

PUBLIC NOTICE OF REGULAR MEETING
TAKE NOTICE THAT A REGULAR MEETING OF THE
Board of Directors of Travis County Water Control and Improvement District – Point Venture
Will be held at the District's office located at:
18606 Venture Dr., Point Venture, TX 78645
In Travis County, Texas, commencing on July 24, 2025 @ 3:00 p.m.
To consider and act upon any or all of the following:

AGENDA

1. Call to Order.
2. Roll call of Directors.
3. Pledge of Allegiance.
4. 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 offering public comment 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.
5. Previous meeting minutes.
6. Utilimatics presentation.
7. Accountant's Report on the financial affairs of the District, including authorization of payment of bills – Bott and Douthitt, PLLC.
8. Adjustment to customer account.
9. AT&T antenna site contract.
10. Engagement letter submitted by Maxwell Locke & Ritter LLP for District's Annual Audit.
11. Augusta Standpipe Project – Baxter & Woodman Consulting Engineers.
 - a. Engineering Committee recommendation to Board regarding location, size and type of Augusta Standpipe Replacement for B&W to pursue detail design and cost estimates.
12. Engineer's Report – Trihydro Corporation.
13. Proposed bond projects in District and discussion of bond related projects and issuance of contract agreements.
14. Approval of construction plans and pay estimates, change orders and acceptances of completion with respect to construction contracts.
15. Operations and Maintenance Report – Inframark.
 - a. Merchant Attestation and Amendment of Agreement and ECP Addendum Terms and all other required documents.

16. Expenditures, contracts, repairs, replacements and maintenance to Operations and Maintenance Report in Item 15 above.

17. Legislative Update.

18. Board Announcements.

19. Adjourn the Meeting.

This facility is wheelchair accessible and accessible parking spaces are available. The Board of Directors reserves the right to adjourn into closed executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.074 (Personnel Matters), 551.072 (Deliberations about Real Property). *Travis County WCID Meetings will follow Open Meeting Rules. Be advised that a quorum of the Village of Point Venture Council may be present at these meetings.



Hunter Hudson, Attorney for the District



**Travis County Water
Control &
Improvement
District -
Point Venture**

MINUTES OF REGULAR MEETING OF THE BOARD OF DIRECTORS
OF TRAVIS COUNTY WCID – POINT VENTURE

June 26, 2025

STATE OF TEXAS §

COUNTY OF TRAVIS §

The Board of Directors of the District met in regular meeting, open to the public, at the Property Owners Association Clubroom, 555 Venture Blvd S, Point Venture, Texas 78645, on the 26th day of June 2025, at 3:00 p.m. with the Directors present being Steve Tabaska, Mark Villemarette, Manuel Macias, Curtis Webber and James Kleiss.

Others in attendance were Jessica Benson of Bott and Douthitt, PLLC, Derek Klenke of Trihydro Corporation, Mike Bevilacqua and Will Pena of Baxter & Woodman Consulting Engineers and Dodie Erickson and Jean Cecala of Inframark. Resident in attendance was Marvin Wuthrich.

1. CALL TO ORDER.

Board President Steve Tabaska called the meeting to order at 3:00 p.m.

2. ROLL CALL OF DIRECTORS.

Jean Cecala called the roll of Directors. Present were President Steve Tabaska, Vice-President Mark Villemarette, Secretary Manuel Macias, Assistant Secretary Curtis Webber and Assistant Secretary James Kleiss thus constituting a quorum.

3. PLEDGE OF ALLEGIANCE.

President Steve Tabaska led the Pledge of Allegiance.

4. PUBLIC COMMENTS.

No public comments.

5. PREVIOUS MEETING MINUTES.

The proposed minutes of the May 22, 2025 regular meeting were presented for approval. Director Mark Villemarette made a motion to approve the meeting minutes as presented. The second was made by Director Curtis Webber. Motion unanimously approved.

6. ACCOUNTANT'S REPORT ON THE FINANCIAL AFFAIRS OF THE DISTRICT, INCLUDING AUTHORIZATION OF PAYMENT OF BILLS – BOTT & DOUTHITT, PLLC.

Mrs. Jessica Benson of Bott & Douthitt PLLC gave the financial report for the District. Mr. Allen Douthitt met with the finance committee earlier in the week. Mrs. Benson went over invoices paid by the District in May 2025 through the bookkeeper's account and presented the April 2025 financials. The Board was provided the report prior to the meeting.

Ms. Benson said the District has collected 98% of the property taxes. Of the two percent which haven't been collected only six percent of the properties are in collections. After the Directors' questions were answered, Director Manuel Macias made the motion to accept the bookkeeper's report and approve payment of monthly

bills, professional services, and authorization to transfer funds as noted in the report. It was seconded by Director Villemarette. Motion unanimously approved.

The agenda was rearranged to Item 8.

8. AUGUSTA STANDPIPE PROJECT.

Mr. Mike Bevilacqua of Baxter & Woodman Consulting Engineers gave a PowerPoint presentation updating the Board on the Augusta Standpipe Replacement project. Directors asked questions which were answered by Mr. Bevilacqua and Mr. Will Pena.

Director Villemarette made a motion to accept the Augusta Standpipe Project report and approve an invoice for \$15,183.75 from Baxter & Woodman for engineering services for the Augusta Standpipe Project. The motion was seconded by Director Macias and unanimously approved.

The agenda returned to Item 7, then to regular order.

7. BARGE RAW WATER PUMPS.

The Board discussed problems at the barge over the Memorial Day weekend which required emergency callouts and repairs by Chapman Marine. After discussion, Director Macias made a motion to ratify all expenses paid to Chapman Marine for emergency repairs incurred for the barge. Director Webber seconded the motion. The motion was unanimously approved.

9. ENGINEER'S REPORT – TRIHYDRO CORPORATION.

Mr. Derek Klenke of Trihydro presented the engineer's report for June.

A written report was provided to the Board for review prior to the meeting. On May 28, Trihydro received by mail a letter from the Texas Commission on Environmental Quality (TCEQ) approving the Emergency Preparedness Plan (EPP), which was submitted in September 2024. On May 29, Trihydro provided Inframark the 2023 Fire Flow SOP. June 11, Trihydro provided the District copies of existing wastewater utility maps to reference sewer lines for Comanche townhouses.

Director Webber made a motion to accept the engineer's report. The second was made by Director Macias and the motion was unanimously approved.

10. PROPOSED BOND PROJECTS IN DISTRICT AND DISCUSSION OF BOND RELATED PROJECT AND ISSUANCE OF CONTRACT AGREEMENTS.

Mr. Klenke updated the Directors on the bond-related projects and contracts. The Board was provided the report for review prior to the meeting.

Wastewater Treatment Plant Construction Services Administration – Trihydro reviewed and recommended for payment Pay Application #19 from Associated Construction Partners (ACP).

Construction Status – Wastewater Treatment Plant – Mr. Klenke said the electrical contractor is creating a small back log, but the plant's substantial completion date is still May 2026.

Whispering Hollow Lift Station Construction – The lift station is scheduled to be operational by mid-July. The District will send an alert to residents prior to testing as testing requires release of potable water. Trihydro will contact the District when the alert is required.

With no other updates or questions, Director Webber made a motion to accept the Bond Projects report which was seconded by Director Villemarette. Motion unanimously approved.

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

Director Macias made a motion to approve payment of Pay Application #19 to Associated Construction Partners for \$144,474.03. Director Villemarette seconded the motion which was approved unanimously.

12. OPERATIONS AND MAINTENANCE REPORT – INFRAMARK.

Ms. Dodie Erickson gave the Operations and Maintenance Report for Inframark. The Board was provided the report prior to the meeting.

Water Treatment Plant (WTP) and Distribution System – Hydrant at 18909 Peckham Drive has been temporarily repaired using generic parts. The SonicWall was restored by Alterman on June 17, 2025 for the SCADA system. A new disposal company has been hired to remove barrels of old chemicals from WTP.

Additional flushing was performed in the upper pressure plane to improve lower-than-normal chlorine levels. Some of the flushing caused flooding in a nearby yard so Inframark made plans to alleviate flooding in the future. Inframark provided information to the board on potentially performing a chlorine conversion on the water distribution system in the future.

Board approved having a Utilimatics representative present information on GIS mapping and water accountability at the next month's BOD meeting.

Inframark requested approval of the renewal of the service agreement with Alterman for \$32,690 annually. Inframark was seeking approval for quotes from Core & Main for parts to repair leaking check valves at the WTP. Inframark provided Director Villemarette additional information for review after last month's meeting. After discussion, Director Macias made a motion to authorize the Operations Committee to decide the best course of action for the valves and up to \$5,000 for either rebuilding or replacement parts. Director James Kleiss seconded the motion which was unanimously approved.

Wastewater Treatment Plant (WWTP) and Collection System – Board approved Inframark's quote to repair erosion near the upper pond at the WWTP.

Director Kleiss made a motion to accept the Operations and Maintenance report. The second was made by Director Villemarette. Motion approved.

Director Webber left the meeting.

13. EXPENDITURES CONTRACTS, REPAIRS, REPLACEMENTS AND MAINTENANCE TO OPERATIONS AND MAINTENANCE REPORT IN ITEM 12 ABOVE.

Director Macias made a motion to approve the annual service agreement with Alterman for \$32,690. Director Villemarette seconded the motion. The motion was unanimously approved.

Director Macias made a motion to approve expenses for erosion repair by Inframark for \$4,500. The second was made by Director Villemarette. Motion unanimously approved.

Director Villemarette made a motion to approve expenses to WesTech to purchase an anode required for the

Trident WTP for \$595.63. Director Macias seconded the motion which was unanimously approved.

14. BOARD ANNOUNCEMENTS.

President Tabaska discussed the options to lower the property taxes and what the preliminary property tax statement from Travis County Tax Assessor indicates. The preliminary property tax statement shows a PV Property Taxable value of approximately \$408M, the 2024 PV Property Taxable value of approximately \$455M, indicating a 10% lower taxable value. That translates to approximately \$324,000 lower property tax for the residences of PV. The remaining \$75K-\$150K can be returned to the residents in one of 3 ways: 1) lower property tax percentage, 2) add a Homestead Exemption or 3) add an over 65 exemption. Each has rules on how they can be implemented, with minimum and maximum, plus who gets the benefits of the reduced property taxes. W&F is prepared to write a resolution that the board will have to approve once we give them direction. The District has missed the cutoff to be considered for 2026 taxes, so the first chance to implement this is the 2027 tax year.

15. ADJOURN THE MEETING.

The meeting was adjourned at 5:43 p.m.

Steve Tabaska, President
Travis County WCID – Point Venture

ATTEST:

Manuel Macias, Secretary
Travis County WCID – Point Venture

(SEAL)

TRAVIS COUNTY WCID POINT VENTURE

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Accounting Report

July 24, 2025

- Review Cash Activity Report, including Receipts and Expenditures

☒ Action Items:

- Approve director and vendor payments
- Approve fund transfers
- Approve bond payments:
 - Series 2016 \$430,838
 - Series 2020 608,003

- Review May 31, 2025 Financial Statements

- Maintenance and Capital Outlay Items

<u>Inv Date</u>	<u>SO#</u>	<u>Vendor</u>	<u>Vendor Inv #</u>	<u>Description</u>	<u>Amount</u>	<u>Markup</u>	<u>Billed</u>
11/15/2024	3817958	Inframark	1157784	Repair Mariners Lift Station			8,483
11/15/2024	3784226	Hach	14133755	Partnership Renewal	15,051	1.15	17,308
11/15/2024	3872112	Rage Construction	1017	Repair GST	59,300	1.15	68,195
11/15/2024	3876979	Alterman	432059-01	Install Rotork Valve Actuator	19,737	1.15	22,697
12/17/2024	3872310	Odessa Pumps	101578	Lift Station Control Panel	7,258	1.15	8,347
12/17/2024	3910655	Coyote Welding	1661	Repair Holes in Tank	6,600	1.15	7,590
12/17/2024	3920503	Coyote Welding	1677	Repair Addtl Holes in Tank	6,200	1.15	7,130
2/21/2025	3975744	LJA Engineering	20249813	Perform Lead & Copper Sampling	6,400	1.15	7,360
3/19/2025	4012698	LJA Engineering	202500570	Perform LSU Phase II	27,500	1.15	31,625
3/19/2025	3861653	Alterman	432509-01	Upgrade PLC	26,113	1.15	30,029
4/11/2025	4015449	Inframark	1159802	Replace Fire Hydrant			11,796
5/16/2025	4096954	Inframark/ACT Pipe	4096954	Repair Main Line Water Leak			6,549
5/16/2025	3858037	Dynamic Pump Systems	18148	Purchase Vertical Turbine Can Pump	22,237	1.15	25,572
5/16/2025	4040552	Hach Company	14405392	Purchase Turbidimeter, Plant A	7,994	1.15	9,194
5/16/2025	3644483	Atlas Solutions	13025	Purchase 2-6" Cla-Vals	49,178	1.15	56,554
6/24/2025	3977579	AAW Pumps Motors	13919	Transfer Pump	24,996	1.15	28,746

Travis County WCID Point Venture

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December						
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Cash Activity Report

**Travis County WCID Point Venture
Cash Activity Report
May 31, 2025 - July 24, 2025**

		PNC Operating	PNC Bookkeeper's	ABC Bookkeeper's
Cash - Balance as of May 31, 2025		8,441.86	67,053.45	-
Subsequent Activity		-	(62,692.80)	67,822.61
Transfer approved at June 26, 2025 Meeting	From TexPool Operating	97,334.61		
Expenditures	Checks approved at June 26, 2025 Meeting	(154,657.30)		
Pedernales Electric	Utilities - June 2025	(5,292.07)		
Vonage	Telephone - June 2025	(78.04)		
	Subtotal - Bookkeeper's Account	(62,692.80)		
Transfer approved at June 26, 2025 Meeting	From TexPool Operating	100,000.00		
Customer Refunds	Customer Refunds	(429.81)		
Anthony Walters	Office Cleaning - June 2025	(130.00)		
AOS Treatment Solutions LLC	Chemicals - WWTP - June 2025	(12,922.50)		
Chapman Marine	Adjust Winches on RWI Barge - June 2025	(1,724.00)		
JJ's Waste & Recycling	Trash Service - July 2025	(228.96)		
LCRA	Water - June 2025	(3,742.80)		
Petty Cash	Supplies - May 2025	(16.22)		
RG3	Tesla Drive AMR Transceiver and Optical Encoder Register - June 2025	(4,156.74)		
Zane Furr	Mowing - June 2025	(2,050.00)		
Aqua-Tech Lab	Lab Fees - June 2025	(1,255.50)		
Canon Solutions America, Inc	Copier - July to October 2025	(105.30)		
T-Mobile	Mobile Internet - June 2025	(177.00)		
Wastewater Transport Services, LLC	Sludge Load - June 2025	(4,954.56)		
Water Utility Service	Lab Fees - June 2025	(284.00)		
	Subtotal - Bookkeeper's Account	67,822.61		
Expenditures to be Approved at July 24, 2025 Board Meeting		-	(178,138.50)	
Vendor	Memo	Amount		
Mark Villemarette	Director Fees - June 2025	(388.20)		
Baxter & Woodman, Inc.	Engineering - Water Storage Tank - June 2025	(20,935.00)		
Bott & Douthitt, PLLC	Accounting Services - June 2025	(4,726.25)		
Trihydro Corporation	Engineering - June 2025	(21,889.96)		
Inframark LLC	Operations - June; Maintenance - May and June 2025	(126,881.34)		
Williatt & Flickinger	Legal - June 2025	(3,317.75)		
	Subtotal - Bookkeeper Account	(178,138.50)		
Subtotal		8,441.86	4,360.65	(110,315.89)
Transfers to be Approved at July 24, 2025 Board Meeting		-	-	210,315.89
Transfer	From TexPool Operating Account to ABC Bookkeeper's Account			178,138.50
Transfer	From TexPool Operating Account to ABC Bookkeeper's Account (Replenish)			32,177.39
Expected Balance, July 24, 2025		\$ 8,441.86	\$ 4,360.65	\$ 100,000.00

**Travis County WCID Point Venture
Cash/Investment Activity Report
May 31, 2025 - July 24, 2025**

	Interest Rate	Maturity Date	Balance 5/31/2025	Subsequent Receipts	Subsequent Disbursements	Subtotal 7/24/2025	Transfers to be Approved 7/24/2025	Projected Balance 7/24/2025
General Fund -								
PNC - Operating	0.0100%	N/A	\$ 8,441.86	\$ -	\$ -	\$ 8,441.86	\$ -	\$ 8,441.86
PNC - Bookkeeper's	0.0100%	N/A	67,053.45	97,455.67	(160,148.47)	4,360.65	-	4,360.65
ABC - Bookkeeper's	0.0000%	N/A	-	100,000.00	(210,315.89)	(110,315.89)	210,315.89	(1), (2) 100,000.00
Central Bank - Lockbox	1.9800%	N/A	145,554.29	115,942.24	(125,000.00)	136,496.53	(125,000.00)	(3) 11,496.53
Texpool General Operating	4.3005%	N/A	4,951,645.92	330,237.06	(341,808.64)	4,940,074.34	(55,416.02)	(1), (2), (3), (4), (5), (6) 4,884,658.32
Total - General Fund			5,172,695.52	643,634.97	(837,273.00)	4,979,057.49	29,899.87	5,008,957.36
Debt Service Fund -								
TexPool Tax	4.3005%	N/A	20,173.06	2,431.63	(18,923.67)	3,681.02	-	3,681.02
TexPool - Interest and Sinking	4.3005%	N/A	1,963,689.99	-	-	1,963,689.99	21,528.09	(4) 1,985,218.08
Total - Debt Service Fund			1,983,863.05	2,431.63	(18,923.67)	1,967,371.01	21,528.09	1,988,899.10
Capital Project Fund -								
Texpool - Series 2016	4.3005%	N/A	29,032.30	-	-	29,032.30	-	29,032.30
Texpool - Series 2020	4.3005%	N/A	22,117.57	-	-	22,117.57	-	22,117.57
SLGS - Series 2020	3.2655%	N/A	6,595,699.05	17,850.56	(186,313.39)	6,427,236.22	(450,473.41)	(6) 5,976,762.81
Texpool - American Resue CLFRF	4.3005%	N/A	27,069.14	-	-	27,069.14	-	27,069.14
Total - Capital Project Fund			6,673,918.06	17,850.56	(186,313.39)	6,505,455.23	(450,473.41)	6,054,981.82
Total - All Funds			\$ 13,830,476.63	\$ 663,917.16	\$ (1,042,510.06)	\$ 13,451,883.73	\$ (399,045.45)	\$ 13,052,838.28

Transfer Letter Information:

- (1) From TexPool Operating Account to ABC Bookkeeper's Account: \$178,138.50
(2) From TexPool Operating Account to ABC Bookkeeper's Account: \$32,177.39
(3) From Central Bank Lockbox Account to TexPool Operating Account: \$125,000.00
(4) From TexPool Operating Account to TexPool Interest and Sinking Account: \$21,528.09
(5) From TexPool Operating Account to Associated Construction Partners, Ltd: \$399,045.45
(6) From SLGS Series 2020 Account to TexPool Operating Account: \$450,473.41

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WPV	-- WCID POINT VENTURE			-----									
	BEGINNING	TAX	BASE TAX	NET BASE TAX		PERCENT	ENDING	P & I	P & I	LRP	OTHER	PENALTY	TOTAL
YEAR	TAX BALANCE	ADJ	COLLECTED	REVERSALS	COLLECTED	COLLECTED	TAX BALANCE	COLLECTED	REVERSALS	COLLECTED	COLLECTED		DISTRIBUTED

1983	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1984	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1985	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1986	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1987	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1988	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1989	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1990	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1991	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1992	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1993	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1994	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1995	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1996	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1997	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1998	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
1999	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
2000	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
2001	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
2002	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
2003	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
2004	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
2005	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
2006	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
2007	.00	.00	.00	.00	.00	.00 %	.00	.00	.00	.00	.00	.00	.00
2008	461.78	.00	.00	.00	.00	.00 %	461.78	.00	.00	.00	.00	.00	.00
2009	1224.88	.00	755.87	.00	755.87	61.71 %	469.01	807.52	.00	.00	.00	.00	1563.39
2010	1220.25	.00	704.34	.00	704.34	57.72 %	515.91	642.12	.00	.00	.00	.00	1346.46
2011	1259.07	.00	728.43	.00	728.43	57.85 %	530.64	605.81	.00	.00	.00	.00	1334.24
2012	1162.92	.00	803.31	.00	803.31	69.08 %	359.61	603.82	.00	.00	.00	.00	1407.13
2013	1631.33	.00	843.89	.00	843.89	51.73 %	787.44	566.81	.00	.00	.00	.00	1410.70
2014	1934.13	.00	836.49	.00	836.49	43.25 %	1097.64	494.92	.00	.00	.00	.00	1331.41
2015	3176.56	.00	1385.93	.00	1385.93	43.63 %	1790.63	709.13	.00	.00	.00	.00	2095.06
2016	3191.21	.00	1426.14	.00	1426.14	44.69 %	1765.07	615.62	.00	.00	.00	.00	2041.76
2017	3414.74	.00	1501.31	.00	1501.31	43.97 %	1913.43	531.71	.00	.00	.00	.00	2033.02
2018	3725.49	.00	1585.09	.00	1585.09	42.55 %	2140.40	482.13	.00	.00	.00	.00	2067.22
2019	3779.87	.00	1614.88	.00	1614.88	42.72 %	2164.99	410.45	.00	.00	.00	.00	2025.33
2020	4475.61	.00	1866.85	.00	1866.85	41.71 %	2608.76	381.15	.00	.00	.00	.00	2248.00
2021	7845.44	.00	2928.74	.00	2928.74	37.33 %	4916.70	459.35	.00	.00	.00	.00	3388.09
2022	12035.57	.00	4628.32	.00	4628.32	38.46 %	7407.25	469.30	.00	.00	.00	.00	5097.62
2023	24771.24	1369.73	15868.51	.00	15868.51	60.70 %	10272.46	2496.12	.00	.00	24.66-		18339.97

TOTL	75310.09	1369.73	37478.10	.00	37478.10	48.88 %	39201.72	10275.96	.00	.00	24.66-		47729.40

2024	3071449.76	7070.98-	3022755.61	3899.54	3018856.07	98.51 %	45522.71	7526.25	.00	.00	.00		3026382.32

ENTITY												
TOTL	3146759.85	5701.25-	3060233.71	3899.54	3056334.17	97.30 %	84724.43	17802.21	.00	.00	24.66-	3074111.72

Travis County WCID Point Venture
ANALYSIS OF TAXES COLLECTED FOR RECONCILIATION
FY 2024 - 2025

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TAX YEAR	2024			2023			Prior Years			TOTAL		
	General Fund	Debt Service Fund	Total	General Fund	Debt Service Fund	Total	General Fund	Debt Service Fund	Total	General Fund	Debt Service Fund	Total
PERCENTAGE	\$ 0.3972	\$ 0.2750	\$ 0.6722	\$ 0.4062	\$ 0.2660	\$ 0.6722						
COLLECTIONS:												
OCT												
TAX ADJUSTMENTS	0.00	0.00	0.00	(169.90)	(111.26)	(281.16)	0.00	0.00	0.00	(169.90)	(111.26)	(281.16)
BASE TAX REV	0.00	0.00	0.00	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	4,978.72	3,260.31	8,239.03	1,429.30	1,296.58	2,725.88	6,408.02	4,556.89	10,964.91
PENALTY	0.00	0.00	0.00	823.71	539.41	1,363.12	88.92	77.45	166.37	912.63	616.86	1,529.49
NOV												
TAX ADJUSTMENTS	0.00	0.00	0.00	997.61	653.28	1,650.89	0.00	0.00	0.00	997.61	653.28	1,650.89
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	14,948.54	10,349.56	25,298.10	897.76	587.89	1,485.65	0.00	0.00	0.00	15,846.30	10,937.45	26,783.75
PENALTY	0.00	0.00	0.00	141.63	92.74	234.37	0.00	0.00	0.00	141.63	92.74	234.37
DEC												
TAX ADJUSTMENTS	(193.58)	(134.02)	(327.60)	0.00	0.00	0.00	0.00	0.00	0.00	(193.58)	(134.02)	(327.60)
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	949,770.13	657,569.95	1,607,340.08	297.80	195.02	492.82	271.41	252.26	523.67	950,339.34	658,017.23	1,608,356.57
PENALTY	0.00	0.00	0.00	67.32	44.09	111.41	91.61	85.14	176.75	158.93	129.23	288.16
JAN												
TAX ADJUSTMENTS	(135.05)	(93.50)	(228.55)	0.00	0.00	0.00	0.00	0.00	0.00	(135.05)	(93.50)	(228.55)
BASE TAX REV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXES	709,764.07	491,402.62	1,201,166.69	738.63	483.69	1,222.32	0.00	0.00	0.00	710,502.70	491,886.31	1,202,389.01
PENALTY	0.00	0.00	0.00	140.49	92.00	232.49	0.00	0.00	0.00	140.49	92.00	232.49
FEB												
TAX ADJUSTMENTS	(2,313.39)	(1,601.67)	(3,915.06)	0.00	0.00	0.00	0.00	0.00	0.00	(2,313.39)	(1,601.67)	(3,915.06)
BASE TAX REV	(768.03)	(531.74)	(1,299.77)	0.00	0.00	0.00	0.00	0.00	0.00	(768.03)	(531.74)	(1,299.77)
TAXES	65,725.60	45,504.89	111,230.49	104.78	68.62	173.40	67.06	62.32	129.38	65,897.44	45,635.83	111,533.27
PENALTY	961.49	665.69	1,627.18	26.20	17.15	43.35	24.81	23.06	47.87	1,012.50	705.90	1,718.40
MAR												
TAX ADJUSTMENTS	0.00	0.00	0.00	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	0.00	0.00	0.00
TAXES	30,783.62	21,312.93	52,096.55	1,682.46	1,101.76	2,784.22	9,792.07	8,438.59	18,230.66	42,258.15	30,853.28	73,111.43
PENALTY	2,365.93	1,638.04	4,003.97	157.68	103.25	260.93	4,047.28	3,341.57	7,388.85	6,570.89	5,082.86	11,653.75
APR												
TAX ADJUSTMENTS	(1,121.17)	(776.24)	(1,897.41)	0.00	0.00	0.00	0.00	0.00	0.00	(1,121.17)	(776.24)	(1,897.41)
BASE TAX REV	(1,121.17)	(776.24)	(1,897.41)	0.00	0.00	0.00	0.00	0.00	0.00	(1,121.17)	(776.24)	(1,897.41)
TAXES	9,242.53	6,399.03	15,641.56	835.31	547.01	1,382.32	0.00	0.00	0.00	10,077.84	6,946.04	17,023.88
PENALTY	786.82	544.75	1,331.57	121.42	79.52	200.94	0.00	0.00	0.00	908.24	624.27	1,532.51
MAY												
TAX ADJUSTMENTS	(415.02)	(287.34)	(702.36)	0.00	0.00	0.00	0.00	0.00	0.00	(415.02)	(287.34)	(702.36)
BASE TAX REV	(415.02)	(287.34)	(702.36)	0.00	0.00	0.00	0.00	0.00	0.00	(415.02)	(287.34)	(702.36)
TAXES	5,898.40	4,083.74	9,982.14	53.63	35.12	88.75	0.00	0.00	0.00	5,952.03	4,118.86	10,070.89
PENALTY	332.99	230.54	563.53	15.02	9.83	24.85	0.00	0.00	0.00	348.01	240.37	588.38
JUN												
TAX ADJUSTMENTS	0.00	0.00	0.00	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	0.00	0.00	0.00
TAXES	0.00	0.00	0.00	0.00	0.00	0.00	25.74	34.95	60.69	25.74	34.95	60.69
PENALTY	0.00	0.00	0.00	0.00	0.00	0.00	22.91	31.10	54.01	22.91	31.10	54.01
JUL												
TAX ADJUSTMENTS	0.00	0.00	0.00	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	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	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	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	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	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	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	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	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	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	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	0.00	0.00	0.00
TOTAL												
BASE TAX REV	(2,304.22)	(1,595.32)	(3,899.54)	0.00	0.00	0.00	0.00	0.00	0.00	(2,304.22)	(1,595.32)	(3,899.54)
TAXES	1,786,132.89	1,236,622.72	3,022,755.61	9,589.09	6,279.42	15,868.51	11,585.58	10,084.70	21,609.59	1,807,307.56	1,252,986.84	3,060,294.40
PENALTY	4,447.23	3,079.02	7,526.25	1,493.47	977.99	2,471.46	4,275.53	3,558.32	7,779.84	10,216.23	7,615.33	17,831.56
TOTAL DISTRIBUTION	1,788,275.90	1,238,106.42	3,026,382.32	11,082.56	7,257.41	18,339.97	15,861.11	13,643.02	29,389.43	1,815,219.57	1,259,006.85	3,074,226.42
BEGINNING												
TAX ADJUSTMENTS	1,814,906.05	1,256,543.71	3,071,449.76	14,968.87	9,802.37	24,771.24	26,953.52	23,585.33	50,538.85	1,856,828.44	1,289,931.41	3,146,759.85
BASE TAX REV	(4,178.21)	(2,892.77)	(7,070.98)	827.71	542.02	1,369.73	0.00	0.00	0.00	(3,350.50)	(2,350.75)	(5,701.25)
LESS: COLLECTIONS	2,304.22	1,595.32	3,899.54	0.00	0.00	0.00	0.00	0.00	0.00	2,304.22	1,595.32	3,899.54
	(1,786,132.89)	(1,236,622.72)	(3,022,755.61)	(9,589.09)	(6,279.42)	(15,868.51)		(10,084.70)	(21,609.59)	(1,807,307.56)	(1,252,986.84)	(3,060,294.40)
TAX REC @ END OF PERIOD	26,899.17	18,623.54	45,522.71	6,207.49	4,064.97	10,272.46	26,953.52	13,500.63	28,929.26	48,474.60	36,189.14	84,663.74

Financial Statements

Travis County WCID Point Venture

Accountant's Compilation Report

May 31, 2025

The District is responsible for the accompanying financial statements of the governmental activities of Travis County WCID Point Venture, as of and for the eight months ended May 31, 2025, 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 Travis County WCID Point Venture.



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

July 18, 2025
Round Rock, TX

**Travis County WCID Point Venture
Governmental Funds Balance Sheet
May 31, 2025**

	Governmental Funds			Governmental Funds Total
	General Fund	Debt Service Fund	Capital Projects Fund	
Assets				
Cash and Cash Equivalents				
Cash	\$ 221,549.60	\$ -	\$ -	\$ 221,549.60
Cash Equivalents	4,951,645.92	1,983,863.05	6,673,918.06	13,609,427.03
Receivables				
Property Taxes	48,500.34	36,224.09	-	84,724.43
Service accounts, net of allowance for doubtful accounts of \$451.44	119,248.35	-	-	119,248.35
Interfund	49,339.36	1,614.98	-	50,954.34
Accrued Service Revenue	42,835.33	-	-	42,835.33
Other	5,480.81	-	-	5,480.81
Total Assets	\$ 5,438,599.71	\$ 2,021,702.12	\$ 6,673,918.06	\$14,134,219.89
Liabilities				
Accounts Payable	\$ 183,091.66	\$ -	\$ 144,474.03	\$ 327,565.69
Retainage	-	-	363,001.19	363,001.19
Payroll Liabilities	452.58	-	-	452.58
Unclaimed Property	2,237.80	-	-	2,237.80
Customer Deposits	125,325.00	-	-	125,325.00
Due to TCEQ	2,528.12	-	-	2,528.12
Interfund	1,614.98	-	49,339.36	50,954.34
Total Liabilities	315,250.14	-	556,814.58	872,064.72
Deferred Inflows of Resources				
Deferred Revenue - Property Taxes	48,500.34	36,224.09	-	84,724.43
Total Deferred Inflows of Resources	48,500.34	36,224.09	-	84,724.43
Fund Balance				
Fund Balances:				
Restricted for				
Debt Service	-	1,985,478.03	-	1,985,478.03
Capital Projects	-	-	6,117,103.48	6,117,103.48
Unassigned	5,074,849.23	-	-	5,074,849.23
Total Fund Balances	5,074,849.23	1,985,478.03	6,117,103.48	13,177,430.74
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 5,438,599.71	\$ 2,021,702.12	\$ 6,673,918.06	\$14,134,219.89

Travis County WCID Point Venture

Statement of Revenues, Expenditures & Changes in Fund Balance-Governmental Funds

October 1, 2024 - May 31, 2025

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	Governmental Funds			Governmental Funds Total
	General Fund	Debt Service Fund	Capital Projects Fund	
Revenues:				
Property Taxes and Penalties	\$ 1,807,865.14	\$ 1,253,796.02	\$ -	\$ 3,061,661.16
Service Accounts				
Water Revenue	419,739.71	-	-	419,739.71
Sewer Revenue	396,509.68	-	-	396,509.68
Service Account Penalty	9,451.37	-	-	9,451.37
Tap/Connection Fees	16,800.00	-	-	16,800.00
Interest	121,110.51	56,029.34	176,100.73	353,240.58
Other	22,480.87	-	-	22,480.87
Total Revenues	2,793,957.28	1,309,825.36	176,100.73	4,279,883.37
Expenditures:				
Current-				
District Facilities				
Water Purchases	23,685.81	-	-	23,685.81
Utilities	43,029.70	-	-	43,029.70
Telephone	2,017.50	-	-	2,017.50
Water Maintenance	353,297.35	-	-	353,297.35
Water Tap	79.20	-	-	79.20
Sewer Maintenance	135,935.61	-	-	135,935.61
Sewer Tap	124.67	-	-	124.67
Sludge Hauling	18,950.47	-	-	18,950.47
General Maintenance	10,117.06	-	-	10,117.06
Operations/Management Fees	413,530.14	-	-	413,530.14
Administrative Services				
Directors' Fees	10,705.81	-	-	10,705.81
Office	4,661.29	-	-	4,661.29
Public Notice	8,646.75	-	-	8,646.75
Permit and Fees	1,250.00	-	-	1,250.00
Tax Appraisal/Collection Fees	6,237.75	4,318.70	-	10,556.45
Insurance	24,094.94	-	-	24,094.94
Bank Charges	3,255.95	-	-	3,255.95
Election Expense	1,132.51	-	-	1,132.51
Miscellaneous	2,768.22	-	-	2,768.22
Professional Fees				
Legal Fees	29,967.42	-	-	29,967.42
Accounting Fees	39,055.09	-	-	39,055.09
Financial Advisor	2,954.48	2,045.52	-	5,000.00
Engineering Fees	30,743.24	-	-	30,743.24
Audit Fees	16,000.00	-	-	16,000.00
Debt Service -				
Interest Expense	-	208,840.64	-	208,840.64
Arbitrage Rebate Consultant	-	-	7,500.00	7,500.00
Paying Agent Fees	-	400.00	-	400.00
Capital Outlay	216,779.53	-	2,318,851.56	2,535,631.09
Total Expenditures	1,399,020.49	215,604.86	2,326,351.56	3,940,976.91
Excess/(Deficiency) of Revenues over Expenditures	1,394,936.79	1,094,220.50	(2,150,250.83)	338,906.46
Fund Balance, October 1, 2024	3,679,912.44	891,257.53	8,267,354.31	12,838,524.28
Fund Balance, May 31, 2025	\$ 5,074,849.23	\$ 1,985,478.03	\$ 6,117,103.48	\$ 13,177,430.74

Supplementary Information Index

General Fund

- Budgetary Comparison Schedule
- Revenues & Expenditures: Actual + Budgeted

Debt Service Fund

- Debt Service Schedule

General Fund

**Travis County WCID Point Venture
Budgetary Comparison Schedule - General Fund
May 31, 2025**

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	CURRENT MONTH			YEAR TO DATE		
	Actual	Budget	Difference	Actual	Budget	Difference
Revenues:						
Property Taxes, including penalties	\$ 5,885.02	\$ -	\$ 5,885.02	\$ 1,807,865.14	\$ 1,790,320.00	\$ 17,545.14
Service Accounts						
Water Revenue	54,811.80	53,000.00	1,811.80	419,739.71	377,000.00	42,739.71
Sewer Revenue	55,075.67	49,700.00	5,375.67	396,509.68	367,600.00	28,909.68
Service Account Penalty	1,110.00	900.00	210.00	9,451.37	7,200.00	2,251.37
Tap/Connection Fees	-	1,200.00	(1,200.00)	16,800.00	4,800.00	12,000.00
Interest Income	18,336.70	7,500.00	10,836.70	121,110.51	60,000.00	61,110.51
Other Income	2,911.53	3,215.00	(303.47)	22,480.87	25,720.00	(3,239.13)
Total Revenues	138,130.72	115,515.00	22,615.72	2,793,957.28	2,632,640.00	161,317.28
Expenditures:						
Current-						
District Facilities						
Water Purchases	3,515.19	4,152.00	636.81	23,685.81	29,531.00	5,845.19
Utilities	5,318.72	5,600.00	281.28	43,029.70	44,800.00	1,770.30
Telephone	254.66	900.00	645.34	2,017.50	7,200.00	5,182.50
Water Maintenance	38,715.89	30,000.00	(8,715.89)	353,297.35	240,000.00	(113,297.35)
Water Tap Installation	-	-	-	79.20	-	(79.20)
Sewer Maintenance	10,108.31	35,000.00	24,891.69	135,935.61	280,000.00	144,064.39
Sewer Tap Installation	41.55	-	(41.55)	124.67	-	(124.67)
Sludge Hauling	4,324.62	5,000.00	675.38	18,950.47	40,000.00	21,049.53
General Maintenance	850.00	1,000.00	150.00	10,117.06	8,000.00	(2,117.06)
Operations and Management Fees	52,041.98	51,100.00	(941.98)	413,530.14	408,800.00	(4,730.14)
Administrative Services						
Directors' Fees	713.72	3,229.50	2,515.78	10,705.81	25,836.00	15,130.19
Election Expense	-	-	-	1,132.51	-	(1,132.51)
Office	237.22	1,500.00	1,262.78	4,661.29	12,000.00	7,338.71
Public Notice	866.25	-	(866.25)	8,646.75	800.00	(7,846.75)
Permit and Fees	-	-	-	1,250.00	1,250.00	-
Tax Appraisal/Collection Fees	-	-	-	6,237.75	6,000.00	(237.75)
Insurance	-	-	-	24,094.94	25,000.00	905.06
Bank Charges	375.58	500.00	124.42	3,255.95	4,000.00	744.05
Miscellaneous	5.33	500.00	494.67	2,768.22	4,000.00	1,231.78
Professional Fees						
Legal Fees	1,847.25	4,500.00	2,652.75	29,967.42	36,000.00	6,032.58
Accounting Fees	4,500.00	4,500.00	-	39,055.09	38,500.00	(555.09)
Financial Advisor	-	-	-	2,954.48	-	(2,954.48)
Engineering Fees	3,577.85	6,000.00	2,422.15	30,743.24	48,000.00	17,256.76
Audit Fees	-	-	-	16,000.00	16,000.00	-
Capital Outlay	42,896.13	43,000.00	103.87	216,779.53	186,000.00	(30,779.53)
Total Expenditures	170,190.25	196,481.50	26,291.25	1,399,020.49	1,461,717.00	62,696.51
Excess/(Deficiency) of Revenues and Other Financing Sources over over Expenditures	\$ (32,059.53)	\$ (80,966.50)	\$ 48,906.97	\$ 1,394,936.79	\$ 1,170,923.00	\$ 224,013.79

Travis County WCID Point Venture
Revenues and Expenditures - General Fund: Actual + Budgeted
Fiscal Year October 2024 - September 2025

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	FY 2025 Budget Adopted 9/26/24	Actual Oct-24	Actual Nov-24	Actual Dec-24	Actual Jan-25	Actual Feb-25	Actual Mar-25	Actual Apr-25	Actual May-25	Budget Jun-25	Budget Jul-25	Budget Aug-25	Budget Sep-25	Projected Total	Projected Variance
Revenues:															
Property Tax, including p & i	\$ 1,790,320	\$ 913	\$ 15,090	\$ 950,498	\$ 710,643	\$ 66,142	\$ 48,829	\$ 9,865	\$ 5,885	\$ -	\$ -	\$ -	\$ -	\$ 1,807,865	\$ 17,545
Service Accounts															
Water Revenue	620,000	64,705	57,331	44,779	44,456	41,751	51,010	60,896	54,812	57,000	58,000	63,000	65,000	662,740	42,740
Sewer Revenue	566,400	48,626	47,329	45,395	44,955	44,435	54,386	56,307	55,076	49,700	49,700	49,700	49,700	595,310	28,910
Service Account Penalty	10,800	835	1,055	1,070	985	2,241	1,265	890	1,110	900	900	900	900	13,051	2,251
Tap/Connection Fees	6,000	-	-	-	-	8,400	8,400	-	-	-	1,200	-	-	18,000	12,000
Interest	90,500	14,592	13,607	13,389	13,066	11,709	18,627	17,785	18,337	7,500	7,500	7,500	8,000	151,611	61,111
Other Income	82,644	2,787	2,737	2,637	2,762	2,975	2,912	2,762	2,912	3,215	3,215	3,215	47,279	79,405	(3,239)
Total Revenues	3,166,664	132,457	137,149	1,057,768	816,866	177,653	185,429	148,505	138,131	118,315	120,515	124,315	170,879	3,327,981	161,317
Expenditures:															
Current -															
District Facilities															
Water Purchases	48,568	123	4,011	3,026	3,342	3,176	3,090	3,402	3,515	4,465	4,543	4,935	5,094	42,723	5,845
Utilities	67,200	4,931	5,396	5,582	5,093	6,180	5,518	5,010	5,319	5,600	5,600	5,600	5,600	65,430	1,770
Telephone	10,800	265	303	254	254	254	180	254	255	900	900	900	900	5,618	5,183
Water Maintenance	360,000	140,391	20,785	12,529	35,231	52,367	24,060	29,219	38,716	30,000	30,000	30,000	30,000	473,297	(113,297)
Water Tap Installation	7,500	-	-	-	-	-	79	-	-	-	-	-	7,500	7,579	(79)
Wastewater Maintenance	420,000	9,175	31,905	9,524	22,189	21,984	15,259	15,792	10,108	35,000	35,000	35,000	35,000	275,936	144,064
WW Tap Installation	10,750	-	-	-	-	-	83	-	42	-	-	-	10,750	10,875	(125)
Sludge Hauling	60,000	1,416	2,123	-	2,936	1,939	1,835	4,377	4,325	5,000	5,000	5,000	5,000	38,950	21,050
General Maintenance	12,000	568	76	128	1,134	264	7,067	29	850	1,000	1,000	1,000	1,000	14,117	(2,117)
Operations and Management Fees	613,200	49,809	51,879	51,872	51,970	52,029	51,972	51,958	52,042	51,100	51,100	51,100	51,100	617,930	(4,730)
Administrative Services															
Director Fees, Including Taxes	38,754	2,141	714	2,141	1,190	1,427	1,427	952	714	3,230	3,230	3,230	3,230	23,624	15,130
Office	18,000	278	1,815	146	447	1,420	(50)	368	237	1,500	1,500	1,500	1,500	10,661	7,339
Public Notice	5,000	-	788	-	-	-	-	6,993	866	-	-	-	4,200	12,847	(7,847)
Permit and Fees	2,000	1,250	-	-	-	-	-	-	-	-	-	-	750	2,000	-
Tax Appraisal/Collector Fees	11,000	-	-	3,946	-	-	2,292	-	-	2,500	-	-	2,500	11,238	(238)
Insurance	25,000	23,915	-	-	-	130	-	50	-	-	-	-	-	24,095	905
Bank Charges	6,000	403	447	405	438	366	461	360	376	500	500	500	500	5,256	744
Director Training	500	-	-	-	-	-	-	-	-	-	-	-	500	500	-
Election	-	-	-	-	-	-	1,133	-	-	-	-	-	-	1,133	(1,133)
Miscellaneous	6,000	138	348	1,023	1,145	16	27	66	5	500	500	500	500	4,768	1,232
Professional Fees															
Legal Fees	54,000	2,217	2,819	3,818	6,646	6,414	4,085	2,121	1,847	4,500	4,500	4,500	4,500	47,967	6,033
Accounting Fees	56,500	4,500	4,500	4,500	7,555	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	57,055	(555)
Financial Advisor	-	2,954	-	-	-	-	-	-	-	-	-	-	-	2,954	(2,954)
Engineering Fees	72,000	10,192	5,167	3,724	4,461	1,318	1,432	872	3,578	6,000	6,000	6,000	6,000	54,743	17,257
Audit Fees	16,000	-	-	-	16,000	-	-	-	-	-	-	-	-	16,000	-
Capital Outlay	580,000	1,544	99	93	36,253	53,747	-	82,148	42,896	-	-	-	394,000	610,780	(30,780)
Total Expenditures	2,500,772	256,210	133,174	102,711	196,285	207,532	124,449	208,470	170,190	156,295	153,873	154,265	574,624	2,438,075	62,697
Excess/(Deficiency) of Revenues over Expenditures															
	\$ 665,892	\$ (123,753)	\$ 3,974	\$ 955,057	\$ 620,582	\$ (29,879)	\$ 60,981	\$ (59,965)	\$ (32,060)	\$ (37,980)	\$ (33,358)	\$ (29,950)	\$ (403,745)	\$ 889,906	\$ 224,014

Debt Service Fund

Travis County WCID Point Venture Debt Service Schedule

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Due Date	Paid Date	Series 2016		Series 2020		Total
		Principal	Interest	Principal	Interest	
2/15/2025	2/15/2025	-	80,838	-	128,003	208,841
8/15/2025		350,000	80,838	480,000	128,003	1,038,841
FY 2025		350,000	161,675	480,000	256,006	1,247,681
2/15/2026		-	75,588	-	118,403	193,991
8/15/2026		360,000	75,588	505,000	118,403	1,058,991
FY 2026		360,000	151,175	505,000	236,806	1,252,981
2/15/2027		-	70,188	-	108,303	178,491
8/15/2027		375,000	70,188	525,000	108,303	1,078,491
FY 2027		375,000	140,375	525,000	216,606	1,256,981
2/15/2028		-	64,563	-	103,053	167,616
8/15/2028		395,000	64,563	545,000	103,053	1,107,616
FY 2028		395,000	129,125	545,000	206,106	1,275,231
2/15/2029		-	58,638	-	100,328	158,966
8/15/2029		410,000	58,638	570,000	100,328	1,138,966
FY 2029		410,000	117,275	570,000	200,656	1,297,931
2/15/2030		-	52,488	-	96,766	149,253
8/15/2030		425,000	52,488	595,000	96,766	1,169,253
FY 2030		425,000	104,975	595,000	193,531	1,318,506
2/15/2031		-	46,113	-	92,675	138,788
8/15/2031		445,000	46,113	620,000	92,675	1,203,788
FY 2031		445,000	92,225	620,000	185,350	1,342,575
2/15/2032		-	39,438	-	88,025	127,463
8/15/2032		460,000	39,438	645,000	88,025	1,232,463
FY 2032		460,000	78,875	645,000	176,050	1,359,925
2/15/2033		-	32,538	-	82,784	115,322
8/15/2033		480,000	32,538	675,000	82,784	1,270,322
FY 2033		480,000	65,075	675,000	165,569	1,385,644
2/15/2034		-	25,038	-	77,300	102,338
8/15/2034		500,000	25,038	700,000	77,300	1,302,338
FY 2034		500,000	50,075	700,000	154,600	1,404,675
2/15/2035		-	17,225	-	70,300	87,525
8/15/2035		520,000	17,225	730,000	70,300	1,337,525
FY 2035		520,000	34,450	730,000	140,600	1,425,050
2/15/2036		-	8,775	-	63,000	71,775
8/15/2036		540,000	8,775	760,000	63,000	1,371,775
FY 2036		540,000	17,550	760,000	126,000	1,443,550
2/15/2037		-	-	-	55,400	55,400
8/15/2037		-	-	1,300,000	55,400	1,355,400
FY 2037		-	-	1,300,000	110,800	1,410,800
2/15/2038		-	-	-	42,400	42,400
8/15/2038		-	-	1,355,000	42,400	1,397,400
FY 2038		-	-	1,355,000	84,800	1,439,800
2/15/2039		-	-	-	28,850	28,850
8/15/2039		-	-	1,415,000	28,850	1,443,850
FY 2039		-	-	1,415,000	57,700	1,472,700
2/15/2040		-	-	-	14,700	14,700
8/15/2040		-	-	1,470,000	14,700	1,484,700
FY 2040		-	-	1,470,000	29,400	1,499,400
Total - All Series		\$ 7,080,000	\$ 2,280,600	\$ 14,500,000	\$ 3,617,544	\$ 27,478,144
Remaining Balance		5,260,000	1,062,013	12,890,000	2,412,578	21,624,591

Travis County WCID Point Venture
Capital Projects Fund - Series 2020
As of July 24, 2025

Type	Date	Num	Name	Memo	LS Improvements	Elevated Storage	WWTP	EQ Basin	Misc	SR 2020 Bond Issue Costs	Total
Summary:											
Bond Proceeds					-	-	-	-	-	(790,684.74)	14,500,000.00
Bond Issue Costs					-	-	-	-	-		(790,684.74)
Accumulated Interest					-	-	-	-	1,436,291.28		1,436,291.28
Transfer approved on June 24, 2021					(10,198.00)	-	(70,173.00)	-	-	(85,986.32)	(166,357.32)
Transfer approved on July 22, 2021					(12,600.00)	-	(20,995.50)	-	-	(201.25)	(33,796.75)
Transfer approved on August 26, 2021					(1,624.50)	-	(13,569.50)	(193,114.78)	(96,152.81)	(1,696.25)	(306,157.84)
Transfer approved on September 23, 2021					(6,829.00)	-	(8,679.00)	-	(1,345.50)	(948.75)	(17,802.25)
Transfer approved on October 28, 2021					(4,716.50)	-	(18,237.75)	-	(3,495.25)	-	(26,449.50)
Transfer approved on November 18, 2021					(10,813.53)	-	(12,080.00)	-	(1,695.00)	(345.00)	(24,933.53)
Transfer approved on December 16, 2021					(4,399.78)	-	(20,345.00)	-	-	(345.00)	(25,089.78)
Transfer approved on January 27, 2022					(2,152.75)	-	(51,076.50)	-	(246.25)	(661.25)	(54,136.75)
Transfer approved on February 24, 2022					(6,702.44)	-	(40,290.25)	-	(320.00)	(287.50)	(47,600.19)
Transfer approved on March 24, 2022					(13,080.75)	-	(39,782.00)	-	(1,848.75)	(230.00)	(54,941.50)
Transfer approved on April 28, 2022					(9,028.73)	-	(41,528.25)	-	(2,865.00)	(437.50)	(53,859.48)
Transfer approved on May 26, 2022					(2,408.50)	-	(37,092.75)	-	(437.50)	(437.50)	(40,376.25)
Transfer approved on June 23, 2022					(1,073.00)	-	(50,604.00)	-	(3,986.25)	(1,665.00)	(57,328.25)
Transfer approved on July 28, 2022					-	-	(77,408.67)	-	(3,872.50)	(718.75)	(81,999.92)
Transfer approved on August 25, 2022					-	-	(35,833.33)	-	(4,936.25)	(562.50)	(41,332.08)
Transfer approved on September 22, 2022					-	-	-	-	(2,930.00)	(500.00)	(3,430.00)
Transfer approved on October 27, 2022					-	-	(50,390.00)	-	(4,403.75)	(7,246.50)	(62,040.25)
Transfer approved on November 17, 2022					-	-	(24,026.25)	-	(8,492.50)	(545.50)	(33,064.25)
Transfer approved on December 15, 2022					-	-	(18,235.50)	-	(8,905.75)	(500.00)	(27,641.25)
Transfer approved on January 26, 2023					-	-	-	-	(5,705.75)	(437.50)	(6,143.25)
Transfer approved on February 23, 2023					-	-	-	-	(7,513.75)	(625.00)	(8,138.75)
Transfer approved on March 23, 2023					-	-	-	-	(24,173.00)	(500.00)	(24,673.00)
Transfer approved on April 27, 2023					-	-	(10,769.25)	-	(8,853.00)	(687.50)	(20,309.75)
Transfer approved on May 25, 2023					-	-	(46,503.75)	-	(211.25)	(598.50)	(47,313.50)
Transfer approved on June 22, 2023					-	-	-	-	(3,552.50)	(781.25)	(4,333.75)
Transfer approved on July 27, 2023					-	-	-	-	(18,090.00)	(500.00)	(18,590.00)
Transfer approved on August 24, 2023					-	-	-	-	(625.00)	(1,031.25)	(1,656.25)
Transfer approved on September 28, 2023					-	-	(21,783.75)	-	(1,756.25)	(937.50)	(24,477.50)
Transfer approved on October 26, 2023					-	-	(5,464.00)	-	(3,640.00)	(2,937.50)	(12,041.50)
Transfer approved on November 16, 2023					-	-	(23,864.25)	-	(6,300.00)	(2,900.00)	(33,064.25)
Transfer approved on December 14, 2023					-	-	(452,380.50)	-	-	-	(452,380.50)
Transfer approved on January 25, 2024					-	-	(527,726.75)	-	(1,125.00)	-	(528,851.75)
Transfer approved on February 22, 2024					-	-	(532,419.19)	-	(937.50)	(875.00)	(534,231.69)
Transfer approved on March 28, 2024					-	-	(691,173.39)	-	(943.50)	(396.00)	(692,512.89)
Transfer approved on April 25, 2024					-	-	(897,842.97)	-	-	(330.00)	(898,172.97)
Transfer approved on May 23, 2024					-	-	(335,260.88)	-	-	(330.00)	(335,590.88)
Transfer approved on June 27, 2024					-	-	(823,412.09)	-	-	(336.75)	(823,748.84)
Transfer approved on July 25, 2024					-	-	(387,417.41)	-	-	(198.00)	(387,615.41)
Transfer approved on August 20, 2024					-	-	(234,467.75)	-	-	(330.00)	(234,797.75)
Transfer approved on September 26, 2024					-	-	(24,239.43)	-	-	(462.00)	(24,701.43)
Transfer approved on October 24, 2024					-	-	(211,211.18)	-	-	(627.00)	(211,838.18)
Transfer approved on November 21, 2024					-	-	(418,409.14)	-	-	(528.00)	(418,937.14)
Transfer approved on December 19, 2024					-	-	(170,077.80)	-	-	(264.00)	(170,341.80)
Transfer approved on January 23, 2025					-	-	(347,664.16)	-	(587.50)	(726.00)	(348,977.66)
Transfer approved on February 27, 2025					-	-	(148,437.05)	-	(1,227.50)	(594.00)	(150,258.55)
Transfer approved on March 27, 2025					-	-	(222,124.41)	-	(3,377.25)	(528.00)	(226,029.66)
Transfer approved on April 24, 2025					-	-	(416,196.52)	-	-	(363.00)	(416,559.52)
Transfer approved on May 22, 2025					-	-	(295,050.10)	-	(33.00)	(231.00)	(295,314.10)
Transfer approved on June 26, 2025					-	(15,183.75)	(170,733.64)	-	(33.00)	(363.00)	(186,313.39)
Account Balance as of June 30, 2025					(85,627.48)	(15,183.75)	(8,044,976.61)	(193,114.78)	1,201,673.47	(913,417.06)	6,449,353.79
Transfer to be approved on July 24, 2025					-	(20,935.00)	(419,038.41)	-	-	(10,500.00)	(450,473.41)
Expected Account Balance					(85,627.48)	(36,118.75)	(8,464,015.02)	(193,114.78)	1,201,673.47	(923,917.06)	5,998,880.38
Detail:											
Bill	06/14/2025	1487	Terracon Consultants, Inc	WWTP Concrete Testing - June 2025	-	0.00	905.00	-	-	-	905.00
Bill	06/30/2025	20	Associated Construction Partners, Ltd	WWTP Expansion - June 2025	-	0.00	399,045.45	-	-	-	399,045.45
Bill	06/30/2025	41987	BLX Group	Demand Deposit SLGS Monitoring - FY 2025	-	0.00	-	-	-	10,500.00	10,500.00
Bill	06/30/2025	273886	Baxter & Woodman	Water Storage - June 2025	-	20,935.00	-	-	-	-	20,935.00
Bill	06/30/2025	216010	Trihydro Corporation	WWTP Construction - June 2025	-	0.00	19,087.96	-	-	-	19,087.96
					0.00	20,935.00	419,038.41	0.00	0.00	10,500.00	450,473.41



950 West Bethany Drive
Suite 700
Allen, TX 75013



July 1, 2025

Travis County Water Control and
Improvement District - Point Venture
549 Venture Blvd.
Village of Point Venture, TX 78645

Re: AT&T Communications Facility
FA #: 10115188 / Lease ID: 105080
Site Address: 18606 Venture Drive,
Leander, TX 78645

Dear Jean,

As you are aware, AT&T Mobility ("AT&T") has partnered with MD7, LLC ("MD7") to work with you to facilitate certain modifications to the cell site lease on your property. These modifications will allow AT&T to meet current business requirements and enhance your site's value to the network.

Changes in the Wireless Industry

Recent industry developments are changing how wireless telecommunications carriers operate. In the past, carriers focused on rapidly building out their networks in order to provide the best coverage. Today, while consumers are enjoying greater services and better coverage than ever before, operating costs continue to escalate. As a result, the wireless industry is also focusing on operating networks as efficiently as possible.

Eliminating Risk and Increasing Value

AT&T is addressing this shift by reviewing its cell site portfolio. AT&T has partnered with MD7 to offer selected landlords like you the opportunity to minimize the business risks associated with industry uncertainties and to increase the value of your cell site lease.

Criteria for Cellular Site Retention

Option 1:

AT&T is willing to offer the following option to secure a longer-term lease with you:

- **\$1,925.00** per month, commencing **11/1/2025**.
- **13%** rent increase every 5 years, commencing **8/1/2027**.
- Extension of Lease through **7/31/2052**.

Option 2:

- **Lump Sum Payment Option:** Provide a one-time lump sum payment of **\$375,000**. In return, you will grant a ninety-nine (99) year easement on your property and assign the lease rights and rental income under your lease with AT&T to MD7 or an affiliate of MD7.

It is important for you to know that the pre-payment does not change the ownership or control of the rest of your property in any manner.

AT&T values its affiliation with you and hopes to continue a long and mutually profitable relationship for years to come. Participation in this program is optional and AT&T will continue to abide by the terms of the existing agreement, including AT&T's rights to not extend the existing lease agreement. After having reviewed this proposal, please contact me within 10 business days to discuss further.

Thank you for your consideration.

Sincerely,

Levi Porter

Lease Consultant

d: (469) 809-8537

e: lporter@md7.com



MD7 | Authorized Agent for AT&T Mobility

Submission of this letter does not constitute a modified agreement and is only a proposal. The parties acknowledge and agree that they intend to be bound only upon the execution of an amendment detailing the provisions herein.

June 11, 2025

To the Board of Directors
Travis County Water Control and Improvement District - Point Venture
18606 Venture Drive
Point Venture, Texas 78645

Dear Board Members:

We are pleased to confirm our understanding of the services we are to provide Travis County Water Control and Improvement District - Point Venture (the "District") as of and for the year ended September 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the disclosures (collectively, the "financial statements"), which collectively comprise the basic financial statements of the District as of and for the year ended September 30, 2025. Accounting standards generally accepted in the United States of America ("GAAP") provide for certain required supplementary information ("RSI"), such as management's discussion and analysis ("MD&A"), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America ("GAAS"). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Budgetary Comparison Information for the General Fund

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditors' report on the financial statements:

- Supplemental schedules required by the Texas Commission on Environmental Quality

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

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

We have identified the following significant risks of material misstatement as part of our audit planning:

- Revenue recognition - property taxes
- Revenue recognition - service revenue
- Management override - fraud risk

We note that our audit planning procedures are not yet complete, and modifications may be made to these identified significant risks.

Audit Procedures - Compliance

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

Responsibilities of Management for the Financial Statements

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

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside the general and subsidiary ledgers); and for the evaluation of whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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

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

With regard to including the auditors' report in an exempt offering document, you agree that the aforementioned auditors' report, or reference to Maxwell Locke & Ritter LLP ("ML&R"), will not be included in any such offering document without our prior permission or consent. With regard to an exempt offering document with which ML&R is not involved, you agree to clearly indicate in the exempt offering document that ML&R is not involved with the contents of such offering document.

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

Management is also responsible to notify us in advance of your intent to print our report, in whole or in part, for inclusion in a document containing other information and to give us the opportunity to review such printed matter before its issuance. With regard to publishing the financial statements on the District's website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Other Services

As part of our audit procedures for the year ended September 30, 2025, we may provide advisory services or recommendations to improve internal controls or propose adjusting entries, provided that management reviews the entries to understand the nature of the entries and the impact on the financial statements.

You agree to assume all management responsibilities for any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of the District's key personnel. We will plan the engagement based on the assumption that the District's personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, the District's personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate. Other circumstances that may result in an increase of our fees include excessive general ledger adjustments, poor records, significant unanticipated transactions, financial reporting issues, or delays in resolution of issues that extend the period of time necessary to complete the engagement.

The audit documentation for this engagement is the property of ML&R and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of ML&R personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the cognizant or oversight agency or its designee. The cognizant or oversight agency or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Jimmy Romell is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in December 2025 and to issue our reports no later than February 2026. To ensure that ML&R's independence is not impaired under the AICPA Code of Professional Conduct, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our base fee for these services will be \$17,000. Our fees for these services are based on the amount of time required to complete the engagement at our standard billing rates, plus reasonable out-of-pocket expenses and out-of-town travel costs, if applicable. We will also consider the complexity and the value of the work performed, the experience level of the staff required to bring the appropriate level of expertise to the project, and the circumstances under which the work is performed when determining our estimated fees. The fee estimate is based on anticipated cooperation from the District's personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep management informed of any problems we encounter, and our fees will be adjusted accordingly. Our invoices for these fees will be rendered as work progresses and are payable upon presentation.

In the event we are required to respond to a subpoena, court order, or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, the District agrees to compensate us at our hourly rates for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

Management may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with management concerning the scope and estimated fees for those additional services. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

In accordance with our firm policies, work may be suspended if the District's account becomes significantly overdue and will not be resumed until the District's account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. The District will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

The District agrees that ML&R has the right to place advertisements in financial and other newspapers and journals at its own expense describing its services rendered to the District hereunder, provided that ML&R will submit a copy of any such advertisements to the District so that management can consent to the form and content of the advertisements. Without such consent, ML&R agrees not to make any public representations regarding the services rendered to the District, other than including the District in a list of clients served.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of the District's records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Disputes and Claims

The parties to this engagement agree that any dispute that may arise regarding the meaning, performance or enforcement of this or any prior engagement between them (except actions by the firm to enforce payment of its professional invoices), will, prior to resorting to litigation, be submitted to mediation, and that they will engage in the mediation process in good faith. Any mediation initiated as a result of this engagement shall be administered within the county of Travis, Texas, by the American Arbitration Association, according to its mediation rules, and any ensuing litigation shall be conducted within said county, according to Texas law without regard to the conflict of laws or provisions thereof. The results of any such mediation shall be binding only upon agreement of each party to be bound. The parties participating in the mediation shall bear their own costs, except that any charges assessed by the mediation organization shall be shared equally by the participating parties.

Any claim arising out of this engagement, except our actions to enforce payment of our invoices, must be asserted within one year from the completion of services or the date any such cause of action accrues, whichever is later, unless otherwise barred by the applicable statute of limitation.

In connection with this engagement, the District agrees that we may communicate with management or others via email transmission, and by signing this letter the District authorizes us to do so. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by an addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, the District agrees that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

The District agrees to hold ML&R and its partners, heirs, executors, personal representatives, successors, and assigns harmless from any and all claims of the District which arise from knowing misrepresentations to ML&R by the management of the District, or the intentional withholding or concealment of information from ML&R by the management of the District. The District also agrees to indemnify ML&R for any and all claims made against ML&R by third parties which arise from any of these actions by the management of the District, as long as ML&R is not negligent in the performance of its services.



We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

Maxwell Locke & Ritter LLP

Maxwell Locke & Ritter LLP

This letter correctly sets forth the understanding of Travis County Water Control and Improvement District - Point Venture:

Name, Title

Date

