Wolf Creek Ranch Owners Association
Board of Directors Meeting Minutes

Special Called Teleconference Meeting of December 19, 2020

Board Member Attendees

John Manton
Carol Weathers
Cindy Taniguchi
Lyn Mefford
Lee Kinard
Tommy Skinner
Rick Ramos

WCR Property Owner Attendees

Bill Bishop
Eliza Bishop
Kim Taniguchi
Terry Stracke
Mark Stracke
Sue McLelland
Bill Comegys
Aaron Shuta
Chan Wong
Pete Mefford
Kris Kwolek
Kay Lester

Other Attendees

Nelda Duff

Attachments

- Draft minutes of November 14, 2020 (Exhibit A)
- WCR 2020 Budget Amendment Proposal (Exhibit B)
- Proposed 2021 Operating Budget (Exhibit B)

Business

Having confirmed a quorum of Directors present (by roll call) to conduct the business of the WCROA, President Carol Weathers called the Board of Directors meeting to order at 9:00am, Saturday December 19, 2020. (Secretarial Note: The draft agenda, draft meeting minutes and 2020/2021 budget proposals were distributed via the WCROA website and by email for Board Member and Property Owner review.)

1. **Draft Agenda Review and Approval.**
   Carol Weathers asked for a change to the draft meeting Agenda to replace the word "Amended" with the word "Reallocated." Lyn Mefford moved that the Board accept the Agenda as amended by Carol Weathers. The motion was seconded by Tommy Skinner and passed unanimously by roll call vote of Board Members.

2. **Statement Provided by Carol Weathers.**
   Before starting the meeting, Carol Weathers asked to address some of the information shared with Property Owners earlier in the week via email from Bill Comegys and Chan Wong.

   For the record, it was said that we [the Board] sent the [chicken] survey out without any input from Chan. The "pros" on the survey came directly from Chan. It was implied that the Board does not listen to the owners. In our last meeting, on November 14, the Board had the opportunity to vote against moving forward on changing CC&R 8.9, but we [the Board] did not. It was then we decided to produce a survey, which Chan had requested. It

was questioned whether I [Carol Weathers] was telling the truth about getting legal advice on this matter. I met with Tyler Rockafellow twice, once on February 19, 2020 and again on March 5, 2020. Both times he expressed, in his opinion, that changing CC&R 8.9 would not benefit Wolf Creek. His main concern was if we open the door to having chickens, the next request could be for goats, or pigs or llamas. How do we say no to those requests if we have allowed chickens? It is the Board's responsibility to maintain the integrity of Wolf Creek Ranch. The Ranch was developed as a residential community and this is what property owners bought into when they purchased their property. The Covenant Review Committee has spent hours discussing this issue and hours meeting with Property Owners. Our first meeting about chickens was January 22, our next meeting with 2 Property Owners was on July 23 and then we met again with Chan on November 12. We, as a Board, respect and appreciate the time and effort that was put into this issue and developing a survey was a way to get the pulse of Property Owners. Some may complain about the timing; our desire was to get this done before the holidays, while Property Owners were still at home. We will have the results after we take care of other business. Thank you for letting me address this issue.

3. **Property Owner Comments.**
   Carol Weathers opened the floor for Property Owner comments and/or questions. No questions or concerns were raised.

Items for Action

4. **Review and Approval of draft WCROA Board Meeting Minutes.**
   WCROA Board Meeting Minutes of November 14, 2020 were presented for review and approval (see Exhibit A). Carol Weathers asked for changes, amendments or edits to draft minutes. A motion was made by John Manton and seconded by Lee Kinard to approve draft minutes for November 14, 2020. No further discussion was heard. A roll call vote, by Board Member name, was taken and the motion was approved unanimously.

5. **Discuss and Act on Amended 2020 Budget Proposal.**
   John Manton opened discussion regarding the 2020 Budget amendment proposal, noting that unused funds from the 2020 operating account were used to pay legal expenses in lieu of using rainy day funds. The 2020 budget proposal will continue funding dock repairs ($6,000) and firewise ($2696) as carry over to the 2021 budget. The proposal designates $1,000 of the contingency fund to cover the balance of legal expenses. The operating fund remains healthy and there are sufficient funds available for January 2021 operations.

   A motion to approve the reallocated budget for 2020 was made by Tommy Skinner and seconded by John Manton. Cindy Taniguchi asked for and received confirmation that Financial Reports provided by our accounting firm for the November Board meeting remain unapproved and are not included with this budget motion.

   Rick Ramos remarked that spending for December 2020 is not yet included in the 2020 budget report, and that actual spending may be slightly different when that information becomes available. Also, spending on dock repairs may require funding from savings (equity). WCROA does have some cushion to draw from. Dock and firewise underspend are going to be carried over to the 2021 budget. As WCROA is a relatively fixed income organization, we can utilize underspending in some areas to offset overspending in other areas. We know that we are going to have a higher spending budget in 2021.

John Manton confirmed that the only specific carryovers to 2021 are for firewise and dock repair. John also commented that he and Nelda met with Charity Taber, CPA, who is accepting of the budget reallocation. Lyn Mefford noted that the Board should expect accounting and budget changes that occur with a change in Treasurer. Questions were raised by Eliza Bishop (Property Owner) regarding the retained earnings account and why financial reports through November 30 were not presented with this budget. Carol Weathers stated that financial reports through November 30 are not yet available.

John Manton noted that pages 3 and 4 (Exhibit B) should be ignored and that these worksheets will not be published in the future. Eliza Bishop asked why a reallocation of the 2020 budget is needed, and how property owners will know what has happened by moving things around. Bill Bishop shared concerns that amending budget line items disrupts budget forecasting and does not provide transparency.

Carol Weathers proposed that Board Members have a future work session and invite Eliza to share her budget concerns. Eliza stated that, as a Property Owner, she does not approve of the reallocated or amended budget reports. Mark Stracke (Property Owner) suggested that a column for the original "approved" budget be added to the worksheet so that accounts that are amended or reallocated can be easily visualized. Chan Wong (Property Owner) voiced agreement with Mark's statement and that reallocating for 2020 budget is unnecessary. A roll call vote of Board Members was taken on the motion, resulting in a 6 (aye) to 1 (nay) outcome. The motion was passed with Cindy Taniguchi casting the dissenting vote. Rick Ramos recapped that the budget reallocations have been reviewed with Charity Taber, President of our accounting firm and a CPA in Texas, and that Charity has certified that what the Board is doing is not out of bounds in accounting principles.

6. **Discuss and Act on Proposed 2021 Operating Budget.**
John Manton presented, in detail, each line item in the proposed 2021 budget and added that only Property Owner dues and grazing lease income are included for budget spending. A motion was made by Lyn Mefford to accept the preliminary 2021 budget. The motion was seconded by Tommy Skinner. In further discussion, Rick Ramos commented that this will be a preliminary budget and that the final budget will be presented and voted on in January, 2021. Eliza Bishop asked for clarification about the origin of carryover money in the 2021 budget. Rick Ramos stated that the carryover dollars were derived from 2020 underspending. Terry Stracke (Property Owner) questioned necessity for amending the 2020 budget and requested to be included in the meeting along with Eliza Bishop. Bill Bishop and Aaron Shuta (Property Owners) also requested a meeting invitation. A roll call vote on the motion was taken by Carol Weathers, resulting in unanimous approval.

Items for Discussion

7. Carol Weathers recapped how CC&R 8.9 discussion was handled in the November Board meeting, and that follow up discussion was had in Executive Session. In the reconvened regular session following the Executive Session, the Board voted to poll WCR property owners to see how the community feels about changing the Covenant. Results of the poll were a 69% response from WCR Property Owners, whereby 39% of votes were in favor of taking formal steps to amend CC&R 8.9 to allow for chickens. Therefore, according to the poll results, the Board will not move forward. Bill Comegys (Property Owner) voiced disagreement with how the chicken survey was drafted, in

particular with using the phrase "farming of chickens," and with the language of "legal challenges" versus "legal precedent." Carol Weathers clarified that Covenants are changed only by Property Owners, not the Board. Chan Wong (Property Owner) shared his thoughts about the polling process in our community and highlighted challenges with effective communication in voting procedures.

8. Bill Comegys asked if there is a way to add recycling to the dumpster setup. Nelda Duff (Ranch Manager) shared that recycling has been asked about previously, and that because we are a rural setting the garbage service does not provide recycling services for us. It was noted that there are locations near Shady Grove Elementary in Burnet and in Marble Falls that will receive limited materials such as paper and cardboard. Chan Wong added that he does his own recycling using cardboard as compost. Chan offered to do research on self-recycling. Carol suggested that Chan share his findings with Lyn for newsletter inclusion. Mark Stracke (Property Owner) added that recycling is available south of Johnson City and will accept plastics. Paint is accepted in Burnet County only one time per year.
9. Carol Weathers expressed that she hopes attendees and the Board understand how difficult it is to conduct Board meetings on the telephone. Connections and community are lost by not being able to meet in person. Carol is hoping that we will soon be able to meet at the Community Center.
10. Aaron Shuta commented that it seems the 'anonymous' response in community voting is important to Property Owners, and suggested that Survey Monkey might be helpful. This tool can track anonymous votes except for IP address. This tool is free and provides limited reporting features.
11. Bill Comegys shared that he has called several contractors to discuss dock repairs. In the meantime, Gerald McLelland has taken care of clearing cables and has done some moving of the ramp. Bill will continue to work with Gerald to try to get dock repairs done within budget. Chan Wong expressed his desire to join the Dock Committee.

A motion to adjourn the special teleconference meeting was made by Tommy Skinner and seconded by Rick Ramos. The motion was approved unanimously by roll call vote and the meeting was adjourned at approximately 11:05am.

Recorded and certified by:

Cynthia Taniguchi — 1-30-2021

Cynthia Taniguchi, WCROA Secretary — Date

Wolf Creek Ranch

From: TurboBridge <support@turbobridge.com>
Sent: Saturday, December 19, 2020 11:06 AM
To: wolfcktx@tstar.net
Subject: TurboBridge Conference Report for 223-5534 WCROA BOD Mtg Dec-19-2020 08:47 AM

Conference Summary Report

Thank you for using TurboBridge.

Bridge: WCROA BOD Mtg
223-5534

Start: Dec-19-2020 8:47 AM
End: Dec-19-2020 11:06 AM
(GMT-06:00) Central Time (US & Canada)

Participants: 16
Duration: 139 minutes
Total Usage: 1946 minutes (129 Toll-Free, 1817 Toll, 0 Other)

Caller Number	Location	Name	Access	Host?	Joined	Departed	Minutes
+1 (832) 942-3074	TX	Cindy Taniguchi	Toll	Yes	8:47 AM	10:32 AM	106
+1 (817) 946-9851	ARLINGTON, TX	Chan Wong	Toll		8:51 AM	11:06 AM	135
+1 (713) 598-3616	HOUSTON, TX	BISHOP WILLIAM	Toll		8:51 AM	11:05 AM	135
+1 (512) 756-2059	BURNET, TX	Lyn Mefford	Toll	Yes	8:56 AM	11:06 AM	130
+1 (972) 672-7842	GRANDPRARI, TX	Rick Ramos	Toll	Yes	8:57 AM	11:06 AM	129
+1 (713) 851-1643	HOUSTON, TX	Tommy Skinner	Toll	Yes	8:57 AM	11:06 AM	129
+1 (512) 756-0707	BURNET, TX	WCR Office JManton	Toll-Free	Yes	8:57 AM	11:06 AM	129
+1 (281) 702-6837	HOUSTON, TX	Kim Taniguchi	Toll		8:57 AM	11:06 AM	129
+1 (830) 613-7651	MARBLE FLS, TX	Lee Kinard	Toll	Yes	8:58 AM	11:06 AM	128
+1 (512) 791-9554	AUSTIN, TX	Kris Kwolek	Toll		8:58 AM	11:06 AM	128
+1 (919) 702-6990	OXFORD, NC	AARON SHUTA	Toll		8:58 AM	11:06 AM	128
+1 (512) 715-0073	BURNET, TX	MCLELLAND SUE	Toll		8:58 AM	11:06 AM	128
+1 (303) 990-2755	FORTLUPTON, CO	Bill Comegys	Toll		8:58 AM	11:06 AM	128
+1 (817) 999-3127	GLENDALE, TX	LESTER RANDOLPH	Toll		9:00 AM	11:06 AM	126
+1 (832) 315-8006	DICKINSON, TX	STRACKE MARK	Toll		9:02 AM	11:05 AM	124

+1 (832) 942-3074 TX	Cindy Taniguchi	Toll	Yes	10:32 AM	11:06 AM	34

Portions of this conference call were recorded. You may access this recording by selecting the following link: Recording

Playback Recording Number: 18 (134 minutes 2 seconds)

To listen to the recording by phone, please log into your control panel and enable **Recording Playback** in Settings. When enabled, you can listen to the recording by dialing +1 (215) 644-7700 followed by Conference ID **223-5534#** and Recording Number **18#**.

Click here to assign a reference label to this conference for project-tracking purposes.

To stop receiving these activity reports, please contact your account administrator John Manton (johnmantoniii@hotmail.com), or TurboBridge Support at support@turbobridge.com.

DRAFT AGENDA
WCROA BOARD OF DIRECTORS SPECIAL CALLED TELECONFERENCE MEETING
Saturday, December 19, 2020 @ 9:00AM

* Call Special Called Teleconference Meeting to Order by Carol Weathers
* Confirm Board Quorum (Roll Call)
* WCR attendee Sign-in Sheet (Telephone Records)
* Approval of December 19, 2020 Draft Agenda for WCROA Meeting
* WCROA Member Comments

ITEMS FOR ACTION

* Approve Draft Minutes of November 14, 2020 WCROA Board of Directors (Exhibit A)
* Discuss and Act on Proposed Draft Amended 2020 Budget (Exhibit B)
* Discuss and Act on Proposed 2021 WCROA Operating Budget (Exhibit B)

ITEMS FOR DISCUSSION

Results from Poultry Poll

COMMITTEE REPORTS

Adjourn WCROA Board Meeting and convene for Executive Session (As allowed under Chapter 209 of the Texas Property Code), if needed.
Adjourn Executive Session and reconvene the WCR Board Meeting to Order.
WCROA Board action on any applicable business discussed in Executive Session.
Adjourn WCROA Board of Directors Teleconference Meeting.

Wolf Creek Ranch Owners Association
Board of Directors Meeting Minutes

Teleconference Meeting of November 14, 2020

Board Member Attendees

John Manton
Carol Weathers
Cindy Taniguchi
Lyn Mefford
Lee Kinard
Tommy Skinner
Rick Ramos

WCR Property Owner Attendees

Bill Bishop
Eliza Bishop
Kim Taniguchi
Kay Lester
Helen Piechowski
Pete Mefford
John Guinn
Betty Saenz
Bill Comegys
Pete Mefford
Terry Stracke
Mark Stracke
Andy Piechowski
Jennifer Shuta
Warren Dold
Rob Sarnelli
Sarah Sarnelli
Julie Kelley
Chris Kelley

Other Attendees

Nelda Duff

Attachments

- Draft minutes of August 22, 2020 (Exhibit A)
- Treasurer's Reports (Exhibit B)
    - 2020 Budget and Notes
    - Statement of Assets, Liabilities and Equity
    - Actual to Budget Variance Report
    - Proposed 2021 Budget and Notes
    - 2021 Dues Payment Plan
    - WCROA Dues History
- 2021 Director Nomination and Election Dates/Deadlines (Exhibit C)
- 2021 Board Meeting Dates (Exhibit D)
- Volunteer Worker Considerations and Options (Exhibit E)
- 2020 Working Maintenance List (Exhibit F)
- DRB Construction Status List (Exhibit G)
- Dock Report (Exhibit H)

Business

Having confirmed a quorum of Directors present (by roll call) to conduct the business of the WCROA, President Carol Weathers called the Board of Directors meeting to order at 9:01am, Saturday November 14, 2020. (Secretarial Note: The draft agenda, all draft meeting minutes and committee reports were distributed via the WCROA website and by email for Board Member and Property Owner review.)

1. **Draft Agenda Review and Approval.**
   A motion was made by Lyn Mefford and seconded by Tommy Skinner to approve the draft Agenda for this meeting (see Attachments). A roll call vote, by Board Member name, was taken and the motion was approved unanimously.

2. **Property Owner Comments.**
   Carol Weathers opened the floor for Property Owner Comments and/or questions. No questions or concerns were raised.

Items for Action

3. **Review and Approval of draft WCROA Board Meeting Minutes.**
   WCROA Board Meeting Minutes of August 22, 2020 were presented for review and approval (see Attachments). Carol Weathers asked for changes, amendments or edits to draft minutes. Eliza Bishop noted a date error occurring in item #3, whereby the last date noted should be "July 10" rather than June 10. A motion was made by Lyn Mefford and seconded by Rick Ramos to approve draft minutes for August 22, 2020, as amended. No further discussion was heard. A roll call vote, by Board Member name, was taken and the motion was approved unanimously.

4. **Discuss and Act on Treasurer's Reports.**
   John Manton presented Treasurer's Reports (Exhibit B). Discussion was had amongst Board Members regarding the 2020 budget status. Cindy Taniguchi recapped that no 2020 Budget amendments were discussed or approved in the August 22, 2020 meeting. Rick Ramos shared that he would like to maintain and always provide transparency to Property Owners. Eliza Bishop (Property Owner) asked whether the August 22, 2020 Board authorization to pull $10K from the Rainy Day fund is still necessary in light of a $20K projected carryover for the proposed 2021 Budget? Kim Taniguchi (Property Owner) asked whether it would be possible to set a column in the budget for forecasting? Carol Weathers suggested that the Board provide for a routine audit. No action was taken for approval of 2020 financial reports, pending further discussion in Executive Session.

   John Manton presented the 2021 Operating Budget plan (Exhibit B). It was noted that the 2021 Budget Plan has ties to the 2020 Operating Budget. Rick Ramos moved that the 2021 Budget plan not be approved at this time so that there can be further discussion in Executive Session. The motion was seconded by Tommy Skinner. In further discussion, Lyn Mefford asked that the 2021 Budget Plan reflect a column to show the approved 2020 budget amount. Mark Stracke (Property Owner) asked if it would be possible to show a column for the percent of homeowner dues going to each budget line item? A roll call vote, by Board Member name, was taken and the motion was approved unanimously.

   John Manton presented the 2021 Dues Payment Plan and a chronological history of dues assessments (Exhibit B). A motion was made by Tommy Skinner to approve the 2021 Dues Payment Plan. Rick Ramos clarified that there is no reason to increase or decrease dues and that the revenue stream will be locked in if this plan is approved. The motion was seconded by Lyn Mefford and was carried unanimously.

5. **Discuss and Act on Board Election Process.**
   Nelda Duff (Ranch Manager) provided a summary of the WCROA Board election process (Exhibit C). Two positions will be open, with Lyn Mefford and Tommy Skinner

completing service commitments. Lyn added that this is a similar process as in the past, and is according to WCROA By-Laws. Lyn moved that the Board approve the WCROA 2021 Director nomination and election dates and deadlines, as provided. The motion was seconded by Rick Ramos and was approved unanimously.

6. **Discuss and Act on 2021 Board Meeting Dates.**
   Carol Weathers presented proposed 2021 Board Meeting Dates (Exhibit D). Lyn Mefford commented that the proposed Board meeting dates are not quite quarterly and asked whether we might make them quarterly in the future? Kay Lester (Property Owner) remarked that the telephonic meeting format makes it easier for owners to join the meeting, regardless of timing. Lyn added that approved dates can be moved according to business rhythm and adjustments made, when practical. Lee Kinard motioned to accept the 2021 Board Meeting dates, as presented. The motion was seconded by Rick Ramos and approved unanimously.

7. **Discuss and Act on Acquiring Volunteer Insurance.**
   Rick Ramos presented options to the Board for protecting WCROA and volunteers in the event an injury is had by a volunteer during the course of working a designated volunteer project (Exhibit E). Rick shared that he has sought both legal and insurer input about volunteer work being carried out on WCR and asked the Board to consider purchase of a Volunteer Accident insurance policy which addresses the potential risks associated with volunteer work. This policy would eliminate need for acquiring and keeping up with waivers. Jennifer Shuta (Property Owner) remarked that volunteers are familiar with their equipment and tools, and questioned whether a volunteer waiver would be sufficient? Cindy Taniguchi asked whether guidelines could be provided around training and equipment for volunteers. John Manton motioned to acquire Volunteer Insurance to start immediately for coverage for volunteers. The motion was seconded by Lyn Mefford and approved unanimously.

8. **Discuss and Act on Amendment to Covenant 8.9.**
   Carol Weathers reminded the Board that Covenant 8.9 of the WCR CC&Rs addresses animals that are allowed for keeping on the Ranch. Warren Dold provided a report of Covenant Committee findings pursuant to a Property Owner request for chicken raising. The recommendation of the Covenant Committee to the Board is to keep Covenant 8.9 without amendment, adding that the existing Covenant is clear, allowing for dogs, cats and horses only. Bill Comegys (Property Owner) raised concerns about the recommendation, and asked that a poll of WCR property owners be completed. A motion was made by Rick Ramos to table action for further Board discussion in Executive Session. The motion was seconded by Lee Kinard and approved unanimously by a Board Member roll call vote.

Committee Reports

9. **Maintenance Report.**
   Eliza Bishop offered the Maintenance Committee work list (see Exhibit F). Confirmation was received that there have been no complaints received regarding maintenance of common grounds and/or facilities. Questions were solicited, though none were heard. Eliza asked whether some of the debris at the common burn pile could be chipped? Also, there is signage that is in need of repainting and volunteer(s) are needed to complete this task.

10. **Design Review Board Report.**
    Lyn Mefford shared an update of DRB activity (see Exhibit G), highlighting progress of 4 homes under construction.

11. **Dock Report.**
    Lee Kinard reported that dock repairs remain pending (see Exhibit H). Lee and Bill Comegys plan to work together to procure bids from outside vendor(s) to complete dock repairs. To date, there has been no commitment made by the dock property owner to extend the lease beyond 2021.

12. **Cattle and Fence Management Report.**
    Warren Dold reported that WCR's grazing contractor has moved Biscuit from the ranch for placement on another pasture. Also, WCR is in year 8 of 10 of planned perimeter fence replacement. The 2020 fence replacement section has been contracted at a cost of $3.25 per linear foot.

13. **FireWise Report.**
    Andy Piechowski reported that WCR FireWise status has been renewed for 2021. Work to install a road for setting up the location for the new water tank is underway. The burn team will try to burn the commons debris this coming week, as weather and personal commitments permit.

14. **Middle Gate Enhancements Report.**
    Betty Saenz has formed a committee of 4 Property Owners for providing enhancements to the middle gate access area. The committee is looking to property owners for plant donations. Native and xeriscape plants, such as yucca, are requested, in addition to stone and boulders.

15. **Managed Land Deer Program Report.**
    Helen Piechowski reported that 7 deer have been taken thus far in the season. Cindy Taniguchi asked if the program might reconsider procedures for how deer taken on common lands are distributed among interested Property Owners.

16. **Welcome Committee Report.**
    Toni Grigsby is leading the newly formed Welcome Committee. Toni shared that the Committee's goal is to contact new property owners, owners in the process of building, and new owners of existing homes for sharing information about the Ranch and surrounding communities. The Committee is requesting vendor information – more is better! Presently, there are 15 new owners needing to be contacted by the Committee.

<u>Items for Discussion</u>

None.

A motion to adjourn the teleconference meeting was made by Rick Ramos, with telephonic Executive Session to follow at 1:30pm. The motion was seconded by Tommy Skinner. The motion was approved unanimously and the regular meeting was adjourned at approximately 12:40pm.

Executive Session was called to order at approximately 1:34pm by Carol Weathers, as allowed under Chapter 209 of the Texas Property Code. A Board Member roll call was taken and all Board Members were present. Lee Kinard motioned to adjourn the Executive Session at approximately 3:43pm. The motion was seconded by Rick Ramos and approved unanimously.

Regular Session was reconvened by Carol Weathers (via teleconference) at approximately 3:45pm. All Board Members were present.

17. Lyn Mefford moved that the Board authorize an anonymous community survey to determine whether there is at least 75% of Association members who would support amending existing CC&R 8.9 to allow for limited introduction of chicken farming on WCR. The motion was seconded by Lee Kinard. The motion was carried unanimously.
18. John Manton motioned to table action on the 2020 Budget, pending further review. The motion was seconded by Carol Weathers and approved unanimously.
19. Carol Weathers motioned to table action on the 2021 Proposed Budget, pending further review. The motion was seconded by John Manton and approved unanimously.

Lyn Mefford motioned to adjourn the regular session. The motion was seconded by Rick Ramos and was carried unanimously by roll call vote. The meeting was adjourned at approximately 4:00pm.

Recorded and certified by:

Cynthia Taniguchi, WCROA Secretary Date

DRAFT

FY	2020
Check#	(All)

Remaining Budget Funds

Row Labels	Sum of Amount	COA Err
5001	$6,908.88	
5010	$1,095.96	
5011	$61.00	
5012	$43.08	
5014	$105.00	
5015	$385.24	
5020	$2,973.50	
5025	($301.23)	
5030	$981.00	
5040	$2,696.84	
5055	($133.93)	
5056	$40.50	
5065	$36.50	
5068	$200.00	
5069	($10,443.20)	
5070	$495.00	
5072	$346.75	
5081	$53.15	
5082	$6,000.00	
5083	$265.01	
5084	($4,077.59)	
5085	$0.00	
5086	($1,148.25)	
5090	$234.83	
5091	$183.48	
5110	$891.81	
5115	$238.23	
5120	$237.18	
5210	$6,842.81	
5220	$413.00	
5300	$118.65	
5400	$0.00	
5600	$44.73	
5999	$6,794.00	
7000	$120.00	
8010	$43,500.00	
8015	$0.00	
8020	$0.00	
8025	$0.00	
8030	$5,000.00	
8050	$2,163.00	
8051	$150.00	
8052	$0.00	
Grand Total	**$73,514.93**	
Remain Budget	$ 89,619.13	
Over Budget	$ (16,104.20)	
Total Cash Req	$ 105,723.33	

WCROA 2020 Approved Budget

PRE AMENDED budget 2020-09-01 — *As of:* 11/30/2020

COA	Account Description	Budget	Expenses YTD	% of Budgeted Amt Spent	OK	
5001	Wages	$ 28,350.00	$ 21,441.12	76%	✓	
5010	Payroll Tax Expense	$ 2,170.00	$ 1,074.04	49%	✓	
5011	FUTA Expense	$ 103.00	$ 42.00	41%	✓	
5012	SUTA Expense	$ 71.00	$ 27.92	39%	✓	
5014	Health Care	$ 500.00	$ 395.00	79%	✓	
5015	Mileage Reimbursement	$ 998.00	$ 612.76	61%	✓	
5020	Contract Labor	$ 7,708.00	$ 4,734.50	61%	✓	
5025	Computer & Internet Expense	$ 750.00	$ 1,051.23	140%	✗	$ 400.00
5030	Insurance Expense	$ 23,700.00	$ 22,719.00	96%	!	
5040	Firewise Expense	$ 3,224.61	$ 527.77	16%	✓	
5055	Office Expense	$ 925.00	$ 1,058.93	114%	✗	
5056	Bank Charges	$ 50.00	$ 9.50	19%	✓	
5065	Postage & Delivery	$ 300.00	$ 263.50	88%	✓	
5068	Memberships, Subscriptions & Misc.	$ 200.00	$ -	0%	✓	
5069	Legal & Surveying Services	$ 6,000.00	$ 16,443.20	274%	✗	$ 11,000.00
5070	Accounting Fees	$ 4,745.00	$ 4,250.00	90%	✓	
5072	Events / Annual Board Mtg	$ 500.00	$ 153.25	31%	✓	
5081	Repairs & Maint. - Gates	$ 600.00	$ 546.85	91%	✓	
5082	Repairs & Maint. - Dock	$ 6,000.00	$ -	0%	✓	
5083	Repairs & Maint. - Fences	$ 300.00	$ 34.99	12%	✓	
5084	Repairs & Maint. - Roads	$ 4,000.00	$ 8,077.59	202%	✗	$ 4,500.00
5085	Tools, Equipment & Supplies	$ -	$ -	0%	✓	
5086	Repairs & Maint.- Facilities/Grounds	$ 2,000.00	$ 3,148.25	157%	✗	$ 1,394.00
5090	Telephone - Office	$ 2,232.00	$ 1,997.17	89%	✓	
5091	Telephone - Gates	$ 2,280.00	$ 2,096.52	92%	✓	
5110	Utilities-All	$ 5,200.00	$ 4,308.19	83%	✓	
5115	Website	$ 500.00	$ 261.77	52%	✓	
5120	Trash Pickup	$ 5,400.00	$ 5,162.82	96%	!	
5210	Groundskeeping	$ 27,878.10	$ 21,035.29	75%	✓	
5220	Wildlife Management	$ 893.00	$ 480.00	54%	✓	
5300	Property Taxes	$ 2,557.00	$ 2,438.35	95%	!	
5400	Licenses & Permits - Dock	$ 100.00	$ 100.00	100%	!	
5600	Lease-Boat Dock	$ 770.00	$ 725.27	94%	✓	
5999	Contingency Allowance	$ 6,794.00	$ -	0%	✓	$ (3,794.00)
7000	Federal Income Taxes	$ 120.00	$ -	0%	✓	
8010	Road Fund Reserve Contrib/Withdraw	$ 43,500.00	$ -	0%	✓	$ (3,500.00)
8015	Road Improvements/resurfacing	$ -	$ -	0%	✓	
8020	Operations Sustainability Reserve Fund	$ -	$ -	0%	✓	
8025	Dock Repair	$ -	$ -	0%	✓	
8030	Fence Section Replacement	$ 10,000.00	$ 5,000.00	50%	✓	
8050	Cactus Abatement / Land Mgmt.	$ 8,000.00	$ 5,837.00	73%	✓	
8051	Hog Abatement	$ 150.00	$ -	0%	✓	
8052	Ranch Enhancement TBD by BOD	$ -	$ -	0%	✓	
	Totals	**$ 209,568.71**	**$ 136,053.78**	65%	✓	$ 10,000.00

	Indicates <95%	*94.9%*
J. Manton	*Indicates >=95% and <102%*	*95.0%*
Treasurer	*Indicates >=102%*	*102.0%*

FY	2020
Check#	(All)

Remaining Budget Funds

Row Labels	Sum of Amount	COA Err
5001	$6,908.88	
5010	$1,095.96	
5011	$61.00	
5012	$43.08	
5014	$105.00	
5015	$385.24	
5020	$2,973.50	
5025	$98.77	
5030	$981.00	
5040	$2,696.84	
5055	($133.93)	
5056	$40.50	
5065	$36.50	
5068	$200.00	
5069	$556.80	
5070	$495.00	
5072	$346.75	
5081	$53.15	
5082	$6,000.00	
5083	$265.01	
5084	$422.41	
5085	$0.00	
5086	$245.75	
5090	$234.83	
5091	$183.48	
5110	$891.81	
5115	$238.23	
5120	$237.18	
5210	$6,842.81	
5220	$413.00	
5300	$118.65	
5400	$0.00	
5600	$44.73	
5999	$3,000.00	
7000	$120.00	
8010	$40,000.00	
8015	$0.00	
8020	$0.00	
8025	$0.00	
8030	$5,000.00	
8050	$2,163.00	
8051	$150.00	
8052	$0.00	
Grand Total	**$83,514.93**	
Remain Budget $	83,648.86	

WCROA 2020 Approved Budget

Proposed AMENDED budget 2020-09-01 — *As of:* 11/30/2020

COA	Account Description	Budget	Expenses YTD	% of Budgeted Amt Spent	OK	
5001	Wages	$ 28,350.00	$ 21,441.12	76%	✓	
5010	Payroll Tax Expense	$ 2,170.00	$ 1,074.04	49%	✓	
5011	FUTA Expense	$ 103.00	$ 42.00	41%	✓	
5012	SUTA Expense	$ 71.00	$ 27.92	39%	✓	
5014	Health Care	$ 500.00	$ 395.00	79%	✓	
5015	Mileage Reimbursement	$ 998.00	$ 612.76	61%	✓	
5020	Contract Labor	$ 7,708.00	$ 4,734.50	61%	✓	
5025	Computer & Internet Expense	$ 1,150.00	$ 1,051.23	91%	✓	$ 400.00
5030	Insurance Expense	$ 23,700.00	$ 22,719.00	96%		
5040	Firewise Expense	$ 3,224.61	$ 527.77	16%	✓	
5055	Office Expense	$ 925.00	$ 1,058.93	114%	✗	
5056	Bank Charges	$ 50.00	$ 9.50	19%	✓	
5065	Postage & Delivery	$ 300.00	$ 263.50	88%	✓	
5068	Memberships, Subscriptions & Misc.	$ 200.00	$ -	0%	✓	
5069	Legal & Surveying Services	$ 17,000.00	$ 16,443.20	97%		$ 11,000.00
5070	Accounting Fees	$ 4,745.00	$ 4,250.00	90%	✓	
5072	Events / Annual Board Mtg	$ 500.00	$ 153.25	31%	✓	
5081	Repairs & Maint. - Gates	$ 600.00	$ 546.85	91%	✓	
5082	Repairs & Maint. - Dock	$ 6,000.00	$ -	0%	✓	
5083	Repairs & Maint. - Fences	$ 300.00	$ 34.99	12%	✓	
5084	Repairs & Maint. - Roads	$ 8,500.00	$ 8,077.59	95%		$ 4,500.00
5085	Tools, Equipment & Supplies	$ -	$ -	0%	✓	
5086	Repairs & Maint.- Facilities/Grounds	$ 3,394.00	$ 3,148.25	93%	✓	$ 1,394.00
5090	Telephone - Office	$ 2,232.00	$ 1,997.17	89%	✓	
5091	Telephone - Gates	$ 2,280.00	$ 2,096.52	92%	✓	
5110	Utilities-All	$ 5,200.00	$ 4,308.19	83%	✓	
5115	Website	$ 500.00	$ 261.77	52%	✓	
5120	Trash Pickup	$ 5,400.00	$ 5,162.82	96%		
5210	Groundskeeping	$ 27,878.10	$ 21,035.29	75%	✓	
5220	Wildlife Management	$ 893.00	$ 480.00	54%	✓	
5300	Property Taxes	$ 2,557.00	$ 2,438.35	95%		
5400	Licenses & Permits - Dock	$ 100.00	$ 100.00	100%		
5600	Lease-Boat Dock	$ 770.00	$ 725.27	94%	✓	
5999	Contingency Allowance	$ 3,000.00	$ -	0%	✓	$ (3,794.00)
7000	Federal Income Taxes	$ 120.00	$ -	0%	✓	
8010	Road Fund Reserve Contrib/Withdraw	$ 40,000.00	$ -	0%	✓	$ (3,500.00)
8015	Road Improvements/resurfacing	$ -	$ -	0%	✓	
8020	Operations Sustainability Reserve Fund	$ -	$ -	0%	✓	
8025	Dock Repair	$ -	$ -	0%	✓	
8030	Fence Section Replacement	$ 10,000.00	$ 5,000.00	50%	✓	
8050	Cactus Abatement / Land Mgmt.	$ 8,000.00	$ 5,837.00	73%	✓	
8051	Hog Abatement	$ 150.00	$ -	0%	✓	
8052	Ranch Enhancement TBD by BOD	$ -	$ -	0%	✓	
	Totals	**$ 219,568.71**	**$ 136,053.78**	62%	✓	$ 10,000.00
			Indicates <95%	*94.9%*	✓	

WCROA 2021 Proposed Budget v1.0

Preliminary *As of:*

COA	Account Description	2020 Budget (amend)	2021 Budget	% Change	Inc/(Dec)	Annual $/WCRPO	OK
5001	Wages	$ 28,350.00	$ 29,800.00	5.1%	$1,450.00	$ 438.24	✓
5010	Payroll Tax Expense	$ 2,170.00	$ 2,280.00	5.1%	$110.00	$ 33.53	✓
5011	FUTA Expense	$ 103.00	$ 110.00	6.8%	$7.00	$ 1.62	✓
5012	SUTA Expense	$ 71.00	$ 75.00	5.6%	$4.00	$ 1.10	✓
5014	Health Care	$ 500.00	$ 450.00	-10.0%	($50.00)	$ 6.62	✓
5015	Mileage Reimbursement	$ 998.00	$ 900.00	-9.8%	($98.00)	$ 13.24	✓
5020	Contract Labor	$ 7,708.00	$ 8,100.00	5.1%	$392.00	$ 119.12	✓
5025	Computer & Internet Expense	$ 1,150.00	$ 1,000.00	-13.0%	($150.00)	$ 14.71	✓
5030	Insurance Expense	$ 23,700.00	$ 23,000.00	-3.0%	($700.00)	$ 338.24	✓
5040	Firewise Expense	$ 3,224.61	$ 7,600.00	135.7%	$4,375.39	$ 111.76	✓
5055	Office Expense	$ 925.00	$ 1,071.00	15.8%	$146.00	$ 15.75	✓
5056	Bank Charges	$ 50.00	$ 50.00	0.0%	$0.00	$ 0.74	✓
5065	Postage & Delivery	$ 300.00	$ 300.00	0.0%	$0.00	$ 4.41	✓
5068	Memberships, Subscriptions & Misc.	$ 200.00	$ 200.00	0.0%	$0.00	$ 2.94	✓
5069	Legal & Surveying Services	$ 17,000.00	$ 3,000.00	-82.4%	($14,000.00)	$ 44.12	✓
5070	Accounting Fees	$ 4,745.00	$ 4,745.00	0.0%	$0.00	$ 69.78	✓
5072	Events / Annual Board Mtg	$ 500.00	$ 500.00	0.0%	$0.00	$ 7.35	✓
5081	Repairs & Maint. - Gates	$ 600.00	$ 1,000.00	66.7%	$400.00	$ 14.71	✓
5082	Repairs & Maint. - Dock	$ 1,200.00	$ 1,200.00	0.0%	$0.00	$ 17.65	✓
5083	Repairs & Maint. - Fences	$ 300.00	$ 300.00	0.0%	$0.00	$ 4.41	✓
5084	Repairs & Maint. - Roads	$ 8,500.00	$ 3,000.00	-64.7%	($5,500.00)	$ 44.12	✓
5085	Tools, Equipment & Supplies	$ -	$ 300.00	0.0%	$300.00	$ 4.41	✓
5086	Repairs & Maint.- Facilities/Grounds	$ 3,394.00	$ 4,000.00	17.9%	$606.00	$ 58.82	✓
5090	Telephone - Office	$ 2,232.00	$ 2,250.00	0.8%	$18.00	$ 33.09	✓
5091	Telephone - Gates	$ 2,280.00	$ 2,250.00	-1.3%	($30.00)	$ 33.09	✓
5110	Utilities-All	$ 5,200.00	$ 5,000.00	-3.8%	($200.00)	$ 73.53	✓
5115	Website	$ 500.00	$ 500.00	0.0%	$0.00	$ 7.35	✓
5120	Trash Pickup	$ 5,400.00	$ 8,800.00	63.0%	$3,400.00	$ 129.41	✓
5210	Groundskeeping	$ 27,878.10	$ 18,500.00	-33.6%	($9,378.10)	$ 272.06	✓
5220	Wildlife Management	$ 893.00	$ 900.00	0.8%	$7.00	$ 13.24	✓
5300	Property Taxes	$ 2,557.00	$ 2,500.00	-2.2%	($57.00)	$ 36.76	✓
5400	Licenses & Permits - Dock	$ 100.00	$ 100.00	0.0%	$0.00	$ 1.47	✓
5600	Lease-Boat Dock	$ 770.00	$ 770.00	0.0%	$0.00	$ 11.32	✓
5999	Contingency Allowance	$ 3,000.00	$ 6,500.00	116.7%	$3,500.00	$ 95.59	✓
7000	Federal Income Taxes	$ 120.00	$ 120.00	0.0%	$0.00	$ 1.76	✓
8010	Road Fund Reserve Contrib/Withdraw	$ 40,000.00	$ 40,000.00	0.0%	$0.00	$ 588.24	✓
8015	Road Improvements/resurfacing	$ -	$ -	0.0%	$0.00	$ -	✓
8020	Operations Sustainability Reserve Fund	$ -	$ -	0.0%	$0.00	$ -	✓
8025	Dock Repair	$ 6,000.00	$ 6,000.00	0.0%	$0.00	$ 88.24	✓
8030	Fence Section Replacement	$ 10,000.00	$ 10,000.00	0.0%	$0.00	$ 147.06	✓
8050	Cactus Abatement / Land Mgmt.	$ 8,000.00	$ 4,000.00	-50.0%	($4,000.00)	$ 58.82	✓
8051	Hog Abatement	$ 150.00	$ -	0.0%	($150.00)	$ -	✓
	Carryover from prior year + Op Fund Buffer	$ (30,083.27)	$ (13,571.00)		($16,512.27)	$ (199.57)	✓
	Totals	**$ 190,685.44**	**$ 187,600.00**		**($19,597.71)**	**$ 2,758.82**	✓

WCR FY2021 Budget Notes

Assumptions:

- **Property Owners: 68 * $2,700 = $183,600**
- **Grazing Lease income: $4,000**
- **Total New FY2021 Funds: $187,600**
- **Estimated FY2020 Carryover: $13,571.62 (Over-budgeted, Underspent)**
- **Strive to rebuild Contingency Allowance Fund back to approx FY2020 level**
- **Bring Dock and Firewise projects forward and fully fund Maintenance Projects**
- **Miscellaneous Legal fee reimbursement (<u>not</u> in budget) $6395.75**

Changes Relative to FY20<u>20</u> budget:

- Insurance $23.0K adjusted to reflect FY2020 expenses (▼ $700)
- Firewise $7.6K to cover approved 4th water tank addition
    - Amount to be offset by removing $2,696 using FW unspent project funds from FY2020
- Legal & Surveying $3.0K to cover unknown Legal costs (▼ $3.0K or $14K using amended budget amount)
- Events & Board Mtgs $750 to cover Teleconference costs (▲ $250)
- Repairs & Maint GATES $1000 to cover maint and gate light upgrades (▲ $400)
- Repairs & Maint DOCK $1200 (Dock repaired, maint only) *NEEDED?*
- Repairs & Maint ROADS $3000 (▼ $1000 due to recent $4500 road maint in 2020)
    - **($2000 per Maint Comm 2021 needs, added $1,000 from carryover**)
- Cactus Abatement/Land Management $4000 (**per Maint Comm 2021 needs**)
- GROUNDS KEEPING $18.5K (**per Maint Comm 2021 needs**)
- Repairs & Maint FACILITIES/GROUNDS $4000 (**$2000 per Maint Comm 2021 needs**)
    - ★Includes $2000 to add mail boxes
- Tools, Equipment & Supplies (▲ $300 Basic tools & supplies for ranch)
- Utilities $5000 (▼ $200)
- ★Trash Pickup $8800 (▲ $2934 for 3rd dumpster)
- Wildlife Management $900 (Includes hog trap feed)
- Property Taxes $2500 est
- CONTINGENCY ALLOWANCE $6500 ($3,000 offset from 2020 unused carryover)
- Dock Repair $6,000 ($6,000 offset from 2020 unused carryover)
- Road Reserve contribution $40.0K
- Operations Sustainability Reserve Fund (No change needed, not used)
- Fence Section Replacement $10.0K

Remaining Excess/Unspent Carryover Funds:

Carryover $	Source of 2020 Carryover				Cumulative$	
$ 3,000.00	Direct Carryover Contingency/Allowance unused				$ 3,000.00	
$ 6,000.00	Direct Carryover Dock repair Project unused				$ 9,000.00	
$ 2,696.00	Direct Carryover Firewise Water Tank Project unused				$ 11,696.00	
$ 1,875.00	Est NET Carryover from Over-Budgeted & Underspent				$ 13,571.00	
$ -	**Option - Delay 3rd dumpster for X months**				$ 13,571.00	
$ -	**Option - No new mailboxes for 2021**				$ 13,571.00	
					$ 13,571.00	

Remaining Budget Expenses:	$83,648.00	
Less estimated Carryover from 2020:	($13,571.00)	
Adjusted Remaining Expenses:	**$70,077.00**	
Backout Road Reserve Contribution:	($40,000.00)	
Backout Contingency Allowance:	($3,000.00)	
Est 2020 Cash Requirements:	**$27,077.24**	***

WF# 3191 (as of Oct 31st)	$10,279.69	
BBVA #7748 (as of Oct 31st)	$186,833.78	
Final Dues Payment:	$252.00	
Checks written after Oct 31st	($6,900.39)	
Bank Cash On-Hand as of Nov 30th	**$190,465.08**	
Remove Road Reserve Fund:	($104,804.00)	
Remove Operations Sustainability Fund:	($50,000.00)	($10,000 added back from Bank Cash On-Hand)
Actual Bank Cash On-Hand	**$35,661.08**	**(now lower by $10,000 for LEGAL)**
Less Final Est 2020 Cash Requirements:	($27,077.24)	***
Ending Cash in Operating Funds:	**$8,583.84**	**(at year end, estimated)**

The remaining $8,583 is more than enough to support beginning of the year 2021 expenses before 2021 Dues begin arriving

Budget Line Item Choices

Line Items that either cost more than $5,000 or that have increased more than $2,000 from the previous budget year. (*Excludes Insurance, ~~Road Reserve~~, Wages*)

Line Item	Cost	Comments
Dock repair	$6,000	Based on 2020 costs and implementation, budget amount from 2020 carryover.
Dock Maintenance (annual)	$1,200	Is this required during/after repairs?
Firewise Tank #4	$4,904	Cost excluding 2020 Carryover (including carryover the cost is ~$7,600)
Additional Mailboxes	$2,000	A chance more mailboxes might be needed in 2021, depends on new construction (unknown)
Dumpster #3	$3,400	High probability of over-filled dumpster charges each week and frustrated property owners
Grounds-keeping & Land Management	$22,500	Maintaining look of WCR, Cactus abatement, etc
Fence Section Replacement	$10,000	Needed to maintain cattle & grazing lease by replacing 50+ year old fence to turn cattle
Contingency Allowance	$3,500	Increment needed to rebuild back to 2020 level (arbitrary $ amount)
Road Reserve Fund	$40,000	Contribution *could* be reduced 1 year to $30,000 and not have an impact on planned work