

THE VILLAGE OF SAN LEANNA
AGENDA
Special Board of Aldermen Public Meeting
Wednesday, July 21, 2021
7:00 p.m. – Community Center – 11906 Sleepy Hollow

***** This meeting will be held IN-PERSON only *****

A. MEETING CALLED TO ORDER

Roll call

Approval of minutes: Regular B of A Meeting June 17, 2021

B. CITIZENS' COMMUNICATION

1. Citizen Communication

C. ITEMS SCHEDULED FOR ACTION

1. Adoption of resolution amending authorized representatives for TexPool transactions.
2. Adoption of resolution designating authorized representatives/signers for Branch Bank & Trust (BB&T) checking account.
3. Approval of audit engagement letter with the accounting firm of Donald L. Allman, CPA
4. Discussion of updates and potential action pertaining to the Old Manchaca Road Project.
5. Discussion and potential action to adopt Village of San Leanna park rules by Ordinance.
6. Discussion and potential action pertaining to the annexation of a portion of Tunnel Trail.
7. Consideration to finalize options for Village of San Leanna sign in Village right-of-way facing FM 1626.
8. Review and approve financial report for June 2021.

D. ITEMS FOR DISCUSSION

1. Discussion of preliminary proposals for the budget and tax rate for FY 2021-2022, including discussion of funding through the 2021 American Rescue Plan.

E. REPORTS AND INFORMATION

1. **Mayor's Report**..... Updates re: meeting/symposium attendance
2. **Zoning Report**..... Certificate of Occupancy, New building permits, Active Building permits
3. **Administrative Report**... surveys/reports, administrative updates
4. **Roads**..... Current road maintenance needs, road improvement projects, street signs, speed humps
5. **Public Affairs**..... newsletter, Community events
6. **Public Safety**..... Neighborhood Watch, NNO, 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

F. 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 _____ July 18, 2021

Rebecca Howe, Village Administrator

**THE VILLAGE OF SAN LEANNA
MINUTES**

Regular Board of Aldermen Public Meeting

Thursday, June 17, 2021

7:00 p.m. – Community Center – 11906 Sleepy Hollow

A. MEETING CALLED TO ORDER

Present: Molly Quirk, Helen Rockenbaugh, Christa Gregg, Danny Villarreal, Mary Wright.

Charlie Burks was not present.

Helen Rockenbaugh moved to approve minutes of Regular B of A Meeting on May 20, 2021 as written; seconded; Danny Villarreal motion carried with a vote of 4 in favor – 0 opposed.

B. CITIZENS' COMMUNICATION

1. Dan LaFleur addressed the council to express his gratitude for the village-wide shredding event held on June 5, 2021.

C. ITEMS SCHEDULED FOR ACTION

1. Christa Gregg moved to nominate Danny Villarreal as Mayor Pro Tem; Helen Rockenbaugh seconded; motion carried with a vote of 4 in favor – 0 opposed. Danny Villarreal was installed as Mayor Pro Tem. Helen Rockenbaugh thanked Charlie Burks for years of service in the position.
2. Danny Villarreal moved to table action on the Old Manchaca Road Project as documents were not ready from the engineer; Christa Gregg seconded; motion carried with a vote of 4 in favor – 0 opposed.
3. Council discussed a metal carport and a large metal crate placed in the back yard of 11903 Sleepy Hollow Dr noting that no permit had been issued for either structure and there was question as to how far the structures were from the rear property line. Danny Villarreal moved to send letters of notice pertaining to both unpermitted structures at 11903 Sleepy Hollow Dr requiring that the property owner obtain permits and inspections on the structures; Christa Gregg seconded; motion carried with a vote of 4 in favor – 0 opposed.
4. Council discussed an instance of unpermitted trimming of oak trees on Leanna Woods Cove on May 26, 2021. Dane Avery addressed the council regarding his interaction with the tree trimming company and the inadequate oak wilt prevent measures that were taken, noting that cuts on the oak were not being painted as they were trimmed. Rebecca Howe reviewed details of the Village of San Leanna Tree Ordinance. Danny Villarreal moved to send notice to immediate neighbors to watch trees carefully for signs of illness and to issue a citation to the offending home owner on Leanna Woods Cove; Christa Gregg seconded; motion carried with a vote of 4 in favor – 0 opposed.
5. Council discussed potential rules for both north (Jim Payne Park) and south Village of San Leanna parks. Rebecca Howe stated that she would compile recommended rules into an ordinance for the next meeting.

Danny Villarreal moved to table action to adopt and post park rules at both north (Jim Payne Park) and south Village of San Leanna parks; Christa Gregg seconded; motion carried with a vote of 4 in favor – 0 opposed.

6. Council discussed options for the design and placement of Village of San Leanna signs for the Village's 50th Anniversary. Helen Rockenbaugh moved to place a sign similar to the sign at Jim Payne Park in the triangular Village right of way at FM 1626 and Old Manchaca Rd and to reach out to the Texas Department of Transportation about the City Pride sign; Danny Villarreal seconded; motion carried with a vote of 4 in favor – 0 opposed.
7. Danny Villarreal moved to adopt adoption of amended budget for FY 2020-2021, by Resolution 21-002; Christa Gregg seconded; motion carried with a vote of 4 in favor – 0 opposed.
8. Danny Villarreal moved to approve the May 2021 financial report; Helen Rockenbaugh seconded; motion carried with a vote of 4 in favor – 0 opposed.

D. ITEMS FOR DISCUSSION

1. Council discussed drainage concerns received from residents during the heavy rain events in the preceding weeks. Mayor Quirk requested that they be added to the list of drainage projects to be considered for the coming budget cycle.
2. Rebecca Howe explained the upcoming Hazard Mitigation Update with Travis County. The Village of San Leanna is required to update the plan every 5 years and had historically worked with the Lower Colorado River Authority to enact a plan according the FEMA requirements. In 2021, Travis County took on the role of coordinating with small cities in the place of the Lower Colorado River Authority. Ms. Howe stated that there might be a fee associated with the update to cover a portion of the fee for the consultants working on the project.
3. Mayor Quirk called for council members to begin formulating budget plans and ideas for fiscal year 2021-2022. Council discussed funding options for large projects in the future.

E. REPORTS AND INFORMATION

1. Mayor's Report: Mayor Quirk reported on a few incidents in and around the Village of San Leanna that involved emergency response, including a person who was missing for a short time and found safe and an unrelated incident involving individuals who were not residents but had been stopped by the police at FM 1626 and Bluebonnet Ln. Council discussed development in the area and many noise complaints received from residents regarding a venue on FM 1626. Council requested that a letter be sent regarding the noise complaints received.

Linda Barrett reported on Zoning Ordinance updates and open building permits including new permits at 601 Redbud Trail and 512 River Oaks Dr as well as active permits 621 River Oaks Dr, 512 River Oaks, 500 River Oaks, 11500 Hunting Creek, and 504 Hacienda Dr. Council discussed open but inactive permits that might require further action to find resolutions.

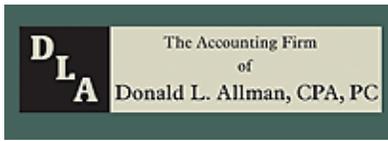
2. Administrative: Rebecca Howe reported that she was finalizing the newsletter with Helen Rockenbaugh to be mailed to every home in San Leanna, adding that the CCR and TCEQ violation would be included in the newsletter. Ms. Howe also reported that she was still

awaiting letters from residents requesting annexation and that she would begin working on the budget cycle. Ms. Howe also informed council that long-time Village attorney, Monte Akers, would be retiring beginning July 1, 2021.

3. Roads: Danny Villarreal reported that signs that had been ordered were awaiting shipping, on backorder, and that Travis County was awaiting hot mix asphalt for the pothole filling and crack sealing work. Mayor Quirk inquired about ordering flags for some of the more frequently ignored stop signs in the Village.
4. Public Affairs: Helen Rockenbaugh reported that she had worked with Rebecca Howe on the newsletter and that the July 4th parade would take place on the morning of July 3rd at 9:30 am. Council discussed upcoming events at the fire station for Halloween and Christmas and Mrs. Rockenbaugh reported that there would most likely be a Trunk or Treat for the Village of San Leanna.
5. Public Safety: Christa Gregg discussed preparations and event options for National Night Out, noting that she would be looking into a block-party format over a centralized event.
6. Water: Mary Wright reported on the drought status and the status of the water system. The Aquifer District had declared a Stage 2 Alarm Stage Drought Status with a mandatory 20% conservation period in place. The City of Austin was in Conservation Stage. Mrs. Wright reported on current well levels.
7. Environmental: Charlie Burks was not present to report on parks and trees.

F. ADJOURNMENT

Danny Villarreal moved to adjourn the meeting; Helen Rockenbaugh seconded; meeting adjourned at 8:38 pm.

ALG-CL-1.3.1: Audit Engagement Letter—Yellow Book—Before Implementing SAS No. 134 and Related SASs

Donald L. Allman, CPA, PC
4749 Williams Dr., Ste. 322
Georgetown, Texas 78633
Email: dallman@donallmancpa.com

CERTIFIED PUBLIC ACCOUNTANT

July 17, 2021

To the Board of Alderman and Rebecca Howe, Village 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 the Village of San Leanna for the year ended September 30, 2021. We will audit the financial statements of the governmental activities, the business-type 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 the Village of San Leanna as of and for the year ended September 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the 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 the 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 Reporting information

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 the 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 the Village of San Leanna's financial statements. Our report will be addressed to the Mayor and Village Council 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 the Village of San Leanna 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 or 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 the 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 the 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 the Mayor and Village Council; 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 [Name of Regulator] 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 [Name of Regulator] . 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, 2021 and to issue our reports no later than March 15, 2022. 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 \$6,000. 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.^{uu} The above fee is based on anticipated cooperation from your personnel and the assumption that

ALG-CL-1.3.1

(Continued)

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 the 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 the Village of San Leanna.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Practical Considerations



1



2



3



4

SIZE : 48" x 36"

8 foot posts

Green with White print and posts

To Read: Village of San Leanna

incorporated 1970

Oak tree art?

1 sided : \$1,215.30

2 sided : #1,380.93

**VILLAGE OF SAN LEANNA
GENERAL FUND REPORT
6-1-2021 -- 6-30-2021**

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	\$391.16	\$179,047.95	\$179,439.11	(\$4,439.11)	\$175,000.00
102	FRANCHISE TAXES	\$1,162.62	\$11,744.05	\$12,906.67	\$2,093.33	\$15,000.00
103	INTEREST	\$5.16	\$180.45	\$185.61	\$314.39	\$500.00
104	BUILDING PERMITS	\$320.00	\$3,880.00	\$4,200.00	(\$200.00)	\$4,000.00
106	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
109	TRANSFER FROM RESERVE	\$0.00	\$0.00	\$0.00	\$48,891.67	\$48,891.67
<u>TOTALS:</u>		\$1,878.94	\$194,852.45	\$196,731.39	\$46,760.28	\$243,491.67

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>BUDGET</u>
112	ROAD MAINTENANCE	\$0.00	\$6,858.48	\$6,858.48	\$8,141.52	\$15,000.00
113	CITY ADMINISTRATOR	\$3,055.56	\$24,048.56	\$27,104.12	\$9,562.55	\$36,666.67
114	TML INSURANCE	\$0.00	\$2,054.00	\$2,054.00	\$746.00	\$2,800.00
115	LEGAL	\$341.23	\$807.20	\$1,148.43	\$1,851.57	\$3,000.00
116	TAXES	\$416.00	\$2,918.39	\$3,334.39	\$1,565.61	\$4,900.00
117	ENVIRONMENTAL MAINTENANCE	\$1,105.00	\$30,729.49	\$31,834.49	\$5,165.51	\$37,000.00
118	PUBLIC INFORMATION	\$142.48	\$0.00	\$142.48	\$657.52	\$800.00
119	AUDIT	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
120	SECURITY LIGHTS	\$239.80	\$2,008.31	\$2,248.11	\$951.89	\$3,200.00
121	OFFICE EXPENSES	\$651.43	\$3,155.29	\$3,806.72	\$893.28	\$4,700.00
122	ORG. MEMBERSHIP DUES	\$0.00	\$705.60	\$705.60	\$294.40	\$1,000.00
123	APPRAISALS	\$179.18	\$358.36	\$537.54	\$287.46	\$825.00
124	BUILDING INSPECTIONS	\$370.00	\$3,780.00	\$4,150.00	(\$150.00)	\$4,000.00
125	MISCELLANEOUS	\$138.08	\$86.50	\$224.58	\$775.42	\$1,000.00
126	ARBORIST	\$950.00	\$8,220.00	\$9,170.00	\$3,830.00	\$13,000.00
128	COUNCIL EXPENSES	\$48.27	\$0.00	\$48.27	\$51.73	\$100.00
129	PUBLIC AFFAIRS	\$0.00	\$183.61	\$183.61	\$4,816.39	\$5,000.00
130	COMMUNITY CENTER	\$162.93	\$816.37	\$979.30	\$1,020.70	\$2,000.00
131	ENGINEER	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00
132	FLOOD PREVENTION	\$0.00	\$35,986.50	\$35,986.50	\$54,013.50	\$90,000.00
133	EMPLOYEE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
134	HEALTH DEPT. CONTRACT	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00
135	PUBLIC SAFETY	\$395.00	\$0.00	\$395.00	\$605.00	\$1,000.00
136	ADVISOR	\$450.00	\$3,548.78	\$3,998.78	\$2,001.22	\$6,000.00
137	EMPLOYEE BENEFIT STIPEND	\$250.00	\$1,980.86	\$2,230.86	\$769.14	\$3,000.00
<u>TOTALS:</u>		\$8,894.96	\$134,746.30	\$143,641.26	\$99,850.41	\$243,491.67

**VILLAGE OF SAN LEANNA
WATER FUND REPORT
6-1-2021 -- 6-30-2021**

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>BUDGET</u>
201	WATER BILLING	\$16,571.29	\$79,586.12	\$96,157.41	\$28,842.59	\$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	\$0.00	\$0.00
<u>TOTALS:</u>		\$16,721.29	\$80,486.12	\$97,207.41	\$33,692.59	\$130,900.00

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>BUDGET</u>
210	WATER OPERATOR	\$2,224.00	\$13,344.00	\$15,568.00	\$11,120.00	\$26,688.00
211	DISTRICT FEES	\$0.00	\$2,740.36	\$2,740.36	\$3,259.64	\$6,000.00
212	MAINTENANCE/REPAIR	\$824.69	\$7,390.43	\$8,215.12	\$21,784.88	\$30,000.00
213	ELECTRICITY	\$539.31	\$4,111.23	\$4,650.54	\$2,849.46	\$7,500.00
214	BOOKKEEPER	\$1,527.77	\$8,968.72	\$10,496.49	\$7,836.84	\$18,333.33
215	BILLING SUPPLIES	\$110.59	\$1,041.60	\$1,152.19	\$447.81	\$1,600.00
216	METER READER	\$154.50	\$914.84	\$1,069.34	\$784.66	\$1,854.00
217	METER REFUNDS	\$100.00	\$0.00	\$100.00	\$400.00	\$500.00
218	MISCELLANEOUS	\$10.00	\$0.00	\$10.00	\$90.00	\$100.00
220	CITY OF AUSTIN CONTRACT	\$0.00	\$0.00	\$0.00	\$2,600.00	\$2,600.00
221	CITY OF AUSTIN WATER	\$1,687.05	\$10,222.14	\$11,909.19	\$13,090.81	\$25,000.00
TOTALS:		\$7,177.91	\$48,733.32	\$55,911.23	\$64,264.10	\$120,175.33

CHECKING ACCOUNT BALANCE:

BEGINNING BALANCE	\$3,292.44	\$31,892.67
TOTAL REVENUES	\$18,600.23	
TRANSFER-TEXPOOL	\$10,000.00	
TOTAL EXPENSES	\$16,072.87	
TRANSFER-TEXPOOL	\$0.00	
INTEREST RET-TEXPOOL	\$5.16	\$16,078.03
ENDING BALANCE		\$15,814.64
CHECKBOOK BALANCE		\$15,814.64

TEXPOOL BALANCE:

BEGINNING BALANCE	\$491,057.72
DEPOSITS	\$0.00
INTEREST	\$5.16
TOTAL	\$491,062.88
WITHDRAWALS	\$10,000.00
ENDING BALANCE	\$481,062.88

**VILLAGE OF SAN LEANNA
FINANCIAL REPORT
6-1-2021 -- 6-31-2021**

WATER SYSTEM - DEBT SERVICE FUND - REGIONS

BOND DEBT BALANCE **\$0.00**

ROAD IMPROVEMENT FUND - 2017-2021

<u>REVENUES</u>	<u>CURRENT</u>	<u>YTD TOTAL</u>	<u>DIFFERENCE</u>	<u>BUDGET 20-21</u>
	<u>MONTH</u>			
301 CAPITAL METRO - BTC FUNDING 2021	\$0.00	\$0.00	\$14,000.00	\$14,000.00
302 TRANSFER - CAPITAL METRO - RESERVE	\$28,040.00	\$28,040.00	\$0.00	\$28,040.00
303 CAPMETRO - BTC - PROJECT REIMBURSE	\$0.00	\$0.00	\$42,000.00	\$42,000.00
304 TRANSFER - ROAD PROJECT RESERVED	\$140,000.00	\$140,000.00	\$0.00	\$140,000.00
<u>TOTALS:</u>	\$168,040.00	\$168,040.00	\$56,000.00	\$224,040.00
<u>EXPENSES</u>				
310 ROAD IMPROVEMENT - OLD MANCHACA	\$0.00	\$0.00	\$184,000.00	\$184,000.00
311 MISC - 50TH ANNIVERSARY VLS SIGNS	\$0.00	\$0.00	\$2,000.00	\$2,000.00
<u>TOTALS:</u>	\$0.00	\$0.00	\$186,000.00	\$186,000.00

RESERVED FUND BALANCES

<u>WATER FUND CONTINGENCY</u>	\$50,000	\$50,000
<u>ROAD FUND:</u>		
RESTRICTED CAPITAL METRO	\$28,040	\$28,040
RESERVE FOR PROJECTS	<u>\$140,000</u>	<u>\$140,000</u>
TOTAL ROAD RESERVE	\$168,040	\$168,040
<u>GENERAL FUND CONTINGENCY</u>	\$50,000	\$50,000
CURRENT BUDGET RESERVE	<u>\$81,134</u>	<u>\$83,662</u>
<u>TOTAL ALL RESERVED FUNDS</u>	\$349,174	\$351,702
TOTAL TEXPOOL AND CHECKBOOK	\$494,350	\$496,878
LESS TOTAL RESERVED	<u>\$349,174</u>	<u>\$351,702</u>
<u>UNALLOCATED AVAILABLE FUNDS</u>	\$145,176	\$145,176

ARP Expenditure Authority Overview

As detailed [here](#), the US Treasury has adopted an [Interim Final Rule](#), interpreting the ARP and fleshing out allowable ARP expenditures by local governments. (US Treasury explains many of the details of the Interim Final Rule in this [FAQ](#).) The Interim Final Rule groups allowable expenditure into 5 categories:

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Allowable ARP General Government Expenditures

Within these categories are a few potential options to spend ARP funds for general government purposes:

- Lost Revenue General Government Expenditures
- Necessary Water, Wastewater, Stormwater Infrastructure
- Replenish Local Government Staff
- Reimbursements
- Investment Proceeds
- Supplant General Revenue Expenditures for Pandemic Purposes

Before turning to the specifics, though, it is important to note that US Treasury is still refining its guidance on allowable expenditures. Local units should always check the latest guidance and compliance requirements before making specific expenditures decisions. (US Treasury will adopt its Final Rule on allowable expenditures sometime after the July 16, 2021 deadline for receiving comments on the Interim Final Rule.)

	Population	Total	2021	2022
Roxton city	639	\$ 158,335.22	\$ 79,167.61	\$ 79,167.61
Royse City city	14,702	\$ 3,642,949.02	\$ 1,821,474.51	\$ 1,821,474.51
Rule town	599	\$ 148,423.78	\$ 74,211.89	\$ 74,211.89
Runaway Bay city	1,576	\$ 390,510.66	\$ 195,255.33	\$ 195,255.33
Runge town	1,138	\$ 281,980.41	\$ 140,990.21	\$ 140,990.20
Rusk city	5,602	\$ 1,388,096.89	\$ 694,048.45	\$ 694,048.44
Sabinal city	1,673	\$ 414,545.89	\$ 207,272.95	\$ 207,272.94
Sachse city	26,046	\$ 6,453,832.82	\$ 3,226,916.41	\$ 3,226,916.41
Sadler city	383	\$ 94,902.02	\$ 47,451.01	\$ 47,451.01
Saginaw city	24,310	\$ 6,023,676.42	\$ 3,011,838.21	\$ 3,011,838.21
Salado village	2,370	\$ 587,252.70	\$ 293,626.35	\$ 293,626.35
San Augustine city	1,888	\$ 467,819.87	\$ 233,909.94	\$ 233,909.93
San Diego city	4,221	\$ 1,045,904.49	\$ 522,952.25	\$ 522,952.24
San Elizario city	9,089	\$ 2,252,126.49	\$ 1,126,063.25	\$ 1,126,063.24
San Felipe town	825	\$ 204,423.41	\$ 102,211.71	\$ 102,211.70
San Juan city	37,008	\$ 9,170,062.39	\$ 4,585,031.20	\$ 4,585,031.19
San Leanna village	507	\$ 125,627.48	\$ 62,813.74	\$ 62,813.74
San Patricio city	375	\$ 92,919.73	\$ 46,459.87	\$ 46,459.86
San Perlita city	556	\$ 137,768.99	\$ 68,884.50	\$ 68,884.49
San Saba city	3,168	\$ 784,985.89	\$ 392,492.95	\$ 392,492.94
Sanctuary town	321	\$ 79,539.29	\$ 39,769.65	\$ 39,769.64
Sandy Oaks city	4,660	\$ 1,154,682.52	\$ 577,341.26	\$ 577,341.26
Sandy Point city	236	\$ 58,477.48	\$ 29,238.74	\$ 29,238.74
Sanford town	156	\$ 38,654.61	\$ 19,327.31	\$ 19,327.30
Sanger city	8,732	\$ 2,163,666.91	\$ 1,081,833.46	\$ 1,081,833.45
Sansom Park city	5,748	\$ 1,424,273.63	\$ 712,136.82	\$ 712,136.81
Santa Anna town	1,007	\$ 249,520.45	\$ 124,760.23	\$ 124,760.22
Santa Clara city	751	\$ 186,087.25	\$ 93,043.63	\$ 93,043.62
Santa Fe city	13,449	\$ 3,332,473.23	\$ 1,666,236.62	\$ 1,666,236.61
Santa Rosa town	2,723	\$ 674,721.14	\$ 337,360.57	\$ 337,360.57
Savoy city	872	\$ 216,069.35	\$ 108,034.68	\$ 108,034.67
Schertz city	42,042	\$ 10,417,416.86	\$ 5,208,708.43	\$ 5,208,708.43
Schulenburg city	2,913	\$ 721,800.47	\$ 360,900.24	\$ 360,900.23
Scotland city	474	\$ 117,450.54	\$ 58,725.27	\$ 58,725.27
Scottsville city	354	\$ 87,716.23	\$ 43,858.12	\$ 43,858.11
Scurry town	781	\$ 193,520.83	\$ 96,760.42	\$ 96,760.41
Seabrook city	14,149	\$ 3,505,923.39	\$ 1,752,961.70	\$ 1,752,961.69
Seadrift city	1,493	\$ 369,944.42	\$ 184,972.21	\$ 184,972.21
Seagoville city	16,861	\$ 4,177,918.88	\$ 2,088,959.44	\$ 2,088,959.44
Seagraves city	2,936	\$ 727,499.55	\$ 363,749.78	\$ 363,749.77
Sealy city	6,446	\$ 1,597,228.23	\$ 798,614.12	\$ 798,614.11
Seguin city	29,992	\$ 7,431,596.18	\$ 3,715,798.09	\$ 3,715,798.09
Selma city	11,132	\$ 2,758,353.18	\$ 1,379,176.59	\$ 1,379,176.59
Seminole city	7,815	\$ 1,936,447.19	\$ 968,223.60	\$ 968,223.59
Seven Oaks city	129	\$ 31,964.39	\$ 15,982.20	\$ 15,982.19
Seven Points city	1,521	\$ 376,882.43	\$ 188,441.22	\$ 188,441.21
Seymour city	2,550	\$ 631,854.17	\$ 315,927.09	\$ 315,927.08

ESTIMATED - PROPERTY TAX RATE FOR FISCAL YEAR
2021/2022

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 10.75%, from \$180,009 to \$199,350 for a total increase of \$19,341.