

**NOTE: PLEASE SEE AGENDA ITEM NO. 4 BELOW FOR ANNUAL NOTICE REQUIRED BY §49.063(c), TEXAS WATER CODE**

**PUBLIC NOTICE OF MEETING**

TAKE NOTICE THAT A REGULAR MEETING OF THE  
Board of Directors of

Reunion Ranch Water Control and Improvement District

Will be held at the offices of Willatt & Flickinger, PLLC,  
12912 Hill Country Blvd., Suite F-232, Austin, Texas 78738 (SEE NOTES BELOW)

in Travis County, Texas, commencing at **3:00 p.m.** on January 18, 2022, to consider and act upon any or all of the following:

**PLEASE NOTE: THIS MEETING WILL BE HELD IN PERSON AT THE ABOVE LOCATION. ANY PERSON IS WELCOME AT THE MEETING LOCATION. HOWEVER, AS AN OPTION, MEMBERS OF THE PUBLIC MAY ACCESS THIS MEETING BY TELEPHONE AND PARTICIPATE IN THE MEETING BY CALLING ONE OF THE FOLLOWING TOLL-FREE NUMBERS: (877) 853-5247 OR (888) 788-0099 AND ENTERING THE FOLLOWING INFORMATION: MEETING ID: 865 5176 1929 AND PASSWORD: 373558. USING THE ZOOM APP YOU CAN ALSO ACCESS THE MEETING ON YOUR SMART PHONE OR COMPUTER BY ENTERING THE FOREGOING MEETING ID AND PASSWORD.**

PLEASE SEE THE DISTRICT'S WEBSITE AT [WWW.RRWCID.ORG](http://WWW.RRWCID.ORG) FOR THE MEETING PACKET.

**AGENDA**

1. Call to order.
2. Roll call of Directors.
3. Public Comments.

This is an opportunity for members of the public to address the Board of Directors concerning any issue that is not on the agenda. The response of the Board to any comment under this heading is limited to making a statement of specific factual information in response to the inquiry, or, reciting existing policy in response to the inquiry. Any deliberation of the issues is limited to a proposal to place it on the agenda for a later meeting. Each speaker shall be limited to 3 minutes, unless more than 10 members of the public wish to speak during this meeting. In such case, speakers offering public comment shall be limited to 1 minute each.

Note: Members of the public wishing to address the Board of Directors on specific agenda items will be required to indicate the agenda items on which they wish to speak. They will be given an opportunity to speak when the item is called and prior to consideration by the Board. Such comments shall be limited to 3 minutes per speaker for each agenda item. If more than 10 members of the public wish to speak, all speakers shall be limited to 1 minute each per item per person.

4. §49.063(c), Texas Water Code; Annual Notice Requirement for Districts that hold meetings outside of the District.

**§49.062(c), (c-1), (d), (e), (f), (g), Texas Water Code describes the process for petitioning the Board of Directors for designation of a meeting place within the District and to hold meetings within the District. All such petitions should be submitted in writing to the Board of Directors at the following address: Reunion Ranch Water Control and Improvement District, Attn: Secretary of the Board of Directors, c/o Willatt & Flickinger, PLLC, 12912 Hill Country Boulevard, Ste. F-232, Austin, Texas 78738.**

§49.062(c), Texas Water Code reads as follows: *“After at least 50 qualified electors are residing in a district, on written request of at least five of those electors, the board shall designate a meeting place and hold meetings within the district. If no suitable meeting place exists inside the district, the board may designate a meeting place outside the district that is located not further than 10 miles from the boundary of the district.*

*(c-1) On the failure, after a request is made under Subsection (c), of the board to designate the location of the meeting place within the district or not further than 10 miles from the boundary of the district, five electors may petition the commission to designate a location. If it determines that the meeting place used by the district deprives the residents of a reasonable opportunity to attend district meetings, the commission shall designate a meeting place inside or outside the district which is reasonably available to the public and require that the meetings be held at such place.*

*(d) Two or more districts may designate and share offices and meeting places. This section does not apply to special water authorities.*

*(e) After holding a meeting at a place designated under Subsection (c) or (c-1), the board may hold a hearing on the designation of a different meeting place, including a meeting place outside of the district. The board may hold meetings at the designated meeting place if, at the hearing, the board determines that the new meeting place is beneficial to the district and will not deprive the residents of the district of a reasonable opportunity to attend meetings. The board may not hold meetings at a meeting place outside the district or further than 10 miles from the boundaries of the district if the board receives a petition under Subsection (c-1).*

*(f) The commission shall make a determination under Subsection (c-1) not later than the 60th day after the date the commission receives the petition.*

*(g) The commission shall provide information on the commission's Internet website on the process for designation by the commission of a meeting place under Subsection (c-1) and a form that may be used to request that the commission make the designation with submission instructions.”*

5. Minutes of prior meetings.
6. Annual audit submitted by Maxwell Locke & Ritter.
7. Bond Reimbursement Audit presented by Maxwell Locke & Ritter.
8. Bookkeeper's Report on the financial affairs of the District, including authorization of payment of bills.
9. Developer's Report on status of construction within the District, development entitlements, provision of water, wastewater and drainage services within the District, sales of lots to builders, homebuilding within the District, status of development loans and actions of third parties opposing or supporting development within the District.
10. Approval of construction plans and pay estimates, change orders and acceptances of completion with respect to construction contracts.
11. Advertisement for bids and approval, award, recommendation and administration of construction contracts.
12. Engineer's Report on status of construction within the District, development entitlements, provision of water, wastewater and drainage services within the District, pending permit applications, sales of lots to builders, homebuilding within the District and past, present and future bond issues; Use of effluent to irrigate rights-of-way and timeline for same.
13. Wastewater Treatment Plant Expansion; Wastewater Treatment Plant improvements and modifications; alternatives for additional odor control measures at the District's wastewater plant and funding for same, including possible agreement with Taylor Morrison on funding

for same; Proposal for third-party odor consultant/inspector.

14. Cost Sharing Program with the LCRA.
15. Implementation of Long-Term District Improvements and Asset Management Plan.
16. Emergency Response Plan.
17. Committee Reports, Assignment and Membership.
  - A. District Operations (Dennis & Terri)
  - B. Communications (Terri & Dennis)
  - C. WTCPUA (Nathan & Dennis)
  - D. Water Quality/Land Use (Ron & Terri)
  - E. Audit/Budget (Nathan & Dennis)
18. Operations and Maintenance Report.
  - A. Administrative
  - B. Wastewater Treatment Plant
  - C. Wastewater Grinder Stations
  - D. Effluent Irrigation System & Fields
  - E. Distribution & Collection System & Lift Stations
  - F. Billing Adjustments
  - G. Delinquencies
  - H. Customer Meter Issues
  - I. Customer and Resident Complaints
  - J. Stormwater conveyance & pond maintenance
  - K. Landscaping
  - L. Notices to residents on water quality
  - M. Out of District Water/Wastewater Service Requests
  - N. Request for Use of Greenspace and other District Easements
  - O. Maintenance access
  - P. Sale of sludge box
  - Q. Expenditures, contracts, repairs, replacements and maintenance related to Operations and Maintenance Report
19. Notice of Violations Issued by TCEQ dated August 5, 2019; Exit Interview from TCEQ site visit of July 10, 2020; TCEQ Notice of Enforcement for Compliance Evaluation Investigation, dated September 25, 2020; Proposed Agreed Enforcement Order and related fines.

#### AGENDA ITEMS RELATED TO ELECTIONS

20. Directors Election
  - a. Resolution Authorizing Secretary's Appointment of Agent to Perform Duties During Election Period
  - b. Order Calling Directors Election
  - c. Contract for Election Services with Hays County

d. Joint Election Agreement

PUNTOS DEL ORDEN DEL DÍA RELATIVOS A ELECCIONES


20. Elección de Directores

- a. Resolución para autorizar al secretario para designar a un agente para desempeñar funciones durante el período electoral
- b. Orden para convocar una Elección de Directores
- c. Contrato de servicios electorales con el Condado de Hays
- d. Convenio de elecciones conjuntas

21. Adjourn.

The Board may go into closed session at any time when permitted by Chapter 551, Government Code. Before going into closed session a quorum of the Board must be assembled in the meeting room, the meeting must be convened as an open meeting pursuant to proper notice, and the presiding officer must announce that a closed session will be held and must identify the sections of Chapter 551, Government Code, authorizing the closed session.

(SEAL)

  
\_\_\_\_\_  
Attorney for the District

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The District is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call Jeniffer Concienne, Willatt & Flickinger, PLLC, at (512) 476-6604, for information.

MINUTES OF SPECIAL MEETING  
OF  
REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT

STATE OF TEXAS           §  
  §  
COUNTY OF HAYS         §

A special meeting of the Board of Directors of Reunion Ranch Water Control and Improvement District was held at 3:00 p.m. on December 14, 2021 at Willatt & Flickinger, PLLC, 12912 Hill Country Blvd., Ste. F-232, Austin, Texas 78738, pursuant to notice duly given in accordance with law.

1.    CALL TO ORDER

The meeting was called to order.

2.    ROLL CALL OF DIRECTORS

A roll call of the Directors was taken. The Directors present were:

- Dennis Daniel – President
- Terri Purdy – Vice President
- Nathan Neese – Assistant Secretary

thus constituting a quorum. Secretary Ron Meyer and Assistant Secretary Tom Rogers were absent.

Also present at the meeting were Bill Flickinger, Matt McPhail and Jeniffer Concienne with Willatt & Flickinger, PLLC, Andrea Wyatt and Evan Parker with Murfee Engineering, Kristi Hester and Kay Olsen with Inframark, LLC. and Allen Douthitt with Bott & Douthitt.

Attending via Zoom were Mike Moyer with Taylor Morrison and residents, Pattie Schieck and Mark Olsen.

3.    PUBLIC COMMENTS

Resident Pattie Schieck wanted to thank the Board for their time and indicated she has been sitting in on the board meetings since the spring.

4.    MINUTES OF PRIOR MEETINGS

President Dennis Daniel entertained a motion to approve the Minutes. Motion was made by Nathan Neese and seconded by Terri Purdy to approve the Minutes of the November 16, 2021 meeting as presented. The motion carried unanimously.

5. BOOKKEEPER'S REPORT ON THE FINANCIAL AFFAIRS OF THE DISTRICT, INCLUDING AUTHORIZATION OF PAYMENT OF BILLS

Bookkeeper Allen Douthitt discussed the financials with the Board. This is the first month of the reporting for the fiscal year. At the January board meeting, the annual audit will be presented. Mr. Douthitt will void the per diems for Tom Rogers and Ron Meyer due to their absence. After discussion, motion was made by President Dennis Daniel and seconded by Nathan Neese to approve the invoices, per diems and five fund transfers as discussed. The motion carried unanimously.

6. DEVELOPER'S REPORT ON STATUS OF CONSTRUCTION WITHIN THE DISTRICT, DEVELOPMENT ENTITLEMENTS, PROVISION OF WATER, WASTEWATER AND DRAINAGE SERVICES WITHIN THE DISTRICT, SALES OF LOTS TO BUILDERS, HOMEBUILDING WITHIN THE DISTRICT, STATUS OF DEVELOPMENT LOANS AND ACTIONS OF THIRD PARTIES OPPOSING OR SUPPORTING DEVELOPMENT WITHIN THE DISTRICT

Mike Moyer indicated that there is not much to report on this period. There are five homes left to close. Two closings will occur this month and the last three closings are scheduled for July, 2022.

7. APPROVAL OF CONSTRUCTION PLANS AND PAY ESTIMATES, CHANGE ORDERS AND ACCEPTANCES OF COMPLETION WITH RESPECT TO CONSTRUCTION CONTRACTS

This item was not discussed.

8. ADVERTISEMENT FOR BIDS AND APPROVAL, AWARD, RECOMMENDATION AND ADMINISTRATION OF CONSTRUCTION CONTRACTS

This item was not discussed.

9. ENGINEER'S REPORT ON STATUS OF CONSTRUCTION WITHIN THE DISTRICT, DEVELOPMENT ENTITLEMENTS, PROVISION OF WATER, WASTEWATER AND DRAINAGE SERVICES WITHIN THE DISTRICT, PENDING PERMIT APPLICATIONS, SALES OF LOTS TO BUILDERS, HOMEBUILDING WITHIN THE DISTRICT AND PAST, PRESENT AND FUTURE BOND ISSUES; USE OF EFFLUENT TO IRRIGATE RIGHTS-OF-WAY AND TIMELINE FOR SAME

a. Proposal for Emergency Preparedness Plan for Wastewater

10. WASTEWATER TREATMENT PLANT EXPANSION; WASTEWATER TREATMENT PLANT IMPROVEMENTS AND MODIFICATIONS; ALTERNATIVES FOR ADDITIONAL ODOR CONTROL MEASUREMENTS AT THE DISTRICT'S WASTEWATER PLANT AND FUNDING FOR SAME,

INCLUDING POSSIBLE AGREEMENT WITH TAYLOR MORRISON ON FUNDING FOR SAME, INCLUDING POSSIBLE AGREEMENT WITH TAYLOR MORRISON ON FUNDING FOR SAME; PROPOSAL FOR THIRD-PARTY ODOR CONSULTANT/INSPECTOR

Items 9 and 10 were discussed together.

Evan Parker discussed the Engineer's Report as included in the agenda package.

Attached to the engineer's report is the updated figure tracking wastewater flows, which includes calculated flow values produced per household. As reported last month, the flows are trending upward toward 75%, which is where they should stabilize. President Dennis Daniel asked that a legend be added to the flow charts. Engineer Andrea Wyatt advised that starting next month, the lines on the flow charts will be adjusted to a 30-day average.

There was discussion of the wastewater treatment plant expansion. The contractor has completed the new fence around the plant and is in the process of moving construction equipment and conducting site clean-up. The job trailer is still on-site, but it is hoped to be removed within the next two-weeks. The contractor is still unable to provide a firm date for completion of the remaining items due to the uncertainty of delivery times of the parts/materials. Attorney Bill Flickinger discussed the timeframe for completion of the project and the appropriate assignments after the fact. There was discussion of the remaining items left to finish. Mrs. Wyatt indicated that there are several panels left, an in-plant water pump, some warranty work left and the retainage. The bond reimbursement audit for Taylor Morrison could be considered at the January board meeting; pending WWTP completion.

There was discussion of the 210 irrigation status. As reported previously, MEC has started the design phase of implementing the effluent irrigation pump to complete the conversion. Mrs. Wyatt discussed the additional testing as required by the TCEQ. The new tests now include e. coli testing. Mrs. Wyatt is of the opinion that it is a good idea to start the testing now so that it can be provided to the TCEQ at the appropriate time. It is anticipated to bid the 210 design project early in 2022 and be completed with the project by the end of 2022.

Mrs. Wyatt presented the proposal to develop an Emergency Response Plan for the Wastewater Treatment Plant and Lift Stations in an amount not to exceed \$33,500. President Dennis Daniel entertained a motion. Motion was made by Nathan Neese and seconded by Terri Purdy to approve the proposal as submitted. The motion carried unanimously.

11. COST SHARING PROGRAM WITH THE LCRA

Evan Parker and Engineer Andrea Wyatt discussed the status of the Cost Sharing Agreement with the LCRA. The LCRA will decide on the cost sharing amount at a meeting on January 18<sup>th</sup>. The District asked for \$100,000 but it will probably be \$75,000. The District is only eligible for what water can be saved within the first year. Once the LCRA recommendation is received, Mrs. Wyatt will provide it to the Board for review.

12. IMPLEMENTATION OF LONG TERM DISTRICT IMPROVEMENTS AND ASSET MANAGEMENT PLAN

The Capital Improvements Schedule was discussed. This schedule was included in the engineer's report and includes all projects for 2022. President Daniel inquired about the aeration system at the Mary Elise Pond and the location of the electrical source. Manager Kristi Hester reported that she is working on this and is requesting estimates for the work. This project may come in higher than the previous \$4,825 estimate. President Daniel asked that the estimate be updated by the next board meeting. There was discussion on the pedestrian access at the Mary Elise Pond. After discussion, motion was made by President Daniel and seconded by Nathan Neese to authorize the Water Quality Land Committee to spend up to \$2,500 to improve the walking surface at the Mary Elise Pond pedestrian access and work with Inframark and Murfee as necessary to complete this project. The motion carried unanimously.

Mrs. Wyatt stated that this schedule will be updated on a monthly basis and included in the engineer's report for review and discussion.

13. COMMITTEE REPORTS, ASSIGNMENT AND MEMBERSHIP

- A. District Operations (Dennis & Terri)
- B. Communications (Terri & Dennis)
- C. WTCPUA (Nathan & Dennis)
- D. Water Quality/Land Use (Ron & Terri)
- E. Audit/Budget (Nathan & Dennis)

There was nothing to discuss in regard to the committee reports.

14. OPERATIONS AND MAINTENANCE REPORT

- A. Administrative
- B. Wastewater Treatment Plant; Odor Control Measures and Complaints; All actions necessary to bring the wastewater treatment plant into compliance with TCEQ permit and to mitigate odor problems
- C. Wastewater Grinder Stations
- D. Effluent Irrigation System & Fields
- E. Distribution & Collection System & Lift Stations
- F. Billing Adjustments
- G. Delinquencies
- H. Customer Meter Issues
- I. Customer and Resident Complaints
- J. Stormwater conveyance & pond maintenance
- K. Landscaping
- L. Notices to residents on water quality
- M. Out of District Water/Wastewater Service Requests
- N. Policy Regarding Use of Greenspace and other District Property
- O. Maintenance access



- P. Cybersecurity
- Q. Declaration of Surplus District Property; Sale of sludge box

Manager Kristi Hester discussed the Executive Summary.

Mrs. Hester reported that Inframark completed and submitted the annual TCEQ soil report, which passed all testing.

In connection with the WWTP/ Collection system, the District's total flows were 1.7 MG, which averages 57,000 GPD for the month of November. The plant is running at 71.6% capacity with new facilities. Around the first of November, the influent was high and the SBR 2 was flowing into the contact chamber. That event caused a pump and haul to get the basins back in service. It was discovered that the press pumps ran too long and caused the basin levels to rise which caused the SMR to go into storm mode to protect the lift station from overflowing. Mrs. Hester reported that the winterization of the facilities has been completed.

Mrs. Hester discussed the distribution & collection and the lift stations. This reporting period still showed a water loss of about 10.65%, which equates to 1 million gallons. The leak detection company is backlogged about two weeks.

There was discussion of the delinquencies. There is about \$1,000 in the over 120-day delinquent category. Mrs. Hester will pull the details and provide it to the committee for review.

Mrs. Hester discussed the resident complaints regarding road debris left by a contractor on Jayne Cove. A homeowner had a playground installed in their yard and the contractor left a mess on the road. Mrs. Hester is working with the HOA on this matter. Ron Meyer and Terri Purdy will be copied on all correspondence going forward regarding customer complaints.

The Board discussed the berm built by Heyl Homes. Murfee Engineering reviewed the berm and believed it is satisfactory, but that it should be stabilized with vegetation so that it will not wash away. The intent was to direct stormwater and it appears to be built correctly. President Daniel asked Engineer Andrea Wyatt to provide a written memo on the berm. Attorney Bill Flickinger inquired about needing TCEQ approval for this modification. Mrs. Wyatt will check on this and also track the costs associated with this work.

Mrs. Hester reported that the District's sludge box has been located. She has inquired about the resale value of the sludge box. After discussion, motion was made by President Daniel and seconded by Terri Purdy to declare the sludge box as surplus property of the District and develop a plan to sale it and obtain maximum value. The motion carried unanimously.

- 15. EXPENDITURES, CONTRACTS, REPAIRS, REPLACEMENTS AND MAINTENANCE RELATED TO OPERATIONS AND MAINTENANCE REPORT IN ITEM 14 ABOVE

This item was not discussed.

16. NOTICE OF VIOLATIONS ISSUED BY TCEQ DATED AUGUST 5, 2019; EXIT INTERVIEW FROM TCEQ SITE VISIT OF JULY 10, 2020; TCEQ NOTICE OF ENFORCEMENT FOR COMPLIANCE EVALUATION INVESTIGATION, DATED SEPTEMBER 25, 2020; PROPOSED AGREED ENFORCEMENT ORDER AND RELATED FINES

Attorney Bill Flickinger stated that there is nothing new to report. There was discussion of still needing to get a letter to the on the status of the WWTP expansion project.

17. MAY 7, 2022 DIRECTORS' ELECTION; CANDIDATE APPLICATIONS TO BE SUBMITTED BETWEEN JANUARY 19, 2022 AND FEBRUARY 18, 2022

President Dennis Daniel indicated that they are encouraging resident to participate in the upcoming directors' election. All election information is on the District's website.

19. ADJOURN

President Dennis Daniel entertained a motion to adjourn. Motion was made by Nathan Neese and seconded by Terri Purdy to adjourn the meeting.

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Dennis Daniel, President  
Reunion Ranch WCID

ATTEST:

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Ronald F. Meyer, Secretary  
Reunion Ranch WCID  
[SEAL]

**Reunion Ranch  
Water Control and Improvement  
District**

**Financial Statements and  
Supplemental Information  
as of and for the Year Ended  
September 30, 2021 and  
Independent Auditors' Report**

**REUNION RANCH  
WATER CONTROL AND IMPROVEMENT DISTRICT**

**TABLE OF CONTENTS**

	<u>Page</u>
<i>Annual Filing Affidavit</i> .....	1
<i>Independent Auditors' Report</i> .....	2
<i>Management's Discussion and Analysis</i> .....	MDA-1
 <b><i>Basic Financial Statements</i></b>	
Statement of Net Position and Governmental Funds Balance Sheet .....	FS-1
Statement of Activities and Governmental Funds Revenues, Expenditures and Changes in Fund Balances .....	FS-2
<i>Notes to the Basic Financial Statements</i> .....	FS-3
 <b><i>Required Supplementary Information</i></b>	
Budgetary Comparison Schedule - General Fund .....	FS-17
 <b><i>Texas Supplemental Information (TSI)</i></b>	
Services and Rates .....	TSI-1
General Fund Expenditures.....	TSI-2
Temporary Investments .....	TSI-3
Taxes Levied and Receivable .....	TSI-4
Long-Term Debt Service Requirements - By Years .....	TSI-5
Changes in Long-Term Bonded Debt .....	TSI-6
Comparative Schedule of Revenues and Expenditures - General Fund and Debt Service Fund - Five Years .....	TSI-7
Board Members, Key Personnel and Consultants .....	TSI-8
 <b><i>Other Supplemental Information (OSI)</i></b>	
Principal Taxpayers .....	OSI-1
Assessed Value by Classification .....	OSI-2

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## **ANNUAL FILING AFFIDAVIT**

*This document is a draft for internal review and discussion and is not intended for external distribution.*

# ANNUAL FILING AFFIDAVIT

STATE OF TEXAS  
COUNTY OF HAYS

I, \_\_\_\_\_ of the  
(Name of Duly Authorized District Representative)

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT**  
(Name of District)

hereby swear, or affirm, that the District above has reviewed and approved at a meeting of the District's Board of Directors on the **18th day of January, 2022**, its annual audit report for the fiscal year ended **September 30, 2021** and that copies of the annual audit report have been filed in the District's office, located at:

**12912 Hill Country Blvd., Suite F-232**  
**Austin, Texas 78738**  
(Address of District's Office)

The annual filing affidavit and the attached copy of the audit report are being submitted to the Texas Commission on Environmental Quality in satisfaction of all annual filing requirements within Section 49.194 of the Texas Water Code and to the Texas Comptroller of Public Accounts in satisfaction of the annual filing requirements of Section 140.008 of the Texas Local Government Code.

Date: \_\_\_\_\_, \_\_\_\_\_ By: \_\_\_\_\_  
(Signature of District Representative)  
\_\_\_\_\_  
(Typed Name and Title of District Representative)

Sworn to and subscribed to before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

(SEAL)

\_\_\_\_\_  
(Signature of Notary)

My Commission Expires On: \_\_\_\_\_,  
Notary Public in the State of Texas

Form TCEQ-0723 (Revised 10/2003)

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## **INDEPENDENT AUDITORS' REPORT**

*This document is a draft for internal review and discussion and is not intended for external distribution.*

## **Independent Auditors' Report**

To the Board of Directors of  
Reunion Ranch Water Control and Improvement District:

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of Reunion Ranch Water Control and Improvement District (the "District"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

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



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

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

## **Opinions**

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

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages MDA-1 through MDA-7 and FS-17, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Texas supplemental information and other supplemental information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Texas supplemental information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Texas supplemental information listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The other supplemental information listed in the table of contents has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Austin, Texas  
January 18, 2022

**MANAGEMENT'S DISCUSSION  
AND ANALYSIS**

# REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED SEPTEMBER 30, 2021

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In accordance with Governmental Accounting Standards Board Statement No. 34 ("GASB 34"), the management of Reunion Ranch Water Control and Improvement District (the "District") offers the following discussion and analysis to provide an overview of the District's financial activities for the year ended September 30, 2021. Since this information is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the District's basic financial statements that follow.

## FINANCIAL HIGHLIGHTS

- *General Fund:* At the end of the current fiscal year, the fund balance was \$707,216, a decrease of \$253,355 from the previous fiscal year. General Fund revenues increased from \$1,276,136 in the previous fiscal year to \$1,401,509 in the current fiscal year primarily due to additional service fee revenues generated from new connections within the District. General Fund expenditures increased from \$1,338,156 in the previous fiscal year to \$1,654,864 in the current fiscal year primarily due to wastewater treatment plant expenditures.
- *Debt Service Fund:* During fiscal year 2021, the District issued \$7,050,000 in Unlimited Tax Bonds, Series 2020. As a result, fund balance restricted for debt service increased from \$999,046 as of September 30, 2020 to \$1,146,055 as of September 30, 2021. Debt Service Fund revenues totaled \$1,680,383 in the current fiscal year while expenditures totaled \$1,533,374.
- *Capital Projects Fund:* Fund balance restricted for capital projects increased from \$448,822 as of September 30, 2020 to \$2,263,913 as of September 30, 2021. In conjunction with the issuance of \$7,050,000 in Unlimited Tax Bonds, Series 2020 and release of surplus bond proceeds, the District expended \$4,459,341 in capital outlay (related to construction of the water, wastewater and drainage system), \$218,917 in reimbursement for developer interest and \$510,431 in bond issuance costs during the current fiscal year. Capital Projects Fund revenues (including net other financing sources) totaled \$7,003,780 in the current fiscal year.
- *Governmental Activities:* On a government-wide basis for governmental activities, the District had expenses net of revenues of \$568,832 during the current fiscal year. Net position decreased from a deficit balance of \$1,669,231 at September 30, 2020 to a deficit balance of \$2,238,063 at September 30, 2021.

## OVERVIEW OF THE DISTRICT

The District was duly created by order of the Texas Commission on Environmental Quality (the "Commission") dated August 15, 2005 as a conservation and reclamation district created under and essentially to accomplish the purposes of Section 59, Article XVI of the Texas Constitution.

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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**USING THIS ANNUAL REPORT**

This annual report consists of six parts:

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

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

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

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

*This document is a draft for internal review and discussion and is not intended for external distribution.*

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**

**Statement of Net Position:**

The following table reflects the condensed Statement of Net Position:

**Summary Statement of Net Position**

	Governmental Activities		Change Increase
	2021	2020	(Decrease)
Current and other assets	\$ 4,843,382	\$ 2,919,611	\$ 1,923,771
Capital and non-current assets	21,788,284	17,796,225	3,992,059
Total Assets	26,631,666	20,715,836	5,915,830
Current liabilities	1,295,426	1,126,430	168,996
Long-term liabilities	27,574,303	21,258,637	6,315,666
Total Liabilities	28,869,729	22,385,067	6,484,662
Net investment in capital assets	(3,901,131)	(3,465,243)	(435,888)
Restricted for debt service	1,035,056	913,182	121,874
Unrestricted	628,012	882,830	(254,818)
Total Net Position	\$ (2,238,063)	\$ (1,669,231)	\$ (568,832)

The District's net position decreased by \$568,832 to a deficit balance of \$2,238,063 from the previous year's deficit balance of \$1,669,231. The decrease is primarily a result of the District's bond issuance in December 2020 totaling \$7,050,000, for which \$7,050,000 in principal remains outstanding at September 30, 2021.

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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

**Revenues and Expenses:**

Summary Statement of Activities

	Governmental Activities		Change Increase
	2021	2020	(Decrease)
Property taxes, including penalties	\$ 2,019,097	\$ 1,512,428	\$ 506,669
Service account revenues, including penalties	990,386	884,310	106,076
Tap connection/inspection fees	55,800	122,500	(66,700)
Interest and other revenue	9,068	25,387	(16,319)
<b>Total Revenues</b>	<b>3,074,351</b>	<b>2,544,625</b>	<b>529,726</b>
Water reservation/monthly charges/purchases	356,180	341,137	15,043
District operations	1,056,902	698,834	358,068
Professional fees	193,522	166,436	27,086
Other	279,516	302,236	(22,720)
Debt service	1,276,659	1,065,213	211,446
Depreciation/amortization	480,404	374,915	105,489
<b>Total Expenses</b>	<b>3,643,183</b>	<b>2,948,771</b>	<b>694,412</b>
Change in Net Position	(568,832)	(404,146)	(164,686)
Beginning Net Position	(1,669,231)	(1,265,085)	(404,146)
Ending Net Position	<b>\$ (2,238,063)</b>	<b>\$ (1,669,231)</b>	<b>\$ (568,832)</b>

Revenues were \$3,074,351 for the fiscal year ended September 30, 2021, while expenses were \$3,643,183. Net position decreased \$568,832 for the fiscal year ended September 30, 2021.

Property tax revenues in the current fiscal year totaled \$2,019,097, up from \$1,512,428 during fiscal year 2020. Property tax revenue is derived from taxes being levied based upon the assessed value of real and personal property within the District. Property taxes levied for the 2020 tax year (September 30, 2021 fiscal year) were based upon a current assessed value of \$230,190,477 and a tax rate of \$0.875 per \$100 of assessed valuation. Property taxes levied for the 2019 tax year (September 30, 2020 fiscal year) were based upon a current assessed value of \$171,837,725 and a tax rate of \$0.875 per \$100 of assessed valuation.

The tax rate levied is determined after the District's Board of Directors (the "Board") reviews the General Fund budget requirements and the Debt Service Fund debt service obligations of the District. The District's primary revenue sources during fiscal year 2021 were property taxes and service account revenues.

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**ANALYSIS OF GOVERNMENTAL FUNDS**

Governmental Funds by Year

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 4,356,202	\$ 2,456,444
Receivables	180,808	250,094
Prepaid expenditures	2,165	55,511
<b>Total Assets</b>	<u>\$ 4,539,175</u>	<u>\$ 2,762,049</u>
Accounts payable and other	\$ 421,973	\$ 345,392
<b>Total Liabilities</b>	<u>421,973</u>	<u>345,392</u>
Deferred Inflows of Resources	18	8,218
Nonspendable	2,165	1,873
Restricted	3,409,968	1,447,868
Unassigned	705,051	958,698
<b>Total Fund Balances</b>	<u>4,117,184</u>	<u>2,408,439</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 4,539,175</u>	<u>\$ 2,762,049</u>

As of September 30, 2021, the District's governmental funds reflected a fund balance of \$4,117,184. For the year ended September 30, 2021, fund balances increased by \$147,009 and \$1,815,091 in the Debt Service Fund and Capital Projects Fund, respectively, and decreased \$253,355 in the General Fund.

**CAPITAL ASSETS**

At September 30, 2021, the District's governmental activities have invested \$21,788,284 in water, wastewater, and drainage system infrastructure. The detail is reflected in the following schedule:

Summary of Capital Assets, net

	<u>9/30/2021</u>	<u>9/30/2020</u>
Water/Wastewater/Drainage Facilities	\$ 23,249,245	\$ 18,789,904
Less: Accumulated Depreciation	(1,460,961)	(993,679)
<b>Total Net Capital Assets</b>	<u>\$ 21,788,284</u>	<u>\$ 17,796,225</u>

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



**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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**LONG-TERM DEBT**

The District has the following balances outstanding on unlimited tax bonds:

	Bonds Payable
Series 2015	\$ 3,150,000
Series 2016	3,320,000
Series 2017	5,315,000
Series 2018	4,805,000
Series 2019	4,685,000
Series 2020	7,050,000
Total	\$ 28,325,000

The District owes \$28.325 million to bond holders. During the year, the District paid interest of \$848,971 on outstanding principal. The ratio of the District's long-term debt to total 2020 taxable assessed valuation (\$230,190,477) is 12.3%. The District's estimated population, as provided by the District as of November 17, 2020, is 1,488. More detailed information about the District's long-term debt is presented in the *Notes to the Basic Financial Statements*.

**BUDGETARY HIGHLIGHTS**

The General Fund pays for daily operating expenditures. The Board adopted a budget on September 15, 2020 for the 2021 fiscal year. The 2021 fiscal year budget included projected revenues of \$1,144,970 as compared to expenditures of \$1,042,438. When comparing actual results to budget, the District had a negative variance of \$355,887 primarily due to increased wastewater plant expenditures. More detailed information about the District's budgetary comparison is presented in the *Required Supplementary Information*.

**CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS**

The net property tax assessed value for 2021 (September 30, 2022 fiscal year) is approximately \$290 million. The fiscal year 2022 tax rate is \$0.825 on each \$100 of taxable value. Approximately 33% of the property tax will fund general operating expenses and approximately 67% of the property tax will be set aside for debt service.

The adopted budget for fiscal year 2022 projects an operating fund balance increase of \$155,613. Compared to the fiscal year 2021 budget, revenues are expected to increase by approximately \$502,000 and expenditures are expected to increase by approximately \$449,000.

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's accountability for the funds it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District in care of Willatt & Flickinger PLLC, 12912 Hill Country Blvd., Suite F-232, Austin, TX 78738.

## **BASIC FINANCIAL STATEMENTS**

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
STATEMENT OF NET POSITION AND  
GOVERNMENTAL FUNDS BALANCE SHEET  
SEPTEMBER 30, 2021**

	General Fund	Debt Service Fund	Capital Projects Fund	Governmental Funds Total	Adjustments Note 2	Government - Wide Statement of Net Position
<b>ASSETS</b>						
Cash and cash equivalents:						
Cash	\$ 158,050	\$ -	\$ -	\$ 158,050	\$ -	\$ 158,050
Cash equivalents	786,394	1,142,077	2,269,681	4,198,152	-	4,198,152
Receivables:						
Service accounts, net of reserve for doubtful accounts of \$-0-	162,060	-	-	162,060	-	162,060
Property taxes	1,033	4,993	-	6,026	-	6,026
Interfund	6,768	-	-	6,768	(6,768)	-
Other	5,954	-	-	5,954	-	5,954
Prepaid expenditures	2,165	-	-	2,165	310,975	313,140
Capital assets, net of accumulated depreciation- Water/wastewater/drainage facilities	-	-	-	-	21,788,284	21,788,284
<b>TOTAL ASSETS</b>	<b>\$ 1,122,424</b>	<b>\$ 1,147,070</b>	<b>\$ 2,269,681</b>	<b>\$ 4,539,175</b>	<b>22,092,491</b>	<b>26,631,666</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 301,635	\$ -	\$ -	\$ 301,635	-	301,635
Accrued bond interest payable	-	-	-	-	111,014	111,014
Deposits	113,570	-	-	113,570	-	113,570
Interfund payables	-	1,000	5,768	6,768	(6,768)	-
Long-term liabilities - Due to developer	-	-	-	-	79,207	79,207
Bonds payable:						
Due within one year	-	-	-	-	690,000	690,000
Due after one year	-	-	-	-	27,574,303	27,574,303
<b>TOTAL LIABILITIES</b>	<b>415,205</b>	<b>1,000</b>	<b>5,768</b>	<b>421,973</b>	<b>28,447,756</b>	<b>28,869,729</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred revenue - property taxes	3	15	-	18	(18)	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>3</b>	<b>15</b>	<b>-</b>	<b>18</b>	<b>(18)</b>	<b>-</b>
<b>FUND BALANCES / NET POSITION</b>						
Fund balances:						
Nonspendable	2,165	-	-	2,165	(2,165)	-
Restricted for:						
Debt service	-	1,146,055	-	1,146,055	(1,146,055)	-
Authorized construction	-	-	2,263,913	2,263,913	(2,263,913)	-
Unassigned	705,051	-	-	705,051	(705,051)	-
<b>TOTAL FUND BALANCES</b>	<b>707,216</b>	<b>1,146,055</b>	<b>2,263,913</b>	<b>4,117,184</b>	<b>(4,117,184)</b>	<b>-</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 1,122,424</b>	<b>\$ 1,147,070</b>	<b>\$ 2,269,681</b>	<b>\$ 4,539,175</b>		
Net position:						
Net investment in capital assets					(3,901,131)	(3,901,131)
Restricted for debt service					1,035,056	1,035,056
Unrestricted					628,012	628,012
<b>TOTAL NET POSITION</b>					<b>\$ (2,238,063)</b>	<b>\$ (2,238,063)</b>

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The accompanying notes are an integral part of this statement.*

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
YEAR ENDED SEPTEMBER 30, 2021**

	General Fund	Debt Service Fund	Capital Projects Fund	Governmental Funds Total	Adjustments Note 2	Government - Wide Statement of Activities
<b>REVENUES:</b>						
Property taxes, including penalties	\$ 347,617	\$ 1,679,680	\$ -	\$ 2,027,297	\$ (8,200)	\$ 2,019,097
Service account revenues, including penalties	990,386	-	-	990,386	-	990,386
Tap connection/inspection fees	55,800	-	-	55,800	-	55,800
Interest and other	7,706	703	659	9,068	-	9,068
<b>TOTAL REVENUES</b>	<b>1,401,509</b>	<b>1,680,383</b>	<b>659</b>	<b>3,082,551</b>	<b>(8,200)</b>	<b>3,074,351</b>
<b>EXPENDITURES / EXPENSES:</b>						
Current:						
Water purchases	356,180	-	-	356,180	-	356,180
Lab/chemicals	50,338	-	-	50,338	-	50,338
Repairs and maintenance	389,875	-	-	389,875	-	389,875
Sludge hauling	406,417	-	-	406,417	-	406,417
Utilities	17,343	-	-	17,343	-	17,343
Landscape maintenance	66,980	-	-	66,980	-	66,980
Connection/inspection fees	30,863	-	-	30,863	-	30,863
Permits	1,328	-	-	1,328	-	1,328
Management fees	93,758	-	-	93,758	-	93,758
Legal fees	93,758	-	-	93,758	-	93,758
Engineering fees	63,014	-	-	63,014	-	63,014
Audit fees	12,000	-	-	12,000	-	12,000
Bookkeeping fees	24,750	-	-	24,750	-	24,750
Tax appraisal/collection fees	2,346	11,339	-	13,685	-	13,685
Director fees, including payroll taxes	12,111	-	-	12,111	-	12,111
Insurance	14,903	-	-	14,903	-	14,903
Public notice	1,798	-	-	1,798	-	1,798
Developer interest	-	-	218,917	218,917	-	218,917
Other	17,102	1,000	-	18,102	-	18,102
Debt service:						
Principal	-	670,000	-	670,000	(670,000)	-
Interest	-	848,971	-	848,971	20,943	869,914
Fiscal agent fees	-	2,064	-	2,064	-	2,064
Bond issuance costs	-	-	510,431	510,431	(105,750)	404,681
Capital outlay	-	-	4,459,341	4,459,341	(4,459,341)	-
Depreciation	-	-	-	-	467,282	467,282
Amortization	-	-	-	-	13,122	13,122
<b>TOTAL EXPENDITURES / EXPENSES</b>	<b>1,654,864</b>	<b>1,533,374</b>	<b>5,188,689</b>	<b>8,376,927</b>	<b>(4,733,744)</b>	<b>3,643,183</b>
Excess (deficit) of revenues over (under) expenditures / expenses	(253,355)	147,009	(5,188,030)	(5,294,376)	4,725,544	(568,832)
<b>OTHER FINANCING SOURCES (USES):</b>						
Issuance of bonds	-	-	7,050,000	7,050,000	(7,050,000)	-
Discount on sale of bonds	-	-	(99,516)	(99,516)	99,516	-
Premium on sale of bonds	-	-	52,637	52,637	(52,637)	-
<b>TOTAL OTHER FINANCING SOURCES, NET</b>	<b>-</b>	<b>-</b>	<b>7,003,121</b>	<b>7,003,121</b>	<b>(7,003,121)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(253,355)</b>	<b>147,009</b>	<b>1,815,091</b>	<b>1,708,745</b>	<b>(1,708,745)</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>					<b>(568,832)</b>	<b>(568,832)</b>
<b>FUND BALANCES / NET POSITION:</b>						
Beginning of the year	960,571	999,046	448,822	2,408,439	(4,077,670)	(1,669,231)
End of the year	\$ 707,216	\$ 1,146,055	\$ 2,263,913	\$ 4,117,184	\$ (6,355,247)	\$ (2,238,063)

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The accompanying notes are an integral part of this statement.*

**NOTES TO THE BASIC  
FINANCIAL STATEMENTS**

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021**

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**1. SIGNIFICANT ACCOUNTING POLICIES**

The accounting and reporting policies of Reunion Ranch Water Control and Improvement District (the "District") relating to the funds included in the accompanying financial statements conform to generally accepted accounting principles ("GAAP") as applied to governmental entities. GAAP for local governments include those principles prescribed by the Governmental Accounting Standards Board ("GASB"), which constitutes the primary source of GAAP for governmental units. The more significant of these accounting policies are described below and, where appropriate, subsequent pronouncements will be referenced.

**Reporting Entity** - The District was duly created by order of the Texas Commission on Environmental Quality (the "Commission") dated August 15, 2005 as a conservation and reclamation district created under and essentially to accomplish the purposes of Section 59, Article XVI of the Texas Constitution. The reporting entity of the District encompasses those activities and functions over which the District's elected officials exercise significant oversight or control. The District is governed by a five member Board of Directors (the "Board") which has been elected by District residents or appointed by the Board. The District is not included in any other governmental "reporting entity" as defined by GASB since Board members are elected by the public and have decision making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters. In addition, there are no component units included in the District's reporting entity.

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

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

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

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021**

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**1. SIGNIFICANT ACCOUNTING POLICIES (continued) -**

- **Fund Financial Statements:** Fund-based financial statement columns are provided for governmental funds. GASB Statement No. 34 sets forth minimum criteria (percentage of assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures of either fund category) for the determination of major funds.

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

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

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

***Basis of Accounting***

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



**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021**

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**1. SIGNIFICANT ACCOUNTING POLICIES (continued) -**

• **Governmental Funds (continued) -**

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

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

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

Property tax revenues are recognized when they become available. In this case, available means when due, or past due and receivable within the current period and collected within the current period or soon enough thereafter to be used to pay liabilities of the current period. Such time thereafter shall not exceed 60 days. Tax collections expected to be received subsequent to the 60-day availability period are reported as deferred inflows of resources. The District has made an accrual for tax collections received 60 days subsequent to year end for the year ended September 30, 2021. All other revenues of the District are recorded on the accrual basis in all funds.

The District reports deferred inflows of resources on its balance sheet. Deferred inflows arise when a potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. In subsequent periods, when revenue recognition criteria are met, the balance for deferred inflows is removed from the balance sheet and revenue is recognized.

***Budgets and Budgetary Accounting*** - A budget was adopted on September 15, 2020, for the General Fund on a basis consistent with GAAP. The District’s Board utilizes the budget as a management tool for planning and cost control purposes. All annual appropriations lapse at fiscal year-end. The budget was not amended during the fiscal year.

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021**

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**1. SIGNIFICANT ACCOUNTING POLICIES (continued) -**

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

*Cash and Cash Equivalents* - Cash and cash equivalents includes cash on deposit as well as investments with maturities of three months or less. The investments, consisting of obligations in the State Treasurer's investment pool, are recorded at amortized cost.

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

*Prepaid Expenditures* - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenditures in both the government-wide and fund financial statements. Prepaid expenditures shall be charged to expenditures when consumed.

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

*Capital Assets* - Capital assets are reported in the government-wide column in the Statement of Net Position. Public domain ("infrastructure") capital assets, including water, wastewater and drainage facilities, are capitalized. Items purchased or acquired are reported at historical cost or estimated historical cost. Contributed fixed assets are recorded as capital assets at their estimated acquisition value at the time received.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Asset	Years
Water, wastewater, and drainage facilities	50

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021**

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**1. SIGNIFICANT ACCOUNTING POLICIES (continued) -**

***Long-Term Debt*** - In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the government-wide Statement of Net Position. Bond premiums and original issue discounts are deferred over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond insurance costs are reported as assets and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

Bond issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures in both the government-wide and the fund financial statements in accordance with GASB Statement No. 65.

***Ad Valorem Property Taxes*** - Property taxes, penalties, and interest are reported as revenue in the fiscal year in which they become available to finance expenditures of the District. Allowances for uncollectible property taxes within the General Fund and Debt Service Fund are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the District is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

***Fund Equity*** - The District complies with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. See Note 10 for additional information on those fund balance classifications.

***Deferred Outflows and Deferred Inflows of Resources*** - The District complies with GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, which provides guidance for reporting the financial statement elements of deferred outflows of resources, which represent the consumption of the District's net position that is applicable to a future reporting period, and deferred inflows of resources, which represent the District's acquisition of net position applicable to a future reporting period.

The District complies with GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, which establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021**

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**1. SIGNIFICANT ACCOUNTING POLICIES (continued) -**

***Fair Value Measurements*** - The District complies with GASB Statement No. 72, *Fair Value Measurement and Application*, which defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction. Fair value accounting requires characterization of the inputs used to measure fair value into a three-level fair value hierarchy as follows:

- Level 1 inputs are based on unadjusted quoted market prices for identical assets or liabilities in an active market the entity has the ability to access.
- Level 2 inputs are observable inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent from the entity.
- Level 3 inputs are unobservable inputs that reflect the entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available.

There are three general valuation techniques that may be used to measure fair value:

- Market approach - uses prices generated by market transactions involving identical or comparable assets or liabilities
- Cost approach - uses the amount that currently would be required to replace the service capacity of an asset (replacement cost)
- Income approach - uses valuation techniques to convert future amounts to present amounts based on current market expectations

***Recently Issued Accounting Pronouncements*** - In June 2017, GASB issued GASB Statement No. 87, *Leases*, effective for fiscal years beginning after June 15, 2021. The objective of GASB Statement No. 87 is to improve accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. GASB Statement No. 87 establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB Statement No. 87, a lessee is required to recognize a lease liability and an intangible right-to-use asset, and a lessor is required to recognize a lease receivable and deferred inflow of resources. Management is evaluating the effects that the full implementation of GASB Statement No. 87 will have on its financial statements for the year ended September 30, 2022.

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021**

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**2. RECONCILIATION OF THE GOVERNMENTAL FUNDS**

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

Fund balances - total governmental funds	\$	4,117,184
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds:		
Capital assets	\$	23,249,245
Less: Accumulated depreciation		<u>(1,460,961)</u>
Prepaid costs		21,788,284
Revenue is recognized when earned in the government-wide statements, regardless of availability. The governmental fund reports deferred inflows of resources for revenues earned but not available.		310,975
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Bonds payable, net of unamortized premiums and discounts	(28,264,303)	
Developer advances	(79,207)	
Accrued interest	<u>(111,014)</u>	<u>(28,454,524)</u>
Total net position	\$	<u><u>(2,238,063)</u></u>

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

Change in fund balances - total governmental funds	\$	1,708,745
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report:		
Capital expenditures in the period purchased	\$	4,459,341
Interest expenditures in year paid	(20,943)	
Bond principal in year paid	670,000	
Tax revenue in year collected	(8,200)	
Bond issuance costs	105,750	
Bond proceeds in year received, net	<u>(7,003,121)</u>	<u>(1,797,173)</u>
Governmental funds do not report:		
Depreciation		(467,282)
Amortization		<u>(13,122)</u>
Change in net position	\$	<u><u>(568,832)</u></u>

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021**

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**3. CASH AND CASH EQUIVALENTS**

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

**Cash** - At September 30, 2021, the carrying amount of the District's deposits was \$158,050 and the bank balance was \$158,695. The bank balance was covered by FDIC insurance and other pledged collateral.

**Cash Equivalents** -

**Interest Rate Risk** - In accordance with its investment policy, the District manages its exposure to declines in fair values through investment diversification and limiting investments as follows:

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

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

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

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021**

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**3. CASH AND CASH EQUIVALENTS (continued) -**

At September 30, 2021, the District held the following cash equivalents:

<u>Investment</u>	<u>Fair Value at 9/30/2021</u>	<u>Weighted Average Maturity (Days)</u>	<u>Investment Rating</u>	
			<u>Rating</u>	<u>Rating Agency</u>
TexPool	<u>\$ 4,198,152</u>	1	AAAm	Standard & Poors
	<u>\$ 4,198,152</u>			

The Comptroller of Public Accounts is the sole officer and director of the Texas Treasury Safekeeping Trust Company, which is authorized to operate the Texas Local Government Investment Pool (“TexPool”). Although TexPool is not registered with the SEC as an investment company, they operate in a manner consistent with the SEC’s Rule 2a-7 of the Investment Company Act of 1940. These investments are stated at amortized cost in accordance with GASB Statement No. 31. TexPool also has an advisory board to advise on TexPool’s investment policy. This board is made up equally of participants and nonparticipants who do not have a business relationship with TexPool. Federated Investors is the investment manager for the pool and manages daily operations of TexPool under a contract with the Comptroller. TexPool’s investment policy stipulates that it must invest in accordance with the Public Funds Investment Act.

In accordance with GASB Statement No. 79, the external local government investment pool does not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. This pool does not impose any liquidity fees or redemption gates.

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

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

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021**

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**4. PROPERTY TAXES**

Property taxes attach as an enforceable lien on January 1. Taxes are levied on or about October 1, are due on November 1, and are past due the following February 1. The Hays County Appraisal District established appraisal values in accordance with requirements of the Texas Legislature. The District levies taxes based upon the appraised values. The Hays County Tax Assessor Collector bills and collects the District's property taxes. The Board set current tax rates on September 15, 2020.

The property tax rates, established in accordance with state law, were based on 100% of the net assessed valuation of real property within the District on the 2020 tax roll. The tax rate, based on total taxable assessed valuation of \$230,190,477, was \$0.875 on each \$100 valuation and was allocated \$0.150 to the General Fund and \$0.725 to the Debt Service Fund. The maximum allowable maintenance tax of \$1.00 was established by the voters on November 7, 2006.

Property taxes receivable at September 30, 2021 consisted of the following:

	General Fund	Debt Service Fund	Total
Current year levy	\$ 1,033	\$ 4,993	\$ 6,026
Prior years' levies	-	-	-
	\$ 1,033	\$ 4,993	\$ 6,026

The District is prohibited from writing off real property taxes without specific authority from the Texas Legislature.

**5. INTERFUND ACCOUNTS**

A summary of interfund accounts, which resulted from the time lag between dates that payments are made between funds, is as follows at September 30, 2021:

	Interfund	
	Receivable	Payable
General Fund :		
Capital Projects Fund	\$ 5,768	\$ -
Debt Service Fund	1,000	
Debt Service Fund -		
General Fund	-	1,000
Capital Projects Fund -		
General Fund	-	5,768
	\$ 6,768	\$ 6,768

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**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021**

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**6. CHANGES IN CAPITAL ASSETS**

A summary of changes in capital assets follows:

	Balance 9/30/2020	Additions	Deletions	Balance 9/30/2021
Capital assets being depreciated - Water/Wastewater/Drainage Facilities	\$ 18,789,904	\$ 4,459,341	\$ -	\$ 23,249,245
Total capital assets being depreciated	18,789,904	4,459,341	-	23,249,245
Less accumulated depreciation for - Water/Wastewater/Drainage Facilities	(993,679)	(467,282)	-	(1,460,961)
Total accumulated depreciation	(993,679)	(467,282)	-	(1,460,961)
Total capital assets, net	<u>\$ 17,796,225</u>	<u>\$ 3,992,059</u>	<u>\$ -</u>	<u>\$ 21,788,284</u>

**7. LONG-TERM DEBT**

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

	Unlimited Tax Bonds
Bonds payable at September 30, 2020	\$21,945,000
Bonds issued	7,050,000
Bonds retired	(670,000)
Less: Bond premiums and discounts, net of accumulated amortization	<u>(60,697)</u>
Bonds payable at September 30, 2021	<u>\$28,264,303</u>

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021**

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**7. LONG-TERM DEBT (continued) -**

Bonds payable at September 30, 2021 were comprised of the following individual issues:

**Unlimited Tax Bonds:**

\$3,150,000 - 2015 Unlimited Tax Bonds payable serially through the year 2040 at interest rates which range from 1.75 % to 4.00%.

\$3,320,000 - 2016 Unlimited Tax Bonds payable serially through the year 2041 at interest rates which range from 3.00% to 4.25%.

\$5,315,000 - 2017 Unlimited Tax Bonds payable serially through the year 2042 at interest rates which range from 2.00% to 3.50%.

\$4,805,000 - 2018 Unlimited Tax Bonds payable serially through the year 2043 at interest rates which range from 2.70% to 4.00%.

\$4,685,000 - 2019 Unlimited Tax Bonds payable serially through the year 2044 at interest rates which range from 2.00% to 3.00%.

\$7,050,000 - 2020 Unlimited Tax Bonds payable serially through the year 2045 at interest rates which range from 2.00% to 2.375%.

On December 15, 2020, the District issued \$7,050,000 of Unlimited Tax Bonds, Series 2020, with interest rates ranging from 2.00% to 2.375%. The net proceeds of \$6,942,288 (after payment of underwriter fees and other bond related costs), which includes \$447,956 of surplus bond proceeds were deposited with the District's investment accounts to finance water, wastewater and drainage improvements and wastewater treatment plant improvements and to pay for subsequent bond issuance costs.

The annual requirements to amortize all bonded debt at September 30, 2021, including interest, are as follows:

Year Ended September 30,	Principal	Interest	Total
2022	\$ 690,000	\$ 888,114	\$ 1,578,114
2023	815,000	870,954	1,685,954
2024	835,000	850,554	1,685,554
2025	865,000	827,844	1,692,844
2026	895,000	804,094	1,699,094
2027-2031	5,100,000	3,593,377	8,693,377
2032-2036	6,255,000	2,690,952	8,945,952
2037-2041	7,390,000	1,535,460	8,925,460
2042-2045	5,480,000	330,980	5,810,980
	<u>\$ 28,325,000</u>	<u>\$ 12,392,329</u>	<u>\$ 40,717,329</u>

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021**

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**7. LONG-TERM DEBT (continued) -**

The total amount of bonds approved by the voters of the District, but not issued as of September 30, 2021, are as follows:

Type	Amount
Unlimited Tax Bonds	\$ -
Refunding Bonds	\$ 45,000,000

At September 30, 2021, \$1,146,055 is available in the Debt Service Fund to service the bonded debt.

**8. COMMITMENTS AND CONTINGENCIES**

The developers of the land within the District have incurred costs for construction of facilities, as well as costs pertaining to the creation and operation of the District. Claims for reimbursement of construction costs and operational advances will be evaluated upon receipt of adequate supporting documentation and proof of contractual obligation. Such costs may be reimbursable to the developer by the District from proceeds of future District bond issues, subject to approval by the Commission, or from operations. On November 6, 2012, a bond election held within the District approved authorization to issue \$30,000,000 of bonds to fund costs for water, wastewater and drainage system facilities. As of September 30, 2021, the District has issued \$30,000,000 of unlimited tax bonds to reimburse the developer for District construction and creation costs. At September 30, 2021, the District has \$79,207 outstanding in developer advances which were used to fund operating activities of the District.

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a pandemic, which continues to spread throughout the world. While the disruption is expected to be temporary, there is uncertainty around the severity and duration. Therefore, while this issue may negatively impact the District's results of operations and financial position, the related financial impact cannot be reasonably estimated at this time. The District is actively managing its operations to maintain its cash flow and management believes that the District has adequate liquidity.

**9. RISK MANAGEMENT**

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

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
YEAR ENDED SEPTEMBER 30, 2021**

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**10. FUND BALANCES**

The District complies with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Those fund balance classifications are described below.

- Nonspendable - Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.
- Restricted - Amounts that can be spent only for specific purposes because of constraints imposed by external providers, or imposed by constitutional provisions or enabling legislation.
- Committed - Amounts that can only be used for specific purposes pursuant to approval by formal action by the Board. The District had no such amounts.
- Assigned - For the General Fund, amounts that are appropriated by the Board that are to be used for specific purposes. For all other governmental funds, any remaining positive amounts not previously classified as nonspendable, restricted or committed. The District had no such amounts.
- Unassigned - Amounts that are available for any purpose; these amounts can be reported only in the District's General Fund.

The detail of the fund balances is included in the Governmental Funds Balance Sheet on page FS-1.

Fund balance of the District may be committed for a specific purpose by formal action of the Board, the District's highest level of decision-making authority. Commitments may be established, modified, or rescinded only through a resolution approved by the Board. The Board may also assign fund balance for a specific purpose.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
YEAR ENDED SEPTEMBER 30, 2021**

	<u>Actual</u>	<u>Original and Final Budget</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES:</b>			
Property taxes, including penalties	\$ 347,617	\$ 327,832	\$ 19,785
Service account revenues, including penalties	990,386	742,738	247,648
Tap connection/inspection fees	55,800	63,000	(7,200)
Interest and other	7,706	11,400	(3,694)
<b>TOTAL REVENUES</b>	<u>1,401,509</u>	<u>1,144,970</u>	<u>256,539</u>
<b>EXPENDITURES:</b>			
Water purchases	356,180	327,611	(28,569)
Lab/chemicals	50,338	43,200	(7,138)
Repairs and maintenance	389,875	214,000	(175,875)
Sludge hauling	406,417	48,000	(358,417)
Utilities	17,343	16,800	(543)
Landscape maintenance	66,980	48,000	(18,980)
Connection/inspection fees	30,863	23,400	(7,463)
Permits	1,328	1,500	172
Management fees	93,758	100,590	6,832
Legal fees	93,758	69,000	(24,758)
Engineering fees	63,014	58,200	(4,814)
Audit fees	12,000	11,750	(250)
Bookkeeping fees	24,750	24,750	-
Tax appraisal/collection fees	2,346	4,000	1,654
Director fees, including payroll taxes	12,111	9,779	(2,332)
Insurance	14,903	15,000	97
Public notices	1,798	1,450	(348)
Other	17,102	5,408	(11,694)
Capital outlay	-	20,000	20,000
<b>TOTAL EXPENDITURES</b>	<u>1,654,864</u>	<u>1,042,438</u>	<u>(612,426)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(253,355)	<u>\$ 102,532</u>	<u>\$ (355,887)</u>
<b>FUND BALANCE:</b>			
Beginning of the year	<u>960,571</u>		
End of the year	<u>\$ 707,216</u>		

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**TEXAS  
SUPPLEMENTAL INFORMATION**

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
TSI-1. SERVICES AND RATES  
SEPTEMBER 30, 2021**

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

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

**2. Retail Service Providers**

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

	Minimum Charge	Minimum Usage	Flat Rate Y/N	Rate per 1000 Gallons Over Minimum	Usage Levels
WATER:	\$ 40.00	N/A	N	\$ 3.50	0 -10,000
				\$ 3.85	10,001 - 15,000
				\$ 4.40	15,001 - 20,000
				\$ 5.65	20,001 - 25,000
				\$ 7.00	25,001 - 30,000
				\$ 12.00	30,001 - 40,000
				\$ 15.00	40,001 and over
WASTEWATER:	\$ 35.00	N/A	N	\$ 3.25	per 1,000
SURCHARGE:	\$ -	-	-	\$ -	-

District employs winter averaging for wastewater usage?      Yes       No

Total charges per 10,000 gallons usage:      Water      \$ 75.00      Wastewater      \$ 67.50

**b. Water and Wastewater Retail Connections:**

Meter Size	Total Connections	Active Connections	ESFC Factor	Active ESFC's
Unmetered	-	-	1.0	-
< 3/4"	515	515	1.0	515.0
1"	3	3	2.5	7.5
1 1/2"	3	3	5.0	15.0
2"	1	1	8.0	8.0
3"	2	2	15.0	30.0
4"	-	-	25.0	-
6"	-	-	50.0	-
8"	-	-	80.0	-
10"	-	-	115.0	-
<b>Total Water</b>	<b>524</b>	<b>524</b>	<b>75.00</b>	<b>575.5</b>
<b>Total Wastewater</b>	<b>521</b>	<b>521</b>	<b>1.0</b>	<b>521.0</b>



**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
TSI-1. SERVICES AND RATES  
SEPTEMBER 30, 2021**

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

Gallons pumped into system: \_\_\_\_\_ 98,263

Gallons billed to customers: \_\_\_\_\_ 98,139

<b>Water Accountability Ratio</b> (Gallons billed / Gallons Pumped) 99.9%
---

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

Does the District assess standby fees?                      Yes       No

If yes, Date of the most recent Commission Order: \_\_\_\_\_

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

If yes, Date of the most recent Commission Order: \_\_\_\_\_

**5. Location of District**

County(ies) in which district is located: \_\_\_\_\_ Hays

Is the District located entirely within one county?                      Yes       No

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

City(ies) in which District is located: \_\_\_\_\_ N/A

Is the District located within a city's extra territorial jurisdiction (ETJ)?

Entirely       Partly       Not at all

ETJ's in which District is located: \_\_\_\_\_ City of Dripping Springs, TX

Are Board members appointed by an office outside the District?

Yes       No

If Yes, by whom? \_\_\_\_\_

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
TSI-2. GENERAL FUND EXPENDITURES  
SEPTEMBER 30, 2021**

Professional Fees:	
Auditing	\$ 12,000
Legal	93,758
Engineering	63,014
Purchased Services For Resale:	
Bulk Water and Wastewater Purchases	356,180
Contracted Services:	
Bookkeeping	24,750
General Manager	93,758
Appraisal District/Tax Collector	2,346
Other Contracted Services	437,280
Utilities	17,343
Repairs and Maintenance	456,855
Chemicals	50,338
Administrative Expenditures:	
Directors' Fees	12,111
Insurance	14,903
Other Administrative Expenditures	18,900
Capital Outlay:	
Capitalized Assets	-
Other Expenditures	1,328
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,654,864</b>

Number of persons employed by the District:

Full-Time

Part-Time

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
TSI-3. TEMPORARY INVESTMENTS  
SEPTEMBER 30, 2021**

Funds	Identification or Certificate Number	Interest Rate	Maturity Date	Balance at End of Year	Accrued Interest Receivable at End of Year
<b>General Fund-</b>					
TexPool	XXX0001	Varies	Daily	\$ 786,394	\$ -
Total				<u>786,394</u>	<u>-</u>
<b>Debt Service Fund:</b>					
TexPool	XXX0002	Varies	Daily	4,143	-
TexPool	XXX0005	Varies	Daily	1,137,934	-
Total				<u>1,142,077</u>	<u>-</u>
<b>Capital Projects Fund:</b>					
TexPool	XXX0008	Varies	Daily	7	-
TexPool	XXX0011	Varies	Daily	1,361	-
TexPool	XXX0013	Varies	Daily	3,739	-
TexPool	XXX0014	Varies	Daily	2,264,574	-
Total				<u>2,269,681</u>	<u>-</u>
Total - All Funds				<u>\$ 4,198,152</u>	<u>\$ -</u>

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
TSI-4. TAXES LEVIED AND RECEIVABLE  
SEPTEMBER 30, 2021**

	<b>Maintenance Taxes</b>	<b>Debt Service Taxes</b>	
<b>Taxes Receivable, Beginning of Year</b>	\$ 1,466	\$ 6,752	
2020 Original Tax Levy, less abatements	335,969	1,623,848	
Adjustments	9,364	45,264	
Total to be accounted for	346,799	1,675,864	
Tax collections:			
Current year	344,362	1,664,419	
Prior years	1,404	6,452	
Total collections	345,766	1,670,871	
<b>Taxes Receivable, End of Year</b>	\$ 1,033	\$ 4,993	
<b>Taxes Receivable, By Years</b>			
2019 and before	\$ -	\$ -	
2020	1,033	4,993	
<b>Taxes Receivable, End of Year</b>	\$ 1,033	\$ 4,993	
<b>Property Valuations:</b>	<b>2020</b> (a)	<b>2019</b> (a)	<b>2018</b> (a)
Land and improvements	\$ 230,190,477	\$ 171,837,725	\$ 135,441,457
<b>Total Property Valuations</b>	\$ 230,190,477	\$ 171,837,725	\$ 135,441,457
<b>Tax Rates per \$100 Valuation:</b>			
Debt Service tax rates	\$ 0.725	\$ 0.725	\$ 0.700
Maintenance tax rates	0.150	0.150	0.175
<b>Total Tax Rates per \$100 Valuation:</b>	\$ 0.875	\$ 0.875	\$ 0.875
<b>Original Tax Levy</b>	\$ 1,959,817	\$ 1,495,289	\$ 1,179,844
<b>Percent of Taxes Collected to Taxes Levied **</b>	99.7%	100.0%	100.0%

**Maximum Tax Rate Approved by Voters:** \$ 1.00 on 11/7/2006.

\*\*Calculated as taxes collected in current and previous years divided by tax levy.

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

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
TSI-5. LONG-TERM DEBT SERVICE REQUIREMENTS - BY YEARS  
SEPTEMBER 30, 2021**

Fiscal Year Ending	Unlimited Tax Bonds Series 2015			Unlimited Tax Bonds Series 2016			Unlimited Tax Bonds Series 2017			Unlimited Tax Bonds Series 2018		
	Principal Due 8/15	Interest Due 2/15, 8/15	Total	Principal Due 8/15	Interest Due 2/15, 8/15	Total	Principal Due 8/15	Interest Due 2/15, 8/15	Total	Principal Due 8/15	Interest Due 2/15, 8/15	Total
2022	\$ 100,000	\$ 118,160	\$ 218,160	\$ 105,000	\$ 127,831	\$ 232,831	\$ 155,000	\$ 170,219	\$ 325,219	\$ 195,000	\$ 183,666	\$ 378,666
2023	105,000	115,410	220,410	110,000	124,681	234,681	165,000	167,119	332,119	195,000	178,206	373,206
2024	110,000	112,260	222,260	115,000	121,381	236,381	170,000	163,819	333,819	195,000	172,356	367,356
2025	115,000	108,850	223,850	125,000	117,931	242,931	180,000	158,718	338,718	195,000	166,507	361,507
2026	120,000	105,256	225,256	130,000	114,025	244,025	190,000	153,319	343,319	195,000	160,656	355,656
2027	130,000	101,356	231,356	135,000	109,638	244,638	195,000	147,619	342,619	200,000	154,562	354,562
2028	135,000	96,806	231,806	140,000	104,913	244,913	205,000	141,769	346,769	200,000	146,563	346,563
2029	145,000	92,082	237,082	145,000	100,013	245,013	215,000	135,618	350,618	200,000	138,562	338,562
2030	150,000	86,825	236,825	155,000	94,756	249,756	225,000	129,169	354,169	200,000	130,563	330,563
2031	160,000	81,200	241,200	160,000	88,944	248,944	235,000	122,419	357,419	200,000	122,562	322,562
2032	165,000	75,200	240,200	170,000	82,944	252,944	245,000	115,369	360,369	200,000	114,563	314,563
2033	175,000	68,600	243,600	175,000	76,144	251,144	255,000	107,712	362,712	205,000	106,562	311,562
2034	185,000	61,600	246,600	185,000	69,144	254,144	265,000	99,425	364,425	205,000	98,363	303,363
2035	195,000	54,200	249,200	190,000	61,744	251,744	280,000	90,813	370,813	215,000	90,162	305,162
2036	210,000	46,400	256,400	195,000	53,906	248,906	290,000	81,363	371,363	220,000	81,563	301,563
2037	220,000	38,000	258,000	200,000	45,863	245,863	305,000	71,574	376,574	225,000	72,762	297,762
2038	230,000	29,200	259,200	205,000	37,613	242,613	320,000	60,900	380,900	230,000	63,763	293,763
2039	245,000	20,000	265,000	210,000	28,900	238,900	330,000	49,700	379,700	240,000	54,562	294,562
2040	255,000	10,200	265,200	215,000	19,975	234,975	345,000	38,150	383,150	250,000	44,963	294,963
2041	-	-	-	255,000	10,836	265,836	365,000	26,075	391,075	270,000	34,650	304,650
2042	-	-	-	-	-	-	380,000	13,300	393,300	280,000	23,512	303,512
2043	-	-	-	-	-	-	-	-	-	290,000	11,963	301,963
2044	-	-	-	-	-	-	-	-	-	-	-	-
2045	-	-	-	-	-	-	-	-	-	-	-	-
	<b>\$ 3,150,000</b>	<b>\$ 1,421,605</b>	<b>\$ 4,571,605</b>	<b>\$ 3,320,000</b>	<b>\$ 1,591,182</b>	<b>\$ 4,911,182</b>	<b>\$ 5,315,000</b>	<b>\$ 2,244,169</b>	<b>\$ 7,559,169</b>	<b>\$ 4,805,000</b>	<b>\$ 2,351,591</b>	<b>\$ 7,156,591</b>

(Continued)

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TSI-5

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
TSI-5. LONG-TERM DEBT SERVICE REQUIREMENTS - BY YEARS (CONTINUED)  
SEPTEMBER 30, 2021**

Fiscal Year Ending	Unlimited Tax Bonds Series 2019			Unlimited Tax Bonds Series 2020			Total - All Issues		
	Principal Due 8/15	Interest Due 2/15, 8/15	Total	Principal Due 8/15	Interest Due 2/15, 8/15	Total	Principal Due 8/15	Interest Due 2/15, 8/15	Total
	2022	\$ 135,000	\$ 124,813	\$ 259,813	\$ -	\$ 163,425	\$ 163,425	\$ 690,000	\$ 888,114
2023	140,000	122,113	262,113	100,000	163,425	263,425	815,000	870,954	1,685,954
2024	145,000	119,313	264,313	100,000	161,425	261,425	835,000	850,554	1,685,554
2025	150,000	116,413	266,413	100,000	159,425	259,425	865,000	827,844	1,692,844
2026	155,000	113,413	268,413	105,000	157,425	262,425	895,000	804,094	1,699,094
2027	160,000	110,313	270,313	110,000	155,325	265,325	930,000	778,813	1,708,813
2028	165,000	107,113	272,113	115,000	153,125	268,125	960,000	750,289	1,710,289
2029	175,000	103,400	278,400	120,000	150,825	270,825	1,000,000	720,500	1,720,500
2030	180,000	99,463	279,463	175,000	148,425	323,425	1,085,000	689,201	1,774,201
2031	185,000	94,963	279,963	185,000	144,488	329,488	1,125,000	654,576	1,779,576
2032	190,000	90,338	280,338	200,000	140,325	340,325	1,170,000	618,739	1,788,739
2033	200,000	85,350	285,350	200,000	135,825	335,825	1,210,000	580,193	1,790,193
2034	205,000	80,100	285,100	200,000	131,325	331,325	1,245,000	539,957	1,784,957
2035	215,000	74,463	289,463	200,000	126,825	326,825	1,295,000	498,207	1,793,207
2036	220,000	68,550	288,550	200,000	122,075	322,075	1,335,000	453,857	1,788,857
2037	230,000	61,950	291,950	200,000	117,325	317,325	1,380,000	407,474	1,787,474
2038	235,000	55,050	290,050	200,000	112,575	312,575	1,420,000	359,101	1,779,101
2039	245,000	48,000	293,000	200,000	107,825	307,825	1,470,000	308,987	1,778,987
2040	255,000	40,650	295,650	200,000	103,075	303,075	1,520,000	257,013	1,777,013
2041	260,000	33,000	293,000	450,000	98,325	548,325	1,600,000	202,886	1,802,886
2042	270,000	25,200	295,200	700,000	87,637	787,637	1,630,000	149,649	1,779,649
2043	280,000	17,100	297,100	965,000	71,012	1,036,012	1,535,000	100,075	1,635,075
2044	290,000	8,700	298,700	995,000	48,094	1,043,094	1,285,000	56,794	1,341,794
2045	-	-	-	1,030,000	24,463	1,054,463	1,030,000	24,463	1,054,463
	<b>\$ 4,685,000</b>	<b>\$ 1,799,763</b>	<b>\$ 6,484,763</b>	<b>\$ 7,050,000</b>	<b>\$ 2,984,019</b>	<b>\$ 10,034,019</b>	<b>\$ 28,325,000</b>	<b>\$ 12,392,329</b>	<b>\$ 40,717,329</b>

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TSI-5

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
TSI-6. CHANGES IN LONG-TERM BONDED DEBT  
SEPTEMBER 30, 2021**

	<u>Bond Issue</u>	<u>Bond Issue</u>	<u>Bond Issue</u>	<u>Bond Issue</u>	<u>Bond Issue</u>	<u>Bond Issue</u>	
	<u>Series 2015</u>	<u>Series 2016</u>	<u>Series 2017</u>	<u>Series 2018</u>	<u>Series 2019</u>	<u>Series 2020</u>	<u>Total</u>
Interest Rate	1.75% to 4.00%	3.00% to 4.25%	2.0% - 3.50%	2.7% - 4.0%	2.0% - 3.0%	2.0% - 2.375%	
Dates Interest Payable	2/15; 8/15	2/15; 8/15	2/15; 8/15	2/15; 8/15	2/15; 8/15	2/15; 8/15	
Maturity Dates	8/15/2040	8/15/2041	8/15/2042	8/15/2043	8/15/2044	8/15/2045	
Bonds Outstanding at Beginning of Current Fiscal Year	\$ 3,245,000	\$ 3,420,000	\$5,465,000	\$5,000,000	\$4,815,000	\$ -	\$21,945,000
Bonds Sold During the Current Fiscal Year	-	-	-	-	-	7,050,000	7,050,000
Retirements During the Current Fiscal Year:							
Principal	(95,000)	(100,000)	(150,000)	(195,000)	(130,000)	-	(670,000)
Refunded	-	-	-	-	-	-	-
Bonds Outstanding at End of Current Fiscal Year	<u>\$ 3,150,000</u>	<u>\$ 3,320,000</u>	<u>\$5,315,000</u>	<u>\$4,805,000</u>	<u>\$4,685,000</u>	<u>\$7,050,000</u>	<u>\$28,325,000</u>
Interest Paid During the Current Fiscal Year	<u>\$ 120,534</u>	<u>\$ 130,832</u>	<u>\$ 173,218</u>	<u>\$ 188,932</u>	<u>\$ 127,412</u>	<u>\$ 108,043</u>	<u>\$ 848,971</u>

Paying Agent's Name & Address:	<u>Bank of Texas</u>	<u>Bank of Texas</u>	<u>Bank of Texas</u>	<u>Bank of Texas</u>	<u>Bank of Texas</u>	<u>Bank of Texas</u>
	<u>Austin, TX</u>	<u>Austin, TX</u>	<u>Austin, TX</u>	<u>Austin, TX</u>	<u>Austin, TX</u>	<u>Austin, TX</u>

Bond Authority:	<u>Unlimited</u>	<u>Refunding</u>
	<u>Tax Bonds*</u>	<u>Bonds*</u>
Amount Authorized by Voters	<u>\$30,000,000</u>	<u>\$45,000,000</u>
Amount Issued	<u>(30,000,000)</u>	<u>-</u>
Remaining To Be Issued	<u>\$ -</u>	<u>\$45,000,000</u>

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

Debt Service Fund Cash and Temporary Investment balances as of September 30, 2021: \$1,142,077

Average Annual Debt Service Payment (Principal & Interest) for the remaining term of all debt: \$1,696,555

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
TSI-7. COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES  
GENERAL FUND AND DEBT SERVICE FUND - FIVE YEARS  
SEPTEMBER 30, 2021**

	Amounts					Percent of Fund Total Revenues				
	2021	2020	2019	2018	2017	2021	2020	2019	2018	2017
<b>GENERAL FUND REVENUES:</b>										
Property taxes, including penalties	\$ 347,617	\$ 259,178	\$ 248,016	\$ 343,143	\$ 373,039	24.8%	20.3%	23.0%	33.0%	38.7%
Service account revenues, including penalties	990,386	884,310	647,013	571,257	478,687	70.7%	69.3%	60.0%	55.0%	49.6%
Tap connection/inspection fees	55,800	122,500	160,200	112,500	108,300	4.0%	9.6%	14.9%	10.8%	11.2%
Interest and other	7,706	10,148	23,220	12,135	4,334	0.5%	0.8%	2.2%	1.3%	0.5%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>1,401,509</b>	<b>1,276,136</b>	<b>1,078,449</b>	<b>1,039,035</b>	<b>964,360</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>GENERAL FUND EXPENDITURES:</b>										
Water purchases	356,180	341,137	245,726	242,313	210,910	25.5%	26.8%	22.9%	23.4%	21.9%
Lab/chemicals	50,338	48,091	31,433	25,539	19,489	3.6%	3.8%	2.9%	2.5%	2.0%
Repairs and maintenance	389,875	299,884	177,919	73,795	112,341	27.8%	23.5%	16.5%	7.1%	11.6%
Sludge hauling	406,417	127,622	129,373	53,677	31,918	29.0%	10.0%	12.0%	5.2%	3.3%
Utilities	17,343	16,329	14,675	13,263	11,289	1.2%	1.3%	1.4%	1.3%	1.2%
Landscape maintenance	66,980	56,078	50,512	29,425	20,700	4.8%	4.4%	4.7%	2.8%	2.1%
Connection/inspection fees	30,863	51,598	52,564	46,012	40,740	2.2%	4.0%	4.9%	4.4%	4.2%
Permits	1,328	1,328	1,979	1,440	1,624	0.1%	0.1%	0.2%	0.1%	0.2%
Management fees	93,758	97,904	91,165	72,753	60,175	6.7%	7.7%	8.5%	7.0%	6.2%
Legal fees	93,758	75,890	71,854	64,483	51,493	6.7%	5.9%	6.7%	6.2%	5.3%
Engineering fees	63,014	54,296	99,015	51,860	92,461	4.5%	4.3%	9.2%	5.0%	9.6%
Audit fees	12,000	11,500	11,000	10,500	9,500	0.9%	0.9%	1.0%	1.0%	1.0%
Bookkeeping fees	24,750	24,750	21,750	21,750	21,750	1.8%	1.9%	2.0%	2.1%	2.3%
Tax appraisal/collection fees	2,346	1,828	1,654	2,273	2,758	0.2%	0.1%	0.2%	0.2%	0.3%
Director fees, including payroll taxes	12,111	10,819	8,558	9,204	8,720	0.9%	0.8%	0.8%	0.9%	0.9%
Insurance	14,903	14,673	12,796	10,881	8,352	1.1%	1.1%	1.2%	1.0%	0.9%
Public notice	1,798	323	1,026	-	-	0.1%	0.0%	0.1%	0.0%	0.0%
Other	17,102	8,767	2,332	1,434	746	1.2%	0.7%	0.2%	0.1%	0.1%
Capital outlay	-	95,339	-	-	-	0.0%	7.5%	-	-	-
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>1,654,864</b>	<b>1,338,156</b>	<b>1,025,331</b>	<b>730,602</b>	<b>704,966</b>	<b>118.2%</b>	<b>105.0%</b>	<b>95.2%</b>	<b>70.4%</b>	<b>73.1%</b>
<b>EXCESS (DEFICIT) OF GENERAL FUND REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (253,355)</b>	<b>\$ (62,020)</b>	<b>\$ 53,118</b>	<b>\$ 308,433</b>	<b>\$ 259,394</b>	<b>-18.2%</b>	<b>-5.0%</b>	<b>4.8%</b>	<b>29.6%</b>	<b>26.8%</b>
<b>DEBT SERVICE FUND REVENUES AND OTHER FINANCING SOURCES:</b>										
Interest	\$ 703	\$ 12,721	\$ 29,747	\$ 15,160	\$ 4,183	0.0%	1.0%	2.7%	2.0%	0.9%
Property taxes, including penalties	1,679,680	1,248,010	954,208	554,111	247,495	100.0%	93.5%	87.7%	71.8%	51.2%
Issuance of bonds	-	74,388	104,084	200,895	231,114	-0.1%	5.5%	9.6%	26.1%	47.9%
<b>TOTAL DEBT SERVICE FUND REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,680,383</b>	<b>1,335,119</b>	<b>1,088,039</b>	<b>770,166</b>	<b>482,792</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>DEBT SERVICE FUND EXPENDITURES:</b>										
Bond interest	848,971	707,243	563,040	398,583	215,774	50.5%	53.0%	51.7%	51.8%	44.7%
Bond principal	670,000	515,000	320,000	170,000	-	39.9%	38.6%	29.4%	22.1%	-
Other	14,403	11,496	7,878	4,846	2,240	0.8%	0.8%	0.7%	0.6%	0.5%
<b>TOTAL DEBT SERVICE FUND EXPENDITURES</b>	<b>1,533,374</b>	<b>1,233,739</b>	<b>890,918</b>	<b>573,429</b>	<b>218,014</b>	<b>91.3%</b>	<b>92.4%</b>	<b>81.9%</b>	<b>74.5%</b>	<b>45.2%</b>
<b>EXCESS OF DEBT SERVICE REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<b>\$ 147,009</b>	<b>\$ 101,380</b>	<b>\$ 197,121</b>	<b>\$ 196,737</b>	<b>\$ 264,778</b>	<b>8.7%</b>	<b>7.6%</b>	<b>18.1%</b>	<b>25.5%</b>	<b>54.8%</b>
<b>TOTAL ACTIVE RETAIL WATER CONNECTIONS</b>	<b>524</b>	<b>481</b>	<b>407</b>	<b>316</b>	<b>246</b>					
<b>TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS</b>	<b>521</b>	<b>464</b>	<b>398</b>	<b>307</b>	<b>236</b>					

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**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
TSI-8. BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS  
SEPTEMBER 30, 2021**

<b>Complete District Mailing Address:</b>	<u>12912 Hill Country Blvd.</u> <u>Suite F-232</u> <u>Austin, TX 78738</u>
<b>District Business Telephone Number:</b>	<u>(512) 476-6604</u>
<b>Submission Date of the most recent District Registration Form TWC Sections 36.054 &amp; 49.054):</b>	<u>February 23, 2021</u>
<b>Limits on Fees of Office that a Director may receive during a fiscal year: (Set by Board Resolution TWC Section 49.060)</b>	<u>\$7,200</u>

Name and Address:	Term of Office (Elected or Appointed) or Date Hired	Fees of Office Paid * 9/30/2021	Expense Reimbursements 9/30/2021	Title at Year End
<i>Board Members:</i>				
DENNIS DANIEL	(Elected) 5/2018 - 5/2022	\$ 2,400	\$ 104	President
TERRI SOHN-PURDY	(Appointed) 12/2020 - 5/2024	\$ 2,400	\$ -	Vice-President
RON MEYER	(Appointed) 2/2021 - 5/2024	\$ 1,800	\$ -	Secretary
NATHAN NEESE	(Elected) 5/2018 - 5/2022	\$ 2,100	\$ 17	Assistant Secretary
THOMAS J. ROGERS, JR.	(Elected) 5/2018 - 5/2022	\$ 1,950	\$ -	Assistant Secretary
<i>Former Board Members:</i>				
EILEEN GRASS	(Elected) 5/2020 - 12/2020	\$ 600	\$ -	
<i>Consultants:</i>				
Willatt & Flickinger PLLC	11/11/2005	\$ 93,440	\$ -	Attorney
McCall Parkhurst & Horton LLP	11/11/2005	\$ 88,125	\$ 10,110	Bond Counsel
Inframark LLC	12/2017	\$ 811,773	\$ -	Operator
Murfee Engineering Company	4/20/2012	\$ 70,030	\$ -	District Engineer
Bott & Douthitt PLLC	5/2012	\$ 24,750	\$ 176	District Accountant
Maxwell Locke & Ritter LLP	10/23/2013	\$ 24,000	\$ -	Auditor
Specialized Public Finance	8/20/2013	\$ 132,188	\$ 6,950	Financial Advisor
Hays County Tax Office	2014	\$ 77	\$ -	Tax Collector

\* Fees of Office are the amounts actually paid to a director during the District's fiscal year.

*This document is a draft for internal review and discussion and is not intended for external distribution.*

**OTHER  
SUPPLEMENTAL INFORMATION**

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
OSI-1. PRINCIPAL TAXPAYERS  
SEPTEMBER 30, 2021**

Taxpayer	Type of Property	Tax Roll Year		
		2021	2020	2019
Hays Reunion Ranch LP	N/A	\$ 2,333,400	\$ 6,696,450	\$ 2,327,550
Homeowner	N/A	1,600,750	1,209,210	763,560
Homeowner	N/A	1,473,500	1,177,140	759,470
Homeowner	N/A	1,462,940	805,260	753,080
Homeowner	N/A	1,386,460	794,700	659,300
Homeowner	N/A	1,373,220	789,360	680,830
Homeowner	N/A	1,339,980	-	-
Homeowner	N/A	1,329,240	-	-
Kish Christina 2015 Trust	N/A	1,294,854	-	-
Heyl Homes Inc.	N/A	1,283,250	-	-
Taylor Morrison of Texas Inc.	N/A	-	3,713,940	9,704,190
Taylor Morrison of Texas Inc.	N/A	-	3,236,760	739,430
Homeowner	N/A	-	714,850	662,880
Homeowner	N/A	-	692,660	653,280
<b>Total</b>		<b>\$ 14,877,594</b>	<b>\$ 19,830,330</b>	<b>\$ 17,703,570</b>
Percent of Assessed Valuation		<b>5.1%</b>	<b>8.6%</b>	<b>10.3%</b>

**REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT  
OSI-2. ASSESSED VALUE BY CLASSIFICATION  
SEPTEMBER 30, 2021**

Type of Property	Tax Roll Year					
	2021		2020		2019	
	Amount	%	Amount	%	Amount	%
Single Family Residential	\$ 275,869,785	95.2%	\$ 210,608,107	91.5%	\$ 158,407,418	92.2%
Vacant Platted Lots/Tracts	7,492,650	2.6%	9,529,460	4.1%	3,165,810	1.8%
Real Acreage	-	0.0%	-	0.0%	-	0.0%
Farm and Ranch Improvements	102,879	0.0%	84,088	0.0%	810,368	0.5%
Business Personal Property	301,871	0.1%	316,544	0.1%	75,402	0.0%
Residential Inventory	8,770,260	3.0%	10,784,500	4.7%	10,013,530	5.8%
Adjustments & Exemptions	(2,874,522)	-0.9%	(1,132,222)	-0.5%	(634,803)	-2.9%
<b>Total</b>	<b>\$ 289,662,923</b>	<b>100.0%</b>	<b>\$ 230,190,477</b>	<b>100.0%</b>	<b>\$ 171,837,725</b>	<b>100.0%</b>

# Reunion Ranch W.C.I.D.

## Accounting Report

January 18, 2022

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- Review Cash Activity Report, including Receipts and Expenditures.
  - ☑ Action Items:
    - Approve director and vendor payments.
    - Approve fund transfers.
- Review November 30, 2021 Financial Statements.
  - 5.86% of 2021 tax roll collected
  - \$3,361.80 spent for October and November WWTP chemicals
  - \$1,279.95 spent for repair of flygt pump with Xylem
  - \$1,164.38 spent for emergency pumping wastewater wet sludge on October 27, 2021

# 2022 Reunion Ranch WCID

January						
Su	M	Tu	W	Th	F	Sa
	2	3	4	5	6	7
	9	10	11	12	13	14
	16	17	18	19	20	21
	23	24	25	26	27	28
30						31

February						
Su	M	Tu	W	Th	F	Sa
	6	7	8	9	10	11
	13	14	15	16	17	18
	20	21	22	23	24	25
	27	28				

March						
Su	M	Tu	W	Th	F	Sa
	6	7	8	9	10	11
	13	14	15	16	17	18
	20	21	22	23	24	25
	27	28	29	30	31	

April						
Su	M	Tu	W	Th	F	Sa
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

May						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
	8	9	10	11	12	13
	15	16	17	18	19	20
	22	23	24	25	26	27
29	30	31				

June						
Su	M	Tu	W	Th	F	Sa
	5	6	7	8	9	10
	12	13	14	15	16	17
	19	20	21	22	23	24
	26	27	28	29	30	

July						
Su	M	Tu	W	Th	F	Sa
	3	4	5	6	7	8
	10	11	12	13	14	15
	17	18	19	20	21	22
	24	25	26	27	28	29
31						

August						
Su	M	Tu	W	Th	F	Sa
	7	8	9	10	11	12
	14	15	16	17	18	19
	21	22	23	24	25	26
	28	29	30	31		

September						
Su	M	Tu	W	Th	F	Sa
	4	5	6	7	8	9
	11	12	13	14	15	16
	18	19	20	21	22	23
	25	26	27	28	29	30

October						
Su	M	Tu	W	Th	F	Sa
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						

November						
Su	M	Tu	W	Th	F	Sa
	6	7	8	9	10	11
	13	14	15	16	17	18
	20	21	22	23	24	25
	27	28	29	30		

December						
Su	M	Tu	W	Th	F	Sa
	4	5	6	7	8	9
	11	12	13	14	15	16
	18	19	20	21	22	23
	25	26	27	28	29	30
						31

Notes	Jan 18 Board Meeting

## Cash Activity Report

**Reunion Ranch W.C.I.D.  
Cash Activity Report  
November 30, 2021 - January 18, 2022**

		First Citizens	
		Operating Account	Bookkeeper's Account
<b>Reconciled Cash Balance - November 30, 2021</b>		<b>\$ 128,971.54</b>	<b>\$ 31,900.65</b>
<b>Subsequent Activity through January 18, 2022</b>		<b>(93,157.11)</b>	<b>(5,464.61)</b>
Transfer Approved at December 14, 2021 Board Meeting	To TexPool Operating Account	(95,000.00)	
Deposit	Service Revenue	1,842.89	
	Subtotal - Operating Account	<u>(93,157.11)</u>	
Transfer Approved at December 14, 2021 Board Meeting	From TexPool Operating Account	192,559.25	
Expenditures Approved at December 14, 2021 Board Meeting	Checks 1885 - 1905	(193,694.81)	
Customer Refund	1906 Customer Refund	(118.84)	
Customer Refund	1907 Customer Refund	(94.47)	
Customer Refund	1908 Pool Deposits	(3,000.00)	
Customer Refund	1909 Customer Refund	(96.99)	
Customer Refund	1910 Customer Refund	(260.08)	
AT&T	1911 Telephone - November and December 2021	(452.08)	
AT&T	1912 Internet - November and December 2021	(206.67)	
Verizon Wireless	1913 Wireless Charges - October and November 2021	(99.92)	
		<u>(5,464.61)</u>	
<b>Expenditures to be Approved at January 18, 2022 Board Meeting (From Bookkeeper's Account)</b>		-	<b>(110,761.59)</b>
<b>Vendor</b>	<b>Ck #</b>	<b>Memo</b>	<b>Amount</b>
Dennis Daniel	1914	Director Fees - January 18, 2022 Meeting	157.24
Nathan Neese	1915	Director Fees - January 18, 2022 Meeting	156.07
Ron Meyer	1916	Director Fees - January 18, 2022 Meeting	157.71
Theresa Purdy	1917	Director Fees - January 18, 2022 Meeting	138.52
Thomas Rogers	1918	Director Fees - January 18, 2022 Meeting	138.52
Aquatic Features Inc	1919	Pond Maintenance - December 2021	955.00
Bott & Douthitt, PLLC	1920	Accounting Fees - December 2021	2,000.00
Inframark LLC	1921	Operations - October and December 2021; Maintenance - November 2021	32,164.91
LCRA	1922	Raw Water/Monthly Fee - December 2021	3,716.97
Maxwell Locke & Ritter	1923	Final Billing - Audit - FY 2021	12,500.00
Sommers Marketing	1924	Website - December 2021	450.00
West Travis County PUA	1925	Purchased Water - December 2021	23,232.35
Willatt & Flickinger	1926	Legal Fees - December 2021	4,763.30
Zane Furr	1927	Landscape Maintenance - December 2021	4,355.00
WTCPUA	1928	Impact Fees - November 2021	25,876.00
		Total Operating Account Expenditures	<u>110,761.59</u>
<b>Transfers to be Approved at January 18, 2022 Board Meeting</b>		-	<b>110,761.59</b>
Transfer	From TexPool Operating to First Citizens Bookkeeper's	110,761.59	
		<u>110,761.59</u>	
<b>Projected Cash Balance - January 18, 2022</b>		<b>\$ 35,814.43</b>	<b>\$ 26,436.04</b>



**Reunion Ranch W.C.I.D.  
Cash/Investment Activity Report  
November 30, 2021 - January 18, 2022**

	Interest Rates	Balance 11/30/2021	Subsequent		Subtotal 1/18/2022	Transfers to be Approved 1/18/2022	Projected Balance 1/18/2022
			Receipts	Disbursements			
<b>General Fund -</b>							
First Citizens - Operating Account	n/a	128,971.54	1,842.89	(95,000.00)	35,814.43	-	35,814.43
First Citizens - Bookkeeper's Account	n/a	31,900.65	192,559.25	(308,785.45)	(84,325.55)	110,761.59	26,436.04
TexPool - Operating Account	0.0335%	722,221.09	101,492.30	(192,559.25)	631,154.14	(57,401.92)	573,752.22
<b>Total - General Fund</b>		<b>883,093.28</b>	<b>295,894.44</b>	<b>(596,344.70)</b>	<b>582,643.02</b>	<b>53,359.67</b>	<b>636,002.69</b>
<b>Debt Service Fund -</b>							
TexPool - Tax	0.0335%	150,585.87	-	-	150,585.87	(148,359.67)	2,226.20
TexPool - Debt Service	0.0335%	1,138,003.44	-	-	1,138,003.44	95,000.00	1,233,003.44
<b>Total - Debt Service Fund</b>		<b>1,288,589.31</b>	<b>-</b>	<b>-</b>	<b>1,288,589.31</b>	<b>(53,359.67)</b>	<b>1,235,229.64</b>
<b>Capital Project Fund -</b>							
Texpool - SR2017 Capital Projects	0.0335%	6.56	-	-	6.56	-	6.56
Texpool - SR2018 Capital Projects	0.0335%	1,361.12	-	(697.26)	663.86	-	663.86
Texpool - SR2019 Capital Projects	0.0335%	3,739.05	-	(2,776.25)	962.80	-	962.80
Texpool - SR2020 Capital Projects	0.0335%	2,265,436.61	-	(3,018.79)	2,262,417.82	-	2,262,417.82
<b>Total - Capital Project Fund</b>		<b>2,270,543.34</b>	<b>-</b>	<b>(6,492.30)</b>	<b>2,264,051.04</b>	<b>-</b>	<b>2,264,051.04</b>
<b>Total - All Funds</b>		<b>4,442,225.93</b>	<b>295,894.44</b>	<b>(602,837.00)</b>	<b>4,135,283.37</b>	<b>-</b>	<b>4,135,283.37</b>

**Transfer Letter Information:**

- (1) To transfer funds from TexPool Operating Account to First Citizens Bookkeeper's Account: \$110,761.59
- (2) To transfer funds from TexPool Tax Account to TexPool Operating Account: \$53,359.67
- (3) To transfer funds from TexPool Tax Account to TexPool Debt Service Account: \$95,000.00

# Recap & Standings Report

HAYSTAX

Cycles: All Taxing Units: Reunion Ranc... Transaction Date Range: 11/01/2021 to 11/30/2021 Sorted By: By Year, Ascending Options: Separate Rollbacks, Include

Appraisal	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance
2002 & prior	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
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	18.50	0.00	18.50	0.00	0.00	0.00	0.00	0.00	18.50
2021	0.00	2,376,061.01	2,376,061.01	139,325.69	0.00	0.00	0.00	0.00	2,236,735.32
2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Summary</b>									
<b>Total Current</b>	0.00	2,376,061.01	2,376,061.01	139,325.69	0.00	0.00	0.00	0.00	2,236,735.32
<b>Total Delinquent</b>	18.50	0.00	18.50	0.00	0.00	0.00	0.00	0.00	18.50
<b>Rollbacks</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxing Unit Total</b>	18.50	2,376,061.01	2,376,079.51	139,325.69	0.00	0.00	0.00	0.00	2,236,753.82
<b>Percentages</b>									
% of Roll Collected - 2021 - 5.86%	Adjusted Original Roll -- \$2,376,061.01								
Tax Collections Compared to Current Taxes Billed 0% Collected									
All Collections Compared to Current Taxes Billed 0% Collected									
Combined Collections (Collections + P&I Collected) -- 139,325.69									

Reunion Ranch W.C.I.D.  
ANALYSIS OF TAXES COLLECTED FOR RECONCILIATION  
November 30, 2021

TAX YEAR	2021			2020			TOTAL		
	General Fund	Debt Service Fund	Total	General Fund	Debt Service Fund	Total	General Fund	Debt Service Fund	Total
PERCENTAGE	\$ 0.2750	\$ 0.9500	\$ 0.8250	\$ 0.1500	\$ 0.7250	\$ 0.8750			
COLLECTIONS:									
OCT									
TAX ADJUSTMENTS	0.00	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	0.00
TAXES	0.00	0.00	0.00	1,029.71	4,976.94	6,006.65	1,029.71	4,976.94	6,006.65
PENALTY	0.00	0.00	0.00	190.30	919.79	1,110.09	190.30	919.79	1,110.09
NOV									
TAX ADJUSTMENTS	0.00	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	0.00
TAXES	46,441.90	92,883.79	139,325.69	0.00	0.00	0.00	46,441.90	92,883.79	139,325.69
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEC									
TAX ADJUSTMENTS	0.00	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	0.00
TAXES	0.00	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	0.00
JAN									
TAX ADJUSTMENTS	0.00	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	0.00
TAXES	0.00	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	0.00
FEB									
TAX ADJUSTMENTS	0.00	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	0.00
TAXES	0.00	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	0.00
MAR									
TAX ADJUSTMENTS	0.00	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	0.00
TAXES	0.00	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	0.00
APR									
TAX ADJUSTMENTS	0.00	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	0.00
TAXES	0.00	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	0.00
MAY									
TAX ADJUSTMENTS	0.00	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	0.00
TAXES	0.00	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	0.00
JUN									
TAX ADJUSTMENTS	0.00	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	0.00
TAXES	0.00	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	0.00
JUL									
TAX ADJUSTMENTS	0.00	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	0.00
TAXES	0.00	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	0.00
AUG									
TAX ADJUSTMENTS	0.00	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	0.00
TAXES	0.00	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	0.00
SEP									
TAX ADJUSTMENTS	0.00	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	0.00
TAXES	0.00	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	0.00
TOTAL									
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	46,441.90	92,883.79	139,325.69	1,029.71	4,976.94	6,006.65	47,471.61	97,860.73	145,332.34
PENALTY	0.00	0.00	0.00	190.30	919.79	1,110.09	190.30	919.79	1,110.09
TOTAL DISTRIBUTION	46,441.90	92,883.79	139,325.69	1,220.01	5,896.73	7,116.74	47,661.91	98,780.52	146,442.43
BEGINNING									
TAXES RECEIVABLE	792,020.34	1,584,040.67	2,376,061.01	1,032.88	4,992.27	6,025.15	793,053.22	1,589,032.94	2,382,086.16
TAX ADJUSTMENTS	0.00	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	0.00
LESS: COLLECTIONS	(46,441.90)	(92,883.79)	(139,325.69)	(1,029.71)	(4,976.94)	(6,006.65)	(47,471.61)	(97,860.73)	(145,332.34)
TAX REC @ END OF PERIOD	745,578.44	1,491,156.88	2,236,735.32	3.17	15.33	18.50	745,581.61	1,491,172.21	2,236,753.82

<b>Reunion Ranch W.C.I.D.</b> <b>Collateral Analysis Schedule</b> <b>November 30, 2021</b>
--

	<u>Funds</u>	<u>Collateral</u>	<u>Over/(Under)</u> <u>Collateralized</u>
<b>First Citizens Bank</b>			
Operating Account	\$ 98,968.31		
Bookkeeper's Account	<u>33,900.65</u>		
<b>Total Funds First Citizens Bank</b>	<u>132,868.96</u>		
FDIC Coverage		<u>250,000.00</u>	
Pledged Collateral First Citizens Bank (Market Value)		<u>199,840.80</u>	
<b>Total Collateral</b>		<u>449,840.80</u>	
<b>Total Collateral/Funds</b>	<u>\$ 132,868.96</u>	<u>\$ 449,840.80</u>	<u>\$ 316,971.84</u>

# Pledge Inventory Report

First-Citizens Bank & Trust Co  
 Raleigh, NC  
 FROM 11/1/2021 TO 11/30/2021

Customer ID: 65900  
 Report Date: 12/1/2021  
 PAS Rep: Joanne Rodriguez  
 Account Rep: Mike Phillips/Ryan Gallant

Cusip Ticket	Description Location Code/Name	Maturity/Refunded Dt Group	Intent Coupon	S&P Moody	Market Price Dt Maturity (Yr)	Original Face		Book Value Market Value
						Par		
Pledged: REUN - TX - Reunion Ranch WCID Round Rock Texas								
3136ALYX3 1041499	FNM14081 CA WF - Wells Fargo	03/25/2041 CM1	AFS 3.00000	NA Nr	11/30/2021 19.33	1,850,526.00 157,134.16		158,363.46 159,085.99
3137FRSN2 1223273	FHR 4957 TA WF - Wells Fargo	03/25/2048 CM1	AFS 3.00000	NR Nr	11/30/2021 26.33	69,284.00 19,740.98		20,043.17 20,361.90
3832AR23 1211542	GNR 2019-147 AB WF - Wells Fargo	10/16/2060 MB3	AFS 2.50000	NR Nr	11/30/2021 38.90	30,000.00 20,165.16		20,032.81 20,392.91
3	Total Pledged: REUN - TX - Reunion Ranch WCID Round Rock Texas					1,949,810.00 197,040.30		198,439.44 199,840.80

# FINANCIAL STATEMENTS

**Reunion Ranch W.C.I.D.**  
**Accountant's Compilation Report**  
**November 30, 2021**

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

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

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

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

Supplementary Information

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

We are not independent with respect to Reunion Ranch W.C.I.D.



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

January 11, 2022  
Round Rock, TX

**Reunion Ranch W.C.I.D.  
Governmental Funds Balance Sheet  
November 30, 2021**

	<u>Governmental Funds</u>			<u>Governmental Funds Total</u>
	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
<b>Assets</b>				
Cash and Cash Equivalents -				
Cash - Operating	\$ 128,971.54	\$ -	\$ -	\$ 128,971.54
Cash - Bookkeeper's Account	31,900.65	-	-	31,900.65
Cash Equivalents	722,221.09	1,288,589.31	2,270,472.55	4,281,282.95
Receivables -				
Property Taxes	745,581.61	1,491,172.21	-	2,236,753.82
Service Accounts, net of allowance for doubtful accounts of \$ -	92,907.98	-	-	92,907.98
Prepaid Expense	2,740.62	-	-	2,740.62
Accounts Receivable - Other	6,768.35	-	-	6,768.35
Accrued Service Revenue	40,145.13	-	-	40,145.13
Interfund	55,154.20	-	-	55,154.20
<b>Total Assets</b>	<u>\$ 1,826,391.17</u>	<u>\$ 2,779,761.52</u>	<u>\$ 2,270,472.55</u>	<u>\$ 6,876,625.24</u>
<b>Liabilities</b>				
Accounts Payable	\$ 211,810.23	\$ -	\$ -	\$ 211,810.23
Accrued Expenditures	3,341.76	-	-	3,341.76
Impact Fees Payable	25,876.00	-	-	25,876.00
Customer Deposits	73,020.00	-	-	73,020.00
Builder Deposit	35,000.00	-	-	35,000.00
Due to TCEQ	4,559.75	-	-	4,559.75
Interfund	-	48,661.90	6,492.30	55,154.20
Payroll Taxes Payable	229.50	-	-	229.50
<b>Total Liabilities</b>	<u>353,837.24</u>	<u>48,661.90</u>	<u>6,492.30</u>	<u>408,991.44</u>
<b>Deferred Inflows of Resources</b>				
Deferred Revenue - Property Taxes	745,581.61	1,491,172.21	-	2,236,753.82
<b>Total Deferred Inflows of Resources</b>	<u>745,581.61</u>	<u>1,491,172.21</u>	<u>-</u>	<u>2,236,753.82</u>
<b>Fund Balance</b>				
Fund Balances:				
Restricted for				
Debt Service	-	1,239,927.41	-	1,239,927.41
Capital Projects	-	-	2,263,980.25	2,263,980.25
Unassigned	726,972.32	-	-	726,972.32
<b>Total Fund Balances</b>	<u>726,972.32</u>	<u>1,239,927.41</u>	<u>2,263,980.25</u>	<u>4,230,879.98</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 1,826,391.17</u>	<u>\$ 2,779,761.52</u>	<u>\$ 2,270,472.55</u>	<u>\$ 6,876,625.24</u>

See Accountants' Report.



**Reunion Ranch W.C.I.D.  
Statement of Revenues,  
Expenditures & Changes in Fund Balance-Governmental Funds  
October 1, 2021 - November 30, 2021**

	<u>Governmental Funds</u>			<u>Governmental Funds Total</u>
	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
<b>Revenues:</b>				
Property Tax Revenue	\$ 46,632.20	\$ 93,803.58	\$ -	\$ 140,435.78
Service Accounts				
Water Revenue	118,494.09	-	-	118,494.09
Wastewater Revenue	60,048.43	-	-	60,048.43
Service Revenue Penalties	1,452.60	-	-	1,452.60
Tap Fee Income	2,000.00	-	-	2,000.00
Inspection Fee Income	1,600.00	-	-	1,600.00
Interest and Other Income	777.14	69.95	68.04	915.13
<b>Total Revenues</b>	<u>231,004.46</u>	<u>93,873.53</u>	<u>68.04</u>	<u>324,946.03</u>
<b>Expenditures:</b>				
Operating Expenses -				
Reservation Fee	4,229.16	-	-	4,229.16
Monthly Charges	26,064.10	-	-	26,064.10
Water Purchases	35,069.66	-	-	35,069.66
Operations & Management	15,861.49	-	-	15,861.49
Utilities	3,639.37	-	-	3,639.37
Lab Fees	1,494.15	-	-	1,494.15
Inspections	4,139.00	-	-	4,139.00
Chemicals	3,361.80	-	-	3,361.80
Sludge Hauling	3,941.63	-	-	3,941.63
Permit Fee	1,328.05	-	-	1,328.05
Repairs & Maintenance (Routine) -				
Water Repairs	6,576.61	-	-	6,576.61
Sewer Repairs	39,124.31	-	-	39,124.31
Pond Maintenance	2,837.37	-	-	2,837.37
Landscape Maintenance	7,470.00	-	-	7,470.00
Repairs & Maintenance (One - Time) -				
Pond Maintenance	5,056.80	-	-	5,056.80
Administrative Services -				
Director Fees, including payroll tax	1,614.75	-	-	1,614.75
Director Reimbursements	125.07	-	-	125.07
Insurance	18,661.15	-	-	18,661.15
Website	1,532.00	-	-	1,532.00
Miscellaneous Expense	413.00	-	-	413.00
Professional Fees -				
Legal Fees	14,799.60	-	-	14,799.60
Bookkeeping Fees	4,000.00	-	-	4,000.00
Engineering Fees	7,755.30	-	-	7,755.30
Engineering Fees - Special	2,155.00	-	-	2,155.00
<b>Total Expenditures</b>	<u>211,249.37</u>	<u>-</u>	<u>-</u>	<u>211,249.37</u>
<b>Excess/(Deficiency) of Revenues Over (Under) Expenditures</b>	<u>19,755.09</u>	<u>93,873.53</u>	<u>68.04</u>	<u>113,696.66</u>
<b>Fund Balance, October 1, 2021</b>	<u>707,217.23</u>	<u>1,146,053.88</u>	<u>2,263,912.21</u>	<u>4,117,183.32</u>
<b>Fund Balance, November 30, 2021</b>	<u>\$ 726,972.32</u>	<u>\$ 1,239,927.41</u>	<u>\$ 2,263,980.25</u>	<u>\$ 4,230,879.98</u>

See Accountants' Report.

## **Supplementary Information Index**

### **General Fund**

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

### **Debt Service Fund**

- Debt Service Schedule
- Adjustments Journal
- General Ledger

### **Capital Projects Fund**

- General Ledger

## General Fund

**Reunion Ranch W.C.I.D.  
Budgetary Comparison Schedule - General Fund  
November 30, 2021**

	CURRENT MONTH			YEAR TO DATE		
	Actual	Budget	Difference	Actual	Budget	Difference
<b>Revenues:</b>						
Property Tax Revenue	\$ 46,441.90	\$ 46,368.00	\$ 73.90	\$ 46,632.20	\$ 46,368.00	\$ 264.20
Service Accounts						
Water Revenue	53,105.72	38,577.00	14,528.72	118,494.09	89,955.00	28,539.09
Wastewater Revenue	29,490.08	25,426.00	4,064.08	60,048.43	50,852.00	9,196.43
Service Revenue Penalties	505.06	640.00	(134.94)	1,452.60	1,408.00	44.60
Tap Fees	2,000.00	-	2,000.00	2,000.00	-	2,000.00
Inspection Fees	1,600.00	-	1,600.00	1,600.00	-	1,600.00
Interest and Other Income	73.25	500.00	(426.75)	777.14	1,000.00	(222.86)
<b>Total Revenues</b>	<b>133,216.01</b>	<b>111,511.00</b>	<b>21,705.01</b>	<b>231,004.46</b>	<b>189,583.00</b>	<b>41,421.46</b>
<b>Expenditures:</b>						
Operating Expenses -						
Reservation Fee	2,114.58	2,115.00	0.42	4,229.16	4,230.00	0.84
Monthly Charges	13,032.05	13,032.00	(0.05)	26,064.10	26,064.00	(0.10)
Water Purchases	14,207.55	12,244.00	(1,963.55)	35,069.66	33,060.00	(2,009.66)
Management and Operations	7,889.85	8,555.00	665.15	15,861.49	17,110.00	1,248.51
Utilities	1,738.77	2,800.00	1,061.23	3,639.37	5,600.00	1,960.63
Lab Fees	1,293.44	1,950.00	656.56	1,494.15	3,900.00	2,405.85
Inspection Fees	1,762.37	1,700.00	(62.37)	4,139.00	3,400.00	(739.00)
Chemicals	3,361.80	2,500.00	(861.80)	3,361.80	5,000.00	1,638.20
Sludge Hauling	-	4,000.00	4,000.00	3,941.63	8,000.00	4,058.37
Permit Fees	708.05	800.00	91.95	1,328.05	1,500.00	171.95
Repairs and Maintenance - Routine						
Water Repairs and Maintenance	1,520.60	3,500.00	1,979.40	6,576.61	7,000.00	423.39
Sewer Repairs and Maintenance	7,685.44	11,000.00	3,314.56	39,124.31	22,000.00	(17,124.31)
Irrigation Maintenance	-	2,500.00	2,500.00	-	5,000.00	5,000.00
Pond Maintenance	1,882.39	1,000.00	(882.39)	2,837.37	2,000.00	(837.37)
Landscape Maintenance	3,735.00	4,750.00	1,015.00	7,470.00	9,500.00	2,030.00
Repairs and Maintenance - One Time						
Pond Maintenance	-	-	-	5,056.80	5,000.00	(56.80)
Administrative Services -						
Director Fees, incl payroll taxes	807.36	1,087.00	279.64	1,614.75	2,174.00	559.25
Director Reimbursement	53.09	65.00	11.91	125.07	130.00	4.93
Insurance	1,992.05	3,000.00	1,007.95	18,661.15	20,000.00	1,338.85
Website	216.00	1,200.00	984.00	1,532.00	2,400.00	868.00
Miscellaneous	209.00	100.00	(109.00)	413.00	200.00	(213.00)
Professional Fees -						
Legal Fees	7,004.60	8,500.00	1,495.40	14,799.60	17,000.00	2,200.40
Accounting Fees	2,000.00	2,000.00	-	4,000.00	4,000.00	-
Engineering Fees - General	4,224.18	3,500.00	(724.18)	7,755.30	7,000.00	(755.30)
Engineering Fees - Special	1,132.50	2,000.00	867.50	2,155.00	4,000.00	1,845.00
<b>Total Expenditures</b>	<b>78,570.67</b>	<b>93,898.00</b>	<b>15,327.33</b>	<b>211,249.37</b>	<b>215,268.00</b>	<b>4,018.63</b>
<b>Excess/(Deficiency) of Revenues Over/ (Under) Expenditures</b>	<b>\$ 54,645.34</b>	<b>\$ 17,613.00</b>	<b>\$ 37,032.34</b>	<b>\$ 19,755.09</b>	<b>\$ (25,685.00)</b>	<b>\$ 45,440.09</b>

See Accountants' Report

**Reunion Ranch W.C.I.D.  
Revenues and Expenditures - General Fund: Actuals + Budgeted  
Fiscal Year 2021-2022**

RY 2022 Budget Approved 9/14/21	Actual Oct-21	Actual Nov-21	Budget Dec-21	Budget Jan-22	Budget Feb-22	Budget Mar-22	Budget Apr-22	Budget May-22	Budget Jun-22	Budget Jul-22	Budget Aug-22	Budget Sep-22	Projected Actual	Projected Variance
<b>Revenues:</b>														
Property Tax, Revenues		190	\$ 46,442	\$ 521,874	\$ 155,783	\$ 54,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 779,181	\$ 264
Service Accounts -														
Water Service Fees	548,871	55,388	34,577	34,920	34,920	34,920	34,577	46,892	55,095	58,692	58,692	58,691	577,410	28,539
Sanitary Service Fees	305,109	29,490	25,426	25,426	25,426	25,426	25,426	25,426	25,426	25,426	25,426	25,423	314,305	9,196
Service Account Penalties	8,540	948	640	603	603	603	640	713	805	841	841	843	8,585	45
Tap Fee Income	-	2,000	-	-	-	-	-	-	-	-	-	-	2,000	2,000
Interception Fee Income	-	1,600	-	-	-	-	-	-	-	-	-	-	1,600	1,600
Interest and Other Income	6,000	704	500	500	500	500	500	500	500	500	500	500	5,777	(223)
<b>Total Revenues</b>	<b>1,647,437</b>	<b>133,216</b>	<b>857,017</b>	<b>217,232</b>	<b>110,241</b>	<b>61,449</b>	<b>95,143</b>	<b>72,531</b>	<b>81,705</b>	<b>85,459</b>	<b>85,459</b>	<b>85,457</b>	<b>1,088,659</b>	<b>41,421</b>
<b>Expenditures:</b>														
Operating Expenses -														
LCCA Firm Water Reservation Fee	25,260	2,115	2,115	2,115	2,115	2,115	2,115	2,115	2,115	2,115	2,115	2,115	25,379	1
WTPMA Monthly Charge	156,364	13,032	13,032	13,032	13,032	13,032	13,032	13,032	13,032	13,032	13,032	13,032	156,364	(0)
Water Purchase	20,482	14,208	12,244	9,796	9,796	9,796	12,244	17,142	23,264	25,713	25,713	25,714	206,492	(2,010)
Management & Operations	102,660	7,972	8,555	8,555	8,555	8,555	8,555	8,555	8,555	8,555	8,555	8,555	101,411	1,249
Utilities	33,600	1,901	1,739	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	31,639	1,961
Bacteriological Testing	33,400	201	1,293	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	20,994	2,406
Inspections	20,400	2,377	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	21,130	(739)
Chemicals	30,000	3,942	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	28,362	1,638
Sludge Hauling	48,000	3,942	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	43,942	4,058
Permit Fee	1,500	620	708	-	-	-	-	-	-	-	-	-	1,328	172
Routine Repair & Maintenance -														
Water System	57,000	5,056	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	56,577	423
Wastewater	156,000	31,439	7,685	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	173,124	(17,124)
Irrigation	30,000	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	25,000	5,000
Pond Maintenance	27,000	955	1,862	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	27,837	(837)
Landscaping Maintenance	57,000	3,735	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	54,970	2,030
One-Time Repairs & Maintenance -														
Ponds	10,000	5,057	-	-	-	-	-	-	-	-	-	-	5,000	(57)
Trails	2,500	-	-	-	-	-	-	-	-	-	-	-	2,500	-
210 Conversion	135,000	-	-	-	-	-	-	-	-	-	-	-	135,000	-
Odor Control	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	-
Non-Routine Repairs & Maintenance -														
Pond Maintenance	12,000	-	-	-	-	-	-	-	-	-	-	-	12,000	-
Wastewater	58,000	-	-	-	-	-	-	-	-	-	-	-	58,000	-
Water System	20,000	-	-	-	-	-	-	-	-	-	-	-	20,000	-
Miscellaneous	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000	-
Subtotal-District Facilities	1,225,306	99,282	71,646	69,198	69,198	69,198	71,646	76,544	82,666	85,115	85,115	86,616	1,227,136	(1,830)
Administrative Services -														
Director Fees, incl payroll tax	13,038	807	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,081	12,479	559
Director Reimbursements	760	53	65	65	65	65	65	65	65	65	65	65	775	\$
Tax Approval/Collector Fees	4,000	-	1,000	-	-	1,000	-	-	1,000	-	-	1,000	4,000	-
Insurance	20,000	16,669	1,992	-	-	-	-	-	-	-	-	-	18,661	1,339
Public Notices	7,500	-	-	-	-	-	-	-	-	-	-	-	7,500	-
Website	14,400	1,316	216	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	13,532	868
Miscellaneous	1,200	284	100	100	100	100	100	100	100	100	100	100	1,413	(213)
Subtotal-Admin. Services	60,918	19,068	3,452	2,452	2,452	2,452	3,452	2,452	3,452	2,452	2,452	3,452	56,360	2,558
Professional Fees -														
Legal Fees	102,000	7,795	7,005	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	99,800	2,200
Accounting Fees	24,750	2,000	2,000	2,750	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,750	-
Engineering Fees	42,000	3,531	4,324	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	42,755	(755)
Engineering Fees - Special	24,000	1,023	1,133	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	22,135	1,865
Financial Advisor	600	-	-	-	-	-	-	-	-	-	-	-	600	-
Audit Fees	12,250	-	-	12,250	-	-	-	-	-	-	-	-	12,250	-
Subtotal-Professional Fees	205,600	14,349	14,361	28,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	202,310	3,290
<b>Total Expenditures</b>	<b>1,491,924</b>	<b>132,679</b>	<b>78,571</b>	<b>100,650</b>	<b>87,650</b>	<b>88,650</b>	<b>90,998</b>	<b>94,996</b>	<b>102,118</b>	<b>103,567</b>	<b>111,067</b>	<b>406,662</b>	<b>1,487,805</b>	<b>4,019</b>
<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ 155,613</b>	<b>\$ (34,890)</b>	<b>\$ 495,919</b>	<b>\$ 116,582</b>	<b>\$ 22,591</b>	<b>\$ 22,791</b>	<b>\$ (24,855)</b>	<b>\$ (22,465)</b>	<b>\$ (20,352)</b>	<b>\$ (18,108)</b>	<b>\$ (25,608)</b>	<b>\$ (321,205)</b>	<b>\$ 201,053</b>	<b>\$ 45,440</b>

**Reunion Ranch W.C.I.D.  
Cash Account Reconciliations  
November 30, 2021**

	<b>First Citizens Operating</b>	<b>First Citizens Bookkeeper's</b>	<b>Total</b>
<b>Beginning Bank Balance 11/1/2021</b>	\$ 153,950.01	\$ 15,119.18	\$ 169,069.19
<b>Cleared Transactions</b>			
Checks and Payments	(151,036.30)	(99,680.87)	(250,717.17)
Deposits and Credits	96,054.60	118,462.34	214,516.94
<b>Total Cleared Transactions</b>	<u>(54,981.70)</u>	<u>18,781.47</u>	<u>(36,200.23)</u>
<b>Ending Bank Balance 11/30/2021</b>	<u>98,968.31</u>	<u>33,900.65</u>	<u>132,868.96</u>
<b>Uncleared Transactions</b>			
Deposits in Transit	30,003.23	-	30,003.23
Outstanding Checks	-	(2,000.00)	(2,000.00)
<b>Total Uncleared Transactions</b>	<u>30,003.23</u>	<u>(2,000.00)</u>	<u>28,003.23</u>
<b>Register Balance as of 11/30/2021</b>	<u>\$ 128,971.54</u>	<u>\$ 31,900.65</u>	<u>\$ 160,872.19</u>

See Accountants' Report.

**Reunion Ranch W.C.I.D.**  
**A/P Aging**  
**As of November 30, 2021**

	<b>Current</b>	<b>1 - 30</b>	<b>31 - 60</b>	<b>61 - 90</b>	<b>&gt; 90</b>	<b>TOTAL</b>
██████████	118.84	0.00	0.00	0.00	0.00	118.84
<b>Aquatic Features Inc</b>	935.00	0.00	0.00	0.00	0.00	935.00
<b>AT&amp;T</b>	0.00	344.24	0.00	0.00	0.00	344.24
<b>Bott &amp; Douthitt, P.L.L.C.</b>	2,000.00	0.00	0.00	0.00	0.00	2,000.00
<b>DSHS Central Lab</b>	0.00	0.00	106.96	0.00	0.00	106.96
██████████	94.47	0.00	0.00	0.00	0.00	94.47
<b>Inframark LLC</b>	24,460.89	135,553.71	0.00	0.00	0.00	160,014.60
██████████	0.00	20.05	0.00	0.00	0.00	20.05
<b>LCRA</b>	4,509.78	0.00	0.00	0.00	0.00	4,509.78
<b>Murfee Engineering Company</b>	5,356.68	0.00	0.00	0.00	0.00	5,356.68
<b>Pedernales Electric Cooperative</b>	1,344.57	0.00	0.00	0.00	0.00	1,344.57
██████████	0.00	96.99	0.00	0.00	0.00	96.99
<b>Sommers Marketing + Public Relations</b>	216.00	0.00	0.00	0.00	0.00	216.00
<b>Taylor Morrison of Texas, Inc.</b>	260.08	0.00	0.00	0.00	0.00	260.08
<b>TCEQ</b>	708.05	0.00	0.00	0.00	0.00	708.05
<b>Verizon Wireless</b>	49.96	49.96	0.00	0.00	0.00	99.92
<b>West Travis County PUA</b>	24,844.40	0.00	0.00	0.00	0.00	24,844.40
<b>Willatt &amp; Flickinger, P.L.L.C.</b>	7,004.60	0.00	0.00	0.00	0.00	7,004.60
<b>Zane Furr</b>	3,735.00	0.00	0.00	0.00	0.00	3,735.00
<b>TOTAL</b>	<b>75,638.32</b>	<b>136,064.95</b>	<b>106.96</b>	<b>0.00</b>	<b>0.00</b>	<b>211,810.23</b>

See Accountants' Report.

**Reunion Ranch W.C.I.D.  
Payroll Summary  
November 2021**

	Dennis Daniel	Nathan Neese	Ronald Meyer	Theresa Purdy	Thomas J. Rogers	TOTAL
<b>Employee Wages, Taxes and Adjustments</b>						
<b>Gross Pay</b>	150.00	150.00	150.00	150.00	150.00	750.00
Director Fees	17.92	16.80	18.37	0.00	0.00	53.09
Mileage						
<b>Total Gross Pay</b>	167.92	166.80	168.37	150.00	150.00	803.09
<b>Adjusted Gross Pay</b>	167.92	166.80	168.37	150.00	150.00	803.09
<b>Taxes Withheld</b>						
Federal Withholding	0.00	0.00	0.00	0.00	0.00	0.00
Medicare Employee	-2.17	-2.17	-2.17	-2.18	-2.17	-10.86
Social Security Employee	-9.30	-9.30	-9.30	-9.30	-9.30	-46.50
Medicare Employee Addl Tax	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Taxes Withheld</b>	-11.47	-11.47	-11.47	-11.48	-11.47	-57.36
<b>Net Pay</b>	156.45	155.33	156.90	138.52	138.53	745.73
<b>Employer Taxes and Contributions</b>						
Medicare Company	2.17	2.17	2.17	2.18	2.17	10.86
Social Security Company	9.30	9.30	9.30	9.30	9.30	46.50
<b>Total Employer Taxes and Contributions</b>	11.47	11.47	11.47	11.48	11.47	57.36

See Accountants' Report.



**Reunion Ranch W.C.I.D.  
Adjustments Journal  
November 2021**

Date	Num	Memo	Account	Debit	Credit
11/30/2021	11.1	Record Tax Collections	1152 · Taxes Receivable		46,441.90
		Record Tax Collections	2704 · Deferred Revenue - Property Tax	46,441.90	
		Record Tax Collections	4300 · Property Tax Revenue		46,441.90
		Record Tax Collections	1173 · Due From Debt Service Fund	46,441.90	
				<u>92,883.80</u>	<u>92,883.80</u>
11/30/2021	11.2	Record Returned Item	1326 · Returned Checks	338.85	
		Record Returned Item	6300 · Bank Charges	1.00	
		Record Returned Item	1000 · First Citizens Bank - Operating		339.85
				<u>339.85</u>	<u>339.85</u>
11/30/2021	11.3	Record B&C Reports	1120 · Service Accounts Receivable	84,770.78	
		Record B&C Reports	4100 · Water Revenue	60.00	
		Record B&C Reports	2139 · TCEQ Liability	0.30	
		Record B&C Reports	4225 · Service Revenue Penalties		25.00
		Record B&C Reports	4225 · Service Revenue Penalties		480.06
		Record B&C Reports	4100 · Water Revenue		53,242.07
		Record B&C Reports	4200 · Wastewater Revenues		29,490.08
		Record B&C Reports	2139 · TCEQ Liability		413.87
		Record B&C Reports	2161 · Customer Deposits		900.00
		Record B&C Reports	4100 · Water Revenue		280.00
				<u>84,831.08</u>	<u>84,831.08</u>
11/30/2021	11.4	Record Refunded/Applied Deposits	4100 · Water Revenue	332.96	
		Record Refunded/Applied Deposits	1120 · Service Accounts Receivable		332.96
		Record Refunded/Applied Deposits	4100 · Water Revenue		338.85
		Record Refunded/Applied Deposits	1120 · Service Accounts Receivable	338.85	
		Record Refunded/Applied Deposits	2161 · Customer Deposits	450.00	
		Record Refunded/Applied Deposits	4100 · Water Revenue		450.00
				<u>1,121.81</u>	<u>1,121.81</u>
11/30/2021	11.5	Returned Check Added back to AR	4100 · Water Revenue	338.85	
		Returned Check Added back to AR	1326 · Returned Checks		338.85
				<u>338.85</u>	<u>338.85</u>
TOTAL				<u>179,515.39</u>	<u>179,515.39</u>

See Accountants' Report.

**Reunion Ranch W.C.I.D.  
General Ledger  
As of November 30, 2021**

Type	Date	Num	Source Name	Memo	Amount	Balance
1000 · First Citizens Bank - Operating						155,094.41
Deposit	11/01/2021			Credit Cards	351.39	155,445.80
Deposit	11/01/2021			Usdan	127.48	155,573.28
Deposit	11/01/2021			eCheck	499.64	156,072.92
Deposit	11/01/2021			Lockbox	287.38	156,360.30
Deposit	11/02/2021			Credit Cards	1,104.14	157,464.44
Deposit	11/02/2021			Credit Cards	663.92	158,128.36
Deposit	11/02/2021			eCheck	805.16	158,933.52
Deposit	11/02/2021			eCheck	639.88	159,573.40
Deposit	11/02/2021			Lockbox	3,582.63	163,156.03
Deposit	11/03/2021			Credit Cards	685.62	163,841.65
Deposit	11/03/2021			eCheck	129.90	163,971.55
Deposit	11/03/2021			Lockbox	1,039.93	165,011.48
Deposit	11/04/2021			Credit Cards	420.22	165,431.70
Deposit	11/04/2021			eCheck	123.62	165,555.32
Deposit	11/04/2021			eCheck	127.48	165,682.80
Deposit	11/04/2021			Lockbox	373.36	166,056.16
Deposit	11/05/2021			Credit Cards	378.79	166,434.95
Deposit	11/05/2021			eCheck	149.49	166,584.44
Deposit	11/05/2021			eCheck	673.38	167,257.82
Deposit	11/05/2021			Lockbox	625.26	167,883.08
Deposit	11/06/2021			eCheck	119.85	168,002.93
Deposit	11/06/2021			eCheck	135.83	168,138.76
Deposit	11/07/2021			eCheck	313.56	168,452.32
Deposit	11/08/2021			Credit Cards	749.84	169,202.16
Deposit	11/08/2021			Lockbox	828.99	170,031.15
Deposit	11/09/2021			Credit Cards	703.04	170,734.19
Deposit	11/09/2021			Credit Cards	250.00	170,984.19
Deposit	11/09/2021			Usdan	515.47	171,499.66
Deposit	11/09/2021			eCheck	130.75	171,630.41
Deposit	11/09/2021			Lockbox	1,935.62	173,566.03
Deposit	11/09/2021			Credit Cards	364.30	173,930.33
Deposit	11/10/2021			eCheck	519.00	174,449.33
Deposit	11/10/2021			Lockbox	1,386.62	175,835.95
Deposit	11/11/2021			eCheck	203.41	176,039.36
Deposit	11/12/2021			Credit Cards	262.55	176,301.91
Deposit	11/12/2021			Credit Cards	487.09	176,789.00
Deposit	11/12/2021			Usdan	421.14	177,210.14
Deposit	11/12/2021			eCheck	156.23	177,366.37
Deposit	11/12/2021			Lockbox	285.68	177,652.05
Deposit	11/12/2021			Deposit	29,856.00	207,308.05
Deposit	11/14/2021			eCheck	163.71	207,471.76
Deposit	11/15/2021			Credit Cards	182.96	207,654.72
Deposit	11/15/2021			Usdan	497.12	208,151.84
Deposit	11/15/2021			eCheck	120.35	208,272.19
Deposit	11/15/2021			Lockbox	2,041.05	210,313.24
Transfer	11/16/2021			Funds Transfer	(150,000.00)	60,313.24
Deposit	11/16/2021			Credit Cards	758.25	61,071.49
Deposit	11/16/2021			Credit Cards	548.68	61,620.17
Deposit	11/16/2021			Credit Cards	560.74	62,180.91
Deposit	11/16/2021			Usdan	1,546.71	63,727.62
Deposit	11/16/2021			eCheck	99.24	63,826.86
Deposit	11/16/2021			Lockbox	1,627.20	65,454.06
Deposit	11/17/2021			Credit Cards	258.79	65,712.85
Deposit	11/17/2021			Lockbox	1,205.36	66,918.21
Deposit	11/18/2021			Credit Cards	166.98	67,085.19
Deposit	11/18/2021			Usdan	392.68	67,477.87
Deposit	11/18/2021			eCheck	102.51	67,580.38
Deposit	11/18/2021			Lockbox	608.94	68,189.32
Deposit	11/18/2021			Credit Cards	102.51	68,291.83
Deposit	11/19/2021			Usdan	187.74	68,479.57
Deposit	11/19/2021			eCheck	256.53	68,736.10
Deposit	11/19/2021			Lockbox	2,552.07	71,288.17
Deposit	11/20/2021			eCheck	323.61	71,611.78
Deposit	11/21/2021			eCheck	257.28	72,069.06
Deposit	11/22/2021			Credit Cards	324.29	72,393.35
Deposit	11/22/2021			Deposit	159.49	72,552.84
Deposit	11/22/2021			Usdan	168.18	72,721.02
Deposit	11/22/2021			eCheck	221.60	72,942.62
Deposit	11/22/2021			ACH	38,363.57	111,306.19
Deposit	11/22/2021			Lockbox	2,450.77	113,756.96
Deposit	11/23/2021			Credit Cards	1,216.04	114,973.00
Deposit	11/23/2021			Credit Cards	1,391.52	116,364.52
Deposit	11/23/2021			eCheck	130.75	116,495.27
Deposit	11/24/2021			Credit Cards	12,009.41	128,504.68
Deposit	11/24/2021			Usdan	335.62	128,840.30
Deposit	11/24/2021			Lockbox	148.29	128,988.59
Deposit	11/26/2021			Lockbox	113.06	129,101.65
Deposit	11/30/2021			Credit Cards	209.27	129,310.92
Deposit	11/30/2021			Credit Cards	199.23	129,510.15
General Journal	11/30/2021	11.2		Record Returned Item	(339.85)	129,170.30
Deposit	11/30/2021			Deposit	8.14	129,178.44
Check	11/30/2021			Service Charge	(208.00)	128,970.44
Deposit	11/30/2021			Interest	1.10	128,971.54
Total 1000 · First Citizens Bank - Operating					(26,122.87)	128,971.54
1105 · First Citizens - Bookkeeper's						9,074.05
Bill Pmt - Check	11/03/2021	1859	Verizon Wireless	Wireless Charges and Equipment - September 2021	(257.75)	8,816.30
Bill Pmt - Check	11/11/2021	1875	Arthur J. Gallagher & Co.	Insurance - 2021/2022	(2,323.00)	6,493.30
Bill Pmt - Check	11/11/2021	1876		Pool Deposit Less Re-Inspection Fee	(1,450.00)	5,043.30
Bill Pmt - Check	11/11/2021	1877	Pedernales Electric Cooperative		(1,563.10)	3,480.20
Paycheck	11/16/2021	1860	Dennis Daniel		(156.45)	3,323.75
Paycheck	11/16/2021	1861	Nathan Neese		(155.33)	3,168.42
Paycheck	11/16/2021	1862	Ronald Meyer		(156.90)	3,011.52
Paycheck	11/16/2021	1863	Theresa Purdy		(138.52)	2,873.00
Paycheck	11/16/2021	1864	Thomas J. Rogers		(138.53)	2,734.47
Bill Pmt - Check	11/16/2021	1865	Aquatic Features Inc	Pond Maintenance - October 2021	(955.00)	1,779.47
Bill Pmt - Check	11/16/2021	1866	BLX Group LLC	Arbitrage Rebate Review - SR 2016	(1,000.00)	779.47
Bill Pmt - Check	11/16/2021	1867	Bott & Douthitt, P.L.L.C.	Accounting Services - October 2021	(2,000.00)	(1,220.53)
Bill Pmt - Check	11/16/2021	1868	LCRA	Raw Water/Monthly Fee - October 2021	(5,320.04)	(6,540.57)
Bill Pmt - Check	11/16/2021	1869	Murfee Engineering Company		(4,553.62)	(11,094.19)
Bill Pmt - Check	11/16/2021	1870	Sommers Marketing + Public Relations	Website - October 2021	(1,316.00)	(12,410.19)
Bill Pmt - Check	11/16/2021	1871	West Travis County PUA	Monthly Charge/Purchased Water - October 2021	(30,688.70)	(43,098.89)
Bill Pmt - Check	11/16/2021	1872	Willatt & Flickinger, P.L.L.C.	Legal Fees - October 2021	(7,795.00)	(50,893.89)
Bill Pmt - Check	11/16/2021	1873	Zane Furr	Landscape Maintenance - October 2021	(8,791.80)	(59,685.69)

See Accountants' Report.

**Reunion Ranch W.C.I.D.  
General Ledger  
As of November 30, 2021**

Type	Date	Num	Source Name	Memo	Amount	Balance
Bill Pmt -Check	11/16/2021	1874	WTCPUA	Impact Fees - September 2021	(25,876.00)	(85,561.69)
Bill Pmt -Check	11/16/2021	1878	Inframark LLC	VOID: Operations - October 2021	0.00	(85,561.69)
Transfer	11/16/2021			Funds Transfer	118,462.05	32,900.36
Bill Pmt -Check	11/18/2021	1879		VOID: Customer Refund	0.00	32,900.36
Bill Pmt -Check	11/18/2021	1880		VOID: Customer Refund	0.00	32,900.36
Bill Pmt -Check	11/18/2021	1881		Pool Deposit Less Missed Inspection Fines	(1,000.00)	31,900.36
Bill Pmt -Check	11/18/2021	1882	AT&T	VOID: Telephone - November 2021	0.00	31,900.36
Bill Pmt -Check	11/18/2021	1883	DSHS Central Lab	VOID: Lab Fees - October 2021	0.00	31,900.36
Bill Pmt -Check	11/18/2021	1884	Verizon Wireless	VOID: Wireless Charges and Equipment - October 2021	0.00	31,900.36
Deposit	11/30/2021			Interest	0.29	31,900.65
Total 1105 - First Citizens - Bookkeeper's					22,826.60	31,900.65
1007 - Texpool Operating Account						690,661.28
Transfer	11/16/2021			Funds Transfer	150,000.00	840,661.28
Transfer	11/16/2021			Funds Transfer	(118,462.05)	722,199.23
Deposit	11/30/2021			Interest	21.86	722,221.09
Total 1007 - Texpool Operating Account					31,559.81	722,221.09
1120 - Service Accounts Receivable						102,899.19
Deposit	11/01/2021			Credit Cards	(351.39)	102,547.80
Deposit	11/01/2021			Uscan	(127.48)	102,420.32
Deposit	11/01/2021			eCheck	(499.64)	101,920.68
Deposit	11/01/2021			Lockbox	(287.38)	101,633.30
Deposit	11/02/2021			Credit Cards	(1,104.14)	100,529.16
Deposit	11/02/2021			Credit Cards	(663.92)	99,865.24
Deposit	11/02/2021			eCheck	(805.16)	99,060.08
Deposit	11/02/2021			eCheck	(639.88)	98,420.20
Deposit	11/02/2021			Lockbox	(3,582.63)	94,837.57
Deposit	11/03/2021			Credit Cards	(685.62)	94,151.95
Deposit	11/03/2021			eCheck	(129.90)	94,022.05
Deposit	11/03/2021			Lockbox	(1,039.93)	92,982.12
Deposit	11/04/2021			Credit Cards	(420.22)	92,561.90
Deposit	11/04/2021			eCheck	(123.62)	92,438.28
Deposit	11/04/2021			eCheck	(127.48)	92,310.80
Deposit	11/04/2021			Lockbox	(373.36)	91,937.44
Deposit	11/05/2021			Credit Cards	(378.79)	91,558.65
Deposit	11/05/2021			eCheck	(149.49)	91,409.16
Deposit	11/05/2021			eCheck	(673.38)	90,735.78
Deposit	11/05/2021			Lockbox	(625.26)	90,110.52
Deposit	11/06/2021			eCheck	(119.85)	89,990.67
Deposit	11/06/2021			eCheck	(135.83)	89,854.84
Deposit	11/07/2021			eCheck	(313.56)	89,541.28
Deposit	11/07/2021			Credit Cards	(748.84)	88,792.44
Deposit	11/08/2021			Lockbox	(828.99)	87,963.45
Deposit	11/09/2021			Credit Cards	(703.04)	87,259.41
Deposit	11/09/2021			Credit Cards	(250.00)	87,009.41
Deposit	11/09/2021			Uscan	(515.47)	86,493.94
Deposit	11/09/2021			eCheck	(130.75)	86,363.19
Deposit	11/09/2021			Lockbox	(1,935.62)	84,427.57
Deposit	11/10/2021			Credit Cards	(364.30)	84,063.27
Deposit	11/10/2021			eCheck	(519.00)	83,544.27
Deposit	11/10/2021			Lockbox	(1,386.62)	82,157.65
Deposit	11/11/2021			eCheck	(203.41)	81,954.24
Deposit	11/12/2021			Credit Cards	(262.55)	81,691.69
Deposit	11/12/2021			Credit Cards	(487.09)	81,204.60
Deposit	11/12/2021			Uscan	(421.14)	80,783.46
Deposit	11/12/2021			eCheck	(156.23)	80,627.23
Deposit	11/12/2021			Lockbox	(285.68)	80,341.55
Deposit	11/14/2021			eCheck	(163.71)	80,177.84
Deposit	11/15/2021			Credit Cards	(182.96)	79,994.88
Deposit	11/15/2021			Uscan	(497.12)	79,497.76
Deposit	11/15/2021			eCheck	(120.35)	79,377.41
Deposit	11/15/2021			Lockbox	(2,041.05)	77,336.36
Deposit	11/16/2021			Credit Cards	(758.25)	76,578.11
Deposit	11/16/2021			Credit Cards	(548.68)	76,029.43
Deposit	11/16/2021			Credit Cards	(560.74)	75,468.69
Deposit	11/16/2021			Uscan	(1,546.71)	73,921.98
Deposit	11/16/2021			eCheck	(99.24)	73,822.74
Deposit	11/16/2021			Lockbox	(1,627.20)	72,195.54
Deposit	11/17/2021			Credit Cards	(258.79)	71,936.75
Deposit	11/17/2021			Lockbox	(1,205.36)	70,731.39
Deposit	11/18/2021			Credit Cards	(166.98)	70,564.41
Deposit	11/18/2021			Uscan	(392.68)	70,171.73
Deposit	11/18/2021			eCheck	(102.51)	70,069.22
Deposit	11/18/2021			Lockbox	(808.94)	69,260.28
Deposit	11/19/2021			Credit Cards	(102.51)	69,157.77
Deposit	11/19/2021			Uscan	(187.74)	68,970.03
Deposit	11/19/2021			eCheck	(256.53)	68,713.50
Deposit	11/19/2021			Lockbox	(2,552.07)	66,161.43
Deposit	11/20/2021			eCheck	(323.61)	65,837.82
Deposit	11/21/2021			eCheck	(257.28)	65,580.54
Deposit	11/22/2021			Credit Cards	(324.29)	65,256.25
Deposit	11/22/2021			Deposit	(159.49)	65,096.76
Deposit	11/22/2021			Uscan	(168.18)	64,928.58
Deposit	11/22/2021			eCheck	(221.60)	64,706.98
Deposit	11/22/2021			ACH	(38,363.57)	26,343.41
Deposit	11/22/2021			Lockbox	(2,450.77)	23,892.64
Deposit	11/23/2021			Credit Cards	(1,216.04)	22,676.60
Deposit	11/23/2021			Credit Cards	(1,391.52)	21,285.08
Deposit	11/23/2021			eCheck	(130.75)	21,154.33
Deposit	11/24/2021			Credit Cards	(12,009.41)	9,144.92
Deposit	11/24/2021			Uscan	(335.62)	8,809.30
Deposit	11/24/2021			Lockbox	(148.29)	8,661.01
Deposit	11/26/2021			Lockbox	(113.06)	8,547.95
Deposit	11/30/2021			Credit Cards	(709.77)	8,338.68
Deposit	11/30/2021			Credit Cards	(199.23)	8,139.45
Deposit	11/30/2021			Deposit	(8.14)	8,131.31
General Journal	11/30/2021	11.3		Record B&C Reports	84,770.78	92,902.09
General Journal	11/30/2021	11.4		Record Refunded/Applied Deposits	(332.96)	92,569.13
General Journal	11/30/2021	11.4		Record Refunded/Applied Deposits	338.85	92,907.98
Total 1120 - Service Accounts Receivable					(9,991.21)	92,907.98
1152 - Taxes Receivable						792,023.51

See Accountants' Report.

**Reunion Ranch W.C.I.D.**  
**General Ledger**  
**As of November 30, 2021**

Type	Date	Num	Source Name	Memo	Amount	Balance
General Journal	11/30/2021	11.1		Record Tax Collections	(46,441.90)	745,581.61
Total 1152 · Taxes Receivable					(46,441.90)	745,581.61
1301 · Prepaid Insurance						2,409.67
Bill	11/11/2021	REUNRAN-01	Arthur J. Gallager & Co.	Insurance - 2021/2022	330.95	2,740.62
Total 1301 · Prepaid Insurance					330.95	2,740.62
1325 · A/R Other						6,948.35
Deposit	11/12/2021			G3B	(65.00)	6,883.35
Deposit	11/12/2021			Nalle Custom Homes	(65.00)	6,818.35
Deposit	11/12/2021			Nalle Custom Homes	(50.00)	6,768.35
Total 1325 · A/R Other					(180.00)	6,768.35
1326 · Returned Checks						0.00
General Journal	11/30/2021	11.2		Record Returned Item	338.85	338.85
General Journal	11/30/2021	11.5		Returned Check Added back to AR	(338.85)	0.00
Total 1326 · Returned Checks					0.00	0.00
1420 · Accrued Service Revenue						40,145.13
Total 1420 · Accrued Service Revenue						40,145.13
1173 · Due From Debt Service Fund						2,220.00
General Journal	11/30/2021	11.1		Record Tax Collections	46,441.90	48,661.90
Total 1173 · Due From Debt Service Fund					46,441.90	48,661.90
1174 · Due from Capital Projects						6,492.30
Total 1174 · Due from Capital Projects						6,492.30
2000 · Accounts Payable						(201,068.68)
Bill Pmt -Check	11/03/2021	1859	Verizon Wireless	Wireless Charges and Equipment - September 2021	257.75	(200,810.93)
Bill	11/03/2021	512-288-56...	AT&T	Telephone - November 2021	(222.09)	(201,033.02)
Bill	11/11/2021	477		Pool Deposit Less Re-Inspection Fee	(1,450.00)	(202,483.02)
Bill	11/11/2021	REUNRAN-01	Arthur J. Gallager & Co.	Insurance - 2021/2022	(2,323.00)	(204,806.02)
Bill Pmt -Check	11/11/2021	1875	Arthur J. Gallager & Co.	Insurance - 2021/2022	2,323.00	(202,483.02)
Bill Pmt -Check	11/11/2021	1876		Pool Deposit Less Re-Inspection Fee	1,450.00	(201,033.02)
Bill Pmt -Check	11/11/2021	1877			1,563.10	(199,469.92)
Bill	11/12/2021	144878477...	Pedernales Electric Cooperative	Internet - November 2021	(122.15)	(199,592.07)
Bill Pmt -Check	11/16/2021	1865	Aquatic Features Inc	Pond Maintenance - October 2021	955.00	(198,637.07)
Bill Pmt -Check	11/16/2021	1866	BLX Group LLC	Arbitrage Rebate Review - SR 2016	1,000.00	(197,637.07)
Bill Pmt -Check	11/16/2021	1867	Bott & Douthitt, P.L.L.C.	Accounting Services - October 2021	2,000.00	(195,637.07)
Bill Pmt -Check	11/16/2021	1868	LCRA	Raw Water/Monthly Fee - October 2021	5,320.04	(190,317.03)
Bill Pmt -Check	11/16/2021	1869	Murfee Engineering Company	Website - October 2021	1,316.00	(188,999.03)
Bill Pmt -Check	11/16/2021	1870	Sommers Marketing + Public Relations	Monthly Charge/Purchased Water - October 2021	30,688.70	(158,310.33)
Bill Pmt -Check	11/16/2021	1871	West Travis County PUA	Legal Fees - October 2021	7,795.00	(150,515.33)
Bill Pmt -Check	11/16/2021	1872	Willatt & Flickinger, P.L.L.C.	Landscape Maintenance - October 2021	8,791.80	(141,723.53)
Bill Pmt -Check	11/16/2021	1873	Zane Furr	Impact Fees - September 2021	(25,876.00)	(115,847.53)
Bill	11/16/2021	093021	WTCPUA	Impact Fees - September 2021	25,876.00	(113,171.53)
Bill Pmt -Check	11/16/2021	1874	WTCPUA	VOID: Operations - October 2021	0.00	(113,171.53)
Bill Pmt -Check	11/16/2021	1878	Inframark LLC	VOID: Customer Refund	0.00	(113,171.53)
Bill Pmt -Check	11/18/2021	1879		VOID: Customer Refund	0.00	(113,171.53)
Bill Pmt -Check	11/18/2021	1880		Pool Deposit Less Missed Inspection Fines	1,000.00	(112,171.53)
Bill Pmt -Check	11/18/2021	1882	AT&T	VOID: Telephone - November 2021	0.00	(112,171.53)
Bill Pmt -Check	11/18/2021	1883	DSHS Central Lab	VOID: Lab Fees - October 2021	0.00	(112,171.53)
Bill Pmt -Check	11/18/2021	1884	Verizon Wireless	VOID: Wireless Charges and Equipment - October 2021	0.00	(112,171.53)
Bill	11/30/2021	11198	Bott & Douthitt, P.L.L.C.	Accounting Services - November 2021	(2,000.00)	(114,171.53)
Bill	11/30/2021	202112474	Aquatic Features Inc	Pond Maintenance - November 2021	(935.00)	(115,106.53)
Bill	11/30/2021	00540849 ...	LCRA	Raw Water/Monthly Fee - November 2021	(4,509.78)	(119,616.31)
Bill	11/30/2021	7810	Sommers Marketing + Public Relations	Website - November 2021	(216.00)	(120,832.31)
Bill	11/30/2021	PHS0202762	TCEQ	Water System Fee - FY 2022	(708.05)	(121,540.36)
Bill	11/30/2021	290523-00...	West Travis County PUA	Monthly Charge/Purchased Water - November 2021	(24,844.40)	(146,384.76)
Bill	11/30/2021	113021	Willatt & Flickinger, P.L.L.C.	Legal Fees - November 2021	(7,004.60)	(153,389.36)
Bill	11/30/2021	ZF2021-RR-...	Zane Furr	Landscape Maintenance - November 2021	(3,735.00)	(157,124.36)
Bill	11/30/2021	300131343...	Pedernales Electric Cooperative	591 Katie - November 2021	(22.50)	(157,146.86)
Bill	11/30/2021	300131343...	Pedernales Electric Cooperative	374 Katie Dr - November 2021	(211.57)	(157,358.43)
Bill	11/30/2021	300131342...	Pedernales Electric Cooperative	111 Margaret Circle - November 2021	71.54	(157,286.89)
Bill	11/30/2021	300131342...	Pedernales Electric Cooperative	Reunion Ranch & FM 1826 - November 2021	(1,182.04)	(158,468.93)
Credit	11/30/2021	70969	Inframark LLC	Operations - November 2021	(7,889.85)	(166,358.78)
Bill	11/30/2021	45518	Murfee Engineering Company	Design & Construction of Phase 210 Conversion Pump Ski...	(912.50)	(167,271.28)
Bill	11/30/2021	45519	Murfee Engineering Company	Senate Bill 3 - EPP Assistance - November 2021	(220.00)	(167,491.28)
Bill	11/30/2021	45520	Murfee Engineering Company	District Engineering - November 2021	(1,518.69)	(168,999.97)
Bill	11/30/2021	45521	Murfee Engineering Company	District Engineering - Additional Services - November 2021	(2,705.49)	(171,705.46)
Bill	11/30/2021	738-00345-...		Customer Refund	(118.84)	(171,824.30)
Bill	11/30/2021	738-00518-...		Customer Refund	(74.69)	(171,898.99)
Bill	11/30/2021	738-00523-...		Customer Refund	(185.39)	(172,084.38)
Bill	11/30/2021	738-00286-...		Customer Refund	(94.47)	(172,178.85)
Bill	11/30/2021	642433740...	Verizon Wireless	Wireless Charges and Equipment - November 2021	(49.96)	(172,228.81)
Bill	11/30/2021	1135134	Inframark LLC	Maintenance - November 2021	(16,571.04)	(188,800.00)
Total 2000 · Accounts Payable					(10,741.55)	(211,810.23)
2120 · Impact Fees Payable						(25,876.00)
Deposit	11/12/2021	4447		342 Delayne Drive	(12,938.00)	(38,814.00)
Deposit	11/12/2021	35045		501 Delayne	(12,938.00)	(51,752.00)
Bill	11/16/2021	093021	WTCPUA	Impact Fees - September 2021	25,876.00	(25,876.00)
Total 2120 · Impact Fees Payable					0.00	(25,876.00)
2100 · Accrued Expenses						(3,341.76)
Total 2100 · Accrued Expenses						(3,341.76)
2139 · TCEQ Liability						(4,146.18)
General Journal	11/30/2021	11.3		Record B&C Reports	0.30	(4,145.88)
General Journal	11/30/2021	11.3		Record B&C Reports	(413.87)	(4,559.75)
Total 2139 · TCEQ Liability					(413.57)	(4,559.75)
2161 · Customer Deposits						(72,570.00)
General Journal	11/30/2021	11.3		Record B&C Reports	(900.00)	(73,470.00)
General Journal	11/30/2021	11.4		Record Refunded/Applied Deposits	450.00	(73,020.00)
Total 2161 · Customer Deposits					(450.00)	(73,020.00)
2162 · Builder Deposit						(36,500.00)

See Accountants' Report.

**Reunion Ranch W.C.I.D.**  
**General Ledger**  
**As of November 30, 2021**

Type	Date	Num	Source Name	Memo	Amount	Balance
Bill	11/11/2021	477		Pool Deposit Less Re-Inspection Fee	1,500.00	(35,000.00)
<b>Total 2162 - Builder Deposit</b>					<b>1,500.00</b>	<b>(35,000.00)</b>
<b>2400 - Payroll Liabilities</b>						<b>(114.78)</b>
Paycheck	11/16/2021	1860	Dennis Daniel		0.00	(114.78)
Paycheck	11/16/2021	1860	Dennis Daniel		0.00	(114.78)
Paycheck	11/16/2021	1860	Dennis Daniel		(9.30)	(124.08)
Paycheck	11/16/2021	1860	Dennis Daniel		(9.30)	(133.38)
Paycheck	11/16/2021	1860	Dennis Daniel		(2.17)	(135.55)
Paycheck	11/16/2021	1860	Dennis Daniel		(2.17)	(137.72)
Paycheck	11/16/2021	1861	Nathan Neese		0.00	(137.72)
Paycheck	11/16/2021	1861	Nathan Neese		0.00	(137.72)
Paycheck	11/16/2021	1861	Nathan Neese		(9.30)	(147.02)
Paycheck	11/16/2021	1861	Nathan Neese		(9.30)	(156.32)
Paycheck	11/16/2021	1861	Nathan Neese		(2.17)	(158.49)
Paycheck	11/16/2021	1861	Nathan Neese		(2.17)	(160.66)
Paycheck	11/16/2021	1862	Ronald Meyer		0.00	(160.66)
Paycheck	11/16/2021	1862	Ronald Meyer		0.00	(160.66)
Paycheck	11/16/2021	1862	Ronald Meyer		(9.30)	(169.96)
Paycheck	11/16/2021	1862	Ronald Meyer		(9.30)	(179.26)
Paycheck	11/16/2021	1862	Ronald Meyer		(2.17)	(181.43)
Paycheck	11/16/2021	1862	Ronald Meyer		(2.17)	(183.60)
Paycheck	11/16/2021	1863	Theresa Purdy		0.00	(183.60)
Paycheck	11/16/2021	1863	Theresa Purdy		0.00	(183.60)
Paycheck	11/16/2021	1863	Theresa Purdy		(9.30)	(192.90)
Paycheck	11/16/2021	1863	Theresa Purdy		(9.30)	(202.20)
Paycheck	11/16/2021	1863	Theresa Purdy		(2.18)	(204.38)
Paycheck	11/16/2021	1863	Theresa Purdy		(2.18)	(206.56)
Paycheck	11/16/2021	1864	Thomas J. Rogers		0.00	(206.56)
Paycheck	11/16/2021	1864	Thomas J. Rogers		0.00	(206.56)
Paycheck	11/16/2021	1864	Thomas J. Rogers		(9.30)	(215.86)
Paycheck	11/16/2021	1864	Thomas J. Rogers		(9.30)	(225.16)
Paycheck	11/16/2021	1864	Thomas J. Rogers		(2.17)	(227.33)
Paycheck	11/16/2021	1864	Thomas J. Rogers		(2.17)	(229.50)
<b>Total 2400 - Payroll Liabilities</b>					<b>(114.72)</b>	<b>(229.50)</b>
<b>2704 - Deferred Revenue - Property Tax</b>						<b>(792,023.51)</b>
General Journal	11/30/2021	11.1		Record Tax Collections	46,441.90	(745,581.61)
<b>Total 2704 - Deferred Revenue - Property Tax</b>					<b>46,441.90</b>	<b>(745,581.61)</b>
<b>3200 - Retained Earnings</b>						<b>(707,217.23)</b>
<b>Total 3200 - Retained Earnings</b>						<b>(707,217.23)</b>
<b>Property Taxes including P&amp;I</b>						<b>(190.30)</b>
<b>4300 - Property Tax Revenue</b>						<b>0.00</b>
General Journal	11/30/2021	11.1		Record Tax Collections	(46,441.90)	(46,441.90)
<b>Total 4300 - Property Tax Revenue</b>					<b>(46,441.90)</b>	<b>(46,441.90)</b>
<b>4350 - Penalties &amp; Interest - Tax</b>						<b>(190.30)</b>
<b>Total 4350 - Penalties &amp; Interest - Tax</b>						<b>(190.30)</b>
<b>Total Property Taxes including P&amp;I</b>					<b>(46,441.90)</b>	<b>(46,632.20)</b>
<b>Service Revenue</b>						<b>(96,894.26)</b>
<b>4100 - Water Revenue</b>						<b>(65,388.17)</b>
Bill	11/30/2021	738-00345-...		Customer Refund	118.84	(65,269.33)
Bill	11/30/2021	738-00518-...		Customer Refund	74.69	(65,194.64)
Bill	11/30/2021	738-00523-...		Customer Refund	185.39	(65,009.25)
Bill	11/30/2021	738-00286-...		Customer Refund	94.47	(64,914.78)
General Journal	11/30/2021	11.3		Record B&C Reports	60.00	(64,854.78)
General Journal	11/30/2021	11.3		Record B&C Reports	(53,242.07)	(118,097.05)
General Journal	11/30/2021	11.3		Record B&C Reports	(280.00)	(118,377.05)
General Journal	11/30/2021	11.4		Record Refunded/Applied Deposits	332.96	(118,044.09)
General Journal	11/30/2021	11.4		Record Refunded/Applied Deposits	(338.85)	(118,382.94)
General Journal	11/30/2021	11.4		Record Refunded/Applied Deposits	(450.00)	(118,832.94)
General Journal	11/30/2021	11.5		Returned Check Added back to AR	338.85	(118,494.09)
<b>Total 4100 - Water Revenue</b>					<b>(53,105.72)</b>	<b>(118,494.09)</b>
<b>4200 - Wastewater Revenues</b>						<b>(30,558.35)</b>
General Journal	11/30/2021	11.3		Record B&C Reports	(29,490.08)	(60,048.43)
<b>Total 4200 - Wastewater Revenues</b>					<b>(29,490.08)</b>	<b>(60,048.43)</b>
<b>4225 - Service Revenue Penalties</b>						<b>(947.54)</b>
General Journal	11/30/2021	11.3		Record B&C Reports	(25.00)	(972.54)
General Journal	11/30/2021	11.3		Record B&C Reports	(480.06)	(1,452.60)
<b>Total 4225 - Service Revenue Penalties</b>					<b>(505.06)</b>	<b>(1,452.60)</b>
<b>Total Service Revenue</b>					<b>(83,100.86)</b>	<b>(1,79,995.12)</b>
<b>4450 - Tap Fees</b>						<b>0.00</b>
Deposit	11/12/2021	4447		342 Delayne Drive	(1,000.00)	(1,000.00)
Deposit	11/12/2021	35045		501 Delayne	(1,000.00)	(2,000.00)
<b>Total 4450 - Tap Fees</b>					<b>(2,000.00)</b>	<b>(2,000.00)</b>
<b>4460 - Inspection Fee Income</b>						<b>0.00</b>
Deposit	11/12/2021	4447		342 Delayne Drive	(800.00)	(800.00)
Deposit	11/12/2021	35045		501 Delayne	(800.00)	(1,600.00)
<b>Total 4460 - Inspection Fee Income</b>					<b>(1,600.00)</b>	<b>(1,600.00)</b>
<b>4500 - Interest Income</b>						<b>(23.89)</b>
Deposit	11/30/2021			Interest	(21.86)	(45.75)
Deposit	11/30/2021			Interest	(1.10)	(46.85)
Deposit	11/30/2021			Interest	(0.29)	(47.14)
<b>Total 4500 - Interest Income</b>					<b>(23.25)</b>	<b>(47.14)</b>
<b>4560 - Miscellaneous Income</b>						<b>(680.00)</b>
Bill	11/11/2021	477		Pool Deposit Less Re-Inspection Fee	(50.00)	(730.00)
<b>Total 4560 - Miscellaneous Income</b>					<b>(50.00)</b>	<b>(730.00)</b>

See Accountants' Report.

**Reunion Ranch W.C.I.D.**

**General Ledger**

**As of November 30, 2021**

Type	Date	Num	Source Name	Memo	Amount	Balance
<b>Operating Expenditures</b>						99,261.61
6150 · LCRA Reservation Fee						2,114.58
Bill	11/30/2021	00540849 ...	LCRA	Raw Water/Monthly Fee - November 2021	2,114.58	4,229.16
<b>Total 6150 · LCRA Reservation Fee</b>						4,229.16
6155 · WTPUA Monthly Charge						13,032.05
Bill	11/30/2021	290523-00...	West Travis County PUA	Monthly Charge/Purchased Water - November 2021	13,032.05	26,064.10
<b>Total 6155 · WTPUA Monthly Charge</b>						26,064.10
6205 · Purchased Water						20,862.11
Bill	11/30/2021	00540849 ...	LCRA	Raw Water/Monthly Fee - November 2021	2,395.20	23,257.31
Bill	11/30/2021	290523-00...	West Travis County PUA	Monthly Charge/Purchased Water - November 2021	11,812.35	35,069.66
<b>Total 6205 · Purchased Water</b>						35,069.66
6120 · Operations Expense						7,971.64
Bill	11/30/2021	70969	Inframark LLC	Operations - November 2021	7,889.85	15,861.49
<b>Total 6120 · Operations Expense</b>						15,861.49
6230 · Utilities						1,850.64
Bill	11/03/2021	512-288-56...	AT&T	Telephone - November 2021	222.09	2,072.73
Bill	11/12/2021	144878477...	AT&T	Internet - November 2021	122.15	2,194.88
Bill	11/30/2021	300131343...	Pedernales Electric Cooperative	591 Katie - November 2021	22.50	2,217.38
Bill	11/30/2021	300131343...	Pedernales Electric Cooperative	374 Katie Dr - November 2021	211.57	2,428.95
Credit	11/30/2021	300131342...	Pedernales Electric Cooperative	111 Margaret Circle - November 2021	(71.54)	2,357.41
Bill	11/30/2021	300131342...	Pedernales Electric Cooperative	Reunion Ranch & FM 1826 - November 2021	1,182.04	3,539.45
<b>Total 6230 · Utilities</b>						3,539.45
6235 · WWTP - Telephone						49.96
Bill	11/30/2021	642433740...	Verizon Wireless	Wireless Charges and Equipment - November 2021	49.96	99.92
<b>Total 6235 · WWTP - Telephone</b>						99.92
6210 · Lab Fees						200.71
Bill	11/30/2021	1135134	Inframark LLC	Maintenance - November 2021	1,105.99	1,306.70
Bill	11/30/2021	1135134	Inframark LLC	Maintenance - November 2021	187.45	1,494.15
<b>Total 6210 · Lab Fees</b>						1,494.15
6220 · Inspections						2,376.63
Bill	11/30/2021	1135134	Inframark LLC	Maintenance - November 2021	300.00	2,676.63
Bill	11/30/2021	1135134	Inframark LLC	Maintenance - November 2021	300.00	2,976.63
Bill	11/30/2021	1135134	Inframark LLC	Maintenance - November 2021	1,012.37	3,989.00
Bill	11/30/2021	1135134	Inframark LLC	Maintenance - November 2021	150.00	4,139.00
<b>Total 6220 · Inspections</b>						4,139.00
6130 · Chemicals						0.00
Bill	11/30/2021	1135134	Inframark LLC	Maintenance - November 2021	3,361.80	3,361.80
<b>Total 6130 · Chemicals</b>						3,361.80
6217 · Sludge Hauling						3,941.63
<b>Total 6217 · Sludge Hauling</b>						3,941.63
6140 · Permit Fee						620.00
Bill	11/30/2021	PHS0202762	TCEQ	Water System Fee - FY 2022	708.05	1,328.05
<b>Total 6140 · Permit Fee</b>						1,328.05
6122 · Routine Repairs & Mtc - Water						5,056.01
Bill	11/30/2021	1135134	Inframark LLC	Maintenance - November 2021	889.44	5,945.45
Bill	11/30/2021	1135134	Inframark LLC	Maintenance - November 2021	631.16	6,576.61
<b>Total 6122 · Routine Repairs &amp; Mtc - Water</b>						6,576.61
6200 · Routine Repairs & Mtc - Sewer						31,438.87
Bill	11/30/2021	1135134	Inframark LLC	Maintenance - November 2021	1,574.43	33,013.30
Bill	11/30/2021	1135134	Inframark LLC	Maintenance - November 2021	61.28	33,074.58
Bill	11/30/2021	1135134	Inframark LLC	Maintenance - November 2021	3,295.41	36,369.99
Bill	11/30/2021	1135134	Inframark LLC	Maintenance - November 2021	309.99	36,679.98
Bill	11/30/2021	1135134	Inframark LLC	Maintenance - November 2021	2,444.33	39,124.31
<b>Total 6200 · Routine Repairs &amp; Mtc - Sewer</b>						39,124.31
6650 · Routine Pond Maintenance						954.98
Bill	11/30/2021	202112474	Aquatic Features Inc	Pond Maintenance - November 2021	935.00	1,889.98
Bill	11/30/2021	1135134	Inframark LLC	Maintenance - November 2021	497.97	2,387.95
Bill	11/30/2021	1135134	Inframark LLC	Maintenance - November 2021	449.42	2,837.37
<b>Total 6650 · Routine Pond Maintenance</b>						2,837.37
6216 · Routine Landscape Maintenance						3,735.00
Bill	11/30/2021	ZF2021-RR-...	Zane Furr	Landscape Maintenance - November 2021	3,735.00	7,470.00
<b>Total 6216 · Routine Landscape Maintenance</b>						7,470.00
6250 · One Time - Ponds						5,056.80
<b>Total 6250 · One Time - Ponds</b>						5,056.80
<b>Total Operating Expenditures</b>					60,931.89	160,193.50
<b>Administrative Services</b>						19,068.47
<b>Directors Fees, including Taxes</b>						807.39
<b>6315 · Director Fees</b>						750.00
Paycheck	11/16/2021	1860	Dennis Daniel		150.00	900.00
Paycheck	11/16/2021	1861	Nathan Neese		150.00	1,050.00
Paycheck	11/16/2021	1862	Ronald Meyer		150.00	1,200.00
Paycheck	11/16/2021	1863	Theresa Purdy		150.00	1,350.00
Paycheck	11/16/2021	1864	Thomas J. Rogers		150.00	1,500.00
<b>Total 6315 · Director Fees</b>						1,500.00
<b>6600 · Payroll Taxes</b>						57.39
Paycheck	11/16/2021	1860	Dennis Daniel		9.30	66.69
Paycheck	11/16/2021	1860	Dennis Daniel		2.17	68.86
Paycheck	11/16/2021	1861	Nathan Neese		9.30	78.16
Paycheck	11/16/2021	1861	Nathan Neese		2.17	80.33

See Accountants' Report.

**Reunion Ranch W.C.I.D.**  
**General Ledger**  
**As of November 30, 2021**

Type	Date	Num	Source Name	Memo	Amount	Balance
Paycheck	11/16/2021	1862	Ronald Meyer			
Paycheck	11/16/2021	1862	Ronald Meyer		9.30	89.63
Paycheck	11/16/2021	1863	Theresa Purdy		2.17	91.80
Paycheck	11/16/2021	1863	Theresa Purdy		9.30	101.10
Paycheck	11/16/2021	1864	Thomas J. Rogers		2.18	103.28
Paycheck	11/16/2021	1864	Thomas J. Rogers		9.30	112.58
Paycheck	11/16/2021	1864	Thomas J. Rogers		2.17	114.75
Total 6600 - Payroll Taxes						
					57.36	114.75
Total Directors Fees, Including Taxes					807.36	1,614.75
6215 - Director Reimbursement						
Paycheck	11/16/2021	1860	Dennis Daniel			71.98
Paycheck	11/16/2021	1861	Nathan Neese		17.92	89.90
Paycheck	11/16/2021	1862	Ronald Meyer		16.80	106.70
Paycheck	11/16/2021	1863	Theresa Purdy		18.37	125.07
Paycheck	11/16/2021	1864	Thomas J. Rogers		0.00	125.07
Paycheck	11/16/2021	1864	Thomas J. Rogers		0.00	125.07
Total 6215 - Director Reimbursement					53.09	125.07
6300 - Bank Charges						
General Journal	11/30/2021	11.2		Record Returned Item		204.00
Check	11/30/2021			Service Charge	1.00	205.00
Total 6300 - Bank Charges					208.00	413.00
6350 - Insurance					209.00	413.00
Bill	11/11/2021	REUNRAN-01	Arthur J. Gallager & Co.	Insurance - 2021/2022	1,992.05	16,669.10
Total 6350 - Insurance					1,992.05	18,661.15
6690 - Website						
Bill	11/30/2021	7810	Sommers Marketing + Public Relations	Website - November 2021	216.00	1,316.00
Total 6690 - Website					216.00	1,532.00
Total Administrative Services					3,277.50	22,345.97
Professional Fees						
6320 - Legal Fees - General						
Bill	11/30/2021	113021	Willatt & Flickinger, P.L.L.C.	Legal Fees - November 2021	7,004.60	14,348.62
Total 6320 - Legal Fees - General					7,004.60	7,795.00
6333 - Accounting Fees						
Bill	11/30/2021	11198	Bott & Douthitt, P.L.L.C.	Accounting Services - November 2021	2,000.00	2,000.00
Total 6333 - Accounting Fees					2,000.00	4,000.00
6340 - Engineering Fees - General						
Bill	11/30/2021	45520	Murfee Engineering Company	District Engineering - November 2021	1,518.69	3,531.12
Bill	11/30/2021	45521	Murfee Engineering Company	District Engineering - Additional Services - November 2021	2,705.49	5,049.81
Total 6340 - Engineering Fees - General					4,224.18	7,755.30
6342 - Engineering Fees - Misc.						
Bill	11/30/2021	45518	Murfee Engineering Company	Design & Construction of Phase 210 Conversion Pump Skl...	912.50	1,022.50
Bill	11/30/2021	45519	Murfee Engineering Company	Senate Bill 3 - EPP Assistance - November 2021	220.00	1,935.00
Total 6342 - Engineering Fees - Misc.					1,132.50	2,155.00
Total Professional Fees					14,361.28	28,709.90
TOTAL					0.00	0.00

See Accountants' Report.





Reunion Ranch W.C.I.D.  
Lot Schedule

Sec	Lot #	Address	Builder	Date	CL #	Builder Price	Dep. Date	Water Impact Fee \$5,180 / \$12,938	Impact Fee	Meas. Size	Water Tap Fee \$500	Water Tap Insp.	Water Tap \$75	WW Tap Insp.	WW Tap \$250	Craps Conn Insp.	Craps Conn \$350	Grinder Insp.	Grinder \$150	Irrigation Insp.	Irrigation \$50	Backflow Insp.	Backflow \$75	Security Deposit	Total
	27	A	TM	2/16/14	34022		2/19/14	5,180	03/18/14	5,180	500	75	75	75	250	350	350							6,930	
	28	A	TM	3/10/14	34360		3/20/14	5,180	04/16/14	5,180	500	75	75	75	250	350	350							6,930	
	29	A	TM	2/16/14	34023		2/19/14	5,180	03/18/14	5,180	500	75	75	75	250	350	350							6,930	
	30	A	TM	7/12/14	35302		7/21/14	5,180	08/19/14	5,180	500	75	75	75	250	350	350							6,930	
	31	A	TM	2/22/14	34685		2/29/14	5,180	03/18/14	5,180	500	75	75	75	250	350	350							6,930	
	32	A	TM	2/03/13	33829		10/21/13	5,180	11/19/13	5,180	500	75	75	75	250	350	350							6,930	
	33	A	TM	2/16/14	34024		2/19/14	5,180	03/18/14	5,180	500	75	75	75	250	350	350							6,930	
	34	A	TM	5/16/14	34883		5/22/14	5,180	06/12/14	5,180	500	75	75	75	250	350	350							6,930	
	35	A	TM	3/28/14	34553		4/1/14	5,180	05/20/14	5,180	500	75	75	75	250	350	350							6,930	
	1	C	TM	1/08/13	31821		1/10/13	5,180	04/16/13	5,180	500	75	75	75	250	350	350							6,930	
	2	C	TM	4/15/13	32443		5/00/13	5,180	06/18/13	5,180	500	75	75	75	250	350	350							6,930	
	3	C	TM	12/16/13	33776		12/16/13	5,180	02/21/14	5,180	500	75	75	75	250	350	350							6,930	
	4	C	TM	2/16/14	34198		2/19/14	5,180	03/18/14	5,180	500	75	75	75	250	350	350							6,930	
	5	C	TM	8/05/13	33149		8/21/13	5,180	09/17/13	5,180	500	75	75	75	250	350	350							6,930	
	6	C	TM	4/5/13	33349		4/8/13	5,180	05/21/13	5,180	500	75	75	75	250	350	350							6,930	
	7	C	TM	9/20/13	33349		9/30/13	5,180	10/23/13	5,180	500	75	75	75	250	350	350							6,930	
	8	C	TM	4/21/13	32284		4/8/13	5,180	05/21/13	5,180	500	75	75	75	250	350	350							6,930	
	9	C	TM	11/13/13	32845		11/13/13	5,180	12/16/13	5,180	500	75	75	75	250	350	350							6,930	
	10	C	TM	6/5/13	32346		6/6/13	5,180	05/21/13	5,180	500	75	75	75	250	350	350							6,930	
	11	C	TM	3/15/13	32025		3/20/13	5,180	04/16/13	5,180	500	75	75	75	250	350	350							6,930	
	12	C	TM	1/26/14	34083		1/31/14	5,180	02/18/14	5,180	500	75	75	75	250	350	350							6,930	
	13	C	TM	9/27/13	33407		10/13/13	5,180	11/19/13	5,180	500	75	75	75	250	350	350							6,930	
	14	C	TM	1/26/14	34082		1/31/14	5,180	02/19/14	5,180	500	75	75	75	250	350	350							6,930	
	15	C	TM	6/21/13	33804		7/5/13	5,180	08/20/13	5,180	500	75	75	75	250	350	350							6,930	
	16	C	TM	9/27/13	33408		10/21/13	5,180	11/19/13	5,180	500	75	75	75	250	350	350							6,930	
	17	C	TM	2/8/13	31995		3/18/13	5,180	04/16/13	5,180	500	75	75	75	250	350	350							6,930	
	18	C	TM	1/18/13	31829		1/28/13	5,180	04/16/13	5,180	500	75	75	75	250	350	350							6,930	
	19	C	TM	1/28/13	31822		2/5/13	5,180	04/16/13	5,180	500	75	75	75	250	350	350							6,930	
	20	C	TM	6/22/13	32800		6/27/13	5,180	08/20/13	5,180	500	75	75	75	250	350	350							6,930	
	21	C	TM	1/15/13	31866		1/22/13	5,180	02/13/14	5,180	500	75	75	75	250	350	350							6,930	
	22	C	TM	1/9/14	34084		1/14/14	5,180	02/19/14	5,180	500	75	75	75	250	350	350							6,930	
	23	C	TM	1/16/14	34080		1/21/14	5,180	02/19/14	5,180	500	75	75	75	250	350	350							6,930	
	24	C	TM	2/28/13	32011		3/11/13	5,180	04/16/13	5,180	500	75	75	75	250	350	350							6,930	
	25	C	TM	1/28/13	31827		2/10/13	5,180	04/16/13	5,180	500	75	75	75	250	350	350							6,930	
	26	C	TM	4/22/13	32374		5/10/13	5,180	05/28/13	5,180	500	75	75	75	250	350	350							6,930	
	27	C	TM	6/21/13	32802		7/5/13	5,180	08/20/13	5,180	500	75	75	75	250	350	350							6,930	
	28	C	TM	6/21/13	32801		7/5/13	5,180	08/20/13	5,180	500	75	75	75	250	350	350							6,930	
	29	C	TM	4/21/13	32133		4/8/13	5,180	05/16/13	5,180	500	75	75	75	250	350	350							6,930	
	30	C	TM	2/28/13	32120		3/12/13	5,180	04/16/13	5,180	500	75	75	75	250	350	350							6,930	
	31	C	TM	3/22/13	32241		3/24/13	5,180	04/16/13	5,180	500	75	75	75	250	350	350							6,930	
	32	C	TM	1/18/13	31824		1/28/13	5,180	04/16/13	5,180	500	75	75	75	250	350	350							6,930	
	33	C	TM	3/22/13	31825		3/24/13	5,180	04/16/13	5,180	500	75	75	75	250	350	350							6,930	
	34	C	TM	1/18/13	31826		1/28/13	5,180	04/16/13	5,180	500	75	75	75	250	350	350							6,930	
	35	C	TM	1/18/13	31823		1/28/13	5,180	04/16/13	5,180	500	75	75	75	250	350	350							6,930	
	36	C	TM	2/12/14	34064		2/25/14	5,180	04/16/13	5,180	500	75	75	75	250	350	350							6,930	
	37	C	TM	2/12/14	34065		2/25/14	5,180	04/16/13	5,180	500	75	75	75	250	350	350							6,930	
	38	C	TM	5/23/14	34930		5/28/14	5,180	06/27/14	5,180	500	75	75	75	250	350	350							6,930	
	39	C	TM	1/9/15	34642		1/16/15	5,180	02/17/15	5,180	500	75	75	75	250	350	350							6,930	
	40	C	TM	5/6/15	37334		6/30/15	5,180	07/21/15	5,180	500	75	75	75	250	350	350							6,930	
	41	C	TM	6/13/14	35376		6/17/14	5,180	07/15/14	5,180	500	75	75	75	250	350	350							6,930	
	42	C	TM	1/9/15	34643		1/16/15	5,180	02/17/15	5,180	500	75	75	75	250	350	350							6,930	
	43	C	TM	6/13/14	35077		6/17/14	5,180	07/15/14	5,180	500	75	75	75	250	350	350							6,930	
	44	C	TM	4/11/14	34632		4/14/14	5,180	05/20/14	5,180	500	75	75	75	250	350	350							6,930	
	45	C	TM	5/16/14	34885		5/22/14	5,180	06/27/14	5,180	500	75	75	75	250	350	350							6,930	
	1	B	TM	2/25/14	36259		2/29/14	5,180	02/20/15	5,180	500	75	75	75	250	350	350							6,930	
	2	B	TM	9/18/14	36240		10/16/14	5,180	02/20/15	5,180	500	75	75	75	250	350	350							6,930	
	3	B	TM	11/26/14	36241		12/1/14	5,180	02/20/15	5,180	500	75	75	75	250	350	350							6,930	
	4	B	TM	12/16/14	36248		12/19/14	5,180	02/20/15	5,180	500	75	75	75	250	350	350							6,930	
	5	B	TM	5/20/14	34676		6/9/14	5,180	07/15/14	5,180	500	75	75	75	250	350	350							6,930	
	6	B	TM	12/2/14	34675		12/19/14	5,180	07/15/14	5,180	500	75	75	75	250	350	350							6,930	
	7	B	TM	12/2/14	34674		12/19/14	5,180	07/15/14	5,180	500	75	75	75	250	350	350							6,930	
	8	B	TM	10/23/14	35134		6/25/14	5,180	07/15/14	5,180	500	75	75	75	250	350	350							6,930	
	9	B	TM	10/23/14	35835		10/14/14	5,180	11/18/14	5,180	500	75	75	75	250	350	350							6,930	
	10	B	TM	2/20/15	36765		3/19/15	5,180	04/21/15	5,180	500	75	75	75	250	350	350							6,930	
	11	B	TM	7/8/14	35257		7/21/14	5,180	08/19/14	5,180	500	75	75	75	250	350	350							6,930	
	12	B	TM																						

Reunion Ranch W.C.I.D.  
Lot Schedule

Lot #	Builder	Date	Builder Print	CX #	Dep Date	Water Impact Fee \$5,160 / \$12,238	Impact Fee Payment to P.U.A.	Meter Size	Water Tap Fee \$500	Water Tap Insp. \$75	WW Tap Fee \$500	WW Tap Insp. \$75	Grinder Insp. \$550	Irrigation Insp. \$50	Badflow Inspection \$75	Security Deposit \$1500	Total
2	Compass/Alex	2/15/13	32044		18/2014-30/16	12,950	04/05/13	12,950	1,000	75	250	75	350				14,100
3	TM	8/21/13	35255	383		5,180	07/17/13	5,180	500	75	350	75	350				6,930
4	TM	1/19/13	34956			5,180	06/19/13	5,180	500	75	350	75	350				6,930
5	TM	9/2/10	34961			12,938	09/16/10	12,938	500	75	350	75	350				14,100
6	TM	5/15/15	37420			5,180	07/21/15	5,180	500	75	350	75	350				6,930
7	TM	6/30/15	37638			5,180	07/21/15	5,180	500	75	350	75	350				6,930
8	TM	6/22/15	37638			12,938	06/19/14	12,938	500	75	350	75	350				14,100
9	TM	5/17/18	42725			12,938	05/16/17	12,938	500	75	350	75	350				14,100
10	TM	4/31/17	42868			12,938	01/17/17	12,938	500	75	350	75	350				14,100
11	TM	12/9/16	41377			12,938	10/18/16	12,938	500	75	350	75	350				14,100
12	TM	7/28/16 & 7/16/16	40971	40842		12,938	06/20/17	12,938	500	75	350	75	350				14,100
13	TM	5/26/17	43345			12,938	06/20/17	12,938	500	75	350	75	350				14,100
14	TM	12/29/16	41088			12,938	01/17/17	12,938	500	75	350	75	350				14,100
15	TM	12/29/16	41088			12,938	06/20/17	12,938	500	75	350	75	350				14,100
16	TM	3/13/16	38988			12,938	04/19/16	12,938	500	75	350	75	350				14,100
17	TM	4/28/16	40245			12,938	05/17/16	12,938	500	75	350	75	350				14,100
18	TM	6/23/17	43528			12,938	07/18/17	12,938	500	75	350	75	350				14,100
19	TM	4/25/16	42569			12,938	03/21/17	12,938	500	75	350	75	350				14,100
20	TM	2/27/17	43270			12,938	03/21/17	12,938	500	75	350	75	350				14,100
21	TM	4/8/16	40085			12,938	05/17/16	12,938	500	75	350	75	350				14,100
22	TM	11/23/16	41906			12,938	01/17/17	12,938	500	75	350	75	350				14,100
23	TM	5/20/16	40431			12,938	03/21/17	12,938	500	75	350	75	350				14,100
24	TM	4/9/16	40086			12,938	06/21/16	12,938	500	75	350	75	350				14,100
25	TM	9/16/17	43143			12,938	06/20/17	12,938	500	75	350	75	350				14,100
26	TM	9/16/16	41503			12,938	11/15/16	12,938	500	75	350	75	350				14,100
27	TM	8/14/15	38121			5,180	09/15/15	5,180	500	75	350	75	350				6,930
28	TM	4/15/16	40130			12,938	05/17/16	12,938	500	75	350	75	350				14,100
29	TM	5/13/16	40338			12,938	06/21/16	12,938	500	75	350	75	350				14,100
30	TM	5/20/16	40433			12,938	06/21/16	12,938	500	75	350	75	350				14,100
31	TM	1/5/17	42171			12,938	02/17/17	12,938	500	75	350	75	350				14,100
32	TM	9/18/15	38408			5,180	11/17/15	5,180	500	75	350	75	350				6,930
33	TM	2/27/17	42567			12,938	03/21/17	12,938	500	75	350	75	350				14,100
34	TM	6/7/17	43406			12,938	07/18/17	12,938	500	75	350	75	350				14,100
35	TM	8/13/21				12,938	09/14/21	12,938	500	75	350	75	350				14,100
36	TM	1/22/16 & 3/11/16	38424 & 39887			12,938	04/19/16	12,938	500	75	350	75	350				14,100
37	TM	3/15/17	42651			12,938	04/19/17	12,938	500	75	350	75	350				14,100
38	TM	4/29/16	39594			12,938	06/21/16	12,938	500	75	350	75	350				14,100
39	TM	10/20/16	43118			12,938	07/18/16	12,938	500	75	350	75	350				14,100
40	TM	9/2/16	40948			12,938	04/19/16	12,938	500	75	350	75	350				14,100
41	TM	5/23/19	51650			12,938	07/16/19	12,938	500	75	350	75	350				14,100
42	TM	7/29/19	53154			12,938	06/20/19	12,938	500	75	350	75	350				14,100
43	TM	12/30/19	55986			12,938	01/24/20	12,938	500	75	350	75	350				14,100
44	TM	7/24/20	56487			12,938	02/18/20	12,938	500	75	350	75	350				14,100
45	TM	7/13/18	47265			12,938	08/21/18	12,938	500	75	350	75	350				14,100
46	TM	10/19/18	48200			12,938	11/20/18	12,938	500	75	350	75	350				14,100
47	TM	5/23/19	51651			12,938	07/16/19	12,938	500	75	350	75	350				14,100
48	TM	12/4/20	56488			12,938	02/18/20	12,938	500	75	350	75	350				14,100
49	TM	9/17/18	47769			12,938	10/16/18	12,938	500	75	350	75	350				14,100
50	TM	12/20/19	49755			12,938	02/19/19	12,938	500	75	350	75	350				14,100
51	TM	8/7/19	52225			12,938	07/16/19	12,938	500	75	350	75	350				14,100
52	TM	8/14/20	53820			12,938	11/17/20	12,938	500	75	350	75	350				14,100
53	TM	4/16/20	49841			12,938	08/15/20	12,938	500	75	350	75	350				14,100
54	TM	7/29/19	53181			12,938	06/20/19	12,938	500	75	350	75	350				14,100
55	TM	7/29/19	53179			12,938	06/20/19	12,938	500	75	350	75	350				14,100
56	TM	9/2/20	50007			12,938	09/15/20	12,938	500	75	350	75	350				14,100
57	TM	9/2/20	54813			12,938	04/01/20	12,938	500	75	350	75	350				14,100
58	TM	4/7/20	47310			12,938	04/21/18	12,938	500	75	350	75	350				14,100
59	TM	7/13/18				12,938	08/21/18	12,938	500	75	350	75	350				14,100
60	TM	1/29/16 & 2/15/16	39515 & 39679			12,938	09/15/16	12,938	500	75	350	75	350				14,100
61	TM	1/29/16 & 2/15/16	39514 & 39678			12,938	09/15/16	12,938	500	75	350	75	350				14,100
62	TM	7/15/16	40864			12,938	03/15/16	12,938	500	75	350	75	350				14,100
63	TM	7/15/16	40864			12,938	03/15/16	12,938	500	75	350	75	350				14,100
64	TM	11/20/16	43175			12,938	01/17/17	12,938	500	75	350	75	350				14,100
65	TM	9/16/16	41316			12,938	10/18/16	12,938	500	75	350	75	350				14,100
66	TM	8/21/16	40770			12,938	06/21/16	12,938	500	75	350	75	350				14,100
67	TM	7/29/16	40970			12,938	06/21/16	12,938	500	75	350	75	350				14,100
68	TM	4/16/15	40087			12,938	05/17/16	12,938	500	75	350	75	350				14,100
69	TM	12/4/15	39038			5,180	01/19/16	5,180	500	75	350	75	350				6,930
70	TM	2/10/17	42415			12,938	03/21/17	12,938	500	75	350	75	350				14,100
71	TM	5/20/16	40432			12,938	06/21/16	12,938	500	75	350	75	350				14,100
72	TM	10/16/15	38649			5,180	11/25/15	5,180	500	75	350	75	350				6,930
73	TM	10/16/15	38650			5,180	11/25/15	5,180	500	75	350	75	350				6,930
74	TM	10/16/15	38648			5,180	11/25/15	5,180	500	75	350	75	350				6,930
75	TM	10/16/15	38649			5,18											









## **Debt Service Fund**

## Reunion Ranch Water Control & Improvement District Debt Service Schedule

Due Date	Pay Date	Series 2015		Series 2016		Series 2017		Series 2018		Series 2019		Series 2020		Total	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2/15/2016															
8/15/2016			83,075												83,075
2/15/2017			83,075												83,075
8/15/2017			83,075		50,114										133,189
2/15/2018			128,460		90,314										218,774
8/15/2018			62,830		69,616										132,446
2/15/2019			80,000		133,272										213,272
8/15/2019			80,000		133,272										213,272
2/15/2020			85,000		140,000										225,000
8/15/2020			85,000		140,000										225,000
2/15/2021			90,000		145,000										235,000
8/15/2021			90,000		145,000										235,000
2/15/2022			95,000		150,000										245,000
8/15/2022			95,000		150,000										245,000
2/15/2023			100,000		155,000										255,000
8/15/2023			100,000		155,000										255,000
2/15/2024			105,000		160,000										265,000
8/15/2024			105,000		160,000										265,000
2/15/2025			110,000		165,000										275,000
8/15/2025			110,000		165,000										275,000
2/15/2026			115,000		170,000										285,000
8/15/2026			115,000		170,000										285,000
2/15/2027			120,000		175,000										295,000
8/15/2027			120,000		175,000										295,000
2/15/2028			125,000		180,000										305,000
8/15/2028			125,000		180,000										305,000
2/15/2029			130,000		185,000										315,000
8/15/2029			130,000		185,000										315,000
2/15/2030			135,000		190,000										325,000
8/15/2030			135,000		190,000										325,000
2/15/2031			140,000		195,000										335,000
8/15/2031			140,000		195,000										335,000
2/15/2032			145,000		200,000										345,000
8/15/2032			145,000		200,000										345,000
2/15/2033			150,000		205,000										355,000
8/15/2033			150,000		205,000										355,000
2/15/2034			155,000		210,000										365,000
8/15/2034			155,000		210,000										365,000
2/15/2035			160,000		215,000										375,000
8/15/2035			160,000		215,000										375,000
2/15/2036			165,000		220,000										385,000
8/15/2036			165,000		220,000										385,000
2/15/2037			170,000		225,000										395,000
8/15/2037			170,000		225,000										395,000
2/15/2038			175,000		230,000										405,000
8/15/2038			175,000		230,000										405,000
2/15/2039			180,000		235,000										415,000
8/15/2039			180,000		235,000										415,000
2/15/2040			185,000		240,000										425,000
8/15/2040			185,000		240,000										425,000
2/15/2041			190,000		245,000										435,000
8/15/2041			190,000		245,000										435,000
2/15/2042			195,000		250,000										445,000
8/15/2042			195,000		250,000										445,000
2/15/2043			200,000		255,000										455,000
8/15/2043			200,000		255,000										455,000
2/15/2044			205,000		260,000										465,000
8/15/2044			205,000		260,000										465,000
2/15/2045			210,000		265,000										475,000
8/15/2045			210,000		265,000										475,000
2/15/2046			215,000		270,000										485,000
8/15/2046			215,000		270,000										485,000
<b>Total</b>			\$ 3,500,000		\$ 2,125,355		\$ 3,750,000		\$ 2,432,784		\$ 5,000,000		\$ 3,092,041		\$ 30,000,000

See Accountant's Report.



Reunion Ranch W.C.I.D. - DSF  
Adjustments Journal  
November 2021

Date	Num	Memo	Account	Debit	Credit
11/30/2021	11.1	Record Tax Collections	1150 · A/R - Property Taxes		92,883.79
		Record Tax Collections	2740 · Deferred Revenue-Property Taxes	92,883.79	
		Record Tax Collections	4320 · Property Taxes		92,883.79
		Record Tax Collections	2171 · Due to General Fund		46,441.90
		Record Tax Collections	1106 · Texpool Tax Account	139,325.69	
				<u>232,209.48</u>	<u>232,209.48</u>
TOTAL				<u>232,209.48</u>	<u>232,209.48</u>

See Accountant's Report.

Reunion Ranch W.C.I.D. - DSF  
General Ledger  
As of November 30, 2021

Type	Date	Num	Memo	Amount	Balance
1106 · Texpool Tax Account					11,259.97
General Jour...	11/30/2021	11.1	Record Tax Collections	139,325.69	150,585.66
Deposit	11/30/2021		Interest	0.21	150,585.87
Total 1106 · Texpool Tax Account				139,325.90	150,585.87
1115 · TexPool Debt Service					1,137,967.89
Deposit	11/30/2021		Interest	35.55	1,138,003.44
Total 1115 · TexPool Debt Service				35.55	1,138,003.44
1150 · A/R - Property Taxes					1,584,056.00
General Jour...	11/30/2021	11.1	Record Tax Collections	(92,883.79)	1,491,172.21
Total 1150 · A/R - Property Taxes				(92,883.79)	1,491,172.21
2171 · Due to General Fund					(2,220.00)
General Jour...	11/30/2021	11.1	Record Tax Collections	(46,441.90)	(48,661.90)
Total 2171 · Due to General Fund				(46,441.90)	(48,661.90)
2740 · Deferred Revenue-Property Taxes					(1,584,056.00)
General Jour...	11/30/2021	11.1	Record Tax Collections	92,883.79	(1,491,172.21)
Total 2740 · Deferred Revenue-Property Taxes				92,883.79	(1,491,172.21)
3000 · Reserved for Debt Service					(1,146,053.88)
Total 3000 · Reserved for Debt Service					(1,146,053.88)
Property Tax					(919.79)
4320 · Property Taxes					0.00
General Jour...	11/30/2021	11.1	Record Tax Collections	(92,883.79)	(92,883.79)
Total 4320 · Property Taxes				(92,883.79)	(92,883.79)
4331 · Penalties & Interest-Tax Accts.					(919.79)
Total 4331 · Penalties & Interest-Tax Accts.					(919.79)
Total Property Tax				(92,883.79)	(93,803.58)
5391 · Interest on Temp Investments					(34.19)
Deposit	11/30/2021		Interest	(0.21)	(34.40)
Deposit	11/30/2021		Interest	(35.55)	(69.95)
Total 5391 · Interest on Temp Investments				(35.76)	(69.95)
TOTAL				0.00	0.00

See Accountants' Report.

## **Capital Projects Fund**

**Reunion Ranch W.C.I.D.-CPF  
General Ledger  
As of November 30, 2021**

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
<b>1152 · TexPool - SR2017 Capital Project</b>									6.56
Total 1152 · TexPool - SR2017 Capital Project									6.56
<b>1153 · TexPool - SR2018 Capital Project</b>									1,361.12
Total 1153 · TexPool - SR2018 Capital Project									1,361.12
<b>1154 · TexPool - SR2019 Cap Project</b>									3,739.05
Total 1154 · TexPool - SR2019 Cap Project									3,739.05
<b>1155 · TexPool - SR2020 Cap Projects</b>									2,265,365.82
Deposit	11/30/2021			Interest	4050 · Interest ...		70.79		2,265,436.61
Total 1155 · TexPool - SR2020 Cap Projects							70.79	0.00	2,265,436.61
<b>2105 · Due to GF</b>									-6,492.30
Total 2105 · Due to GF									-6,492.30
<b>3200 · Fund Balance</b>									-2,263,912.21
Total 3200 · Fund Balance									-2,263,912.21
<b>4050 · Interest Income</b>									-69.04
Deposit	11/30/2021			Interest	1155 · TexPool...			70.79	-138.83
Total 4050 · Interest Income							0.00	70.79	-138.83
<b>TOTAL</b>							<b>70.79</b>	<b>70.79</b>	<b>0.00</b>

See Accountants' Report.

## **Expenditures to be Approved**

**Reunion Ranch W.C.I.D.  
Director Fees  
January 18, 2022**

Date	Num	Source Name	Payroll Item	Amount
01/18/2022	1914	Dennis Daniel	Director Fees	150.00
		Dennis Daniel	Mileage	18.72
		Dennis Daniel	Social Security Employee	(9.30)
		Dennis Daniel	Medicare Employee	(2.18)
				157.24
01/18/2022	1915	Nathan Neese	Director Fees	150.00
		Nathan Neese	Mileage	17.55
		Nathan Neese	Social Security Employee	(9.30)
		Nathan Neese	Medicare Employee	(2.18)
				156.07
01/18/2022	1916	Ronald Meyer	Director Fees	150.00
		Ronald Meyer	Mileage	19.19
		Ronald Meyer	Social Security Employee	(9.30)
		Ronald Meyer	Medicare Employee	(2.18)
				157.71
01/18/2022	1917	Theresa Purdy	Director Fees	150.00
		Theresa Purdy	Social Security Employee	(9.30)
		Theresa Purdy	Medicare Employee	(2.18)
				138.52
01/18/2022	1918	Thomas J. Rogers	Director Fees	150.00
		Thomas J. Rogers	Social Security Employee	(9.30)
		Thomas J. Rogers	Medicare Employee	(2.18)
				138.52
TOTAL				748.06

Aquatic Features, Inc.

6611 Burnet Lane  
Austin, TX 78757



# Invoice

Date	Invoice #
1/5/2022	2022365

<b>Bill To</b>
Reunion Ranch MUD c/o Inframark 14050 Summit Drive Austin TX 78728

<b>Info</b>

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	Professional Service Lake: Invoice is for work done in preceding month from invoice date.	680.00	680.00
1	Lake Chemical budget: growth inhibitors: Sonar One	95.00	95.00
6	Pond dye	15.00	90.00
1	Beneficial-engineered microbes to help digest sulfur smell, digestion of leaf/ plant material reduce sludge.	15.00	15.00
15	12/15/2021 algaerr blvd copper sulfate 5lbs	5.00	75.00
	12/15/2021 algaejacksdaw copper sulfate 5lbs		
	12/15/2021 algaemerry ellis copper sulfate 5lbs		
	Travis sales tax	8.25%	0.00
By/Date Received: <u>JB 1-3-22</u>			
By/Date Posted: <u>JB 1-11-22</u>			
Approved for Payment: _____			
Hand Delivered to: _____			
Mailed By/Date: _____			
GL#: <u>6650</u>			
<b>Total</b>			<b>\$955.00</b>

<b>Phone #</b>
(512) 301-3199

<b>E-mail</b>	<b>Web Site</b>
scott@aquaticfeaturesinc.com	aquaticfeaturesinc.com



# Invoice

Date	Invoice #
12/31/2021	11337

Bill To
Reunion Ranch WCID PO Box 2445 Round Rock, TX 78680

Description	Amount
Monthly Accounting Services - Meeting	2,000.00
By/Date Received: <u>01-13-22</u> By/Date Posted: <u>12-11-22</u> Approved for Payment: _____ Hand Delivered to: _____ Mailed By/Date: _____ GL#: <u>1133</u>	
Thank you for your business!	<b>Total</b> \$2,000.00

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





2002 West Grand  
Parkway North  
Suite 100  
Katy, TX 77449

Invoice: 69888  
Invoice Date: 11/9/2021  
Due Date: 12/9/2021  
Terms: Net 30  
Project ID: RRWCID  
PO #:

Bill To:  
Reunion Ranch WCID  
Bott & Douthitt  
PO Box 2445  
Round Rock TX 78680  
United States

SALES DESCRIPTION	QUANTITY	UNITS	RATE	AMOUNT
<b>Operations Services for the Month of: October 2021</b>				
<b>Operations Charges</b>				
Wastewater Treatment Plant(s) and Sub-Surface Drip Irrigation Facilities.	1	Ea	\$3,000.00	\$3,000.00
Lift Stations	1	Ea	\$500.00	\$500.00
Stormwater System	1	Ea	\$500.00	\$500.00
Management	1	Ea	\$500.00	\$500.00
Connections - Residential	509	Ea	\$5.00	\$2,545.00
Connections - Commercial Units	17	Ea	\$5.00	\$85.00
<b>Total Operations Charges</b>				<b>\$7,130.00</b>
<b>Administration Charges</b>				
Postage	1	Ea	\$301.74	\$301.74
Stationary	1	Ea	\$95.03	\$95.03
Delinquent Letters	23	Ea	\$7.50	\$172.50
Service Transfers	9	Ea	\$9.50	\$85.50
Returned Check/Payment	4	Ea	\$10.00	\$40.00
Builder Billings	5	Ea	\$15.00	\$75.00
<b>Total Administration Charges</b>				<b>\$769.77</b>

**Subtotal** \$7,899.77  
**Tax (0%)** \$0.00  
**Total Due** \$7,899.77

By Date Received: JB 11-12-21  
By Date Posted: JB 11-16-21  
Approved for Payment: \_\_\_\_\_  
Hand Delivered to: \_\_\_\_\_  
Mailed By/Date: \_\_\_\_\_  
GL#: 6120



**Inframark, LLC**  
 2002 West Grand Parkway North, Suite 100  
 Katy, Texas 77449  
 (281) 578-4200

Client ID Number	1-02395
------------------	---------

Invoice Number	1135134
Invoice Date	12/14/2021
Due Date	1/13/2022

To: Reunion Ranch WCID  
 Bott & Douthitt  
 P O Box 2445

Round Rock, Texas 78680

Service Description	Total
Maintenance Services	\$16,571.04

By/Date Received: JB 12-14-21  
 By/Date Posted: JB 1-11-22  
 Approved for Payment: \_\_\_\_\_  
 Hand Delivered to: \_\_\_\_\_  
 Mailed By/Date: \_\_\_\_\_

GL#: 6122 1520.60 6220 1702.37  
6130 3361.80 6450 947.39  
6200 7685.44  
6210 1295.44

Subtotal	\$16,571.04
Sales Tax	\$0.00
Total	\$16,571.04

Please Pay This Amount

Remit To: Inframark, LLC  
 P.O. Box 733778  
 Dallas, Texas 75373-3778

Please include the Project ID and the Invoice Number on the check stub of your payment.

INFRAMARK, LLC  
 DISTRICT : REUNION RANCH WCID  
 INVOICE NO. 1135134 - DETAIL  
 INVOICE DATE: 12/14/2021

14 Dec 2021 11:23:00PM CST  
 Go Green! Think before you print.

Work Type / Sub Category	Date Complete	WO Number	Address	Task Details	Equipment Costs	Labor Costs	Materials/Other Service Costs	Sales Tax Total	Total Costs	BIC
Detention Pond Maintenance										
DP2-2										
General Maintenance & Repairs										
	11/9/2021	2704007	Mary Elise Way DP2-2	Meet and/or Assist Consultants or Contractors at a Detention Pond; Client wants to install a aerator need to know if they have installed electrical near the pond. Need a 120v 20 amp circuit within 100 feet of the waters edge.	\$157.50	\$340.47	\$0.00	\$0.00	\$497.97	N
				<b>General Maintenance &amp; Repairs Total</b>	<b>\$157.50</b>	<b>\$340.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$497.97</b>	
				<b>DP2-2 Total</b>	<b>\$157.50</b>	<b>\$340.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$497.97</b>	
				<b>DP Total</b>	<b>\$157.50</b>	<b>\$340.47</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$497.97</b>	445.0
Erosion Control										
Inspections										
	11/9/2021	2705633	RRWCID District Area	Erosion Control (Street, Pavement, and Curb Inspection); WEEKLY EROSION CONTROL INSPECTION	\$38.50	\$104.50	\$0.00	\$0.00	\$143.00	N
	11/16/2021	2711907	RRWCID District Area	Erosion Control (Street, Pavement, and Curb Inspection); WEEKLY EROSION CONTROL INSPECTION	\$44.00	\$119.43	\$0.00	\$0.00	\$163.43	N
	11/30/2021	2718569	RRWCID District Area	Erosion Control (Street, Pavement, and Curb Inspection); WEEKLY EROSION CONTROL INSPECTION - NOV BILLABLE	\$38.50	\$104.50	\$0.00	\$0.00	\$143.00	N
				<b>Inspections Total</b>	<b>\$121.00</b>	<b>\$328.42</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$449.42</b>	
				<b>EC Total</b>	<b>\$121.00</b>	<b>\$328.42</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$449.42</b>	445.0

INFRAMARK, LLC  
 DISTRICT : REUNION RANCH WCID  
 INVOICE NO. 1135134 - DETAIL  
 INVOICE DATE: 12/14/2021

14 Dec 2021 11:23:00PM CST  
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Work Type/Sub Category	Date Complete	WO Number	Address	Task Details	Equipment Costs	Labor Costs	Materials/Other Service Costs	Sales Tax Total	Total Costs	B/C
Construction Maintenance	9/15/2021	2654613	RRWCID District Area	Repair, Replace, Adjust, Recondition a Sewer System Asset; Replace handle on box number 19 also replace solenoid on box number 18, repair leak on box number 8 that was cousin flooded fields number eight and number six. Open all valves and notify Operator.	\$385.50	\$943.48	\$126.99	\$0.00	\$1,455.97	N
	9/29/2021	2667151	547 Katie Dr	Repair a Sewer System Service Line; REPAIR OR REPLACE DAMAGED 6" CLEAN OUT DateSched: 09/28/21	\$35.00	\$83.46	\$0.00	\$0.00	\$118.46	N
				Construction Maintenance Total	\$420.50	\$1,026.94	\$126.99	\$0.00	\$1,574.43	6200
General Maintenance & Repairs	12/1/2021	2725002	278 Delayne Dr	Grinder Pump Inspection;	\$16.50	\$44.78	\$0.00	\$0.00	\$61.28	N
				General Maintenance & Repairs Total	\$16.50	\$44.78	\$0.00	\$0.00	\$61.28	6200
Inspections	11/29/2021	2720910	162 Jacksdaw Dr	Sewer Line Final Inspection Televising;	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	N
	11/30/2021	2723233	1047 Jacksdaw Dr	Sewer Line Final Inspection Televising;	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	N
				Inspections Total	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	6200
				MS Total	\$437.00	\$1,071.72	\$426.99	\$0.00	\$1,935.71	

INFRAMARK, LLC  
 DISTRICT : REUNION RANCH WCID  
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Worktype/Service Category	Date Complete	WO Number	Address	Est. Details	Equipment Costs	Labor Costs	Materials/Other Service Costs	Sales Tax Total	Total Costs	B/C
Maintenance, Sewer Plant										
SP1										
Chemicals										
	11/5/2021	2665881	100 Jayne Cove	Purchase Chemicals for Sewer Treatment Plant; Napco - monthly bleach for October	\$0.00	\$0.00	\$2,295.86	\$0.00	\$2,295.86	N
	11/17/2021	2688260	100 Jayne Cove	Purchase Chemicals for Sewer Treatment Plant; Napco monthly chemicals	\$0.00	\$0.00	\$1,065.94	\$0.00	\$1,065.94	N
				<b>Chemicals Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,361.80</b>	<b>\$0.00</b>	<b>\$3,361.80</b>	<b>6130</b>
General Maintenance & Repairs										
	11/19/2021	2680631	100 Jayne Cove	General Repair or Maintenance of an Asset at a Sewer Treatment Plant; Relocate/purchase/install sample point signs at plant	\$44.00	\$163.50	\$82.23	\$0.00	\$289.73	N
	11/13/2021	2687416	100 Jayne Cove	General Repair or Maintenance of an Asset at a Sewer Treatment Plant; Change phone number in dialer	\$131.25	\$283.72	\$0.00	\$0.00	\$414.97	N
	11/22/2021	2695191	100 Jayne Cove	Create a Survey for an Irrigation System; Monthly irrigation field inspections - Sched#: 3493 SchedType: DateSched: 11/01/21	\$49.50	\$189.88	\$0.00	\$0.00	\$239.38	N
	11/11/2021	2698663	100 Jayne Cove	Investigate a Problem at a Sewer Treatment Plant; channel 2 alarm	\$33.00	\$168.78	\$0.00	\$0.00	\$201.78	N
	11/18/2021	2699733	100 Jayne Cove	Purchase Supplies for a Sewer Treatment Plant; Purchase supplies for plant	\$11.00	\$52.75	\$582.25	\$0.00	\$646.00	N
	11/5/2021	2702844	100 Jayne Cove	General Repair or Maintenance of an Asset at a Sewer Treatment Plant; Dialer call for SBR level sensor failure	\$126.50	\$644.57	\$0.00	\$0.00	\$771.07	N

INFRAMARK, LLC

DISTRICT : REUNION RANCH WCID

INVOICE NO. 1135134 - DETAIL

INVOICE DATE: 12/14/2021

14 Dec 2021 11:23:00PM CST

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Work type/Service Category	Date Complete	WO Number	Address	Test Details	Equipment Costs	Labor Costs	Materials/Other Service Costs	Sales Tax Total	Total Costs	B/C
	11/9/2021	2706466	100 Jayne Cove	Investigate a Problem at a Sewer Treatment Plant; Changel 2 alarm	\$33.00	\$189.88	\$0.00	\$0.00	\$222.88	N
	11/19/2021	2715735	100 Jayne Cove	General Repair or Maintenance of an Asset at a Sewer Treatment Plant; Use back hoe to move sludge inside sludge box	\$217.50	\$292.11	\$0.00	\$0.00	\$509.61	N
				<b>General Maintenance &amp; Repairs Total</b>	<b>\$645.75</b>	<b>\$1,985.19</b>	<b>\$664.47</b>	<b>\$0.00</b>	<b>\$3,295.41</b>	<b>62.00</b>
Lab Fees or Laboratory Sampling										
	10/19/2021	2666611	100 Jayne Cove	Purchase Laboratory Services for Sewer Treatment Plant; Aqua-Tech Laboratories Inc monthly lab	\$0.00	\$0.00	\$1,033.56	\$0.00	\$1,033.56	N
	11/16/2021	2696188	100 Jayne Cove	Purchase Laboratory Services for Sewer Treatment Plant; Sched#: 3139 SchedType: DateSched: 11/01/21	\$11.00	\$42.20	\$19.23	\$0.00	\$72.43	N
				<b>Lab Fees or Laboratory Sampling Total</b>	<b>\$11.00</b>	<b>\$42.20</b>	<b>\$1,052.79</b>	<b>\$0.00</b>	<b>\$1,105.99</b>	<b>62.00</b>
Preventative Maintenance										
	11/9/2021	2656536	100 Jayne Cove	Six Month CL2 System PM (Chlorination) must verify work type; Sched#: 6534 SchedType: CHLR DateSched: 09/01/21	\$97.50	\$212.49	\$0.00	\$0.00	\$309.99	N
				<b>Preventative Maintenance Total</b>	<b>\$97.50</b>	<b>\$212.49</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$309.99</b>	<b>62.00</b>
Subcontract Services										
	4/10/2020	2698496	100 Jayne Cove	Purchase Subcontracted Services for Lift Station; Repair for flight pump with Xylem	\$0.00	\$0.00	\$1,279.95	\$0.00	\$1,279.95	N
	11/9/2021	2704930	100 Jayne Cove	Purchase Subcontracted Services for Sewer Treatment Plant; Emergency call from WWTS on 10.27	\$0.00	\$0.00	\$1,164.38	\$0.00	\$1,164.38	N

INFRAMARK, LLC  
DISTRICT : REUNION RANCH WCID  
INVOICE NO. 1135134 - DETAIL  
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Work Type/Sub Category	Date Complete	WO Number	Address	Test Details	Equipment Costs	Labor Costs	Materials/Other Service Costs	Sales Tax Total	Total Costs	B/C
	11/12/2021	2709666	100 Jayne Cove	Miscellaneous Filing to Environmental Agencies; Subcontract Services Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N
				SP1 Total	\$0.00	\$0.00	\$2,444.33	\$0.00	\$2,444.33	6200
				SP Total	\$754.25	\$2,239.88	\$7,523.38	\$0.00	\$10,517.51	
Maintenance, Water					\$754.25	\$2,239.88	\$7,523.38	\$0.00	\$10,517.51	
Construction Maintenance	9/20/2021	2656458	163 Tiffanie Way	Repair a Water System Service Line; REPLACE CURB STOP. METER NUT HAS BEEN STRIPPED	\$256.25	\$633.19	\$0.00	\$0.00	\$889.44	N
				Construction Maintenance Total	\$256.25	\$633.19	\$0.00	\$0.00	\$889.44	6122
CSI Inspections	11/16/2021	2711058	175 Delayne Dr	Customer Service Inspection - Wall - Residential;	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	N
	11/29/2021	2720694	162 Jacksdaw Dr	Customer Service Inspection - Fixture - Residential;	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	N
	11/30/2021	2721539	1047 Jacksdaw Dr	Customer Service Inspection - Fixture - Residential;	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	N
	11/30/2021	2723075	501 Delayne Dr Reunion Reserve	Customer Service Inspection - Slab - Residential;	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	N
	12/11/2021	2724981	151 Delayne Dr	Customer Service Inspection - Wall - Residential;	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	N
	12/11/2021	2724987	278 Delayne Dr	Customer Service Inspection - Fixture - Residential;	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	N
				CSI Inspections Total	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	6220

**INFRAMARK, LLC**  
**DISTRICT : REUNION RANCH WCID**  
**INVOICE NO. 1135134 - DETAIL**  
**INVOICE DATE: 12/14/2021**

**14 Dec 2021 11:23:00PM CST**  
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Work Type/ Sub-Category	Date Complete	WO Number	Address	Task Details	Equipment Costs	Labor Costs	Materials/Other Service Costs	Sales Tax Total	Total Costs	B/C
General Maintenance & Repairs	11/2/2021	2681764	100 Jayne Cove	Investigate a Water System Problem; Investigating Reunion Ranch high level 3 Alarm.	\$33.00	\$113.49	\$0.00	\$0.00	\$146.49	N
	11/2/2021	2697828	762 Jacksdaw Dr	Customer Move Out - Read Meter, Disconnect or Turn Off Service; DateSched: 11/02/21	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00	N
	11/2/2021	2698605	762 Jacksdaw Dr	Customer Move In - Read Meter, Reconnect or Turn On Service; DateSched: 11/02/21	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00	N
	11/9/2021	2700181	338 Adam Ct	Read Meter, Check For Leaks, Customer Requested; REREAD, CHECK FOR LEAKS, PLEASE LEAVE DOOR TAG. DateSched: 11/03/21	\$5.50	\$31.65	\$0.24	\$0.00	\$37.39	N
	12/1/2021	2701753	RRWCID District Area	Meet and/or Assist Consultants or Contractors at a Water System; MONTHLY	\$70.00	\$182.05	\$0.00	\$0.00	\$252.05	N
	11/9/2021	2704259	RRWCID District Area	Billing Re-read Multi-Address WO, Read Meter Only - See Bulk Accounts tab for list of Addresses;	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N
	11/10/2021	2707435	RRWCID District Area	Hang Tags in District Area (Delinquent, NSF, customer service notice, boil water notices (active & resend), VWU); Hang (7) red tags for district	\$27.50	\$116.04	-\$1.69	\$0.00	\$145.23	N
	11/19/2021	2715248	1222 Jacksdaw Dr	Read Meter Only - Misread, High, Low, Reverse - From Billing Department; LAST RDG: 70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N
	11/19/2021	2715250	278 Delayne Dr	Read Meter Only - Misread, High, Low, Reverse - From Billing Department; LAST RDG: 95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N
				<b>General Maintenance &amp; Repairs Total</b>	<b>\$136.00</b>	<b>\$443.23</b>	<b>\$51.93</b>	<b>\$0.00</b>	<b>\$631.16</b>	<b>612</b>



INFRAMARK, LLC

DISTRICT : REUNION RANCH WCID

INVOICE NO. 1135134 - DETAIL

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Worktype/Sub Category	Date Complete	WO Number	Address	Test Details	Equipment Costs	Labor Costs	Materials/Other Service Costs	Sales Tax Total	Total Costs	B/C
Inspections										
	11/11/2021	2705784	145 Mary Elise Way	Pool / Spa Inspection - Residential; PRE POUR INSPECTION	\$85.50	\$226.11	\$0.00	\$0.00	\$311.61	N
	11/19/2021	2711000	1229 Jacksdaw Dr	Pool / Spa Inspection - Residential; POOL FILE READY FOR REVIEW	\$43.75	\$113.78	\$0.00	\$0.00	\$157.53	N
	11/16/2021	2711003	2669 Reunion Blvd	Pool / Spa Inspection - Residential; POOL FILE READY FOR REVIEW	\$26.25	\$68.27	\$0.00	\$0.00	\$94.52	N
	11/17/2021	2712333	235 Emma Loop	Pool / Spa Inspection - Residential; PRE POUR INSPECTION	\$35.00	\$91.02	\$0.00	\$0.00	\$126.02	N
	11/30/2021	2715703	2669 Reunion Blvd	Pool / Spa Inspection - Residential; PRE POUR INSPECTION	\$28.50	\$75.37	\$0.00	\$0.00	\$103.87	N
	11/29/2021	2720912	162 Jacksdaw Dr	Irrigation System Inspection - Residential;	\$14.25	\$37.69	\$0.00	\$0.00	\$51.94	N
	11/30/2021	2723229	1047 Jacksdaw Dr	Irrigation System Inspection - Residential;	\$28.50	\$75.37	\$0.00	\$0.00	\$103.87	N
	12/1/2021	2724999	278 Delayne Dr	Irrigation System Inspection - Residential;	\$17.50	\$45.51	\$0.00	\$0.00	\$63.01	N
				Inspections Total	\$279.25	\$733.12	\$0.00	\$0.00	\$1,012.37	6220
Lab Fees or Laboratory Sampling										
	11/22/2021	2686361	RRWCID District Area	Purchase Laboratory Services for Water System Asset; Water Utility Services monthly lab	\$0.00	\$0.00	\$187.45	\$0.00	\$187.45	N
				Lab Fees or Laboratory Sampling Total	\$0.00	\$0.00	\$187.45	\$0.00	\$187.45	6210
Site Inspections										
	11/29/2021	2720695	162 Jacksdaw Dr	Final Site Survey Inspection - Residential;	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	N
	11/30/2021	2721540	1047 Jacksdaw Dr	Final Site Survey Inspection - Residential;	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	N

INFRAMARK, LLC  
 DISTRICT : REUNION RANCH WCID  
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Worktype/Sub Category	Date Complete	Work Number	Address	Task Details	Equipment Costs	Labor Costs	Materials/Other Service Costs	Sales Tax Total	Total Costs	B/C
	12/1/2021	2724988	278 Delayne Dr	Final Site Survey Inspection - Residential;	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	N
				Site Inspections Total	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	
				MIW Total	\$671.50	\$1,809.54	\$689.38	\$0.00	\$3,170.42	620
				Invoice Total	\$2,141.25	\$5,790.03	\$8,639.76	\$0.00	\$16,571.04	



Inframark LLC  
 2002 West Grand Parkway North  
 Suite 100  
 Katy, TX 77449

Invoice: 71756  
 Invoice Date: 1/6/2022  
 Due Date: 2/5/2022  
 Terms: Net 30  
 Project ID: RRWCID  
 PO #:

Bill To:  
 Reunion Ranch WCID  
 Bott & Douthitt  
 PO Box 2445  
 Round Rock TX 78680  
 United States

SALES DESCRIPTION	QUANTITY	UNITS	RATE	AMOUNT
<b>Operations Services for the Month of: December 2021</b>				
<b>Operations Charges</b>				
Wastewater Treatment Plant(s) and Sub-Surface Drip Irrigation Facilities.	1	Ea	\$3,000.00	\$3,000.00
Lift Stations	1	Ea	\$500.00	\$500.00
Stormwater System	1	Ea	\$500.00	\$500.00
Management	1	Ea	\$500.00	\$500.00
Connections - Residential	511	Ea	\$5.00	\$2,555.00
Connections - Commercial Units	17	Ea	\$5.00	\$85.00
<b>Total Operations Charges</b>				<b>\$7,140.00</b>
<b>Administration Charges</b>				
Postage	1	Ea	\$293.62	\$293.62
Stationary	1	Ea	\$93.98	\$93.98
Delinquent Letters	17	Ea	\$7.50	\$127.50
Service Transfers	2	Ea	\$9.50	\$19.00
Returned Check/Payment	2	Ea	\$10.00	\$20.00
<b>Total Administration Charges</b>				<b>\$554.10</b>

**Subtotal** \$7,694.10  
**Tax (0%)** \$0.00  
**Total Due** \$7,694.10

By/Date Received: JB 1-10-22  
 By/Date Posted: JB 1-11-22  
 Approved for Payment: \_\_\_\_\_  
 Hand Delivered to: \_\_\_\_\_  
 Mailed By/Date: \_\_\_\_\_  
 GL#: 6120



Lower Colorado River Authority  
 Questions for firm raw water service, call (512) 730-6757  
 www.lcra.org

Previous Balance	\$9,829.82
Payments	\$(9,829.82)
Credits / Adjustments	\$0.00
Balance Forward	\$0.00
Current Charges	\$3,716.97
Account Balance	\$3,716.97

REUNION RANCH WCID  
 C/O BOTT & DOUTHITT, PLLC  
 ATTN: LISA WALD  
 PO BOX 2445  
 ROUND ROCK TX 78680-2445

By/Date Received: DL 1-7-22  
 By/Date Posted: JB 1-11-22  
 Approved for Payment: \_\_\_\_\_  
 Hand Delivered to: \_\_\_\_\_  
 Mailed By/Date: \_\_\_\_\_  
 GL#: 6205 1602.39  
6150 2114.58

Page 2 of 3

Service Address:  
 Account Type: Raw Firm (PUA)  
 Contract: 800-018-8425-B

Account	Customer	Statement Date	Due Date
00548605	00602793	12/31/21	01/30/22

**BILLING DETAILS**

Transaction Description	Consumption	Rate	Amount
Previous Balance			\$9,829.82
Payment - Thank You			\$(9,829.82)
<b>Balance Forward</b>			<b>\$0.00</b>
Raw Water			
Monthly Reservation Fee	29.17	\$72.50	\$2,114.58
Raw Water - Firm	22.10	\$72.50	\$1,602.39
<b>Current Charges</b>			<b>\$3,716.97</b>
<b>Account Balance</b>			<b>\$3,716.97</b>

MAQ = 350.00 AF

Month	Consumption History	Use (AF)
Jan 2021		17.14
Feb 2021		12.12
Mar 2021		12.74
Apr 2021		19.66
May 2021		30.65
Jun 2021		19.06
Jul 2021		32.28
Aug 2021		37.43
Sep 2021		41.56
Oct 2021		44.21
Nov 2021		33.04
Dec 2021		22.10
<b>TOTAL</b>		<b>321.98</b>

1 AF = 325,851 gallons

Lcra is Offering Water Conservation Rebates, Including Mulch/Compost, Rainwater Harvesting And Irrigation Evaluations. To Get More

**PAYMENT OPTIONS**

Mail:  
 PO Box 301589  
 Dallas, TX 75303-1589

Online:  
 lcra.org/paywaterbill

In Person:  
 Local HEB  
 (HEB charges a fee)

ACH:  
 JPMorgan Chase Bank of Texas  
 ABA #111-000-614  
 Account #09922872675

Wire:  
 JPMorgan Chase Bank of Texas  
 ABA #021-000-021  
 Account #09922872675

Accounts may be subject to penalty charges if payment is not received by the due date

Return this portion with your payment. Allow 5 days by mail.



Account	Customer	Statement Date	Due Date	Account Balance
00548605	00602793	12/31/21	01/30/22	\$3,716.97

REUNION RANCH WCID  
 C/O BOTT & DOUTHITT, PLLC  
 ATTN: LISA WALD  
 PO BOX 2445  
 ROUND ROCK TX 78680-2445

Remit To:  
 LCRA  
 PO Box 301589  
 Dallas, TX 75303-1589



Lower Colorado River Authority  
 Questions for firm raw water service, call (512) 730-6757  
 www.lcra.org

Previous Balance	\$9,829.82
Payments	\$(9,829.82)
Credits / Adjustments	\$0.00
Balance Forward	\$0.00
Current Charges	\$3,716.97
Account Balance	\$3,716.97

REUNION RANCH WCID  
 C/O BOTT & DOUTHITT, PLLC  
 ATTN: LISA WALD  
 PO BOX 2445  
 ROUND ROCK TX 78680-2445

Service Address:  
 Account Type: Raw Firm (PUA)  
 Contract: 800-018-8425-B

Account	Customer	Statement Date	Due Date
00548605	00602793	12/31/21	01/30/22

Service From	Service to	Meter	Days	Previous Read	Current Read	Use (Gal)
11/02/21	12/02/21	66514301	30	231195.00	238354.00	7,159,000.00
11/02/21	12/02/21	LOSS-RR	30	231195.00	238354.00	42,954.00

**PAYMENT OPTIONS**

Mail:  
 PO Box 301589  
 Dallas, TX 75303-1589

Online:  
 lcra.org/paywaterbill

In Person:  
 Local HEB  
 (HEB charges a fee)

ACH:  
 JPMorgan Chase Bank of Texas  
 ABA #111-000-614  
 Account #09922872675

Wire:  
 JPMorgan Chase Bank of Texas  
 ABA #021-000-021  
 Account #09922872675

Accounts may be subject to penalty charges if payment is not received by the due date

Return this portion with your payment. Allow 5 days by mail.



Account	Customer	Statement Date	Due Date	Account Balance
00548605	00602793	12/31/21	01/30/22	\$3,716.97

REUNION RANCH WCID  
 C/O BOTT & DOUTHITT, PLLC  
 ATTN: LISA WALD  
 PO BOX 2445  
 ROUND ROCK TX 78680-2445

Remit To:  
 LCRA  
 PO Box 301589  
 Dallas, TX 75303-1589



Reunion Ranch Water Control & Improvement District  
Attn: Alan Douthitt  
mary@bottdouthitt.com  
lisa@bottdouthitt.com  
cel@bottdouthitt.com

Invoice No. 187700  
Date 12/31/2021  
Client No. 67506

Final billing for professional services rendered in connection with our audit of your financial statements for the year ended September 30, 2021.

Current Amount Due \$ 12,500.00

Reduce processing costs, improve security and eliminate the hassle of checks!  
Begin transmitting your payments electronically via ACH or Wire using the following information: Frost Bank - Maxwell Locke & Ritter Depository Account, Routing number: 114000093 and Account number: 591928597. Email: [lamaya@mlrpc.com](mailto:lamaya@mlrpc.com) with any questions.

Payment is Due Upon Receipt. Please return a copy of this invoice with payment to Maxwell Locke & Ritter LLP, PO Box 224421, Dallas TX 75222-9543. All other correspondence should be sent to 401 Congress, Suite 1100, Austin TX 78701.

By/Date Received: 1-4-22  
By/Date Posted: 1-11-22  
Approved for Payment: \_\_\_\_\_  
Hand Delivered to: \_\_\_\_\_  
Mailed By/Date: \_\_\_\_\_  
GL#: 4345



**SOMMERS**  
MARKETING

**5900 Southwest Parkway  
Suite 5-520  
Austin, TX 78735  
512-330-0500**

12/31/2021

**Reunion Ranch  
Jeniffer Concienne  
Willatt & Flickinger, PLLC  
12912 Hill Country Blvd., Suite F-232  
Austin, TX 78738**

		Job Code	Invoice #	Terms
			7909	Net 30
Description		Amount		
December Website Edits		300.00		
Edits to site to add agenda and agenda package for December 14 meeting				
Edits to site to add supplements to the agenda package for December 14 meeting				
Edits to site to add recording for December 14 meeting				
Edits to site to add minutes from November Board meeting				
Edits to site to add Deadline for Application for Place on Ballot				
Edits to site to remove prior Application and replace with new Application				
Quarterly website maintenance to back up all files and run updates of theme, WordPress and all plug ins while ensuring compatibility of all pages		150.00		
Sales Tax - 8.25%		0.00		
By/Date Received: <u>JA 1-4-22</u> By/Date Posted: <u>JA 1-11-22</u> Approved for Payment: _____ Hand Delivered to: _____ Invoiced By/Date: _____ C/U/A: <u>GG90</u>				
<b>The stated price includes Texas sales or use taxes, if applicable</b>		<b>Total</b>	<b>\$450.00</b>	
<b>Please remit payment to:</b>		<b>Payments/Credits</b>	<b>\$0.00</b>	
<b>Sommers Marketing + Public Relations 5900 Southwest Parkway, Suite 5-520 Austin, TX 78735</b>		<b>Balance Due</b>	<b>\$450.00</b>	



WEST TRAVIS COUNTY PUBLIC UTILITY AGENCY  
 13215 BEE CAVE PKWY  
 BLDG B, STE 110  
 BEE CAVE, TX 78738  
 (512) 263-0125 or www.wtcpu.org  
 Please make checks payable to WTCPUA

Account Number	AMOUNT DUE
290523-00061-00	\$23,232.35
Due Date	After Due Date Pay
1/30/2022	\$24,626.29
Service Address	
136 JACKSAW Dr	
Amount Enclosed	

REUNION RANCH WCID  
 C/O BOTT & DOUTHITT, PLLC  
 ATTN: LISA WALD  
 P.O. BOX 2445  
 ROUND ROCK, TX 78680

WTCPUA  
 13215 BEE CAVE PKWY  
 BLDG B, STE 110  
 BEE CAVE, TX 78738

There will be a charge on all returned checks.  
 Please return this portion with your payment.  
 When paying in person, please bring both portions of this bill.

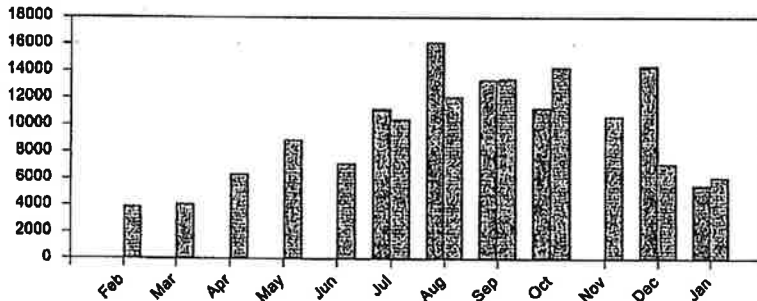
CUSTOMER ACCOUNT INFORMATION - RETAIN FOR YOUR RECORDS

Name		Service Address			Account Number	
REUNION RANCH WCID		136 JACKSAW Dr			290523-00061-00	
Status	Service Dates			Bill Date	Due Date	Penalty Date
	From	To	# Days			
Active	12/1/2021	1/3/2022	33	1/5/2022	1/30/2022	1/31/2022

PREVIOUS BALANCE	\$24,844.40
PAYMENTS	(\$24,844.40)
ADJUSTMENTS	\$0.00
PENALTIES	\$0.00
PAST DUE AMOUNT	\$0.00

METER #	CURRENT READING	PREVIOUS READING	USAGE (in 1000 Gallons)
66514301	244,536	238,354	6,182

Wholesale Water	\$10,200.30
Monthly Charge	\$13,032.05
CURRENT BILL	\$23,232.35
AMOUNT DUE	\$23,232.35
AMOUNT DUE AFTER 01/30/2022	\$24,626.29



Feb 2020 to Jan 2021      Feb 2021 to Jan 2022

Hours of Operation - 8:00-12:00, 1:00-5:00 Mon-Fri

By/Date Received: 1/5/22

By/Date Posted: 1/11/22

Approved for Payment: \_\_\_\_\_

Hand Delivered to: \_\_\_\_\_

Mailed By/Date: \_\_\_\_\_

GL#: 6155 13032.05

6205 10200.30



**WILLATT & FLICKINGER, PLLC**  
**ATTORNEYS AT LAW**

12912 HILL COUNTRY BLVD., SUITE F-232 · AUSTIN, TEXAS 78738 · (512) 476-6604 · FAX (512) 469-9148

December 29, 2021

Bott & Douthitt, PLLC  
P.O. Box 2445  
Round Rock, Texas 78680-2445

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FOR PROFESSIONAL SERVICES RENDERED since the date of last billing in connection with Reunion Ranch WCID:

BILL FLICKINGER

- 12/07/21 Continue revising minutes from last board meeting. (0.2 Hours).  
12/08/21 Complete preparation for and attend committee meeting with Dennis Daniel and Terri Purdy to prepare for next board meeting and review agenda. (0.4 hours).  
Finalize agenda for next board meeting. (0.2 Hours).  
12/13/21 Continue preparation for next board meeting. (0.5 Hours).  
12/14/21 Continue preparation for today's board meeting. (0.7 Hours). Complete preparation for and attend board meeting. (2.6 Hours).

Attorney BF: 4.6 Hours

MATTHEW MCPHAIL

- 12/14/21 Complete preparation for and attend board meeting. (1.7 Hours).

Attorney MM: 1.7 Hours

JENIFFER CONCIENNE

- 12/06/21 Receive and review Sommers Marketing invoice; send to Jessica Benson for payment. (0.2 Hours). Arrange for committee meeting to discuss proposed agenda. (0.2 Hours). Receive and review email from Frank Krasovec advising he cannot attend board meeting. (0.2 Hours). Receive, review and respond to email from Andrea Wyatt on next week's meeting material. (0.2 Hours). Receive and review email from Jessica Benson on questions related to annual audit; respond to Laura Jones at Maxwell Locke & Ritter on same. Receive and review response from Laura Jones. (0.4 Hours). Receive and review notification from

By/Date Posted: JBF 11-22

Approved for Payment: \_\_\_\_\_

Hand Delivered to: \_\_\_\_\_

Mailed By/Date: \_\_\_\_\_

GL#: 6320

December 29, 2021

Page 2

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- Secretary of State in connection with election changes due to S.B. 1. (0.3 Hours).  
Create Form 1295 tracking number for WW Emergency Preparedness Plan and  
send to Andrea Wyatt for completion, along with SB 89 verification. (0.4 Hours).  
Continue preparing for next week's board meeting. (0.9 Hours).
- 12/07/21 Begin preparing agenda package for next week's board meeting. Receive and  
review building metrics. Review documentation on acceptance of projects. (1.2  
Hours). Send email to Dennis Daniel on draft wastewater emergency plan  
response; receive reply to same. (0.3 Hours). Send email to Jimmy Romell on  
bond reimbursement audit. Review reply. (0.3 Hours). Receive and review  
email from Jessican Benson on documentation for audit; retrieve and send same to  
her. (0.3 Hours).
- 12/08/21 Prepare for and attend committee meeting to review agenda for next week's  
meeting. (0.5 Hours). Finalize agenda for posting. Send agenda to Hays  
County Clerk and Inframark for posting. Continue preparing agenda package.  
Send email to Inframark on manager's report. (2.1 Hours). Send email to Ron  
Meyer on Notice of Deadlines to File for Place on Ballot. Received signed Notice  
from Ron Meyer. (0.4 Hours).
- 12/13/21 Receive and review bookkeeper's report. Continue preparing agenda package.  
Send email to Inframark on manager's report. Receive, review and respond to  
Mike Moyer on tomorrow's board meeting. Receive, review and respond to  
Catherine Hill on manager's report. Receive and review manager's report. (2.2  
Hours). Receive and review email from HCAD. (0.2 Hours). Receive and  
review May Election Calendar from Secretary of State. (0.5 Hours). Send email  
to Andrea Wyatt and Evan Parker on WWTP items. Review reply to same. (0.4  
Hours). Continue preparing for tomorrow's board meeting. (0.8 Hours).
- 12/14/21 Receive and review manager's report. Add supplements to website. Complete  
agenda package and arrange for Zoom capabilities. Continue preparation for  
today's meeting. Send email to Dennis Daniel on today's meeting. Receive and  
review updated cash activity report from Jessica Benson. Revise Notice of  
Deadlines for Place on Ballot. (2.6 Hours). Complete preparation and attend  
board meeting. (2.0 Hours).
- 12/15/21 Receive and review email from Secretary of State on May elections. (0.2 Hours).  
Acknowledge Form 1295 from Murfee Engineering. Update database on same.  
(0.4 Hours). Review action items from yesterday's board meeting. Arrange to  
post documentation on District website. Arrange to post Notice of Deadline to

December 29, 2021

Page 3

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- File for Place on Ballot in the District. Begin drafting January agenda. (1.5 Hours).
- 12/16/21 Begin drafting minutes of last board meeting. (0.8 Hours).
- 12/20/21 Receive and review email from Kathryn Martz requesting minutes for preparation of annual audit. (0.2 Hours). Receive and review email from Karen Lockett at HCAD on Hays County Truth in Taxation Database. (0.2 Hours).
- 12/27/21 Receive, review and respond to Al Sommers on posting of information on website. (0.2 Hours). Retrieve documentation requested by Kathryn Martz in preparation of annual audit and send same to her. (0.4 Hours).
- 12/28/21 Continue drafting proposed agenda. (0.4 Hours). Begin drafting election documents for agenda package. (1.0 Hour)

Legal Assistant JC: 21.9 Hours

ALLISON NIX

- 12/14/21 Continue preparation for today's board meeting. (0.3 Hours).

Legal Assistant AN: 0.3 Hours

Attorney BF: 4.6 Hours @ \$325.00 per hour	\$1,495.00
Attorney MM: 1.7 Hours @ \$325.00 per hour	\$552.50
Legal Assistant JC: 21.9 Hours @ \$115.00 per hour	\$2,518.50
Legal Assistant AN: 0.3 Hours @ \$115.00 per hour	\$34.50

CLIENT EXPENSES

389 Photocopies @ \$0.20 each	\$77.80	
164 Color Photocopies @ \$0.50 each	\$82.00	
Hays County Clerk	\$3.00	
		Total Client Expenses \$162.80
		TOTAL AMOUNT DUE \$4,763.30

PLEASE REMIT TO:

Zane Furr  
 906 Madrone Drive  
 Georgetown, Tx 78628  
 (512) 825-7162

Reunion Ranch MUD  
 P.O. Box 2445  
 Round Rock, Texas 78681  
 ATTN: Mary Bott

Invoice Date  
 1/5/2021  
 Invoice #  
 ZF2021-RR-Dec  
 Customer ID #

RR

Service Date	Description	
12/3/2021	Reunion Ranch Mow Drip Irrigation Fields	\$620.00
12/8/2021	Reunion Ranch Mow Drip Irrigation Fields	\$620.00
12/12/2021	Reunion Ranch Mow Drip Irrigation Fields	\$620.00
12/20/2021	Reunion Ranch Mow Drainage Easement 158 Denise Cove	\$85.00
12/20/2021	Reunion Ranch Mow Drainage Easement 341 Adam Court	\$85.00
12/20/2021	Reunion Ranch Mow LS #1	\$25.00
12/20/2021	Reunion Ranch Mow LS #2	\$25.00
12/23/2021	Reunion Ranch Mow Drip Irrigation Fields	\$620.00
12/23/2021	Reunion Ranch Mow Mow WWTP	\$85.00
12/23/2021	Reunion Ranch Mow Tiffanie Water Detention Pond	\$150.00
12/23/2021	Reunion Ranch Mow Reunion Blvd Water Detention Pond	\$250.00
12/27/2021	Reunion Ranch Mow Drip Irrigation Fields	\$620.00
12/28/2021	Reunion Ranch Mow Mary Elise Water Detention Pond	\$150.00
12/28/2021	Reunion Ranch Mow Jacksaw Water Detention Pond	\$250.00
12/28/2021	Reunion Ranch Mow Katie Drive Water Detention Pond	\$150.00
<b>TOTAL DUE UPON RECEIPT</b>		<b>\$4,355.00</b>

All Payments Due Upon Receipt. Late Payment Penalty of 5% Applied to Unpaid Balance After

2/4/2021

By/Date Received: JB 1-5-22  
 By/Date Posted: JB 1-11-22  
 Approved for Payment: \_\_\_\_\_  
 Hand Delivered to: \_\_\_\_\_  
 Mailed By/Date: Gail  
 CL#: \_\_\_\_\_

**REUNION RANCH W.C.I.D.  
LUE Fees Collected  
Remittance to West Travis County P.U.A.  
11/30/2021**

Sec	Address	Lot	Blk	Meter Size	Water Impact Fee
	342 Delayne			3/4"	12,938
	501 Delayne			3/4"	12,938
<b>TOTALS</b>					<b>\$ 25,876</b>

## **Bookkeeper's Account Expenditures**

REUNION RANCH W.C.I.D. / BOOKKEEPERS ACCOUNT  
AT&T

1911

Date	Type	Reference	Original Amt.	Balance Due	12/16/2021 Discount	Payment
11/3/2021	Bill	512-288-5641 11/21	222.09	222.09		222.09
12/3/2021	Bill	512-288-5641 12/21	229.99	229.99		229.99
					Check Amount	452.08

First Citizens - Bookke

452.08

Greatland [L81064M1B] 8954286



REUNION RANCH  
PO BOX 2445  
ROUND ROCK TX 78680 - 2445

Page 1 of 2  
Account Number 512 288-5841 322 9  
Billing Date Dec 3, 2021

Web Site att.com

# Monthly Statement

## ENJOY THE BEST OF AT&T

Get Wireless, Internet and other premium services from AT&T. We're eager to help you find the best deals possible. Call 866.280.9109. Business customers: 800.321.2000

### Bill-At-A-Glance

Previous Bill	222.09
Payment - Thank You!	222.09CR
Adjustments <i>POSITIVE BALANCE CREDITION 12-1-21</i>	238.75
Past Due - Please Pay Immediately	238.75
Current Charges	213.33
<b>Total Amount Due</b>	<b>\$452.08</b>
Current Charges Due in Full by	Dec 27, 2021

### Detail of Payments and Adjustments

Item No.	Date	Description	Adjustments	Payments
1.	11-24	Payment		222.09
2.	11-29	Return Payment	222.09	
3.	12-03	Late payment charge on unpaid balance	18.66	
Totals			238.75	222.09

### Plans and Services

#### Monthly Service - Dec 3 thru Jan 2

4. Bus Local Calling Unlimited B Business Line (Measured Rate)	175.00
Caller ID Name Delivery	
Caller ID Number Delivery	
Expanded Local Calling Service	
Touchtone	
Unlimited Local Usage	

#### Surcharges and Other Fees

5. Federal Subscriber Line Charge	6.09
6. 911 Fee	.50
7. State Cost-Recovery Fee	.46
8. Federal Universal Service Fee	1.77
9. Texas Universal Service	5.88
10. Cost Assessment Charge	6.12
<b>Total Surcharges and Other Fees</b>	<b>20.92</b>

#### Taxes

11. Federal	4.22
12. State and Local	13.19
<b>Total Taxes</b>	<b>17.41</b>

#### Total Plans and Services

213.33

Amount Subject to Sales Tax: 195.42

### Billing Summary

Online: att.com/myatt	Page	
Plans and Services	1	213.33
1 800 321-2000		
Service Changes:		
1 800 321-2000		
Repair Services:		
1 800 286-8313		
<b>Total Current Charges</b>		<b>213.33</b>

### News You Can Use Summary

- PREVENT DISCONNECT
- WHITE PAGES (WP)
- COST ASSESSMENT CHRG
- LONG DIST. PROVIDERS
- FEE DESCRIPTIONS
- STILL GETTING PAPER?

See "News You Can Use" for additional information

By/Date Received: 12-14-21

By/Date Posted: 12-14-21

Approved for Payment: [Signature]

Hand Delivered to: [Signature]

Mailed By/Date: 12-17-21

GL#: 4230

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.

Return bottom portion with your check in the enclosed envelope.



REUNION RANCH W.C.I.D. / BOOKKEEPERS ACCOUNT  
AT&T

1912

Date	Type	Reference	Original Amt.	Balance Due	12/28/2021 Discount	Payment	
11/12/2021	Bill	144878477 11/21	122.15	122.15		122.15	
12/12/2021	Bill	144878477 12/21	84.52	84.52		84.52	
						Check Amount	206.67

First Citizens - Bookke

206.67

Greatland [L81064M18] 8954266



RUINION RANCH WATER CONTROL  
 PO BOX 2445  
 ROUND ROCK TX 78680-2445

Page: 1 of 3  
 Issue Date: Dec 12, 2021  
 Account Number: 144878477

Please pay immediately to avoid interruption of service and additional fees. If service is suspended due to non-payment then service is restored, a Restoral Fee of up to \$35 will be charged on your next bill.

Want to stop receiving paper bills and enjoy the convenience of paperless billing? Enroll at [att.com/paperless](http://att.com/paperless)

AutoPay: Set up automatic payments that you can update whenever you want. Go to [att.com/autopay](http://att.com/autopay) today.

Total due

**\$206.67**

Due immediately: \$122.15

Due Jan 02, 2022: \$84.52

**Account summary**

Your last bill		\$122.15
Payment, Dec 06 - Thank you!	Page 2	-\$122.15
Adjustment	Page 2	\$122.15
<i>rejected by new positive pay</i>		
Past due - please pay immediately	<i>SOFTWARE</i>	\$122.15

**Service summary**

Account charges	Page 2	\$20.00
Internet	Page 2	\$64.52
Total services - due Jan 02, 2022		\$84.52

**Total due**

**\$206.67**

By/Date Received: 02/12-28-21  
 By/Date Posted: 13/12-28-21  
 Approved for Payment: \_\_\_\_\_  
 Hand Delivered to: \_\_\_\_\_  
 Mailed By/Date: 13/12-29-21  
 GL#: 6230

**Ways to pay and manage your account:**



**Ordering, billing or support**  
 800.321.2000  
 TTY: 800.651.5111

REUNION RANCH W.C.I.D. / BOOKKEEPERS ACCOUNT

1913

Verizon Wireless

Date	Type	Reference	Original Amt.	Balance Due	12/28/2021 Discount	Payment
10/31/2021	Bill	642433740 10/21	49.96	49.96		49.96
11/30/2021	Bill	642433740 11/21	49.96	49.96		49.96
					Check Amount	99.92

First Citizens - Bookke

99.92

Greatland (L81084M1B) 8954286



PO BOX 489  
NEWARK, NJ 07101-0489

Manage Your Account	Account Number	Date Due
b2b.verizonwireless.com	642433740-00001	Past Due
Change your address at http://sso.verizonenterprise.com	Invoice Number	9894594577

### Quick Bill Summary

Nov 09 - Dec 08



REUNION RANCH WCID  
1930 RAWHIDE DR STE 314  
ROUND ROCK, TX 78681

00019859  
F112

Previous Balance <i>(see back for details)</i>	\$49.96
Payment <i>check #1894 reflected in new system pay</i>	\$0.00
<b>Balance Forward Due Immediately</b>	<b>\$49.96</b>
Monthly Charges	\$40.00
Usage and Purchase Charges	
Voice	\$0.00
Surcharges and Other Charges & Credits	\$5.12
Taxes, Governmental Surcharges & Fees	\$4.84
<b>Total Current Charges Due by December 31, 2021</b>	<b>\$49.96</b>

**Total Amount Due**

**\$99.92**

By/Date Received: 9/10 12/17/21  
 By/Date Posted: 12/28-21  
 Approved for Payment: \_\_\_\_\_  
 Hand Delivered to: \_\_\_\_\_  
 Mailed By/Date: JB 12-24-21  
 GL#: 6235

Pay from phone	Pay on the Web	Questions:
#PMT: (#768)	At b2b.verizonwireless.com	1.800.922.0204 or "611" from your phone