

**THE VILLAGE OF SAN LEANNA**  
**AGENDA**  
Regular Board of Aldermen Public Meeting & Public Hearing  
Thursday, August 20, 2020  
7:00 p.m. – Video Conference Call

**MEETING PARTICIPATION DETAILS:**

Topic: Regular Meeting – Board of Aldermen – August 2020  
Time: August 20, 2020 7:00 PM Central Time

**<https://zoom.us/join>**

**Meeting number (access code): 569 550 2741**

**Meeting password: 082020**

**Dial in by phone: 1-346-248-7799**

**Meeting number (access code): 569 550 2741**

**Meeting password: 082020**

**A. MEETING CALLED TO ORDER**

Roll call

Approval of minutes: Regular B of A Meeting..... July 16, 2020

Approval of minutes: Special B of A Meeting..... August 10, 2020

**B. CITIZENS' COMMUNICATION**

**C. PUBLIC HEARING**

1. Presentation of information concerning request for a variance to Zoning Ordinance No. 13-001 allowing concessions to south (front) setback requirements for a new single-family dwelling at 732 and 736 River Oaks Dr.
2. Presentation of information concerning request for a variance to Zoning Ordinance No. 13-001 allowing the construction of an observation deck prior to the construction of the main residence at 732 and 736 River Oaks Dr.
3. Citizen comments

**\*\* NO ACTION MAY BE TAKEN AT A PUBLIC HEARING \*\***

**\*\* RESUME REGULAR MEETING \*\***

**D. ITEMS SCHEDULED FOR ACTION**

1. Consideration of request for a variance to Zoning Ordinance No. 13-001 allowing concessions to south (front) setback requirements for a new single-family dwelling at 732 and 736 River Oaks Dr.
2. Consideration of request for a variance to Zoning Ordinance No. 13-001 allowing the construction of an observation deck prior to the construction of the main residence at 732 and 736 River Oaks Dr.
3. Consideration to have Southwest Engineers revise plans for trickle channel on River Oaks Dr.
4. Consideration of renewal of Interlocal Agreement with Austin/Travis County Health & Human Services for enforcement of Village ordinances.
5. Approval of audit engagement letter with the accounting firm of Donald L. Allman, CPA
6. Consideration of adoption of amended budget for FY 2019-2020, by Resolution 20-004.
7. Review and approve amended Fund Balance Reports for November 2019 - June 2020; revised to correct Bond Debt Balance and the Road Fund Reserve for Projects.
8. Review and approve financial report for July 2020.
9. Finalization of proposed budget and tax rate for FY 2020-2021.

## **E. ITEMS FOR DISCUSSION**

## **F. REPORTS AND INFORMATION**

1. **Mayor's Report**..... Updates re: meetings/symposiums, Cap Metro BTC Update, COVID 19 Updates
2. **Zoning Report**..... Certificates of Use: 11300 Lake Dr – new home, 12016 Sleepy Hollow – cabana, 11300 Circle Dr – accessory building  
Active Building permits: : 500 River Oaks Dr – inground pool, , 715 River Oaks Dr – New Home, 11511 Hunting Creek – pool, 500 River Oaks Dr – accessory building, , 11306 Circle Dr – electricity added to accessory building
3. **Administrative Report**... surveys/reports, complaints, Zoning Amendments, administrative updates
4. **Roads**..... Current road maintenance needs, road improv. projects, street signs, speed humps
5. **Public Affairs**..... newsletter, Community events
6. **Public Safety**..... Neighborhood Watch, public safety information, street lights
7. **Water**..... Water system info, drought status, Burn Ban info
8. **Environmental**..... Tree Care Program, mowing/trimming, trash/recycling, burn piles, drainage info, flood prevention

## **G. ADJOURNMENT TO EXECUTIVE SESSION**

1. Council will meet in Executive Session to discuss performance review, cost of living/performance-based raises for employees and contractors, and other relevant employee matters per Section 551.074 of the Open Meetings Act.

## **H. RESUME REGULAR MEETING**

1. Decision on possible cost of living/performance-based raises for employees and contractors, and other relevant employee matters

## **I. ADJOURNMENT**

**\*\* ALL ITEMS SPECIFICALLY MENTIONED SEPARATE FROM EXECUTIVE SESSION  
MAY HAVE ACTION TAKEN \*\***

The Board of Aldermen of the Village of San Leanna reserves the right to adjourn into executive session at any time to discuss any of the matters listed above, as authorized by Texas Government Code

Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), and 551.086 (Economic Development).

Posted \_\_\_\_\_ August 17, 2020

\_\_\_\_\_  
Rebecca Howe, Village Administrator

17 August, 2020

San Leanna Village Zoning Commission,

First of all, hello! It sounds like I may be the newest addition to San Leanna Village and I'm excited about joining the community. I can already see there are quite a few things that make this a unique neighborhood and I look forward to being a member!

I recently purchased two adjacent lots on River Oaks Drive in the northwest corner of the village. I'm working to create an appealing space that suits the topography and overcomes the other challenges I'm sure to face.

With that said, I'm applying for two variances to help make that process easier. Thank you for your consideration,

J. Cooper Rounds  
512.740.9472

This variance concerns Zoning Ordinance No. 13-001 Section 7(B)(1) which discusses setbacks from property lines. It requires “not less than thirty (30) feet from the front of the lot line to the single-family dwelling foundation.” I can’t be certain, but I assume this is intended to be a minimum setback from the village roads. Because of what I have been told is a right-of-way for the village water main, the front lot lines on 732 and 736 River Oaks Drive are already set back from the street about 22 feet on the southeast front corner of 732 and about 34 feet on the southwest front corner of 736. 736 River Oaks Drive, for example, is only 43.5 feet deep from the southwest front corner to the bluff. If adhering to the 30 foot setback ordinance, there is only 13.5 feet of buildable footage and it would be extremely unlikely to construct anything.

I have attached two screenshots from the City of Austin Property Profile tool, one for each lot, which show the lot lines (blue) on an aerial map. I edited them to show the front lot line distance (red) to the road (yellow). Hopefully that clearly demonstrates the issue at hand.

I am seeking a variance to allow a structure(s) to be built within the confines of the lot lines, and with a minimum setback of 30 feet from the road (as opposed to a minimum setback of 30 feet from the front lot line.) This prevents unnecessary hardship, provides more usable space when designing a site plan and structures, and keeps the minimum distance from the base of the structure foundation to the road.

This variance from the requirements of the Zoning Ordinance adheres to all three items in Section 19(3) which are:

- (a) will not be contrary to the public interest; and
- (b) due to special conditions, literal enforcement of requirements of this Ordinance will result in unnecessary hardship; and
- (c) the spirit of this Ordinance shall be observed and substantial justice done



## Property Profile



0.0 0 0.01 0.0 Miles  
NAD\_1983\_StatePlane\_Texas\_Central\_FIPS\_4203\_Feet  
Date Printed:

This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey. This product has been produced by the City of Austin for the sole purpose of geographic reference. No warranty is made by the City of Austin regarding specific accuracy or completeness.

## Legend

- Addresses
- Jurisdiction
  - FULL PURPOSE
  - LIMITED PURPOSE
  - EXTRATERRITORIAL JURISDICTION
  - 2 MILE ETJ AGRICULTURAL AGREEMENT
  - OTHER CITY LIMITS
  - OTHER CITIES ETJ

## Notes



Date Printed:

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## Notes

**Letter to Neighbors** (Setback)

I/We J. Cooper Rounsley have  
informed our neighbors regarding a request for a  
variance to San Leanna's Zoning Ordinances.

Name	Address	Response
Elizabeth Hinson	11403 Chapel Ln	seems okay to us
Biff Fox	11402 CHAPEL LN	
Andrea Lott	733 River Oaks Dr	



This variance concerns Zoning Ordinance No. 13-001 Sections 10, 11, and 12 which discuss the definition and requirements of accessory structures. Section 10(A)(2) states that an accessory structure “is not authorized unless there is a main residence.”

I plan to build a single-family dwelling (main residence) on a combination of 732 and 736 River Oaks Drive. It can be assumed there will be challenges based on the topography, lot size, ordinance setbacks, Travis County Health Department O.S.S.F. (On Site Sewage Facility also known as septic system) permit approval, etc. These take time and resources to address and overcome, now even more so with the Covid-19 Pandemic affecting us for the foreseeable future.

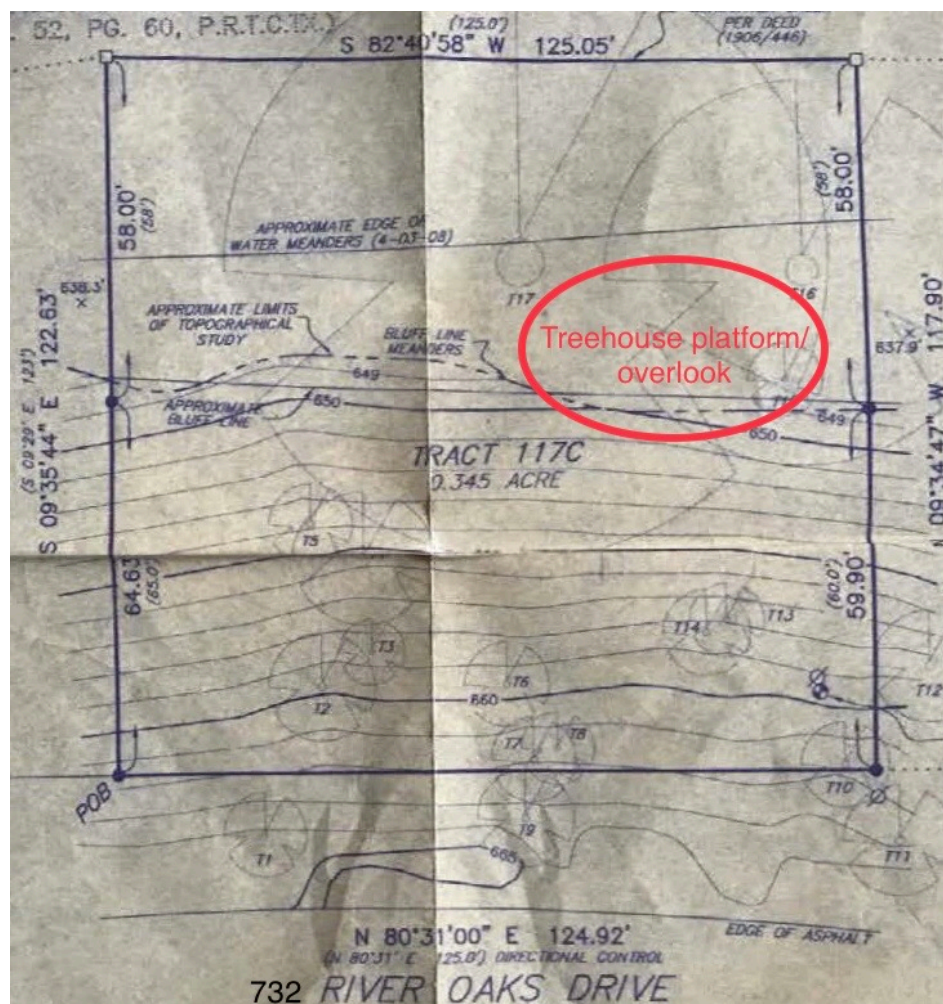
Regarding the challenges on 732 and 736, I have been advised to identify the simplest and most effective location for the septic system first, then create a site plan based on that location. I have already removed much of the overgrowth from both lots in order to allow access to the necessary surveyors, engineers, and contractors. Accounting for delays with Travis County permitting and any required engineering and other work, the design and approval process could take several months or likely much longer.

I am seeking a variance to allow an accessory structure(s) to be built before a main residence is constructed. The accessory structure I plan to build is a treehouse platform/overlook near or on the bluff. It would be toward the rear of the properties, within the lot lines, and abiding by the minimum required setback of 10 feet from the side and rear lot lines. An approximate location (not to scale) is shown in red on the attached survey. It would essentially be very similar to building a dock in Slaughter Creek, which may be at or elevated above the waterline, be supported partially or wholly by the trees, and be directly or indirectly anchored to the ground. This variance prevents unnecessary hardship and allows me to continue improving the properties by moving forward prior to addressing the entirety of the single-family dwelling challenges described above.

This variance from the requirements of the Zoning Ordinance adheres to all three items in Section 19(3) which are:

- (a) will not be contrary to the public interest; and
- (b) due to special conditions, literal enforcement of requirements of this Ordinance will result in unnecessary hardship; and
- (c) the spirit of this Ordinance shall be observed and substantial justice done





**Letter to Neighbors** (Accessory Structure)

I/We J. Cooper Rouns have informed our neighbors regarding a request for a variance to San Leanna's Zoning Ordinances.

Name	Address	Response
Ch. gabriel Hanson	11403 Chapel Ln	seems fine to us
Brian Phillips	11402 Chapel Ln	
Calvin Smith	733 River Cate Dr.	

## **Relevant Excerpts from Zoning Ordinance 13-001**

### **SECTION 7. LOT AND YARD REQUIREMENTS FOR SINGLE-FAMILY DWELLINGS**

(B) The lot on which a single-family dwelling is to be built shall meet the following yard requirements:

- (1) There shall be a front yard with a depth of not less than thirty (30) feet from the front lot line to the single-family dwelling foundation. Where lots have double frontage (ex. a corner lot) running from one street to another, the required front yard shall be provided on both streets.
- (2) There shall be a side yard on each side of the lot with a depth of not less than ten (10) feet from the side property line to the single-family dwelling foundation. A side yard adjacent to a side street shall not be less than thirty (30) feet from the street to the foundation.
- (3) There shall be a rear yard having a depth of not less than ten (10) feet from the rear property line to the single-family dwelling foundation.

### **SECTION 10. DEFINITIONS AND TYPES OF ACCESSORY STRUCTURES**

(A) An accessory structure is a structure which:

- (1) is incidental to the use(s) of the single-family dwelling (“main residence”); and
- (2) is not authorized unless there is a main residence.

### **SECTION 19. VARIANCES**

(A) The Board, upon receiving a recommendation from the Zoning Commission, may in a specific case authorize a variance to the requirements in this Ordinance by:

- (1) permitting the reconstruction of a structure which was being used in nonconformance with this Ordinance at the time of its passage; or
- (2) permitting the extension of a non-conforming use of a structure upon the lot occupied by the structure at the time of the passage of this Ordinance; or
- (3) authorizing in special cases variances from the requirements of this Ordinance that: (a) will not be contrary to the public interest; and (b) due to special conditions, literal enforcement of requirements of this Ordinance will result in unnecessary hardship; and (c) the spirit of this Ordinance shall be observed and substantial justice done.

(B) The Board may not grant a variance authorizing a use other than those permitted in the district for which the variance is sought. The Board is not authorized to grant use variances other than those required for specific compliance with applicable state law.

(C) The Board will not authorize a variance unless there is:

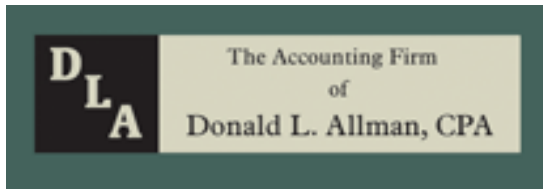
- (1) public notice posted on the three bulletin boards designated by the Village and a hearing with the Zoning Commission who recommend a course of action at the next regularly scheduled meeting of the Board of Aldermen, who make the final decision; and

(2) all adjacent neighbors have the opportunity to voice their opinion, if possible, in writing to the Zoning Commission; and

(3) appropriate conditions and safeguards; and

(4) in the Board's judgment, no substantial or permanent injury to the public convenience, safety and welfare.

(D) A request for a variance must be submitted by the property owner in writing, and the Board's approval or rejection of a variance must be in writing.

**ALG-CL-1.3.1: Audit Engagement Letter—Yellow Book—Periods Ending before December 15, 2020**

Donald L. Allman, CPA, PC  
4749 Williams Drive, Ste. 322  
Georgetown, Texas 78633  
Phone: 512-422-3700  
Fax: 512-240-5460  
Email:  
dallman@donallmancpa.com

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**CERTIFIED PUBLIC ACCOUNTANT**

July 16, 2020

To the Mayor and City Council and Rebecca Howe, City Administrator  
Village of San Leanna, P. O. Box 1107 Manchaca TX 78652

We are pleased to confirm our understanding of the services we are to provide City of VILLAGE OF SAN LEANNA for the year ended September 30, 2020. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of City of VILLAGE OF SAN LEANNA as of and for the year ended September 30, 2020 Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Village of San Leanna'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 Village of San Leanna's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budget to Actual
- 3) Pension and OPEB reporting

**Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to 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. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of VILLAGE OF SAN LEANNA and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Village of San Leannas financial statements. Our report will be addressed to the City Council members of the Village of San Leanna. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that [Name of Governmental Unit] is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

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, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, 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. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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 and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Village of San Leanna's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will also assist in preparing the financial statements and related notes of Village of San Leanna in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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 government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. 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 OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that



(1) you are responsible for 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 responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Village of San Leanna; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Donald L. Allman, CPA, PC 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 or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Donald L. Allman, CPA, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the County, Lender or Grantor. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately December 15, 2020 and to issue our reports no later than February 15, 2021. Donald L. Allman is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$5,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your 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. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to VILLAGE OF SAN LEANNA 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.

Very truly yours,

Donald L. Allman, CPA, PC

RESPONSE:

This letter correctly sets forth the understanding of Village of San Leanna.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**VILLAGE OF SAN LEANNA**

**RESOLUTION NO. R20-004**

**AMENDMENT TO MUNICIPAL BUDGET FOR FY 2019-2020**

**WHEREAS**, the municipal budget for the Village of San Leanna for fiscal year 2019-2020 was approved on the 19<sup>th</sup> day of September, 2019; and

**WHEREAS**, the public hearing on said budget has been held as advertised; and

**WHEREAS**, the Board of Aldermen desire to amend said budget;

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Aldermen of the Village of San Leanna, that the following amendments to the approved budget for FY 2019-2020 be made:

<b><u>GENERAL FUND REVENUES:</u></b>	<b><u>From</u></b>	<b><u>To</u></b>
a) Item # 105 – Capital Metro	\$ 28,000.00	\$ 0.00
b) Item # 107 – Transfer from Reserve	\$219,059.00	\$ 69,730.52

**EXPLANATION OF AMENDMENT:**

- a) The Village of San Leanna will not be seeking reimbursement from Capital Metro for a major road project in FY 19-20.
- b) Lower transfer from reserve may be needed to fund and balance budget

<b><u>GENERAL FUND EXPENSES:</u></b>	<b><u>From</u></b>	<b><u>To</u></b>
a) Item # 113 – City Administrator	\$ 33,334.00	\$ 33,505.52
b) Item # 121 – Office Supplies	\$ 3,800.00	\$ 4,300.00
c) Item # 113 – Building Inspections	\$ 3,000.00	\$ 4,000.00
d) Item # 113 – Road Improvements	\$184,000.00	\$ 5,000.00

**EXPLANATION OF AMENDMENT:**

- a) A change in income tax withholding as of January 1, 2020 resulted in a monthly decrease in the employee's withholding. As tax payments are staggered by one month, the payments made in FY 19-20 will be higher than budgeted by \$171.52 (accounting for the difference in tax payment for one month).

- b) Higher than anticipated Office Expenses including the purchase of a high-volume scanner, Quickbooks Desktop Software, and added/updated software expenses.
- c) Higher than average amount of construction throughout the year
- d) The Village of San Leanna will not be completing the major road project - \$5,000 will remain in the budget for the road project's engineering plans.

**WATER FUND REVENUES:**

	<b><u>From</u></b>	<b><u>To</u></b>
a) Item # 205 – Transfer from Reserve	\$ 46,931.50	\$ 47,217.23

**EXPLANATION OF AMENDMENT:**

- a) Higher transfer from reserve may be needed to fund and balance budget

**WATER FUND EXPENSES:**

	<b><u>From</u></b>	<b><u>To</u></b>
a) Item # 213 – Electricity	\$ 7,300.00	\$ 7,500.00
b) Item # 214 – Bookkeeper	\$ 16,667.00	\$ 16,752.73

**EXPLANATION OF AMENDMENT:**

- a) Slightly higher than average cost of electricity.
- b) A change in income tax withholding as of January 1, 2020 resulted in a monthly decrease in the employee's withholding. As tax payments are staggered by one month, the payments made in FY 19-20 will be higher than budgeted by \$85.73 (accounting for the difference in tax payment for one month).

**PASSED AND APPROVED** on this 20<sup>th</sup> day of August, 2020, with a vote of \_\_\_\_ ayes, \_\_\_\_ nays, and \_\_\_\_ abstentions of the Board of Aldermen of the Village of San Leanna, Texas.

\_\_\_\_\_  
Molly Quirk, Mayor

Attest:

\_\_\_\_\_  
Rebecca Howe, City Secretary/Administrator

**AMENDED BUDGET  
VILLAGE OF SAN LEANNA  
GENERAL FUND  
FISCAL YEAR 2019-2020**

**REVENUES:**

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	PREV. ADOPTED AMENDED BUDGET <u>2019-2020</u>	PROPOSED AMENDED BUDGET <u>2019-2020</u>
101	PROPERTY TAXES	\$165,000.00	\$165,000.00
102	FRANCHISE TAXES	\$15,000.00	\$15,000.00
103	INTEREST	\$6,000.00	\$6,000.00
104	BUILDING PERMITS	\$3,000.00	\$3,000.00
105	CAPITAL METRO	\$28,000.00	\$0.00
106	MISCELLANEOUS	\$500.00	\$500.00
107	TRANSFER FROM RESERVE	\$219,059.00	\$69,730.52
<b><u>TOTALS:</u></b>		\$436,559.00	\$259,230.52

**EXPENSES:**

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	PREV. ADOPTED AMENDED BUDGET <u>2019-2020</u>	PROPOSED AMENDED BUDGET <u>2019-2020</u>
112	ROAD MAINTENANCE	\$15,000.00	\$15,000.00
113	CITY ADMINISTRATOR	\$33,334.00	\$33,505.52
114	TML INSURANCE	\$2,800.00	\$2,800.00
115	LEGAL	\$4,000.00	\$4,000.00
116	TAXES	\$4,500.00	\$4,500.00
117	ENVIRONMENTAL MAINTENANCE	\$12,000.00	\$12,000.00
118	PUBLIC INFORMATION	\$2,300.00	\$2,300.00
119	AUDIT	\$5,000.00	\$5,000.00
120	SECURITY LIGHTS	\$3,500.00	\$3,500.00
121	OFFICE SUPPLIES	\$3,800.00	\$4,300.00
122	ORG.MEMBERSHIP DUES	\$1,000.00	\$1,000.00
123	APPRAISALS	\$825.00	\$825.00
124	BUILDING INSPECTIONS	\$3,000.00	\$4,000.00
125	MISCELLANEOUS	\$1,000.00	\$1,000.00
126	ARBORIST	\$13,000.00	\$13,000.00
127	ROAD IMPROVEMENTS	\$184,000.00	\$5,000.00
128	COUNCIL EXPENSES	\$300.00	\$300.00
129	PUBLIC AFFAIRS	\$5,000.00	\$5,000.00
130	COMMUNITY CENTER	\$2,200.00	\$2,200.00
131	ENGINEER	\$1,500.00	\$1,500.00
132	FLOOD PREVENTION	\$130,000.00	\$130,000.00
133	EMPLOYEE REIMBURSEMENT	\$500.00	\$500.00
134	HEALTH DEPT.CONTRACT	\$1,500.00	\$1,500.00
135	PUBLIC SAFETY	\$500.00	\$500.00
136	ADVISOR	\$6,000.00	\$6,000.00
<b><u>TOTALS:</u></b>		\$436,559.00	\$259,230.52

**AMENDED BUDGET  
VILLAGE OF SAN LEANNA  
WATER FUND  
FISCAL YEAR 2019-2020**

**REVENUES:**

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	PREV. ADOPTED AMENDED BUDGET <u>2019-2020</u>	AMENDED BUDGET <u>2019-2020</u>
201	WATER BILLING	\$125,000.00	\$125,000.00
202	WATER TAP FEES	\$4,800.00	\$4,800.00
203	METER DEP/CONNECT FEES	\$1,000.00	\$1,000.00
204	MISCELLANEOUS	\$100.00	\$100.00
205	TRANSFER FROM RESERVE	\$46,931.50	\$47,267.23
<b><u>TOTALS:</u></b>		\$177,831.50	\$178,167.23

**EXPENSES:**

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	PREV. ADOPTED AMENDED BUDGET <u>2019-2020</u>	AMENDED BUDGET <u>2019-2020</u>
210	WATER OPERATOR	\$25,661.00	\$25,661.00
211	DISTRICT FEES	\$6,000.00	\$6,000.00
212	MAINTENANCE/REPAIR	\$45,000.00	\$45,000.00
213	ELECTRICITY	\$7,300.00	\$7,500.00
214	BOOKKEEPER	\$16,667.00	\$16,752.73
215	BILLING SUPPLIES	\$1,600.00	\$1,600.00
216	METER READER	\$1,800.00	\$1,800.00
217	METER REFUNDS	\$700.00	\$700.00
218	MISCELLANEOUS	\$100.00	\$150.00
219	DEBT SERVICE	\$44,103.50	\$44,103.50
220	CITY OF AUSTIN CONTRACT	\$3,900.00	\$3,900.00
221	CITY OF AUSTIN WATER	\$25,000.00	\$25,000.00
222	LOAN PREPAYMENT FUND	\$0.00	\$0.00
<b><u>TOTALS:</u></b>		\$177,831.50	\$178,167.23

### **Amended Fund Balance Sheets November 2019 – June 2020**

Financial Report Page 3 Amended reports showing a corrected Bond Debt Balance (from \$345,000 to \$315,000) and Road Fund Reserve for Projects (from \$105,000 to \$140,000).

Both errors were a result of spreadsheet fields not carrying over properly from October 2019.

The Bond Debt Balance field is informational only- it does not impact any of the Fund Balance calculations.

The Road Fund Reserve for Projects field does impact the calculation of Unallocated Funds but the error does not impact any project timelines or the bottom line of total funds. It is a categorization correction only.



**VILLAGE OF SAN LEANNA  
FINANCIAL REPORT  
11-1-2019 -- 11-30-2019  
Amended 8-20-2020**

**FUND BALANCES**

	<b>PREVIOUS MONTH</b>	<b>CURRENT MONTH</b>
<b><u>BOND DEBT BALANCE</u></b>	\$315,000	\$315,000
<b><u>WATER FUND:</u></b>		
LOAN PAYMENT RESERVE	\$45,000	\$45,000
LOAN PREPAYMENT RESERVE (payable in August 2020)	\$26,514	\$26,514
OPERATION/EMERGENCY RESERVE	<u>\$118,543</u>	<u>\$118,543</u>
<b>TOTAL WATER RESERVE</b>	<b>\$190,057</b>	<b>\$190,057</b>
<b><u>ROAD FUND:</u></b>		
RESTRICTED CAPITAL METRO	\$28,040	\$28,040
RESERVE FOR PROJECTS	<u>\$140,000</u>	<u>\$140,000</u>
<b>TOTAL ROAD RESERVE</b>	<b>\$168,040</b>	<b>\$168,040</b>
 <b>GENERAL FUND CONTINGENCY</b>	 <b>\$50,000</b>	 <b>\$50,000</b>
<b>CURRENT BUDGET RESERVE</b>	<b><u>\$10,532</u></b>	<b><u>\$9,465</u></b>
<b><u>TOTAL ALL RESERVED FUNDS</u></b>	<b>\$449,084</b>	<b>\$417,562</b>
<b>TOTAL TEXPOOL AND CHECKBOOK</b>	\$627,010	\$607,013
<b>LESS TOTAL RESERVED</b>	<u>\$449,084</u>	<u>\$417,562</u>
<b><u>UNALLOCATED AVAILABLE FUNDS</u></b>	<b>\$177,925</b>	<b>\$189,451</b>

**VILLAGE OF SAN LEANNA  
FINANCIAL REPORT  
12-1-2019 -- 12-31-2019  
Amended 8-20-2020**

**FUND BALANCES**

	<b>PREVIOUS MONTH</b>	<b>CURRENT MONTH</b>
<b><u>BOND DEBT BALANCE</u></b>	\$315,000	\$315,000
<b><u>WATER FUND:</u></b>		
LOAN PAYMENT RESERVE	\$45,000	\$45,000
LOAN PREPAYMENT RESERVE (payable in August 2020)	\$26,514	\$26,514
OPERATION/EMERGENCY RESERVE	<u>\$118,543</u>	<u>\$118,543</u>
<b>TOTAL WATER RESERVE</b>	<b>\$190,057</b>	<b>\$190,057</b>
<b><u>ROAD FUND:</u></b>		
RESTRICTED CAPITAL METRO	\$28,040	\$28,040
RESERVE FOR PROJECTS	<u>\$140,000</u>	<u>\$140,000</u>
<b>TOTAL ROAD RESERVE</b>	<b>\$168,040</b>	<b>\$168,040</b>
 <b>GENERAL FUND CONTINGENCY</b>	 <b>\$50,000</b>	 <b>\$50,000</b>
<b>CURRENT BUDGET RESERVE</b>	<b><u>\$9,465</u></b>	<b><u>\$86,059</u></b>
<b><u>TOTAL ALL RESERVED FUNDS</u></b>	<b>\$417,562</b>	<b>\$494,156</b>
<b>TOTAL TEXPOOL AND CHECKBOOK</b>	\$607,013	\$702,536
<b>LESS TOTAL RESERVED</b>	<u>\$417,562</u>	<u>\$494,156</u>
<b><u>UNALLOCATED AVAILABLE FUNDS</u></b>	<b>\$189,451</b>	<b>\$208,381</b>

**VILLAGE OF SAN LEANNA  
FINANCIAL REPORT  
01-1-2020 -- 01-31-2020  
Amended 8-20-2020**

**FUND BALANCES**

	<b>PREVIOUS MONTH</b>	<b>CURRENT MONTH</b>
<b><u>BOND DEBT BALANCE</u></b>	\$315,000	\$315,000
<b><u>WATER FUND:</u></b>		
LOAN PAYMENT RESERVE	\$45,000	\$45,000
LOAN PREPAYMENT RESERVE (payable in August 2020)	\$26,514	\$26,514
OPERATION/EMERGENCY RESERVE	<u>\$118,543</u>	<u>\$118,543</u>
<b>TOTAL WATER RESERVE</b>	<b>\$190,057</b>	<b>\$190,057</b>
<b><u>ROAD FUND:</u></b>		
RESTRICTED CAPITAL METRO	\$28,040	\$28,040
RESERVE FOR PROJECTS	<u>\$140,000</u>	<u>\$140,000</u>
<b>TOTAL ROAD RESERVE</b>	<b>\$168,040</b>	<b>\$168,040</b>
GENERAL FUND CONTINGENCY	\$50,000	\$50,000
CURRENT BUDGET RESERVE	<u>\$86,059</u>	<u>\$136,925</u>
<b><u>TOTAL ALL RESERVED FUNDS</u></b>	<b>\$494,156</b>	<b>\$545,022</b>
TOTAL TEXPOOL AND CHECKBOOK	\$702,536	\$753,403
LESS TOTAL RESERVED	<u>\$494,156</u>	<u>\$545,022</u>
<b><u>UNALLOCATED AVAILABLE FUNDS</u></b>	<b>\$208,381</b>	<b>\$208,381</b>

**VILLAGE OF SAN LEANNA  
FINANCIAL REPORT  
2-1-2019 -- 2-28-2019  
Amended 8-20-2020**

**FUND BALANCES**

	<b>PREVIOUS MONTH</b>	<b>CURRENT MONTH</b>
<b><u>BOND DEBT BALANCE</u></b>	\$315,000	\$315,000
<b><u>WATER FUND:</u></b>		
LOAN PAYMENT RESERVE	\$45,000	\$45,000
LOAN PREPAYMENT RESERVE (payable in August 2020)	\$26,514	\$26,514
OPERATION/EMERGENCY RESERVE	<u>\$118,543</u>	<u>\$118,543</u>
<b>TOTAL WATER RESERVE</b>	<b>\$190,057</b>	<b>\$190,057</b>
<b><u>ROAD FUND:</u></b>		
RESTRICTED CAPITAL METRO	\$28,040	\$28,040
RESERVE FOR PROJECTS	<u>\$140,000</u>	<u>\$140,000</u>
<b>TOTAL ROAD RESERVE</b>	<b>\$168,040</b>	<b>\$168,040</b>
 <b>GENERAL FUND CONTINGENCY</b>	 <b>\$50,000</b>	 <b>\$50,000</b>
<b>CURRENT BUDGET RESERVE</b>	<b><u>\$136,925</u></b>	<b><u>\$141,980</u></b>
<b><u>TOTAL ALL RESERVED FUNDS</u></b>	<b><u>\$545,022</u></b>	<b><u>\$550,077</u></b>
<b>TOTAL TEXPOOL AND CHECKBOOK</b>	\$753,403	\$758,458
<b>LESS TOTAL RESERVED</b>	<u>\$545,022</u>	<u>\$550,077</u>
<b><u>UNALLOCATED AVAILABLE FUNDS</u></b>	<b>\$208,381</b>	<b>\$208,381</b>

**VILLAGE OF SAN LEANNA  
FINANCIAL REPORT  
3-1-2020 -- 3-31-2020  
Amended 8-20-2020**

**FUND BALANCES**

	<b>PREVIOUS MONTH</b>	<b>CURRENT MONTH</b>
<b><u>BOND DEBT BALANCE</u></b>	\$315,000	\$315,000
<b><u>WATER FUND:</u></b>		
LOAN PAYMENT RESERVE	\$45,000	\$45,000
LOAN PREPAYMENT RESERVE (payable in August 2020)	\$26,514	\$26,514
OPERATION/EMERGENCY RESERVE	<u>\$118,543</u>	<u>\$118,543</u>
<b>TOTAL WATER RESERVE</b>	<b>\$190,057</b>	<b>\$190,057</b>
<b><u>ROAD FUND:</u></b>		
RESTRICTED CAPITAL METRO	\$28,040	\$28,040
RESERVE FOR PROJECTS	<u>\$140,000</u>	<u>\$140,000</u>
<b>TOTAL ROAD RESERVE</b>	<b>\$168,040</b>	<b>\$168,040</b>
 <b>GENERAL FUND CONTINGENCY</b>	 <b>\$50,000</b>	 <b>\$50,000</b>
<b>CURRENT BUDGET RESERVE</b>	<b><u>\$141,980</u></b>	<b><u>\$143,106</u></b>
<b><u>TOTAL ALL RESERVED FUNDS</u></b>	<b>\$550,077</b>	<b>\$551,203</b>
<b>TOTAL TEXPOOL AND CHECKBOOK</b>	\$758,458	\$759,584
<b>LESS TOTAL RESERVED</b>	<u>\$550,077</u>	<u>\$551,203</u>
<b><u>UNALLOCATED AVAILABLE FUNDS</u></b>	<b>\$208,381</b>	<b>\$208,381</b>

**VILLAGE OF SAN LEANNA  
FINANCIAL REPORT  
4-1-2020 -- 4-30-2020  
Amended 8-20-2020**

**FUND BALANCES**

	<b>PREVIOUS MONTH</b>	<b>CURRENT MONTH</b>
<b><u>BOND DEBT BALANCE</u></b>	\$315,000	\$315,000
<b><u>WATER FUND:</u></b>		
LOAN PAYMENT RESERVE	\$45,000	\$45,000
LOAN PREPAYMENT RESERVE (payable in August 2020)	\$26,514	\$26,514
OPERATION/EMERGENCY RESERVE	<u>\$118,543</u>	<u>\$118,543</u>
<b>TOTAL WATER RESERVE</b>	<b>\$190,057</b>	<b>\$190,057</b>
<b><u>ROAD FUND:</u></b>		
RESTRICTED CAPITAL METRO	\$28,040	\$28,040
RESERVE FOR PROJECTS	<u>\$140,000</u>	<u>\$140,000</u>
<b>TOTAL ROAD RESERVE</b>	<b>\$168,040</b>	<b>\$168,040</b>
 <b>GENERAL FUND CONTINGENCY</b>	 <b>\$50,000</b>	 <b>\$50,000</b>
<b>CURRENT BUDGET RESERVE</b>	<b><u>\$143,106</u></b>	<b><u>\$142,471</u></b>
<b><u>TOTAL ALL RESERVED FUNDS</u></b>	<b>\$551,203</b>	<b>\$550,568</b>
<b>TOTAL TEXPOOL AND CHECKBOOK</b>	\$759,584	\$758,949
<b>LESS TOTAL RESERVED</b>	<u>\$551,203</u>	<u>\$550,568</u>
<b><u>UNALLOCATED AVAILABLE FUNDS</u></b>	<b>\$208,381</b>	<b>\$208,381</b>

**VILLAGE OF SAN LEANNA  
FINANCIAL REPORT  
5-1-2020 -- 5-31-2020  
Amended 8-20-2020**

**FUND BALANCES**

	<b>PREVIOUS MONTH</b>	<b>CURRENT MONTH</b>
<b><u>BOND DEBT BALANCE</u></b>	\$315,000	\$315,000
<b><u>WATER FUND:</u></b>		
LOAN PAYMENT RESERVE	\$45,000	\$45,000
LOAN PREPAYMENT RESERVE (payable in August 2020)	\$26,514	\$26,514
OPERATION/EMERGENCY RESERVE	<u>\$118,543</u>	<u>\$118,543</u>
<b>TOTAL WATER RESERVE</b>	<b>\$190,057</b>	<b>\$190,057</b>
<b><u>ROAD FUND:</u></b>		
RESTRICTED CAPITAL METRO	\$28,040	\$28,040
RESERVE FOR PROJECTS	<u>\$140,000</u>	<u>\$140,000</u>
<b>TOTAL ROAD RESERVE</b>	<b>\$168,040</b>	<b>\$168,040</b>
 <b>GENERAL FUND CONTINGENCY</b>	 <b>\$50,000</b>	 <b>\$50,000</b>
<b>CURRENT BUDGET RESERVE</b>	<b><u>\$142,471</u></b>	<b><u>\$138,713</u></b>
<b><u>TOTAL ALL RESERVED FUNDS</u></b>	<b>\$550,568</b>	<b>\$546,810</b>
<b>TOTAL TEXPOOL AND CHECKBOOK</b>	\$758,949	\$755,031
<b>LESS TOTAL RESERVED</b>	<u>\$550,568</u>	<u>\$546,810</u>
<b><u>UNALLOCATED AVAILABLE FUNDS</u></b>	<b>\$208,381</b>	<b>\$208,221</b>



**VILLAGE OF SAN LEANNA  
FINANCIAL REPORT  
6-1-2020 -- 6-30-2020  
Amended 8-20-2020**

**FUND BALANCES**

	<b>PREVIOUS MONTH</b>	<b>CURRENT MONTH</b>
<b><u>BOND DEBT BALANCE</u></b>	\$315,000	\$315,000
<b><u>WATER FUND:</u></b>		
LOAN PAYMENT RESERVE	\$45,000	\$45,000
LOAN PREPAYMENT RESERVE (payable in August 2020)	\$26,514	\$26,514
OPERATION/EMERGENCY RESERVE	<u>\$118,543</u>	<u>\$118,543</u>
<b>TOTAL WATER RESERVE</b>	<b>\$190,057</b>	<b>\$190,057</b>
<b><u>ROAD FUND:</u></b>		
RESTRICTED CAPITAL METRO	\$28,040	\$28,040
RESERVE FOR PROJECTS	<u>\$140,000</u>	<u>\$140,000</u>
<b>TOTAL ROAD RESERVE</b>	<b>\$168,040</b>	<b>\$168,040</b>
 <b>GENERAL FUND CONTINGENCY</b>	 <b>\$50,000</b>	 <b>\$50,000</b>
<b>CURRENT BUDGET RESERVE</b>	<b><u>\$138,713</u></b>	<b><u>\$138,033</u></b>
<b><u>TOTAL ALL RESERVED FUNDS</u></b>	<b>\$546,810</b>	<b>\$546,131</b>
<b>TOTAL TEXPOOL AND CHECKBOOK</b>	\$755,031	\$754,352
<b>LESS TOTAL RESERVED</b>	<u>\$546,810</u>	<u>\$546,131</u>
<b><u>UNALLOCATED AVAILABLE FUNDS</u></b>	<b>\$208,221</b>	<b>\$208,221</b>

**VILLAGE OF SAN LEANNA  
GENERAL FUND REPORT  
7-1-2020 -- 7-31-2020**

**REVENUES:**

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>CURRENT MONTH</u>	<u>YTD. BEG. CURRENT MO</u>	<u>YTD. END OF CURRENT MO</u>	<u>DIFFERENCE</u>	<u>AMENDED BUDGET</u>
101	PROPERTY TAXES	\$305.50	\$173,927.60	\$174,233.10	(\$9,233.10)	\$165,000.00
102	FRANCHISE TAXES	\$58.48	\$14,943.15	\$15,001.63	(\$1.63)	\$15,000.00
103	INTEREST	\$123.83	\$5,543.49	\$5,667.32	\$332.68	\$6,000.00
104	BUILDING PERMITS	\$0.00	\$4,780.00	\$4,780.00	(\$1,780.00)	\$3,000.00
105	CAPITAL METRO	\$0.00	\$0.00	\$0.00	\$28,000.00	\$28,000.00
106	MISCELLANEOUS	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00
109	TRANSFER FROM RESERVE	\$0.00	\$0.00	\$0.00	\$219,059.00	\$219,059.00
<b><u>TOTALS:</u></b>		\$487.81	\$199,694.24	\$200,182.05	\$236,376.95	\$436,559.00

**EXPENSES:**

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>CURRENT MONTH</u>	<u>YTD. BEG. CURRENT MO</u>	<u>YTD. END OF CURRENT MO</u>	<u>DIFFERENCE</u>	<u>AMENDED BUDGET</u>
112	ROAD MAINTENANCE	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
113	CITY ADMINISTRATOR	\$2,777.78	\$25,172.18	\$27,949.96	\$5,384.04	\$33,334.00
114	TML INSURANCE	\$695.00	\$2,085.00	\$2,780.00	\$20.00	\$2,800.00
115	LEGAL	\$0.00	\$1,273.33	\$1,273.33	\$2,726.67	\$4,000.00
116	TAXES	\$344.39	\$3,073.36	\$3,417.75	\$1,082.25	\$4,500.00
117	ENVIRONMENTAL MAINTENANCE	\$0.00	\$5,350.00	\$5,350.00	\$6,650.00	\$12,000.00
118	PUBLIC INFORMATION	\$70.00	\$1,898.02	\$1,968.02	\$331.98	\$2,300.00
119	AUDIT	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
120	SECURITY LIGHTS	\$255.20	\$2,304.67	\$2,559.87	\$940.13	\$3,500.00
121	OFFICE EXPENSES	\$248.23	\$3,462.77	\$3,711.00	\$89.00	\$3,800.00
122	ORG. MEMBERSHIP DUES	\$0.00	\$645.00	\$645.00	\$355.00	\$1,000.00
123	APPRAISALS	\$0.00	\$572.25	\$572.25	\$252.75	\$825.00
124	BUILDING INSPECTIONS	\$775.00	\$1,940.00	\$2,715.00	\$285.00	\$3,000.00
125	MISCELLANEOUS	\$0.00	\$634.69	\$634.69	\$365.31	\$1,000.00
126	ARBORIST	\$990.00	\$9,040.00	\$10,030.00	\$2,970.00	\$13,000.00
127	ROAD IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$184,000.00	\$184,000.00
128	COUNCIL EXPENSES	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
129	PUBLIC AFFAIRS	\$562.00	\$839.41	\$1,401.41	\$3,598.59	\$5,000.00
130	COMMUNITY CENTER	\$179.09	\$1,075.15	\$1,254.24	\$945.76	\$2,200.00
131	ENGINEER	\$0.00	\$600.00	\$600.00	\$900.00	\$1,500.00
132	FLOOD PREVENTION	\$0.00	\$2,400.00	\$2,400.00	\$127,600.00	\$130,000.00
133	EMPLOYEE REIMBURSEMENT	\$0.00	\$206.92	\$206.92	\$293.08	\$500.00
134	HEALTH DEPT. CONTRACT	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00
135	PUBLIC SAFETY	\$0.00	\$232.86	\$232.86	\$267.14	\$500.00
136	ADVISOR	\$797.00	\$1,585.38	\$2,382.38	\$3,617.62	\$6,000.00
<b><u>TOTALS:</u></b>		\$7,693.69	\$70,890.99	\$78,584.68	\$357,974.32	\$436,559.00

**VILLAGE OF SAN LEANNA**  
**WATER FUND REPORT**  
**7-1-2020-- 7-31-2020**

**REVENUES:**

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>CURRENT MONTH</u>	<u>YTD. BEG. CURRENT MO</u>	<u>YTD. END OF CURRENT MO</u>	<u>DIFFERENCE</u>	<u>AMENDED BUDGET</u>
201	WATER BILLING	\$14,937.90	\$99,096.75	\$114,034.65	\$10,965.35	\$125,000.00
202	WATER TAP FEES	\$0.00	\$0.00	\$0.00	\$4,800.00	\$4,800.00
203	METER DEP/CONNECT FEES	\$150.00	\$900.00	\$1,050.00	(\$50.00)	\$1,000.00
204	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
205	TRANSFER FROM RESERVE	\$0.00	\$0.00	\$0.00	\$46,931.50	\$46,931.50
<b><u>TOTALS:</u></b>		\$15,087.90	\$99,996.75	\$115,084.65	\$62,746.85	\$177,831.50

**EXPENSES:**

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>CURRENT MONTH</u>	<u>YTD. BEG. CURRENT MO</u>	<u>YTD. END OF CURRENT MO</u>	<u>DIFFERENCE</u>	<u>AMENDED BUDGET</u>
210	WATER OPERATOR	\$2,138.41	\$19,245.69	\$21,384.10	\$4,276.90	\$25,661.00
211	DISTRICT FEES	\$0.00	\$4,479.78	\$4,479.78	\$1,520.22	\$6,000.00
212	MAINTENANCE/REPAIR	\$3,108.50	\$23,979.42	\$27,087.92	\$17,912.08	\$45,000.00
213	ELECTRICITY	\$785.13	\$5,024.48	\$5,809.61	\$1,490.39	\$7,300.00
214	BOOKKEEPER	\$1,388.89	\$12,586.06	\$13,974.95	\$2,692.05	\$16,667.00
215	BILLING SUPPLIES	\$70.00	\$1,252.50	\$1,322.50	\$277.50	\$1,600.00
216	METER READER	\$150.00	\$1,352.30	\$1,502.30	\$297.70	\$1,800.00
217	METER REFUNDS	\$100.00	\$300.00	\$400.00	\$300.00	\$700.00
218	MISCELLANEOUS	\$15.00	\$79.50	\$94.50	\$5.50	\$100.00
219	DEBT SERVICE	\$0.00	\$4,551.78	\$4,551.78	\$39,551.72	\$44,103.50
220	CITY OF AUSTIN CONTRACT	\$0.00	\$2,600.00	\$2,600.00	\$1,300.00	\$3,900.00
221	CITY OF AUSTIN WATER	\$1,687.05	\$15,474.65	\$17,161.70	\$7,838.30	\$25,000.00
222	LOAN PREPAYMENT FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b><u>TOTALS:</u></b>		\$9,442.98	\$90,926.16	\$100,369.14	\$77,462.36	\$177,831.50

**CHECKING ACCOUNT BALANCE:**

BEGINNING BALANCE	\$53,787.80	\$69,363.51
TOTAL REVENUES	\$15,575.71	
TRANSFER-TEXPOOL	\$0.00	
TOTAL EXPENSES	\$17,136.67	
TRANSFER-TEXPOOL	\$0.00	
INTEREST RET-TEXPOOL	\$123.83	\$17,260.50
<b>ENDING BALANCE</b>		<b>\$52,103.01</b>
<b>CHECKBOOK BALANCE</b>		<b>\$52,103.01</b>

**TEXPOOL BALANCE:**

BEGINNING BALANCE	\$700,563.93
DEPOSITS	\$0.00
INTEREST	\$123.83
<b>TOTAL</b>	<b>\$700,687.76</b>
WITHDRAWALS	\$0.00
<b>ENDING BALANCE</b>	<b>\$700,687.76</b>

**VILLAGE OF SAN LEANNA  
FINANCIAL REPORT  
7-1-2019 -- 7-31-2019**

**FUND BALANCES**

	<b>PREVIOUS MONTH</b>	<b>CURRENT MONTH</b>
<b><u>BOND DEBT BALANCE</u></b>	\$315,000	\$315,000
<b><u>WATER FUND:</u></b>		
LOAN PAYMENT RESERVE	\$45,000	\$45,000
LOAN PREPAYMENT RESERVE (payable in August 2020)	\$26,514	\$26,514
OPERATION/EMERGENCY RESERVE	<u>\$118,543</u>	<u>\$118,543</u>
<b>TOTAL WATER RESERVE</b>	<b>\$190,057</b>	<b>\$190,057</b>
<b><u>ROAD FUND:</u></b>		
RESTRICTED CAPITAL METRO	\$28,040	\$28,040
RESERVE FOR PROJECTS	<u>\$140,000</u>	<u>\$140,000</u>
<b>TOTAL ROAD RESERVE</b>	<b>\$168,040</b>	<b>\$168,040</b>
 <b>GENERAL FUND CONTINGENCY</b>	 <b>\$50,000</b>	 <b>\$50,000</b>
<b>CURRENT BUDGET RESERVE</b>	<b><u>\$138,033</u></b>	<b><u>\$136,473</u></b>
<b><u>TOTAL ALL RESERVED FUNDS</u></b>	<b>\$546,131</b>	<b>\$544,570</b>
<b>TOTAL TEXPOOL AND CHECKBOOK</b>	\$754,352	\$752,791
<b>LESS TOTAL RESERVED</b>	<u>\$546,131</u>	<u>\$544,570</u>
<b><u>UNALLOCATED AVAILABLE FUNDS</u></b>	<b>\$208,221</b>	<b>\$208,221</b>

## **PROPOSED PROPERTY TAX RATE FOR FISCAL YEAR 2020/2021**

The proposed property tax rate for the Village of San Leanna is \$.2498 per \$100 of taxable value (no change from last year). The proposed rate applied to existing properties, plus the value of new properties added to the tax roll this year, would increase total taxes in the Village by approximately 2.945%, from \$174,859 to \$180,009 for a total increase of \$5,150.

<b>2020/2021 Adjusted Tax Base</b>	<b>(including new properties)</b>	<b>\$72,061,166</b>
No New Revenue Tax Rate	.2449/\$100 =	\$176,478
Proposed Tax Rate 2020/2021	.2498/\$100 =	\$180,009
Voter-Approval Tax Rate	.2546/\$100 =	\$183,468
De minimus Tax Rate	.9398/\$100 =	\$677,231

The **no-new-revenue tax rate** is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for the Village of San Leanna from the same properties in both the 2019 tax year and the 2020 tax year.

The **voter-approval tax rate** is the highest rate that the Village of San Leanna may adopt without becoming subject to petition for a tax rate election.

The **de minimus tax rate** is the tax rate that the Village of San Leanna the tax rate for the 2020 tax year that would raise \$500,000 in property tax revenue plus the no-new-revenue tax rate. Adoption of a rate exceeding the de minimus rate would trigger an automatic tax rate election.

As a Type B General Law municipality, the Village of San Leanna may not adopt a tax rate to exceed \$0.25 per \$100 valuation.

	<b>2019</b>	<b>2020</b>	<b>Difference</b>
<b>Total Tax Rate (per \$100 of value)</b>	0.2498	0.2498	No Change
<b>Average Homestead Taxable Value</b>	\$288,489	\$296,385	Increase of \$7,896 (2.737%)
<b>Tax on Average Homestead</b>	\$721	\$740	Increase of \$19 (2.635%)
<b>Total tax levy on all properties</b>	\$174,859	\$180,009	Increase of \$5,150 (2.945%)

**This year's budget will raise more total property taxes than last year's budget by approximately 2.945%, or \$5,150, due to new properties added to the tax roll this year and to higher appraisal values, although there may be reductions due to property tax protests.**

**PROPOSED BUDGET WORKSHEET  
VILLAGE OF SAN LEANNA  
GENERAL FUND  
FISCAL YEAR 2020-2021**

\* maintaining property tax rate

**REVENUES:**

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>ADOPTED BUDGET 2019-2020</u>	<u>YTD. END OF Jul-19</u>	<u>PROPOSED BUDGET 2020-2021</u>
101	PROPERTY TAXES	\$165,000.00	\$174,233.10	\$170,000.00
102	FRANCHISE TAXES	\$15,000.00	\$15,001.63	\$15,000.00
103	INTEREST	\$6,000.00	\$5,667.32	\$1,000.00
104	BUILDING PERMITS	\$3,000.00	\$4,780.00	\$4,000.00
105	CAPITAL METRO	\$28,000.00	\$0.00	\$28,000.00
106	MISCELLANEOUS	\$500.00	\$500.00	\$100.00
107	TRANSFER FROM RESERVE	\$219,059.00	\$0.00	
<b><u>TOTALS:</u></b>		\$436,559.00	\$200,182.05	\$218,100.00

**EXPENSES:**

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>ADOPTED BUDGET 2019-2020</u>	<u>YTD. END OF Jul-19</u>	<u>PROPOSED BUDGET 2020-2021</u>
112	ROAD MAINTENANCE	\$15,000.00	\$0.00	\$15,000.00
113	CITY ADMINISTRATOR	\$33,334.00	\$27,949.96	
114	TML INSURANCE	\$2,800.00	\$2,780.00	\$2,800.00
115	LEGAL	\$4,000.00	\$1,273.33	\$3,000.00
116	TAXES	\$4,500.00	\$3,417.75	
117	ENVIRONMENTAL MAINTENANCE	\$12,000.00	\$5,350.00	\$37,000.00
118	PUBLIC INFORMATION	\$2,300.00	\$1,968.02	\$800.00
119	AUDIT	\$5,000.00	\$5,000.00	\$5,000.00
120	SECURITY LIGHTS	\$3,500.00	\$2,559.87	\$3,200.00
121	OFFICE EXPENSES	\$3,800.00	\$3,711.00	\$3,000.00
122	ORG.MEMBERSHIP DUES	\$1,000.00	\$645.00	\$1,000.00
123	APPRAISALS	\$825.00	\$572.25	\$825.00
124	BUILDING INSPECTIONS	\$3,000.00	\$2,715.00	\$4,000.00
125	MISCELLANEOUS	\$1,000.00	\$634.69	\$1,000.00
126	ARBORIST	\$13,000.00	\$10,030.00	\$13,000.00
127	ROAD IMPROVEMENTS	\$184,000.00	\$0.00	\$184,000.00
128	COUNCIL EXPENSES	\$300.00	\$0.00	\$100.00
129	PUBLIC AFFAIRS	\$5,000.00	\$1,401.41	\$5,000.00
130	COMMUNITY CENTER	\$2,200.00	\$1,254.24	\$2,000.00
131	ENGINEER	\$1,500.00	\$600.00	\$1,500.00
132	FLOOD PREVENTION	\$130,000.00	\$2,400.00	\$90,000.00
133	EMPLOYEE REIMBURSEMENT	\$500.00	\$206.92	\$500.00
134	HEALTH DEPT.CONTRACT	\$1,500.00	\$1,500.00	\$1,500.00
135	PUBLIC SAFETY	\$500.00	\$232.86	\$1,000.00
136	ADVISOR	\$6,000.00	\$2,382.38	
<b><u>TOTALS:</u></b>		\$436,559.00	\$78,584.68	\$375,225.00

**PROPOSED BUDGET WORKSHEET  
VILLAGE OF SAN LEANNA  
WATER FUND  
FISCAL YEAR 2020-2021**

**REVENUES:**

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>ADOPTED BUDGET 2019-2020</u>	<u>YTD. END OF Jul-20</u>	<u>PROPOSED BUDGET 2020-2021</u>
201	WATER BILLING	\$125,000.00	\$114,034.65	\$125,000.00
202	WATER TAP FEES	\$4,800.00	\$0.00	\$4,800.00
203	METER DEP/CONNECT FEES	\$1,000.00	\$1,050.00	\$1,000.00
204	MISCELLANEOUS	\$100.00	\$0.00	\$100.00
205	TRANSFER FROM RESERVE	\$46,931.50	\$0.00	
<b><u>TOTALS:</u></b>		\$177,831.50	\$115,084.65	\$130,900.00

**EXPENSES:**

<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>ADOPTED BUDGET 2019-2020</u>	<u>YTD. END OF Jul-20</u>	<u>PROPOSED BUDGET 2020-2021</u>
210	WATER OPERATOR	\$25,661.00	\$21,384.10	
211	DISTRICT FEES	\$6,000.00	\$4,479.78	\$6,000.00
212	MAINTENANCE/REPAIR	\$45,000.00	\$27,087.92	\$30,000.00
213	ELECTRICITY	\$7,300.00	\$5,809.61	\$7,500.00
214	BOOKKEEPER	\$16,667.00	\$13,974.95	
215	BILLING SUPPLIES	\$1,600.00	\$1,322.50	\$1,600.00
216	METER READER	\$1,800.00	\$1,502.30	
217	METER REFUNDS	\$700.00	\$400.00	\$500.00
218	MISCELLANEOUS	\$100.00	\$94.50	\$100.00
219	DEBT SERVICE	\$44,103.50	\$4,551.78	REMOVE ITEM
220	CITY OF AUSTIN CONTRACT	\$3,900.00	\$2,600.00	\$2,600.00
221	CITY OF AUSTIN WATER	\$25,000.00	\$17,161.70	\$25,000.00
222	LOAN PREPAYMENT	\$0.00	\$0.00	\$281,371.14
<b><u>TOTALS:</u></b>		\$177,831.50	\$100,369.14	\$354,671.14

**VILLAGE OF SAN LEANNA  
FINANCIAL REPORT  
As of July 31, 2020**

**FUND BALANCES**

	<b>EOY 2019-20 Projected Totals</b>	<b>Reserves to be Paid Out 2020-21</b>	<b>Reserves to be withheld 2020-21</b>
<b><u>BOND DEBT BALANCE</u></b>	\$280,000		
<b><u>WATER FUND:</u></b>			
LOAN PAYMENT RESERVE	\$45,000	\$45,000	\$0
LOAN PREPAYMENT RESERVE (payable in August 2020)	\$26,514	\$26,514	\$0
OPERATION/EMERGENCY RESERVE	<u>\$118,543</u>	<u>\$68,543</u>	<u>\$50,000</u>
<b><u>WATER FUND RESERVE</u></b>	<b>\$190,057</b>	<b>\$140,057</b>	<b>\$50,000</b>
<b>Regions Pay-off Total:</b>	<b>\$ 281,371.14</b>	<b>Unallocated Fund Transfer: \$141,314</b>	
<b><u>ROAD FUND:</u></b>			
RESTRICTED CAPITAL METRO	\$28,040	\$28,040	\$0
RESERVE FOR PROJECTS	<u>\$140,000</u>	<u>\$140,000</u>	<u>\$0</u>
<b>TOTAL ROAD RESERVE</b>	<b>\$168,040</b>	<b>\$168,040</b>	<b>\$0</b>
<b>Road Project Total:</b>	<b>\$ 184,000.00</b>	<b>Unallocated Fund Transfer: \$15,960</b>	
<b><u>GENERAL FUND CONTINGENCY</u></b>	<b>\$50,000</b>		<b>\$50,000</b>
<b><u>TOTAL ALL RESERVED FUNDS</u></b>	<b>\$544,570</b>		
<b><u>REMAINING 2019-2020 BUDGET RESERVE</u></b>	<b><u>\$136,473</u></b>		
	<b>\$408,097</b>	<b>\$308,097</b>	<b>\$100,000</b>
<b><u>UNALLOCATED AVAILABLE FUNDS</u></b>	<b>\$208,221</b>	<b>\$157,274</b>	
<b><u>UNALLOCATED AVAILABLE REMAINING CAPITAL METRO ROAD REFUND</u></b>		<b>\$50,947 \$28,000</b>	
<b><u>TOTAL UNALLOCATED FUNDS REMAINING</u></b>		<b>\$78,947</b>	



**VILLAGE OF SAN LEANNA  
FINANCIAL REPORT  
As of July 31, 2020**

**FUND BALANCES**

<b><u>TOTAL TEXPOOL &amp; CHECKING</u></b>	<b>\$ 752,790.77</b>
<b><u>REMAINING 2019-2020 EXPENSES PROJECTED</u></b>	<b>\$ (136,472.53)</b>
<b><u>GENERAL FUND CONTINGENCY</u></b>	<b>\$ (50,000.00)</b>
<b><u>WATER FUND CONTINGENCY</u></b>	<b>\$ (50,000.00)</b>
<b><u>OLD MANCHACA ROAD PROJECT</u></b>	<b>\$ (184,000.00)</b>
<b><u>CAPITAL METRO FUNDING</u></b>	<b>\$ 28,000.00</b>
<b><u>WATER SYSTEM LOAN PREPAYMENT</u></b>	<b>\$ (281,371.14)</b>
<b><u>TOTAL REMAINING UNALLOCATED FUNDS</u></b>	<b>\$ 78,947.10</b>

