.00	61.07	0.00	0.00	0.00	(920,108.11)
TAX REC @ END OF PERIOD	2,953.89	1,348.02	1,396.92	1,359.42	1,948.58	2,001.31	9,801.69	20,809.83

# Financial Statements

**Vista Oaks M.U.D.**

**Accountant's Compilation Report**

**July 31, 2022**

The District is responsible for the accompanying financial statements of the governmental activities of Vista Oaks M.U.D., as of and for the ten months ended July 31, 2022, 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.

September 2, 2022  
Round Rock, TX

# Vista Oaks Municipal Utility District Governmental Funds Balance Sheet July 31, 2022

	<b>Governmental Funds</b>
	<b>General Fund</b>
<b>Assets</b>	
Cash and Cash Equivalents	
Cash on Deposit	\$ 248,964.46
Cash Equivalents	2,591,254.69
Receivables	
Property Taxes	20,823.18
Service accounts, net of allowance for doubtful accounts of \$1,200	108,432.84
Prepaid Expense	86.66
	\$ 2,969,561.83
<b>Total Assets</b>	<b>\$ 2,969,561.83</b>
<b>Liabilities</b>	
Accounts Payable	\$ 141,839.40
Accrued Accounts Payable	480.00
Payroll Taxes Payable	2,930.34
Review Deposit	5,149.30
Unclaimed Property	1,415.23
Customer Meter Deposits	169,225.00
Due to TCEQ	2,902.77
	323,942.04
<b>Total Liabilities</b>	<b>323,942.04</b>
<b>Deferred Inflows of Resources</b>	
Deferred Revenue - Property Taxes	20,823.18
	20,823.18
<b>Total Deferred Inflows of Resources</b>	<b>20,823.18</b>
<b>Fund Balance</b>	
Fund Balances:	
Unassigned	2,624,796.61
	2,624,796.61
<b>Total Fund Balances</b>	<b>2,624,796.61</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 2,969,561.83</b>

See Accountants' Report.

**Vista Oaks Municipal Utility District  
Statement of Revenues,  
Expenditures & Changes in Fund Balance-Governmental Funds  
October 1, 2021 - July 31, 2022**

	<b>Governmental Funds</b>
	<b>General Fund</b>
<b>Revenues:</b>	
Property Taxes and Penalties	\$ 921,643.94
Service Accounts	
Basic Service	286,119.07
Water Revenue	305,596.48
Wastewater Revenue	234,430.97
Service Account Penalty	6,446.79
Pass Through	32,805.00
Inspection Fees	300.00
Interest	8,335.31
<b>Total Revenues</b>	<b>1,795,677.56</b>
<b>Expenditures:</b>	
Current-	
District Facilities	
Water/Wastewater/Garbage	
Water Purchases	379,753.77
Wastewater Purchases	216,784.88
Garbage Fees	172,271.20
Operations	
Operations Fee	101,255.65
Permits	2,327.05
Utilities	
Utilities	7,496.84
Telephone	1,944.24
Street Lights	15,200.79
Patrol Service	37,392.53
Repairs & Maintenance	
Water System Maintenance	17,157.64
WW System Maintenance	15,011.02
Lift Station Maintenance	10,537.19
Drainage/MS4 Maintenance	20,871.95
Park Maintenance	1,563.06
Lab Expenses	1,647.62
Administrative Services	
Director's Payroll, inc taxes	2,422.15
Directors Reimbursements	341.11
Seminar Expense	4,033.10
Tax Appraisal/Collector Fees	4,103.19
Insurance	9,908.61
Credit Card Charges	17,499.66
Miscellaneous	3,287.19
Professional Fees	
Legal Fees	30,235.50
Accounting Fees	19,550.00
Engineering Fees	11,134.84
Financial Advisor Fees	1,700.00
Audit Fees	16,500.00
Other Consultants	22,747.72
<b>Total Expenditures</b>	<b>1,144,678.50</b>
<b>Excess/(Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses</b>	<b>650,999.06</b>
<b>Fund Balance, October 1, 2021</b>	<b>1,973,797.55</b>
<b>Fund Balance, July 31, 2022</b>	<b>\$ 2,624,796.61</b>

## **Supplementary Information**

### **Index**

#### **General Fund**

- Budgetary Comparison Schedule
- Revenues & Expenditures: Actual + Budgeted
- Cash Account Reconciliation
- A/P Aging Summary
- Payroll Summary



## General Fund

**Vista Oaks Municipal Utility District  
Budgetary Comparison Schedule - General Fund  
July 31, 2022**

	CURRENT MONTH			YEAR TO DATE		
	Actual	Budget	Difference	Actual	Budget	Difference
<b>Service Revenues:</b>						
Property Taxes, including penalties	\$ 2,729.61	\$ -	\$ 2,729.61	\$ 921,643.94	\$ 922,824.00	\$ (1,180.06)
Service Accounts						
Basic Service	28,619.00	28,350.00	269.00	286,119.07	283,500.00	2,619.07
Water Revenue	56,135.95	53,670.00	2,465.95	305,596.48	304,659.00	937.48
Wastewater Revenue	25,777.08	21,167.00	4,610.08	234,430.97	211,670.00	22,760.97
Service Account Penalty	1,025.76	600.00	425.76	6,446.79	6,000.00	446.79
Inspection Fees	-	-	-	300.00	-	300.00
Interest Income	3,346.36	150.00	3,196.36	8,335.31	1,500.00	6,835.31
Miscellaneous	-	-	-	32,805.00	32,805.00	-
<b>Total Service Revenues</b>	<b>117,633.76</b>	<b>103,937.00</b>	<b>13,696.76</b>	<b>1,795,677.56</b>	<b>1,762,958.00</b>	<b>32,719.56</b>
<b>Service Expenditures:</b>						
Current-						
District Facilities						
Water/Wastewater/Garbage						
Water Purchases	66,716.34	66,952.00	235.66	379,753.77	434,247.00	54,493.23
Wastewater Purchases	17,986.07	24,100.00	6,113.93	216,784.88	241,000.00	24,215.12
Garbage Fees	17,188.88	17,633.00	444.12	172,271.20	176,330.00	4,058.80
Operations						
Operations Fee	10,234.07	10,100.00	(134.07)	101,255.65	101,000.00	(255.65)
Permit Expense	-	-	-	2,327.05	2,600.00	272.95
Utilities						
Utilities	681.45	700.00	18.55	7,496.84	7,000.00	(496.84)
Telephone	208.65	175.00	(33.65)	1,944.24	1,750.00	(194.24)
Street Lights	1,436.04	1,750.00	313.96	15,200.79	17,500.00	2,299.21
Patrol Service	3,715.15	4,750.00	1,034.85	37,392.53	47,500.00	10,107.47
Repairs & Maintenance						
Water System Maintenance	2,274.26	2,750.00	475.74	17,157.64	27,500.00	10,342.36
WW System Maintenance	44.49	2,000.00	1,955.51	15,011.02	20,000.00	4,988.98
Lift Station Maintenance	103.84	2,000.00	1,896.16	10,537.19	20,000.00	9,462.81
Drainage/MS4 Maintenance	1,651.07	2,100.00	448.93	20,871.95	21,000.00	128.05
Laboratory Expenses - Water	304.00	200.00	(104.00)	1,647.62	2,000.00	352.38
Park Maintenance	-	-	-	1,563.06	1,250.00	(313.06)
Administrative Services						
Director's Payroll, inc payroll taxes	-	-	-	2,422.15	7,110.00	4,687.85
Director Reimbursement	-	-	-	3,729.21	6,500.00	2,770.79
Seminar Expense	-	-	-	645.00	-	(645.00)
Tax Appraisal/Collection Fees	-	-	-	4,103.19	4,500.00	396.81
Insurance	-	-	-	9,908.61	9,100.00	(808.61)
Credit Card Fees	1,993.07	2,000.00	6.93	17,499.66	17,900.00	400.34
Website	-	350.00	350.00	-	1,400.00	1,400.00
Miscellaneous	280.05	400.00	119.95	3,287.19	4,000.00	712.81
Professional Fees						
Legal Fees	4,368.00	2,000.00	(2,368.00)	30,235.50	30,000.00	(235.50)
Accounting Fees	1,750.00	1,850.00	100.00	19,550.00	20,500.00	950.00
Engineering Fees	1,040.72	750.00	(290.72)	7,137.71	12,500.00	5,362.29
Engineering Fees - Special	62.21	500.00	437.79	3,997.13	5,000.00	1,002.87
Audit Fees	-	-	-	16,500.00	16,250.00	(250.00)
Financial Advisor Fees	-	-	-	1,700.00	-	(1,700.00)
Other Consultants	2,522.72	2,500.00	(22.72)	22,747.72	24,200.00	1,452.28
<b>Total Service Expenditures</b>	<b>134,561.08</b>	<b>145,560.00</b>	<b>10,998.92</b>	<b>1,144,678.50</b>	<b>1,279,637.00</b>	<b>134,958.50</b>
<b>Excess/(Deficiency) of Service Revenues over Expenditures</b>	<b>(16,927.32)</b>	<b>(41,623.00)</b>	<b>24,695.68</b>	<b>650,999.06</b>	<b>483,321.00</b>	<b>167,678.06</b>

**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	Actual Dec-21	Actual Jan-22	Actual Feb-22	Actual Mar-22	Actual Apr-22	Actual May-22	Actual Jun-22	Actual Jul-22	Budget Aug-22	Budget Sep-22	Projected Total	Projected Variance
<b>Revenues:</b>															
Property Tax, including p & i	\$ 922,824	\$ 3,455	\$ 41,224	\$ 607,904	\$ 204,647	\$ 43,656	\$ 6,514	\$ 5,168	\$ 2,638	\$ 3,710	\$ 2,730	\$ -	\$ -	\$ 921,644	\$ (1,180)
Service Accounts															
Basic Service	340,200	28,661	28,618	28,626	28,615	28,653	28,603	28,678	28,523	28,523	28,619	28,350	28,350	342,819	2,619
Water Revenue	396,214	37,948	26,094	22,803	18,287	18,726	16,827	28,903	40,545	39,328	56,136	47,356	44,199	397,151	937
Wastewater Revenue	254,004	26,035	23,885	22,177	21,376	21,025	20,948	23,404	24,813	24,992	25,777	21,167	21,167	276,765	22,761
Service Account Penalty	7,200	830	1,200	60	-	754	200	870	834	673	1,026	600	600	7,647	447
Inspection Fees	-	300	-	-	-	-	-	-	-	-	-	-	-	300	300
Interest	1,800	55	56	68	84	127	364	674	1,395	2,165	3,346	150	150	8,635	6,835
Other Income	32,805	-	-	-	-	-	-	-	-	-	-	-	-	32,805	-
<b>Total Revenues</b>	<b>1,955,047</b>	<b>130,089</b>	<b>121,078</b>	<b>681,637</b>	<b>273,009</b>	<b>112,942</b>	<b>73,455</b>	<b>87,696</b>	<b>98,747</b>	<b>99,390</b>	<b>117,634</b>	<b>97,623</b>	<b>94,466</b>	<b>1,987,767</b>	<b>32,720</b>
<b>Expenditures:</b>															
<b>Current -</b>															
<b>District Facilities</b>															
Water Purchases	552,146	45,971	35,651	31,307	24,730	24,463	24,295	34,000	42,644	49,976	66,716	60,550	57,349	497,653	54,493
Wastewater Purchases	289,200	25,821	25,821	25,821	25,821	23,570	17,986	17,986	17,986	17,986	17,986	24,100	24,100	264,985	24,215
Garbage Fees	215,596	17,227	17,246	17,227	17,227	17,246	17,246	17,227	17,208	17,227	17,189	17,633	21,633	211,537	4,059
Operations Fee	121,200	10,075	10,073	10,078	10,071	10,071	10,072	10,186	10,204	10,190	10,234	10,100	10,100	121,456	(256)
WW Line Televising	15,000	-	-	-	-	-	-	-	-	-	-	-	15,000	15,000	-
Permit Fees	2,600	-	2,227	100	-	-	-	-	-	-	-	-	-	2,327	273
Utilities	8,400	709	757	556	818	862	783	791	710	829	681	700	700	8,897	(497)
Telephone	2,100	167	196	194	194	193	194	194	194	211	209	175	175	2,294	(194)
Street Lights	21,000	1,439	1,439	1,429	1,439	1,436	1,436	1,436	1,436	2,272	1,436	1,750	1,750	18,701	2,299
Security	57,000	4,080	2,698	3,736	3,758	3,883	3,401	4,824	3,649	3,649	3,715	4,750	4,750	46,893	10,107
Water Maintenance	33,000	406	1,156	1,305	8,340	95	819	839	1,319	606	2,274	2,750	2,750	22,658	10,342
Water Loss Prevention	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	-
Wastewater Maintenance	24,000	18	2,206	-	-	-	-	12,743	-	-	44	2,000	2,000	19,011	4,989
Lift Station Maintenance	24,000	222	1,523	329	1,566	240	1,965	1,932	506	2,150	104	2,000	2,000	14,537	9,463
Lift Station Improvements	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	-
Drainage/MS4 Maintenance	25,200	4,009	1,850	1,557	1,592	1,935	2,069	2,246	1,913	2,050	1,651	2,100	2,100	25,072	128
Lab Expense - Water	2,400	60	397	60	60	304	167	69	167	60	304	200	200	2,048	352
Light Maintenance	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	-
Park/Wall Maintenance	6,000	313	-	-	-	-	-	1,250	-	-	-	-	4,750	6,313	(313)
Meter Replacement	9,000	-	-	-	-	-	-	-	-	-	-	-	9,000	9,000	-
Administrative Services															
Director's Payroll, Inc taxes	9,050	-	-	-	484	-	-	-	-	1,938	-	970	970	4,362	4,688
Director Reimbursement	6,750	-	-	-	39	-	-	58	-	3,633	-	125	125	3,979	2,771
Seminar Expense	-	-	-	-	-	-	-	645	-	-	-	-	-	645	(645)
Tax Appraisal/Collector Fees	6,000	-	-	1,547	-	-	1,278	-	-	1,278	-	-	1,500	5,603	397
Insurance	9,100	9,909	-	-	-	-	-	-	-	-	-	-	-	9,909	(809)
Credit Card Charges	21,900	2,153	2,035	1,841	1,779	1,499	666	2,319	1,485	1,730	1,993	2,000	2,000	21,500	400
Legal Notices and Publications	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000	-
Election	2,500	-	-	-	-	-	-	-	-	-	-	-	2,500	2,500	-
Website Maintenance	3,750	-	-	-	-	-	-	-	-	-	-	-	2,350	2,350	1,400
Miscellaneous	4,800	144	322	611	466	289	483	184	245	262	280	400	400	4,087	713
Professional Fees															
Legal Fees	38,000	1,301	891	2,982	7,983	1,406	1,146	3,736	1,224	5,200	4,368	4,000	4,000	38,236	(236)
Legal Fees - Wall	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	-
Accounting Fees	24,700	1,750	1,750	1,750	3,100	1,750	1,750	2,100	1,750	2,100	1,750	2,100	2,100	23,750	950
Engineering Fees	16,000	-	383	1,549	1,740	17	1,485	203	73	648	1,041	1,750	1,750	10,638	5,362
Engineering - Special	6,000	638	796	564	1,608	328	-	-	-	-	62	500	500	4,997	1,003
Engineering - Wall	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	-
Financial Advisor	-	1,700	-	-	-	-	-	-	-	-	-	-	-	1,700	(1,700)
Audit Fees	16,250	-	-	-	12,000	4,500	-	-	-	-	-	-	-	16,500	(250)
Other Consultants	42,700	547	2,898	-	334	4,435	3,780	2,070	1,969	4,191	2,523	-	18,500	41,248	1,452
Capital Outlay	300,000	-	-	-	-	-	-	-	-	-	-	-	300,000	300,000	-
<b>Total Expenditures</b>	<b>1,952,342</b>	<b>128,660</b>	<b>112,315</b>	<b>104,543</b>	<b>125,150</b>	<b>98,526</b>	<b>91,022</b>	<b>117,038</b>	<b>104,680</b>	<b>128,184</b>	<b>134,561</b>	<b>140,653</b>	<b>532,052</b>	<b>1,817,384</b>	<b>134,956</b>
<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ 2,705</b>	<b>\$ 1,430</b>	<b>\$ 8,763</b>	<b>\$ 577,094</b>	<b>\$ 147,859</b>	<b>\$ 14,416</b>	<b>\$ (17,567)</b>	<b>\$ (29,342)</b>	<b>\$ (5,932)</b>	<b>\$ (28,795)</b>	<b>\$ (16,927)</b>	<b>\$ (43,030)</b>	<b>\$ (437,586)</b>	<b>\$ 170,383</b>	<b>\$ 167,676</b>

**Vista Oaks Municipal Utility District  
Cash Account Reconciliations  
July 31, 2022**

	<u>First Citizens Operating</u>	<u>First Citizens Bookkeepers</u>	<u>PNC Lockbox</u>	<u>Total</u>
Beginning Bank Balance 7/1/22	\$ 15,184.58	\$ 247,515.27	\$ 56,847.14	\$ 319,546.99
Cleared Transactions				
Checks and Payments	(7.25)	(163,801.98)	(2,799.51)	(166,608.74)
Deposits and Credits	<u>0.65</u>	<u>6.01</u>	<u>96,287.07</u>	<u>96,293.73</u>
		-		
Total Cleared Transactions	<u>(6.60)</u>	<u>(163,795.97)</u>	<u>93,487.56</u>	<u>(70,315.01)</u>
Ending Bank Balance 7/31/22	15,177.98	83,719.30	150,334.70	249,231.98
Total Uncleared Transactions				
7/31/22 Deposits in Transit	-	150.23	4,959.58	5,109.81
7/31/22 Checks	<u>-</u>	<u>(5,377.33)</u>	<u>-</u>	<u>(5,377.33)</u>
Register Balance as of 7/31/22	<u>\$ 15,177.98</u>	<u>\$ 78,492.20</u>	<u>\$ 155,294.28</u>	<u>\$ 248,964.46</u>

**Vista Oaks MUD**  
**A/P Aging Summary**  
As of July 31, 2022

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
Aqua-Tech Laboratories, Inc.	0.00	244.00	0.00	0.00	0.00	244.00
Armbrust & Brown, PLLC	4,368.00	5,199.77	0.00	0.00	0.00	9,567.77
Bott & Douthitt, PLLC	1,750.00	2,100.00	0.00	0.00	0.00	3,850.00
City of Round Rock	84,702.41	0.00	0.00	0.00	0.00	84,702.41
City of Round Rock Environmental Services	60.00	0.00	0.00	0.00	0.00	60.00
Crossroads Utility Services	12,656.66	0.00	0.00	0.00	0.00	12,656.66
Dell Noel	154.67	0.00	0.00	0.00	0.00	154.67
Gayle Emerson	131.12	0.00	0.00	0.00	0.00	131.12
Gray Engineering, Inc.	1,102.93	647.69	0.00	0.00	0.00	1,750.62
LJA Engineering, Inc	526.07	924.64	0.00	0.00	0.00	1,450.71
Paloma Lake MUD No. 1	2,522.72	4,191.03	0.00	0.00	0.00	6,713.75
Pedernales Electric Corp	2,117.49	0.00	0.00	0.00	0.00	2,117.49
Priority Landscapes, LLC	1,125.00	0.00	0.00	0.00	0.00	1,125.00
Round Rock Refuse, Inc.	17,188.88	0.00	0.00	0.00	0.00	17,188.88
Shannon Edwards	126.32	0.00	0.00	0.00	0.00	126.32
<b>TOTAL</b>	<b><u>128,532.27</u></b>	<b><u>13,307.13</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>141,839.40</u></b>

See Accountants' Report.

**Vista Oaks MUD**  
**Payroll Summary**  
July 2022

	Heath Reed-Green		Jacob Matto		Leslie Alger		Mike Asbury		Stephen Garcia		TOTAL	
	Jul '22	Oct '21 - Jul ...	Jul '22	Oct '21 - Jul ...	Jul '22	Oct '21 - Jul ...	Jul '22	Oct '21 - Jul ...	Jul '22	Oct '21 - Jul ...	Jul '22	Oct '21 - Jul ...
Employee Wages, Taxes and Adjustments												
Gross Pay	0.00	1,050.00	0.00	450.00	0.00	900.00	0.00	0.00	0.00	450.00	0.00	2,850.00
Fees of Office	0.00	1,050.00	0.00	450.00	0.00	900.00	0.00	0.00	0.00	450.00	0.00	2,850.00
Total Gross Pay	0.00	1,050.00	0.00	450.00	0.00	900.00	0.00	0.00	0.00	450.00	0.00	2,850.00
Adjusted Gross Pay												
Taxes Withheld	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Withholding	0.00	-15.23	0.00	-6.53	0.00	-13.05	0.00	0.00	0.00	0.00	0.00	0.00
Medicare Employee	0.00	-65.10	0.00	-27.90	0.00	-55.80	0.00	0.00	0.00	-27.90	0.00	-41.34
Social Security Employee	0.00	-80.33	0.00	-34.43	0.00	-68.85	0.00	0.00	0.00	-34.43	0.00	-176.70
Total Taxes Withheld	0.00	-160.66	0.00	-68.88	0.00	-133.65	0.00	0.00	0.00	-92.33	0.00	-218.04
Additions to Net Pay												
CASE	0.00	1,720.42	0.00	0.00	0.00	1,667.68	0.00	0.00	0.00	0.00	0.00	3,388.10
Mileage Reimbursement	0.00	222.30	0.00	35.10	0.00	38.08	0.00	0.00	0.00	45.63	0.00	341.11
Total Additions to Net Pay	0.00	1,942.72	0.00	35.10	0.00	1,705.76	0.00	0.00	0.00	45.63	0.00	3,729.21
Net Pay	<b>0.00</b>	<b>2,912.39</b>	<b>0.00</b>	<b>450.67</b>	<b>0.00</b>	<b>2,536.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>461.20</b>	<b>0.00</b>	<b>6,361.17</b>
Employer Taxes and Contributions												
Medicare Company	0.00	15.23	0.00	6.53	0.00	13.05	0.00	0.00	0.00	6.53	0.00	41.34
Social Security Company	0.00	65.10	0.00	27.90	0.00	55.80	0.00	0.00	0.00	27.90	0.00	176.70
Total Employer Taxes and Contributions	<b>0.00</b>	<b>80.33</b>	<b>0.00</b>	<b>34.43</b>	<b>0.00</b>	<b>68.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34.43</b>	<b>0.00</b>	<b>218.04</b>

See Accountants' Report.

## **Expenditures to be Approved**

**Vista Oaks Municipal Utility District  
Director's Fees  
September 12, 2022**

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Source Name</u>	<u>Payroll Item</u>	<u>Amount</u>
Paycheck	09/12/2022	7930	Heath Reed-Green	Fees of Office	150.00
			Heath Reed-Green	Mileage Reimbursement	12.50
			Heath Reed-Green	Federal Withholding	0.00
			Heath Reed-Green	Social Security Employee	-9.30
			Heath Reed-Green	Medicare Employee	-2.18
					151.02
Paycheck	09/12/2022	7931	Jacob Matto	Fees of Office	150.00
			Jacob Matto	Mileage Reimbursement	12.50
			Jacob Matto	Federal Withholding	0.00
			Jacob Matto	Social Security Employee	-9.30
			Jacob Matto	Medicare Employee	-2.17
					151.03
Paycheck	09/12/2022	7932	Leslie Alger	Fees of Office	150.00
			Leslie Alger	Mileage Reimbursement	20.34
			Leslie Alger	Federal Withholding	0.00
			Leslie Alger	Social Security Employee	-9.30
			Leslie Alger	Medicare Employee	-2.17
					158.87
Paycheck	09/12/2022	7933	Stephen Garcia	Fees of Office	150.00
			Stephen Garcia	Mileage Reimbursement	16.25
			Stephen Garcia	Federal Withholding	0.00
			Stephen Garcia	Social Security Employee	-9.30
			Stephen Garcia	Medicare Employee	-2.18
					154.77
<b>TOTAL</b>					<b>615.69</b>

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

August 17, 2022

Client: 090521

Matter: 000100

Attention: JESSICA BENSON

For Professional Services Rendered Through July 31, 2022

## Account Summary

Invoice #	Matter Name	Previous Balance	Current Invoice	Credits	Total Due
184939	GENERAL	\$5,199.77	\$4,368.00	\$5,199.77	\$4,368.00

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 8-17-22  
By/Date Mailed: JB 9-2-22  
Approved for Payment: \_\_\_\_\_  
Handwritten Total: 14330



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  
Pay Online: roundrocktexas.gov/paymybill

**IMPORTANT MESSAGE**

By/Date Paid: JB 8-26-22  
By/Date Paid: JB 9-2-22  
Approved for Payment: \_\_\_\_\_  
Amount Enclosed: \_\_\_\_\_  
Amount Due: 16415 13,760-  
16125 40,071.99

**ACCOUNT STATEMENT**

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-910899	09/17/2022	\$72,831.99

**ACCOUNT INFORMATION**

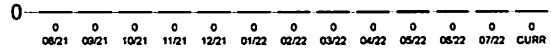
Account Name: VISTA OAKS MUD#9  
Service Address: OFF 1431 BY CHURCH  
Current Statement Date: 08/25/2022  
Last Payment: 08/12/2022  
Last Payment Amount: \$66,498.80  
Penalty Applied After: 09/17/2022

**CURRENT CHARGE SUMMARY**

Water: \$72,831.99  
Wastewater: \$0.00  
Solid Waste: \$0.00  
Storm Water Drainage: \$0.00

**TOTAL AMOUNT DUE** \$72,831.99  
Total Due After 09/17/2022 \$80,115.19

**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:  
roundrocktexas.gov/paymybill

Pay by phone: 1-855-894-2392

**ACCOUNT INFORMATION**

Account Name: VISTA OAKS MUD#9  
Service Address: OFF 1431 BY CHURCH  
Bill #: 2019143

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-910899	09/17/2022	\$72,831.99

Total Due After 09/17/2022 80115.19

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

0000604202202019143300072831993

**CURRENT ACTIVITY DETAILS**

**VISTA OAKS MUD#9**

**CID - ACCT # 50030 - 910899**

**WATER SERVICE**

**METER ID**  
1280120

**READ DATE**

Previous: 07/15/2022  
Current: 08/15/2022  
Read difference in hundreds  
Total Consumption in Gallons

**READING**

9,917,180  
113,880  
9803300  
20,572,600

**BASE RATE**  
**CONSUMPTION CHARGE**

20,572,600 Gal @ \$2.92 per 1,000

\$12,760.00  
\$60,071.99

**WATER SERVICE**

**METER ID**  
1303463

**READ DATE**

Previous: 07/15/2022  
Current: 08/15/2022  
Read difference in hundreds  
Total Consumption in Gallons

**READING**

352,158  
371,620  
19462  
0

**BASE RATE**  
**CONSUMPTION CHARGE**

0 Gal @ \$2.92 per 1,000

\$0.00  
\$0.00

**WATER SERVICE**

**METER ID**  
190262409SUB

**READ DATE**

Previous: 07/15/2022  
Current: 08/15/2022  
Read difference in hundreds  
Total Consumption in Gallons

**READING**

146,402  
156,838  
10436  
0

**BASE RATE**  
**CONSUMPTION CHARGE**

0 Gal @ \$2.92 per 1,000

\$0.00  
\$0.00

**TOTAL WATER CHARGES**

**\$72,831.99**

**MISCELLANEOUS**

**STORM WATER DRAINAGE ZERO**

**\$0.00**

**TOTAL AMOUNT DUE**

**\$72,831.99**

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:**  
[roundrocktexas.gov/paymybill](http://roundrocktexas.gov/paymybill)



**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  
Pay Online: roundrocktexas.gov/paymybill

**IMPORTANT MESSAGE**

By/Date Received: JB 8.26.22  
By/Date Paid: JB 9.2.22  
Approved for Payment: \_\_\_\_\_  
How Bill Generated for: \_\_\_\_\_  
Amount Due: 16220

**ACCOUNT STATEMENT**

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911660	09/17/2022	\$17,986.07

**ACCOUNT INFORMATION**

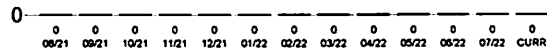
Account Name: VISTA OAKS MUD#9  
Service Address: LIFT STATION SW MTR  
Current Statement Date: 08/25/2022  
Last Payment: 08/12/2022  
Last Payment Amount: \$17,986.07  
Penalty Applied After: 09/17/2022

**CURRENT CHARGE SUMMARY**

Water: \$0.00  
Wastewater: \$17,986.07  
Solid Waste: \$0.00  
Storm Water Drainage: \$0.00

TOTAL AMOUNT DUE \$17,986.07  
Total Due After 09/17/2022 \$19,784.68

**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:  
roundrocktexas.gov/paymybill

Pay by phone: 1-855-894-2392

**ACCOUNT INFORMATION**

Account Name: VISTA OAKS MUD#9  
Service Address: LIFT STATION SW MTR  
Bill #: 2019151

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911660	09/17/2022	\$17,986.07

Total Due After 09/17/2022 19784.68

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

0000604202202019151600017986076

**WASTEWATER SERVICE**

BASE RATE		\$17,986.07
WASTEWATER AVERAGE CONSUMPTION CHARGE	0 Gal	
	0 Gal @ \$NaN per 1,000	\$0.00
<b>TOTAL WASTEWATER CHARGES</b>		<b>\$17,986.07</b>

<b>TOTAL AMOUNT DUE</b>		<b>\$17,986.07</b>
-------------------------	--	--------------------

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:**  
[roundrocktexas.gov/paymybill](http://roundrocktexas.gov/paymybill)



**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  
 Pay Online: roundrocktexas.gov/paymybill

**IMPORTANT MESSAGE**

CREW 10/25  
 8-26-22  
 9-2-22  
 10/25

**ACCOUNT STATEMENT**

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911661	09/17/2022	-\$1,669.95

**ACCOUNT INFORMATION**

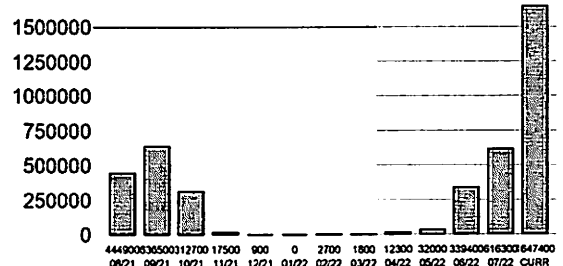
Account Name: VISTA OAKS MUD#9  
 Service Address: OFF VISTA HILLS/DERB  
 Current Statement Date: 08/25/2022  
 Last Payment: 08/12/2022  
 Last Payment Amount: \$217.54  
 Penalty Applied After: 09/17/2022

**CURRENT CHARGE SUMMARY**

Water:	\$-1,669.95
Wastewater:	\$0.00
Solid Waste:	\$0.00
Storm Water Drainage:	\$0.00
Credit Balance:	\$0
<b>TOTAL AMOUNT DUE</b>	<b>-\$1,669.95</b>
Total Due After 09/17/2022	-\$1,669.95

\*\*\* CREDIT BALANCE - DO NOT PAY \*\*\*

**WATER CONSUMPTION (IN HUNDREDS)**



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

Pay online:  
 roundrocktexas.gov/paymybill

Pay by phone: 1-855-894-2392

**ACCOUNT INFORMATION**

Account Name: VISTA OAKS MUD#9  
 Service Address: OFF VISTA HILLS/DERB  
 Bill #: 2019152

CID - ACCOUNT #	DUE DATE	AMOUNT DUE
50030-911661	09/17/2022	-\$1,669.95

Total Due After 09/17/2022 -1669.95

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

00006042022202019152400001669951

**CURRENT ACTIVITY DETAILS**

VISTA OAKS MUD#9

CID - ACCT # 50030 - 911661

**WATER SERVICE**

METER ID  
211111429

**READ DATE**

Previous: 07/15/2022  
Current: 08/15/2022  
Read difference in hundreds  
Total Consumption in Gallons

**READING**

71,412  
77,154  
5742

BASE RATE  
CONSUMPTION CHARGE

-571,900 Gal @ \$2.92 per 1,000

-571,900  
\$0.00  
-\$1,669.95

**WATER SERVICE**

METER ID  
35527453

**READ DATE**

Previous: 07/15/2022  
Current: 08/15/2022  
Read difference in hundreds  
Total Consumption in Gallons

**READING**

299,335  
310,796  
11461

BASE RATE  
CONSUMPTION CHARGE

1,146,100 Gal @ \$0.00 per 1,000

\$0.00  
\$0.00

**TOTAL WATER CHARGES**

**-\$1,669.95**

**MISCELLANEOUS**

STORM WATER DRAINAGE ZERO

\$0.00

**TOTAL AMOUNT DUE**

**-\$1,669.95**

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:**  
[roundrocktexas.gov/paymybill](http://roundrocktexas.gov/paymybill)



**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 8654

Date: August 24, 2022

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

DESCRIPTION	Aug-22
	Operations & Maintenance
DESCRIPTION	AMOUNT
Basic Service	\$ 10,069.32
Lift Station	\$ 239.99
Water Distribution	\$ 6,808.20
Wastewater Collection	\$ 500.33
Fuel Surcharge	\$ 174.77
<b>Total</b>	<b>\$ 17,792.61</b>

By/Date Received: JB 8-24-22  
 By/Date Posted: JB 9-2-22  
 Approved for Payment: \_\_\_\_\_  
 Hand Delivered to: \_\_\_\_\_  
 Mailed By/Date: \_\_\_\_\_  
 GL#: 16105 10,244.09  
14232 239.99  
16130 6,808.20  
14230 500.33



BILLED - SERVICE ORDER SUMMARY  
 BILLING CYCLE: AUGUST 2022  
 VISTA OAKS MUD

SIO #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
<b>BASIC SERVICE</b>									
356570A	08/18/22	08/18/22		BASIC SERVICE	0.00	0.00	10,069.32	0.00	10,069.32
									<b>BASIC SERVICE SUBTOTAL</b>
									<b>10,069.32</b>
<b>LIFT STATION</b>									
347064A	07/21/22	07/21/22	VISTA LS-1	SUBCONTRACTOR WORK COMPLETED- GENERATOR PM	9.99	0.00	0.00	230.00	239.99
									<b>LIFT STATION SUBTOTAL</b>
									<b>239.99</b>
<b>WATER DISTRIBUTION</b>									
349889A	06/22/22	08/02/22	IN DISTRICT VISTA OAKS	REREAD PER COMMERCIAL REPORT	0.00	0.00	0.00	0.00	0.00
351480A	07/01/22	07/15/22	3508 ASHMERE LOOP	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON	0.00	0.00	0.00	0.00	0.00
351758A	07/14/22	07/26/22	IN DISTRICT VISTA OAKS	COMPLETED QUALITY CONTROL . TOOK 15 RANDOM READS	117.97	75.00	0.00	0.00	192.97
352236A	07/11/22	07/19/22	4303 SUMMERCREST LOOP	TURNED WATER ON NEW CUSTOMER. SAW METER STOP.	0.00	0.00	0.00	0.00	0.00
352934A	07/18/22	07/27/22	3932 ARTESIA BEND	TAGGED DOOR VACANT HOUSE W/ WATER USAGE	14.75	15.00	0.00	0.00	29.75
352935A	07/18/22	07/27/22	3656 FLORA VISTA LOOP	TAGGED DOOR VACANT HOUSE W/ WATER USAGE	14.75	15.00	0.00	0.00	29.75
352937A	07/18/22	07/27/22	3513 GALENA HILLS LOOP	TURNED WATER OFF-VACANT HOUSE WITH USAGE. LEFT TAG AND TURNED WATER OFF.	44.24	30.00	0.00	0.00	74.24
352953A	07/22/22	08/02/22	IN DISTRICT VISTA OAKS	REREAD PER COMMERCIAL REPORT	0.00	0.00	0.00	0.00	0.00
353088A	07/15/22	07/19/22	IN DISTRICT VISTA OAKS	MAINT NEEDED FOR REPAIRS. NOTE: I	213.69	90.00	0.00	0.00	303.69

**BILLED - SERVICE ORDER SUMMARY**  
**BILLING CYCLE: AUGUST 2022**  
**VISTA OAKS MUD**

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
<b>WATER DISTRIBUTION</b>									
353089A	07/16/22	07/20/22	IN DISTRICT VISTA OAKS	GO TO CHECKED THE WATER LEAKS IN GRAYLING LN OF VISTA OAKS, THE PROBLEM IS WATER MAIN LINES BROKEN, I CONTACTED MAINTENANCE, AND ISOLATED THE STREET, AND TAGGED DOOR FOR BOIL WATER.	35.62	15.00	0.00	0.00	50.62
				TOOK SPECIAL SAMPLE. NOTE: I WENT NORTH OFFICE FOR TAKE BOTTLE SAMPLE AND I GO TO VISTA OAKS FOR BAC-TI SAMPLE IN 3944 GRAYLING LN PER MAIN LINE REPAIR AND I DELIVERED SAMPLE TO AQUA TECH LAB.					
353093A	07/17/22	07/20/22	IN DISTRICT VISTA OAKS	TAGGED DOOR - CANCELLATION OF BOIL WATER COMPLETE. NOTE: THE BAC-TI SAMPLE CAME BACK GOOD. I GO TO NORTH OFFICE AND TOOK TAGS FOR DOORS. I WENT TO VISTA OAKS AND TAGGED DOORS IN 3900-3967 GRAYLING LN FOR CANCELLATIONS BOIL WATER.	106.83	75.00	0.00	0.00	181.83
353095A	07/15/22	08/09/22	3944 GRAYLING LANE	EXCAVATED & REPAIRED WATER MAIN. ISOLATED MAIN ON ARRIVAL, FOUND 2 BURRIED VALVES. DUG DOWN 6FT TO EXPOSE 8" PVC MAIN. FOUND CRACKED AT BOTTOM OF MAIN. USED C-CLAMP AROUND CRACK FOR REPAIR. RESTORED WATER PRESSURE AND FLUSHED LINE.	2,455.69	3,044.00	182.62	0.00	5,682.31
353119A	07/15/22	07/31/22	3944 GRAYLING LANE	HOUSELINE LEAK -- WATER LINE BREAK ON OUR SIDE - HAD TO SHUT WATER OFF, DIG UP, AND REPAIR LINE, BOIL WATER NOTICE - HUNG TAGS AND TOOK SAMPLE	17.81	0.00	0.00	0.00	17.81

**BILLED - SERVICE ORDER SUMMARY**  
**BILLING CYCLE: AUGUST 2022**  
**VISTA OAKS MUD**

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
<b>WATER DISTRIBUTION</b>									
353121A	07/15/22	07/31/22	3924 GRAYLING LANE	MET WITH CUSTOMER - BREAK IN OUT LINE - HAD 35 HOUSES OFF - EXPLAINED THE SITUATION	17.81	0.00	0.00	0.00	17.81
353122A	07/15/22	07/31/22	3920 GRAYLING LANE	MET WITH CUSTOMER -- NO WATER B/C OF LINE BREAK - EXPLAINED SITUATION	17.81	0.00	0.00	0.00	17.81
353123A	07/16/22	07/31/22	3911 GRAYLING LANE	MET WITH CUSTOMER - NO WATER - EXPLAINED FIXING A LINE BREAK	17.81	0.00	0.00	0.00	17.81
353131A	07/16/22	07/31/22	3721 GALENA HILLS LOOP	MET WITH CUSTOMER - HOMEOWNER SIDE LEAK - BROKE UNDER WATER HOSE BIB - ADVISED TO CALL PLUMBER	17.81	0.00	0.00	0.00	17.81
353595A	07/21/22	07/26/22	IN DISTRICT VISTA OAKS	TURNED WATER OFF-DELINQUENT ACCOUNT-4 CUSTOMERS	35.00	0.00	0.00	0.00	35.00
353596A	07/21/22	07/26/22	IN DISTRICT VISTA OAKS	TURNED WATER ON DEL ACCOUNT. TURNED WATER ON TO 30+ CUSTOMERS	35.00	0.00	0.00	0.00	35.00
353655A	07/22/22	07/27/22	3513 GALENA HILLS LOOP	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON . WATER WAS ALREADY ON WHEN I ARRIVED.	0.00	0.00	0.00	0.00	0.00
354014A	07/27/22	08/05/22	4205 SUMMERCREST LOOP	TURNED WATER OFF-ACCOUNT FINAL	0.00	0.00	0.00	0.00	0.00
354094A	07/27/22	08/05/22	IN DISTRICT VISTA OAKS	TAGGED DOOR RETURNED CHECK - 3	0.00	0.00	0.00	0.00	0.00
354162A	07/28/22	08/02/22	3541 LAUREL BAY LOOP	CHECKED STATUS OF LOCKOUT. CHECKED STATUS AND IT WAS OFF.	14.75	15.00	0.00	0.00	29.75
354449A	08/01/22	08/13/22	3413 INWOOD COVE	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON - DID MY SAMPLE IN THIS TIME ALSO - THE LOT WAS CLOSE	0.00	0.00	0.00	0.00	0.00
354683A	08/02/22	08/11/22	3932 ARTESIA BEND	TURNED WATER ON NEW CUSTOMER - DIAL STOPPED	0.00	0.00	0.00	0.00	0.00

**BILLED - SERVICE ORDER SUMMARY**  
**BILLING CYCLE: AUGUST 2022**  
**VISTA OAKS MUD**

S/O #	SVC DATE	COMP	ADDRESS	NOTES	LABOR	EQUIP	MAT'L	SUBCON	TOTAL
<b>WATER DISTRIBUTION</b>									
354686A	08/02/22	08/11/22	4411 HUNTERS LODGE DR	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON	0.00	0.00	0.00	0.00	0.00
354783A	08/03/22	08/10/22	4002 CALLABERO CV	TAGGED DOOR FOR NSF CHECK	0.00	0.00	0.00	0.00	0.00
354821A	08/04/22	08/13/22	3409 INWOOD COVE	TURNED WATER OFF-ACCOUNT FINAL	0.00	0.00	0.00	0.00	0.00
355186A	08/08/22	08/13/22	4227 KINGSBURG	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON	0.00	0.00	0.00	0.00	0.00
355570A	08/10/22	08/16/22	3529 ASHMORE LOOP	TURNED WATER ON NEW CUSTOMER. READ METER AND TURNED IT ON. THEN SAW IT STOP.	0.00	0.00	0.00	0.00	0.00
355632A	08/12/22	08/16/22	4341 ROCKHILL RD	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON WHEN I ARRIVED.	0.00	0.00	0.00	0.00	0.00
355881A	08/12/22	08/16/22	3656 FLORA VISTA LOOP	TURN WATER ON - NEW CUSTOMER - SERVICE ALREADY ON. TOOK ME FOREVER TO FIND THE BOX, BUT IT WAS ALREADY ON.	0.00	0.00	0.00	0.00	0.00
355908A	08/12/22	08/16/22	4341 ROCKHILL RD	HOUSELINE LEAK. FOUND LEAK IN CUT OFF. TURNED IT INTO MAINTENANCE.	44.24	30.00	0.00	0.00	74.24
<b>WATER DISTRIBUTION SUBTOTAL</b>									<b>6,808.20</b>
<b>WASTEWATER COLLECTION</b>									
353137A	07/15/22	08/09/22	3754 NEWLAND DRIVE	TELEVISED SEWER LINE. CUSTOMERS HAVE FLOW BUT WE SAW ROOTS IN THE DISTRICT WYE. WILL RETURN TO REPAIR.	113.85	353.00	3.73	0.00	470.58
355655A	08/10/22	08/16/22	4301 ROCKHILL RD	SANITARY M/H COVER MISSING. REPLACED 6" SEWER CAP THAT HAS BEEN BROKEN.	14.75	15.00	0.00	0.00	29.75

BILLED - SERVICE ORDER SUMMARY  
BILLING CYCLE: AUGUST 2022

	LABOR/EQUIPMENT/MATERIAL/SUBCON TOTALS	WASTEWATER COLLECTION SUBTOTAL	500.33
	3,360.17	3,772.00	230.00
	10,255.67		

<b>GRAND TOTAL</b>	<b>17,617.84</b>
--------------------	------------------



**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 59685  
 Date 08/22/2022

Project 8446 District Engineer - Vista Oaks MUD

**District Engineering Services**

**Professional Fees**

	<u>Hours</u>	<u>Rate</u>	<u>Billed Amount</u>
Principal			
Herbert Edmonson, Jr.	3.00	248.8458	746.54
<i>Reviewed notes and updated the engineering report for the Board packet. Reviewed Board packet and attended the August Board meeting.</i>			

**Administration**

Alissa Dierksen	0.50	146.5236	73.26
<i>Prepare and distribute engineering report.</i>			

**Reimbursables**

Meals			<u>Billed Amount</u>
<i>EzCater - Modem Market</i>			220.92

Phase subtotal 1,040.72

Invoice total 1,040.72

Approved by:

Herbert Edmonson, Jr.  
 Principal

By: JB 8-23-22  
 By: JB 9-2-22  
 Approved for Payment: \_\_\_\_\_  
 Being Delivered to: \_\_\_\_\_  
 Amount by Check: \_\_\_\_\_  
 Cash: 14350

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 59686  
 Date 08/22/2022

Project 11528 Emergency Preparedness Plan  
 (Vista Oaks)

Miscellaneous Consultation  
 Professional Fees

	Hours	Rate	Billed Amount
Principal			
Herbert Edmonson, Jr.	0.25	248.8458	62.21
<i>Reviewed Senate bill regarding review timeline by TCEQ. Discussed with staff and requested follow up on State approval.</i>			

Invoice total 62.21

Approved by:

Herbert Edmonson, Jr.  
 Principal

Payments are due 30 days from date of invoice. Please reference this invoice number on your check. Thank you.

By/Date Received: JB 8-23-22  
 By/Date Posted: JB 9-2-22  
 Approved for Payment: \_\_\_\_\_  
 Hand Delivered to: \_\_\_\_\_  
 Printed By/Date: \_\_\_\_\_  
 Check: 16351



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 59687  
 Date 08/22/2022  
 Project 11621 Life Storage #1709 Addition

Miscellaneous Consultation

Professional Fees

	Hours	Rate	Billed Amount
Principal			
Herbert Edmonson, Jr.	1.25	248.8458	311.06
<i>Reviewed and responded to request for preconstruction meeting.</i>			
<i>Reviewed files to confirm deposit and LUE availability. Forwarded to attorney as requested. Responded to request for a preconstruction meeting.</i>			

Invoice total 311.06

Approved by:

Herbert Edmonson, Jr.  
 Principal

Payments are due 30 days from date of invoice. Please reference this invoice number on your check. Thank you.

By: JB 8-23-22  
 Date: 9-2-22  
 Approved for Payment: \_\_\_\_\_  
 Fund Delivered to: \_\_\_\_\_  
 Check # 12620





**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

Invoice number 59533  
 Date 06/20/2022

Project 8446 District Engineer - Vista Oaks MUD

**District Engineering Services**  
**Professional Fees**

	Hours	Rate	Billed Amount
Administration			
Alissa Dierksen	0.50	146.5236	73.26
<i>Prepare and distribute engineering report. Order lunch for Board meeting.</i>			

Invoice total 73.26

Approved by:

Herbert Edmonson, Jr.  
 Principal

*Payments are due 30 days from date of invoice. Please reference this invoice number on your check. Thank you.*

*check # 7881 dated  
 6-27-22 has not  
 cleared; voided  
 & re-issued*

By/Date Received: JB 8-23-22  
 By/Date Posted: \_\_\_\_\_  
 Approved for Payment: \_\_\_\_\_  
 Bond Delivered to: \_\_\_\_\_  
 By/Date: \_\_\_\_\_  
 Qty: 12050



3600 W Sam Houston Pkwy S; 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  
 2801 Forest Creek Dr.  
 Round Rock, Texas 78665

August 5th, 2022  
 Project No: B875-1004-22  
 Invoice No: 202218800

**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
- + Public Education Material Development
- + Annual Report Development Prep
- + Data Entry

For Services Rendered Through 7/29/2022

Description	Contract Amount	Prior Billed	Current Billed
Vista Oaks	\$9,500.00	\$6,605.88	\$526.07
Total:	\$9,500.00	\$6,605.88	\$526.07

Invoice total: \$526.07

Approved By: John Concienne  
 John Concienne

Mail to: Vista Oaks  
 Email to: jessica@bottdouthitt.com

By/Date Received: NA 8-12-22  
 By/Date Posted: JB 9-2-22  
 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 **7/29/2022**

Stormwater Management Program (SWMP) Implementation consisted of:

**Public Education Material Development:** LJA Engineering, Inc. is in the process of preparing the required public education materials for the North Austin Stormwater Coalition for FY 2022. Upon completion, materials will be delivered to each entity in the coalition.

**Annual Report Development Prep:** LJA Engineering has begun compiling and reviewing all MS4 data collected for the North Austin Stormwater Coalition during FY 2022. This data will be utilized in the upcoming annual report that is submitted to the TCEQ.

**Data Entry:** LJA Engineering continued data entry for the construction inspections, facility inspections, and outfall inspections conducted for the North Austin Stormwater Quality Coalition on during FY 2022. All data associated with the field inspection services conducted by LJA will be entered into the Coalition's online database located at [www.MS4web.com](http://www.MS4web.com).



**PRIORITY LANDSCAPES**  
 MAKING YOU OUR PRIORITY

PO Box 896  
 Hutto, TX 78634  
 (512) 436-0664

**Invoice #8308**

Date 9/1/2022  
 Terms Net 30  
 PO #

<b>Bill To</b>
Vista Oaks MUD Vista Hills Dr. & 1431 Round Rock, TX 78681

Description	Amount
#657 - Monthly Landscape Maintenance Contract 2021-2022- September 2022	\$1,125.00

By/Date Received: JB 9-1-22  
 By/Date Posted: JB 9-2-22  
 Approved for Payment: \_\_\_\_\_  
 Hand Delivered to: \_\_\_\_\_  
 Verified By/Date: \_\_\_\_\_  
 Cash: 16205

Subtotal	\$1,125.00
Sales Tax	\$0.00
<b>Total</b>	<b>\$1,125.00</b>
Credits/Payments	(\$0.00)
<b>Balance Due</b>	<b>\$1,125.00</b>

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

VISTA OAKS MUD  
 6500 River Place Blvd # Bld 4-104  
 Austin, TX 78730-1119

CUSTOMER NO
055902
INVOICE DATE
8/31/2022
INVOICE NO
0000437333

**PAYMENT DUE  
 UPON RECEIPT OF INVOICE**

Pay online at [www.roundrockrefuse.com](http://www.roundrockrefuse.com)

SERVICE DATE	DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
	Previous Balance			17,188.88
08/17/22	Payment - #7919			-17,188.88
001 - VISTA OAKS - VISTA AVE				
08/01/22 - 08/31/22	Municipal Service 95 Gallon Cart - Trash	902.00	19.12	17,246.24

By/Date Received: JB 8-31-22  
 By/Date Picked: JB 9-2-22  
 Approved for Payment: \_\_\_\_\_  
 Hand Delivered to: \_\_\_\_\_  
 United By/Date: \_\_\_\_\_  
 Cus: 14410

CURRENT	30 DAYS	60 DAYS	90 DAYS	OVER 90 DAYS	AMOUNT DUE
17,246.24	0.00	0.00	0.00	0.00	\$17,246.24

Round Rock Refuse  
 P.O. BOX 18684  
 Austin, TX 78760-8684  
 (512) 255-4980

CUSTOMER NO	INVOICE DATE	INVOICE NO	AMOUNT DUE
055902	8/31/2022	0000437333	\$17,246.24
AMOUNT PAID		CHECK NO	

**PAYMENT DUE UPON RECEIPT OF INVOICE**

Pay online at [www.roundrockrefuse.com](http://www.roundrockrefuse.com)

VISTA OAKS MUD  
 6500 River Place Blvd # Bld 4-104  
 Austin, TX 78730-1119

## **Expenditures Paid – Bookkeeper’s Account**

VISTA OAKS MUNICIPAL UTILITY DISTRICT

AT&T

7922

Date	Type	Reference
8/1/2022	Bill	512-218-0502 08/22

Original Amt.
212.93

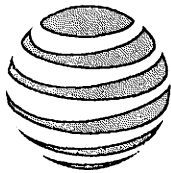
Balance Due
212.93

8/12/2022
Discount
Check Amount

Payment
212.93
212.93

First Citizens Bookkee Telephone Expense

212.93



# 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 Jul 23, 2022

Web Site att.com

## Monthly Statement

### Expand your AT&T

Get internet, wireless and other premium services from AT&T. We're eager to help you find the best deals possible. Call 800.516.9368. Business customers: 800.321.2000

### Bill-At-A-Glance

Previous Bill	208.65
Payment Received 7-16 Thank you!	208.65CR
Adjustments	.00
Balance	.00
Current Charges	212.93
<b>Total Amount Due</b>	<b>\$212.93</b>
Amount Due in Full By	Aug 17, 2022

### Plans and Services

#### Monthly Service - Jul 23 thru Aug 22

1. Bus Local Calling Unlimited A Business Line (Measured Rate)	190.00
Auto Redial	
Call Forwarding	
Call Return <sup>SM</sup>	
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	212.93
1 800 321-2000		
Service Changes:		
1 800 321-2000		
Repair Services:		
1 800 286-8313		
<b>Total Current Charges</b>		<b>212.93</b>

### Additions and Changes to Service

This section of your bill reflects charges and credits resulting from account activity.

Item No.	Description	Quantity	Monthly Rate	Amount Billed
<b>Activity on Jul 1, 2022</b>				
(Monthly Charges are Prorated from Jul 1, 2022 through Jul 22, 2022)				
2.	Federal Universal Service Fee	1		1.03
3.	Federal Subscriber Line Charge	1		.78
<b>Total Additions and Changes to Service</b>				<b>1.81</b>

### Company Fees and Surcharges

4. Federal Subscriber Line Charge	9.92
5. 911 Fee	.50
6. State Cost Recovery Charge	.67
7. Federal Universal Service Fee	3.91
8. Cost Assessment Charge	6.12
<b>Total Company Fees and Surcharges</b>	<b>21.12</b>

### Government Fees and Taxes

9. Federal	.00
10. State and Local	.00
<b>Total Government Fees and Taxes</b>	<b>.00</b>

### Total Plans and Services

212.93

Amount Due By/Date Received:

By/Date Posted:

Approved for Payment:

Hand Delivered to:

Mailed By/Date:

GL#:

### News You Can Use Summary

- PREVENT DISCONNECT
- RATE INCREASE
- COST ASSESSMENT CHR
- LONG DIST. PROVIDERS
- EMAIL MY INVOICE
- STILL GETTING PAPER?

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

Pedernales Electric Corp

7923

Date	Type	Reference
7/31/2022	Bill	3000355617 07/22

Original Amt.  
2,117.49

Balance Due  
2,117.49

8/12/2022  
Discount  
Check Amount

Payment  
2,117.49  
2,117.49

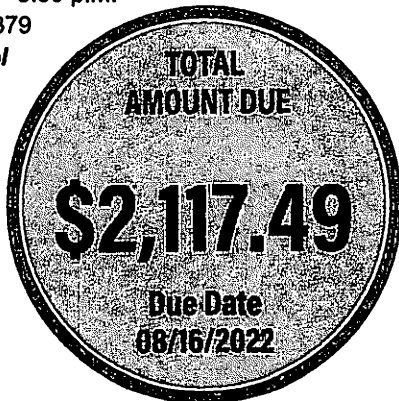
First Citizens Bookkee Utility Expense

2,117.49



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: 07/27/2022

This bill does not reflect payments after 07/27/2022.

Account #	Service Address	Balance Forward	Current Charges	Total Due
3000355617	4013 HOYER COVE-LIFT STATION	\$0.00	\$1,934.26	\$1,934.26
3000056651	HONEY BEAR LOOP-TRAIL LIGHTS	\$0.00	\$102.00	\$102.00
3000273912	NEWLAND PLACE-TRAIL LIGHTS	\$0.00	\$81.23	\$81.23
<b>Total:</b>		<b>\$0.00</b>	<b>\$2,117.49</b>	<b>\$2,117.49</b>

By/Date Received: 8-2-22  
 By/Date Posted: 8-11-22  
 Approved for Payment: [Signature]  
 Hand Delivered to: DEC  
 Mailed By/Date: \_\_\_\_\_  
 GL#: 16170 1436.04  
16160 601.45

**IMPORTANT MEMBER INFORMATION**

Shift and save this summer and beyond! Conserve energy all day and only use large appliances outside of Power Rush Hour from 2-7 p.m. Learn more at pec.coop/power-rush-hour.

Account number: 3000355617

Service address: 4013 HOYER COVE LIFT STATION

Meter	Billing Period		Days	Readings		Meter	kWh	Rate Type
776975	From	To	30	Previous	Present	Multiplier	Usage	Small Power
	06/24/22	07/24/22		1342	1444	50	5,100	

kWh Monthly Use		Monthly High	Monthly Low	Temp	Previous Account Activity	
					Previous Balance \$2,074.29 Payment Received - *Thank You* -\$2,074.29 Balance Forward \$0.00	
					<b>Current Activity</b> Service Availability Charge \$37.50 Delivery Charge 5,100 kWh @ \$0.021977 \$112.08 Base Power Cost 5,100 kWh @ \$0.044500 \$226.95 TCOS Pass-Through Charge 5,100 kWh @ \$0.016860 \$85.99 Temporary Storm Surcharge 5,100 kWh @ \$0.007000 \$35.70 <b>Area Light(s) 133</b> Lamp Charge LD1 50-55 W 113 @ \$9.22 each \$1,041.86 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 16 @ \$6.62 each \$105.92 Light Base Power Cost 3,350 kWh @ \$0.044500 \$149.00 Delivery Charge 3,350 kWh @ \$0.021977 \$74.04 Temporary Storm Surcharge 3,350 kWh @ \$0.007000 \$23.89 Current Charges \$1,934.26	

Account number: 3000056651

Service address: HONEY BEAR LOOP TRAIL LIGHTS

Meter	Billing Period		Days	Readings		Meter	kWh	Rate Type
659095	From	To	30	Previous	Present	Multiplier	Usage	Small Power
	06/24/22	07/24/22		8941	9655	1	714	

kWh Monthly Use		Monthly High	Monthly Low	Temp	Previous Account Activity	
					Previous Balance \$106.42 Payment Received - *Thank You* -\$106.42 Balance Forward \$0.00	
					<b>Current Activity</b> Service Availability Charge \$37.50 Delivery Charge 714 kWh @ \$0.021977 \$15.69 Base Power Cost 714 kWh @ \$0.044500 \$31.77 TCOS Pass-Through Charge 714 kWh @ \$0.016860 \$12.04 Temporary Storm Surcharge 714 kWh @ \$0.007000 \$5.00 Current Charges \$102.00	

Account number: 3000273912

Service address: NEWLAND PLACE TRAIL LIGHTS

Meter	Billing Period		Days	Readings		Meter	kWh	Rate Type
609083	From	To	30	Previous	Present	Multiplier	Usage	Small Power
	06/24/22	07/24/22		5842	6326	1	484	

kWh Monthly Use		Monthly High	Monthly Low	Temp	Previous Account Activity	
					Previous Balance \$84.21 Payment Received - *Thank You* -\$84.21 Balance Forward \$0.00	
					<b>Current Activity</b> Service Availability Charge \$37.50 Delivery Charge 484 kWh @ \$0.021977 \$10.64 Base Power Cost 484 kWh @ \$0.044500 \$21.54 TCOS Pass-Through Charge 484 kWh @ \$0.016860 \$8.16 Temporary Storm Surcharge 484 kWh @ \$0.007000 \$3.39 Current Charges \$81.23	



VISTA OAKS MUNICIPAL UTILITY DISTRICT

7924

Aqua-Tech Laboratories, Inc.

Date	Type	Reference	Original Amt.	Balance Due	8/12/2022 Discount	Payment
7/1/2022	Bill	59421	244.00	244.00		244.00
					Check Amount	244.00

First Citizens Bookkee Lab Fees - June 2022

244.00



635 Phil Gramm Blvd., Bryan TX 77807  
 P: (979)778-3707, F: (979)778-3193  
 email: accounting@aquatechlabs.com

# Invoice

Invoice Number: 59421  
 Invoice Date: 7/29/2022

<b>Bill To:</b>	<b>Comments:</b>
Crossroads Utility Service 2601 Forest Creek Dr. ROUND ROCK, TX 78665-1232	June 2022 Analysis

Customer ID	Customer PO	Payment Terms	Due Date	Discount
Vista Oaks MUD of Wmsn Co	.	NET 30 Days	8/28/2022	

Quantity	Item ID & Matrix	Description (see key below)	Unit Price	Amount
4	A NO2N DW	Nitrite Spec SM 4500 NO2 B [NEL]	24.75	99.00
4	NO3N NO2N DW ...	Combined Nitrate + Nitrite as N RFA SM4500 NO3 F [NEL]	25.75	103.00
4	NO3N DW CALC	NO3N DW Calc SM4500 [NEL]	10.50	42.00

By/Date Received: 10/8/22  
 By/Date Posted: 10/8/22  
 Approved for Payment: \_\_\_\_\_  
 Hand Delivered to: \_\_\_\_\_  
 Mailed By/Date: 10/8/22  
 GL#: 14150

Due to the increase in operational costs, Aqua-Tech Laboratories will be implementing a price increase. The new price list will be effective July 1, 2022. Aqua-Tech values you as a customer and encourages you to communicate concerns with the accounting staff at 979-778-3707 ext. 4 or accounting@aquatechlabs.com.

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	\$244.00
Payments/Credits Applied	\$0.00
<b>TOTAL</b>	<b>\$244.00</b>

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**

**7925**

Victor Insurance Managers Inc

Date	Type	Reference	Original Amt.	Balance Due	8/12/2022 Discount	Payment
8/12/2022	Bill	61BSBCQ5520	200.00	200.00		200.00
					Check Amount	200.00

First Citizens Bookkee Bond - 09/22 - 09/23

200.00



VICTOR INSURANCE MANAGERS INC.

**BILLING NOTICE**

Vista Oaks MUD  
100 Congress Ave, #100  
Austin, TX 78701

RE: Vista Oaks MUD  
1304698 - 035174

Policy Type:	BOND
Policy Number:	61BSBCQ5520
Policy Term:	09/14/2022 through 09/14/2023

Notes: Directors

Premium	Amount
Gross Premium	\$200.00
Net Premium	\$200.00
Amount DUE	\$200.00

**PREMIUM DUE DATE:** 09/14/2022

Remit payments to:

Victor Insurance Managers Inc.  
14288 Collections Center Drive  
Chicago, IL 60693

Date of Billing: JB 8-1-22  
 Billing Period: JB 8-12-22  
 Date of Payment: JB 8-16-22  
 Amount: 11590

**VISTA OAKS MUNICIPAL UTILITY DISTRICT**

**7926**

City of Round Rock Environmental Services

Date	Type	Reference	Original Amt.	Balance Due	8/29/2022 Discount	Payment
7/31/2022	Bill	220-0722	60.00	60.00		60.00
					Check Amount	60.00

First Citizens Bookkee Lab Fees - July 2022

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

<b>Invoice No:</b>	<b>220-0722</b>
Invoice Date:	8/10/2022
Payment Due Date:	9/9/2022
Payment Terms:	Net 30 Days
Sampling Period:	7/1/2022-7/31/2022

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

<b>SUBTOTAL:</b>	<b>\$60.00</b>
<b>PRIOR CREDIT OR PAYMENTS:</b>	<b>\$0.00</b>
<b>TOTAL AMOUNT DUE:</b>	<b>\$60.00</b>

For billing questions, please contact Anja Thissen at (512) 218-5573

By/Date Received: JA 8-18-22  
 By/Date Posted: JB 8-29-22  
 Approved for Payment: \_\_\_\_\_  
 Hand Delivered to: \_\_\_\_\_  
 Mailed By/Date: JB 8-30-22  
 GL#: 16150



# FENCECRETE AMERICA, INC.

Corporate Office: 15089 Tradesman Drive, San Antonio, Texas 78249  
(210) 492-7911 Phone \* (210) 492-8943 Facsimile \* (800) 229-7811 Toll Free  
www.fencecrete.com

August 11, 2022

## Crossroad Utility Services

Attn: Lisa Torres  
2601 Forest Creek Dr.  
Round Rock, TX 78655

(512) 689-7779 Office  
ltorres@crossroadsus.com Email

### RE: Repair @ 4447 Hunters Lodge (Vista Oaks)

Dear Ms. Torres:

Thank you for the opportunity to submit this repair proposal on the above referenced location.

After reviewing the damages at the location mentioned above the price to replace **four (4)** long panels, **one (1)** long half panel, and **one (1)** long cap rail of **CMU Block Style** precast concrete fencing is described as follows:

<b>Material</b>	\$	<b>486.00</b>
<b>Labor</b>	\$	<b>525.00</b>
<b>Misc.</b>	\$	<b>45.00</b>
	<b>Subtotal</b>	<b>\$ 1,056.00</b>
<b>Sales Tax on Materials</b>	\$	<b>40.10</b>
	<b>Total</b>	<b>\$ 1,096.10</b>

#### Notes:

- This price includes clean up and haul away of debris.
- Payment terms: Due Upon Completion
- Bid is valid for 45 days.
- NOTICE: A SURCHARGE FEE OF 3.5% WILL BE ADDED TO ALL CREDIT CARD PAYMENTS"

Thank you for your consideration of this proposal. If you should have any questions or concerns, please do not hesitate to contact me.

Sincerely,

Yuda Doliner  
President

Approved by Signature/Printed Name:

Date:

**\*\*When accepted by customer, this proposal becomes a binding contract.**

## **DIRECTIVES**

including the

April 11, 2022, June 27, 2022, and August 8, 2022 Board Meeting of  
Vista Oaks Municipal Utility District

### 1. **Directors Matto and Reed-Green**

- (a). (04/11/2022) Director Matto stated that he and Director Reed-Green would schedule an on-site meeting with Priority Landscapes and the HOA's consultant to discuss proposals and the next steps for the landscaping along the Vista Isle Drive right-of-way.

**Status:** The on-site meeting was held on September 7<sup>th</sup> and Director Reed-Green and/or Director Matto will provide an update to the Board at the September 12<sup>th</sup> Board meeting.

### 2. **Gray Engineering, Inc.**

- (a). (08/08/2022) Mr. Edmonson stated that an additional wastewater connection would not be required in connection with adding a water connection to the storage unit property because the property owner could tie into an existing manhole on the property, noting that he would oversee all of the work related to the tie-in. Director Reed-Green requested that Mr. Edmonson notify him before work related to the tie-in started so that he could be involved and oversee the work as well. Mr. Edmonson confirmed that he would do so.

**Status:** Pending.

### 3. **Crossroads Utility Services LLC**

- (a). (08/08/2022) Ms. Scholl requested that Ms. Torres follow up with Sgt. Breeder to find out why the security reports for the most recent months could not be provided sooner, to find out what information or reports the County was providing to the HOA that was enabling the HOA to have security information for the most recent months, and to see if there were any other alternative reporting options or formats that would allow security information to be provided to the District on a more timely basis. Ms. Torres stated that she would look into the matter.

**Status:** Complete. An update will be provided to the Board at the September 12, 2022 Board meeting.

- (b). (08/08/2022) Ms. Torres reported that there was damage to the District's wall near 447 Hunters Lodge but the District did not have extra materials in storage to complete the repairs. She stated that she would reach out to Fencecrete about the repairs and should have a proposal by the next Board meeting.

**Status:** Complete. A proposal has been included in the meeting materials for the September 12, 2022.

- (c). (08/08/22) Ms. Torres reported that a District water line broke recently and that the line had been repaired but that landscaping in the residents' yards that were damaged had not yet been restored. Director Reed-Green requested that Ms.

Torres reach out to the affected homeowner(s) to coordinate restoring the damaged landscaping. Ms. Torres confirmed that she would do so.

**Status:** In process. An update will be provided to the Board at the September 12, 2022 Board meeting

**VISTA OAKS MUNICIPAL UTILITY DISTRICT**  
**CERTIFICATION OF UNOPPOSED STATUS OF CANDIDATES**  
**FOR THE NOVEMBER 8, 2022, DIRECTOR ELECTION**

The undersigned, the Secretary of the Board of Directors of Vista Oaks Municipal Utility District (the "District"), is the authority responsible for having the official ballots prepared for the November 8, 2022, Director election for the District and certifies that:

1. One Director for Place 3, one Director for Place 4, and one Director for Place 5 of the District are to be elected at the November 8, 2022, Director election.
2. The deadline for filing an application for a place on the ballot was August 22, 2022, and only one candidate for Place 3, one candidate for Place 4, one candidate for Place 5 filed for places on the ballot.
3. The deadline for filing an application for write-in candidacy was August 26, 2022, and no write-in candidates filed.
4. Jacob Matto is an unopposed candidate for Place 3, Stephen Garcia is an unopposed candidate for Place 4, and Leslie Alger is an unopposed candidate for Place 5 for election as Directors of the District.
5. No proposition is scheduled to appear on the ballot.

Executed this the 12th day of September, 2022.

\* \* \* \* \*

## **DISTRITO DE SERVICIOS PÚBLICOS MUNICIPALES DE VISTA OAKS**

### **CERTIFICACIÓN DE LA CONDICIÓN SIN OPOSICIÓN DE LOS CANDIDATOS PARA LA ELECCIÓN DE DIRECTOR DEL DÍA 8 DE NOVIEMBRE DE 2022**

El infrascrito, el Secretario de la Junta Directiva del Distrito de Servicios Públicos Municipales de Vista Oaks (el "Distrito"), es la autoridad responsable de tener las boletas oficiales preparadas para la elección de Director del día 8 de noviembre de 2022, para el Distrito y certifica que:

1. Un Director para Posición 3, un Director para Posición 4, y un Director para Posición 5 del Distrito deben ser elegidos en la elección de Director del día 8 de noviembre de 2022.
2. La fecha límite para presentar una solicitud para un puesto en la boleta era el día 22 de agosto de 2022, y sólo un candidato para Posición 3, un candidato para Posición 4, y un candidato para Posición 5 se presentaron para puestos en la boleta.
3. La fecha límite para presentar una solicitud para añadir un candidato era el día 26 de agosto de 2022, y no se presentó ningún candidato para ser añadido.
4. Jacob Matto es una candidato sin oposición para Posición 3, Stephen Garcia es una candidato sin oposición para Posición 4, y Leslie Alger es una candidata sin oposición para Posición 5 para la elección como Directores del Distrito de Servicios Públicos Municipales de Vista Oaks.
5. No hay ninguna proposición programada para aparecer en la boleta de votación.

Llevado a cabo el día 12 de septiembre de 2022.

\* \* \* \* \*

**VISTA OAKS MUNICIPAL UTILITY DISTRICT**

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Secretary, Board of Directors  
*Secretario, Junta Directiva*

STATE OF TEXAS §  
*ESTADO DE TEXAS*

COUNTY OF WILLIAMSON §  
*CONDADO DE WILLIAMSON*

This instrument was acknowledged before me on September 12, 2022, by \_\_\_\_\_, Secretary of the Board of Directors of Vista Oaks Municipal Utility District, on behalf of said municipal utility district.

*Este instrumento fue certificado ante mí el día 12 de Septiembre de 2022, por \_\_\_\_\_, Secretario de la Junta Directiva del Distrito de Servicios Públicos Municipales de Vista Oaks, de parte de dicho distrito de servicios públicos municipales.*

(seal)  
(*sello*)

---

Notary Public Signature  
*Firma del "Notary Public"*

VISTA OAKS MUNICIPAL UTILITY DISTRICT

ORDER DECLARING ELECTION OF UNOPPOSED CANDIDATES AND CANCELING NOVEMBER 8, 2022, DIRECTOR ELECTION

September 12, 2022

THE STATE OF TEXAS §

COUNTY OF WILLIAMSON §

Recitals

The Board of Directors (the "Board") of Vista Oaks Municipal Utility District (the "District") has called a director election for November 8, 2022 (the "Election").

The deadline to submit an application for a place on the ballot for the Election was August 22, 2022. The deadline to file an application for write-in candidacy for the Election was August 26, 2022.

The Secretary of the Board is the authority responsible for having the official ballots prepared for the Election and, on September 12, 2022, submitted to the Board a "Certification of Unopposed Status of Candidates for the November 8, 2022, Director Election", attached as Exhibit "A".

Under Section 2.053 of the Texas Election Code, if the Board receives a certification of unopposed status of candidates, it shall declare each unopposed candidate elected to office.

Therefore, the Board orders that:

- 1. The "Certification of Unopposed Status of Candidates for the November 8, 2022, Director Election", submitted on September 12, 2022, is accepted.
2. Jacob Matto is elected to office in Place 3, Stephen Garcia is elected to office in Place 4, and Leslie Alger is elected to office in Place 5, as Directors for the District; their terms will begin on November 8, 2022; and they will begin their duties as Director after executing a Statement of Elected Officer and taking the Oath of Office.
3. The Election is canceled.
4. This Order will constitute a certificate of election, and the Secretary of the Board is directed to issue and deliver a copy to each candidate as required by Section 67.016 of the Texas Election Code and to post a copy of this Order at the polling place on the Election day.

This Order 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 (i.e., 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.

\* \* \* \* \*





\* \* \* \* \*

**Passed and approved** September 12, 2022.  
***Pasado y aprobado*** el día 12 de septiembre de 2022.

**VISTA OAKS MUNICIPAL UTILITY  
DISTRICT**

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President, Board of Directors  
Presidente, Junta Directiva

(SEAL)  
(SELLO)

**ATTEST:**  
**Doy Fe:**

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Secretary, Board of Directors  
*Secretario, Junta Directiva*

**Exhibit “A” / Anexo “A”**

# January 2023

January 2023							February 2023						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7	5	6	7	1	2	3	4
8	9	10	11	12	13	14	12	13	14	15	16	17	18
15	16	17	18	19	20	21	19	20	21	22	23	24	25
22	23	24	25	26	27	28	26	27	28				
29	30	31											

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Jan 1, 23	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	Feb 1	2	3	4