CITY OF EL LAGO

MINUTES OF THE MARCH 4, 2020
REGULAR CITY COUNCIL MEETING
411 TALLOWOOD DRIVE, EL LAGO,
TEXAS 77586

1. **Call to Order** Mayor Skelton called the meeting to order at 7:01 PM
2. **Invocation and/or Pledge of Allegiance**
3. **Declaration of a Quorum**

   Present: Mayor John Skelton
   Councilperson Shawn Findley
   Councilperson Darin Clark
   Councilperson Jeff Michalak
   Mayor Pro Tem Ann Vernon
   Councilperson Kris Kuehnel
4. **Citizen Comments**

Ken Paschall of 534 Whitecap stated he sees a flaw in the process of placing a resolution on the agenda. He had viewed resolutions as local to El Lago and noncontroversial but no longer does. He stated the flaw in the process is that any Councilperson can bring any resolution forward regardless of whether the resolution is divisive at a state and/or national level. He recommended two options for a Councilperson to place a resolution on an agenda in the future. 1. Keep state or national level controversial items off the agenda; and/or 2. Make it a policy that a resolution have a first reading at one meeting and then a second reading and vote at a second meeting.

Tom Merchant of 315 Oak View Circle stated that as the Emergency Management Coordinator he wanted to give an update on the Corona virus. He advised of the current status of the virus within the state of Texas and Harris County. He advised that citizens should wash hands thoroughly, stay at home when sick, avoid mass gatherings, and clean and disinfect surfaces. Harris County has put together a readiness team and there were not cases reported yet in Harris County. Citizens may visit readyharris.com for more information.

Jeff Tave of 302 Pine View Circle stated he felt that anytime an item is on the agenda, even to just discuss, there should be a reference to what budget item will cover that item if additional costs to the City are proposed. He stated that he did not agree with speed humps/bumps and he is against these speed barriers because they create more maintenance costs, they impede emergency vehicles, they create wear and tear on vehicles, and they are a barrier to water flow.

Joan Schneck of 522 Seaway Drive reported that she has been receiving scam emails and didn't know what to do about them. Mayor Skelton advised she contact the Lakeview Police Department to report them.

August Oliver of 220 Bayou View Drive thanked the Mayor for having the item regarding speed bumps on the agenda. He stated that he understands water flow could be an issue if these are put into place.

5. **City Official, Board, Commission, Committee, & City Service Report**
   - *5.1.* *SVFD Monthly activity report* – Andy Gutacker went over the monthly activity report for February, 2020. There were 2 incidents, 1 was a medical call and 1 was a gas leak. The overall average response time was four minutes and 59 seconds.
   - *5.2.* *LPD Commissioner Michael O'Brien to report on LPD Commission activity* – Rob O'Donel went over the Strategic Traffic Report and the Ordinance Violation report for February, 2020. Mayor Pro Tem Vernon asked about the status of the cases on the Ordinance Violation Report that have been on the report for over 3 months. Mr. O'Donel explained that cases are reset at the courts often. Mayor Skelton informed him that there are still complaints regarding speeding. Mr. O'Donel suggested that the citizens

call the police department to report these complaints. Councilperson Michalak asked if there is a tracking report of the citizens' calls. Mr. O'Donel stated that he is not aware of any additional reports other than the Calls for Service report.

6. Consent Agenda

6.1. Check Detail for checks printed from February 20, 2020 through March 4, 2020

6.2. Minutes from the Council Meeting of February 19, 2020

Mayor Pro Tem Vernon made a motion to approve the consent agenda and Councilperson Findley seconded. The vote was unanimous to approve.

7. New Business

7.1. Stephanie Harris to present the FY2018 final end of the year audit. Stephanie Harris reviewed the FY2018 Audit stating her firm is issuing an unmodified report of the city's financial statements. There was a net positive fund balance and expenditures aligned with revenues. The fund balance represented 43 percent of the annual operating expenses. Ms. Harris answered questions from Council members.

7.2. Consider/Approve the end of the year FY2018 audit by Belt Harris Pechacek. Councilperson Kuehnel made a motion to approve and a second was provided by Councilperson Michalak. The vote for approval was unanimous.

7.3. Consider/Approve an agreement to contract for service with Belt Harris Pechacek for the 2019 end of year audit. Mayor Pro Tem Vernon informed Council that the 2019 audit will need to be completed this year and Stephanie Harris said the state requirement is that annual audits must be completed within 6 months of year end. Mayor Pro Tem Vernon made a motion to approve and to adjust the budget to pay for the audit using the funds obtained from the 402 Cedar grant reimbursement and reserve funds. There was a second by Councilperson Findley. Councilperson Michalak stated he would like to see the budget adjustments at the next Council meeting. The vote was unanimous to approve.

7.4. Consider/Approve a variance request for the use of the City of El Lago Event Room from Shelly Jones. Shelly Jones informed Council that the Lakeshore Condominium Homeowners Association has been using the Event Room every year for this annual meeting. Mayor Pro Tem Vernon made a motion to approve the variance and Councilperson Clark provided a second. The motion passed unanimously.

7.5. Consider/Approve Resolution 2020-04 amending the Building Permit Fee Schedule. Mayor Pro Tem Vernon explained that the changes to the current building permit fee schedule included the addition of a General Contractor's permit fee of $20 which is a way to track large renovations, and the second change lowers the $50,000 valuation of the projects to $20,000 for cosmetic changes. Councilperson Findley made a motion to approve and Mayor Pro Tem Vernon seconded. The vote was unanimous.

7.6. Consider/Approve the Certification of Unopposed Candidates dated February 24, 2020. Councilperson Michalak made a motion to approve and Councilperson Clark provided a second. The motion was approved unanimously.

7.7. Consider/Approve Ordinance 467 canceling the May 2, 2020 General Election and declaring unopposed candidates for Council Member Positions 3, 4, & 5 elected to office. There was a motion to approve by Councilperson Findley and a second from Councilperson Michalak. The vote was unanimous.

7.8. Consider/Approve the addition of the licensing/registration module for the IworQ permitting software. City Secretary Rachel Lewis presented a proposal from IworQ to add a licensing module which would allow contractors to apply using the web portal and would also allow city staff to track other licenses required by the City. She stated that there is enough money left from the sale of excess equipment to pay for the additional license which costs $1500 per year. Mayor Pro Tem Vernon stated that this module is needed and would reduce the data entry required to complete contractor registrations. Councilperson Findley stated that the adjustment in the building permit fees schedule should also help cover the expense of the module on an ongoing basis. Councilperson Michalak made a motion to approve the purchase of the IworQ licensing module and that it be funded this year from the sale of excess equipment. Mayor Pro Tem Vernon seconded. The vote was unanimous to approve.

7.9. Discuss/Approve repairing treadmills for a cost of $3655.08 or a plan to replace existing equipment and/or repair and consider a budget adjustment accordingly. Mayor Pro Tem Vernon explained that the equipment in the fitness center was budgeted for replacement in the past, but the equipment has not yet been replaced. A written report is attached. Councilperson Clark stated he would like to budget for it next year due to the gym revenue being down. Councilperson Michalak agreed that repairs to the equipment should be done but then stated there should be a plan to budget to replace the equipment over the next three years. He also suggested that the City look into leasing the equipment to see if that will save money. Mayor Pro Tem Vernon made a motion to approve. There was no second so the motion

died. Councilperson Kuehnel made a motion to postpone and that the City look into leasing options. Councilperson Michalak seconded. Councilpersons Michalak, Findley, Clark, and Kuehnel voted in favor and Mayor Pro Tem Vernon was opposed. The motion to postpone passed.

7.10. *Discuss the addition of speed bumps/humps within the City.* Councilperson Clark stated he would like to have a workshop to look at the possibility of speed bumps/humps placed within the City to help combat speeding. Mayor Skelton stated that there must be a financial discussion to determine if there are funds available to do this. Mayor Skelton also stated that transportation studies usually must be done for this type of thing before any real discussion can take place. Councilperson Michalak asked about an estimated cost and Councilperson Clark said that no cost information has yet been gathered. Mayor Pro Tem Vernon stated that the police department does not have the man power to have officers sit at all locations where speeding occurs and is not against gathering data to see if any data supports the City utilizing speed bumps.

8. Future Agenda Items

Not Scheduled	**Scheduled**
Hazardous Waste Recycling Day	Masonry fence behind Loch Lake
Amend the Personnel Manual	Amended METRO Agreement

Mayor Skelton stated that the Budget Adjustments would be scheduled for the March 18, 2020 meeting.

9. Adjournment – There being no further business the Mayor adjourned the meeting at 9:01 P.M.

John Skelton
Mayor

ATTEST:

Rachel Lewis
City Secretary

SEABROOK

City of El Lago Monthly Statistics

Alarm Date Between {02/01/2020} And {02/27/2020} and District = "2 "

2 El Lago

Incident	Alarm Date & Time	Arrival Date & Time	Stn	Shift	Response Time
311 Medical assist, assist EMS crew					
20-0200053	02/02/2020 09:44:41	02/02/2020 09:47:19	1	1	00:02:38
		Average Response Time for District/Incident Type			**00:02:38**
412 Gas leak (natural gas or LPG)					
20-0200049	02/01/2020 13:39:55	02/01/2020 13:47:15	1	1	00:07:20
		Average Response Time for District/Incident Type			**00:07:20**

Overall Average Response Time for District 00:04:59

Total Incident Count: 2 **Overall Average Response Time: 00:04:59**

SEABROOK

City of El Lago Monthly Statistics

Alarm Date Between {02/01/2020} And {02/27/2020} and District = "2 "

Total Number of Incidents	2	**Total Number of Responding Personnel**	14
Average Turnout per Incident	7		

Strategic Traffic Enforcement Initiative
Summary

FEBRUARY 2020

STEI Performed	Hours	Traffic Stops		
136	86.5	120		
Citations	**W. Warnings**	**V. Warnings**	**Arrests**	**Total**
76	23	58	0	157

Total Citations Issued by Department

Moving	Non-Moving	W. Warnings
79	59	46

Hot Spots by Numerical Ranking

TLV Hot Spots	El Lago Hot Spots
Kirby Road (28)	NASA Pkwy (26)
Old Kirby (14)	Cedar (16)
Lakeshore Dr (5)	Lakeshore (3)

JANUARY 2020

STEI Performed	Hours	Traffic Stops		
138	83.66	109		
Citations	**W. Warnings**	**V. Warnings**	**Arrests**	**Total**
69	22	40	0	131

Total Citations Issued by Department

Moving	Non-Moving	W. Warnings
64	44	58

Hot Spots by Numerical Ranking

TLV Hot Spots	El Lago Hot Spots
Kirby Road (24)	NASA Pkwy (32)
Lakeshore Dr (6)	Les Talley (4)
Old Kirby Rd (5)	Lakeshore (3)

DECEMBER 2019

STEI Performed	Hours	Traffic Stops		
130	75.08	79		
Citations	**W. Warnings**	**V. Warnings**	**Arrests**	**Total**
50	16	26	0	92

Total Citations Issued by Department

Moving	Non-Moving	W. Warnings
56	44	55

Hot Spots by Numerical Ranking

TLV Hot Spots	El Lago Hot Spots
Kirby Road (15)	NASA Pkwy (30)
Old Kirby (14)	Stanley/Bayview (4)
Lakeshore Dr (7)	Lakeshore/Bayou View/Loch Lake (3)

NOVEMBER 2019

STEI Performed	Hours	Traffic Stops		
113	70.26	106		
Citations	**W. Warnings**	**V. Warnings**	**Arrests**	**Total**
64	26	42	0	132

Total Citations Issued by Department

Moving	Non-Moving	W. Warnings
61	38	64

Hot Spots by Numerical Ranking

TLV Hot Spots	El Lago Hot Spots
Old Kirby Rd (14)	NASA Pkwy (25)
Kirby Rd (13)	Whitecap Dr (5)
Lakeshore Dr (8)	Cedar, Lakeshore and Lake Bluff (2)

AW12-1
Prescribed by Secretary of State
Section 2.051 – 2.053, Texas Election Code
2/14

CERTIFICATION OF UNOPPOSED CANDIDATES FOR OTHER POLITICAL SUBDIVISIONS (NOT COUNTY)
CERTIFICACIÓN DE CANDIDATOS ÚNICOS PARA OTRAS SUBDIVISIONES POLITICAS (NO EL CONDADO)

To: Presiding Officer of Governing Body
Al: Presidente de la entidad gobernante

As the authority responsible for having the official ballot prepared, I hereby certify that the following candidates are unopposed for election to office for the election scheduled to be held on May 2, 2020

Como autoridad a cargo de la preparación de la boleta de votación oficial, por la presente certifico que los siguientes candidatos son candidatos únicos para elección para un cargo en la elección que se llevará a cabo el May 2, 2020

List offices and names of candidates:
Lista de cargos y nombres de los candidatos:

Office(s) ***Cargo(s)***	**Candidate(s)** ***Candidato(s)***
City Council Position 3	Darin "Boot" Clark
City Council Position 4	Kris L. Kuehnel
City Council Position 5	Margaret Ann Vernon

Signature ***(Firma)***

Rachel Lewis
Printed name ***(Nombre en letra de molde)***

City Secretary
Title ***(Puesto)***

February 24, 2020
Date of signing ***(Fecha de firma)***

(Seal) ***(sello)***

CITY OF EL LAGO TEXAS

See reverse side for instructions
(Instrucciones en el reverso)

City of El Lago
Check Detail
February 20 through March 4, 2020

Type	Num	Date	Name	Memo	Account	Paid Amount
Paych...	**ACH...**	**02/20/2020**	**Brummerh...**		**10102 · General...**	
					70100 · Administ...	(1,186.58)
					70100 · Administ...	(131.84)
					25400 · Pension ...	100.00
					25200 · FWT pa...	121.00
					70220 · Social S...	(81.74)
					25300 · FICA Pa...	81.74
					25300 · FICA Pa...	81.74
					70220 · Social S...	(19.12)
					25300 · FICA Pa...	19.12
					25300 · FICA Pa...	19.12
TOTAL						(996.56)
Paych...	**ACH...**	**02/20/2020**	**De Leon, A...**		**10102 · General...**	
					70120 · Mainten...	(1,524.42)
					25500 · Med. & ...	17.31
					25200 · FWT pa...	138.00
					70220 · Social S...	(94.52)
					25300 · FICA Pa...	94.52
					25300 · FICA Pa...	94.52
					70220 · Social S...	(22.11)
					25300 · FICA Pa...	22.11
					25300 · FICA Pa...	22.11
TOTAL						(1,252.48)
Paych...	**ACH...**	**02/20/2020**	**Klingle, Br...**		**10102 · General...**	
					74010 · Court Cl...	(1,876.96)
					25400 · Pension ...	112.62
					70210 · Pension	(112.62)
					25400 · Pension ...	112.62
					25200 · FWT pa...	167.00
					70220 · Social S...	(116.38)
					25300 · FICA Pa...	116.38
					25300 · FICA Pa...	116.38
					70220 · Social S...	(27.21)
					25300 · FICA Pa...	27.21
					25300 · FICA Pa...	27.21
TOTAL						(1,453.75)

City of El Lago
Check Detail
February 20 through March 4, 2020

Type	Num	Date	Name	Memo	Account	Paid Amount
Paych...	**ACH...**	**02/20/2020**	**Lewis, Rac...**		**10102 · General...**	
					70100 · Administ...	(1,807.69)
					25400 · Pension ...	126.54
					25200 · FWT pa...	202.00
					70220 · Social S...	(112.08)
					25300 · FICA Pa...	112.08
					25300 · FICA Pa...	112.08
					70220 · Social S...	(26.22)
					25300 · FICA Pa...	26.22
					25300 · FICA Pa...	26.22
TOTAL						(1,340.85)
Paych...	**ACH...**	**02/20/2020**	**Means, Der...**		**10102 · General...**	
					70120 · Mainten...	(340.69)
					70120 · Mainten...	(1,277.60)
					70120 · Mainten...	(85.17)
					25200 · FWT pa...	159.00
					70220 · Social S...	(105.62)
					25300 · FICA Pa...	105.62
					25300 · FICA Pa...	105.62
					70220 · Social S...	(24.70)
					25300 · FICA Pa...	24.70
					25300 · FICA Pa...	24.70
TOTAL						(1,414.14)
Paych...	**ACH...**	**02/20/2020**	**Vernon, Ma...**		**10102 · General...**	
					70100 · Administ...	(140.53)
					70220 · Social S...	(8.72)
					25300 · FICA Pa...	8.72
					25300 · FICA Pa...	8.72
					70220 · Social S...	(2.04)
					25300 · FICA Pa...	2.04
					25300 · FICA Pa...	2.04
TOTAL						(129.77)

City of El Lago
Check Detail
February 20 through March 4, 2020

Type	Num	Date	Name	Memo	Account	Paid Amount
Liabilit...	**ACH...**	**02/20/2020**	**ICMA Retir...**	**2020-02-20 Payroll**	**10102 · General...**	
				2020-02-20 Payroll	25400 · Pension ...	(112.62)
				L. Brummerhop	25400 · Pension ...	(100.00)
				B Klingle	25400 · Pension ...	(112.62)
				R. Lewis	25400 · Pension ...	(126.54)
TOTAL						(451.78)
Liabilit...	**ACH...**	**02/20/2020**	**EFTPS**	**74-1612666 Payroll 202...**	**10102 · General...**	
				Payroll 2020-02-20	25200 · FWT pa...	(787.00)
				Payroll 2020-02-20	25300 · FICA Pa...	(121.40)
				Payroll 2020-02-20	25300 · FICA Pa...	(121.40)
				Payroll 2020-02-20	25300 · FICA Pa...	(519.06)
				Payroll 2020-02-20	25300 · FICA Pa...	(519.06)
TOTAL						(2,067.92)
Bill P...	**ACH...**	**02/20/2020**	**Comcast**	**8777 70 112 0111874 fo...**	**10102 · General...**	
Bill	2020...	02/20/2020		11 fitness TV, 1 in event ...	71903 · Comput...	(174.50)
				Internet 50down/10up Cit...	71903 · Comput...	(174.51)
TOTAL						(349.01)
Bill P...	**ACH...**	**02/20/2020**	**Comcast**	**8777-70-112-0104051-9...**	**10102 · General...**	
Bill	2020...	02/20/2020		computer @ 98 Lakeshore	71903 · Comput...	(79.90)
				Telephone @ 98 Lakesh...	71300 · Telephone	(96.71)
TOTAL						(176.61)
Bill P...	**ACH...**	**02/20/2020**	**Frontier Co...**	**Fire & fax line**	**10102 · General...**	
Bill	2020...	02/18/2020		Fire line	70360 · Fire Prot...	(86.88)
				Fax line	71300 · Telephone	(86.89)
TOTAL						(173.77)

City of El Lago
Check Detail
February 20 through March 4, 2020

Type	Num	Date	Name	Memo	Account	Paid Amount
Bill P...	**ACH...**	**03/02/2020**	**Lakeview P...**	**FY2020 LPD Budget Pa...**	**10102 · General...**	
Bill	2020...	03/02/2020		FY2020 LPD Budget Pay...	75100 · Police D...	(71,145.81)
TOTAL						(71,145.81)
Bill P...	**ACH...**	**02/28/2020**	**Findley, Sh...**	**Council Position 1 Hon...**	**10102 · General...**	
Bill		02/28/2020		Council Position 1 Honor...	70600 · Honoraria	(50.00)
TOTAL						(50.00)
Bill P...	**ACH...**	**02/28/2020**	**O'Brien, Mi...**	**LPD Commissioners H...**	**10102 · General...**	
Bill		02/28/2020		LPD Commissioners Ho...	70600 · Honoraria	(25.00)
TOTAL						(25.00)
Bill P...	**ACH...**	**02/28/2020**	**O'Donel, R...**	**LPD Commissioners H...**	**10102 · General...**	
Bill		02/28/2020		LPD Commissioners Ho...	70600 · Honoraria	(25.00)
TOTAL						(25.00)
Bill P...	**ACH...**	**02/28/2020**	**Skelton, Jo...**	**Mayor Honoraria for 20...**	**10102 · General...**	
Bill		02/28/2020		Mayor Honoraria for 201...	70600 · Honoraria	(150.00)
TOTAL						(150.00)
Bill P...	**ACH...**	**02/28/2020**	**Vernon, Ann**	**Honoraria - Council Po...**	**10102 · General...**	
Bill		02/28/2020		Honoraria - Council Posit...	70600 · Honoraria	(50.00)
TOTAL						(50.00)
Bill P...	**ACH...**	**02/28/2020**	**Corbin, Jef...**	**LPD Commissioners H...**	**10102 · General...**	
Bill		02/28/2020		LPD Commissioners Ho...	70600 · Honoraria	(25.00)
TOTAL						(25.00)

City of El Lago
Check Detail
February 20 through March 4, 2020

Type	Num	Date	Name	Memo	Account	Paid Amount
Bill P...	**11038**	**02/28/2020**	**Hampton, ...**	**Yoga Class Instruction ...**	**10102 · General...**	
Bill	2020...	02/28/2020		Yoga Class Instruction P...	77600 · Fitness ...	(240.00)
TOTAL						(240.00)
Bill P...	**11039**	**02/28/2020**	**Cooper, De...**	**Fitness Class Instructo...**	**10102 · General...**	
Bill	2020...	02/28/2020		Fitness Class Instructor ...	77600 · Fitness ...	(480.00)
TOTAL						(480.00)
Bill P...	**11040**	**03/01/2020**	**Nassau Ba...**	**2020-03**	**10102 · General...**	
Bill	2020...	03/01/2020		2020-03	73300 · Emerge...	(2,500.00)
TOTAL						(2,500.00)
Bill P...	**11041**	**03/01/2020**	**Seabrook ...**	**2020-03**	**10102 · General...**	
Bill	2020...	03/01/2020		2020-03	75300 · Fire Dep...	(13,052.07)
TOTAL						(13,052.07)
Bill P...	**11042**	**02/28/2020**	**J Fryday C...**	**Monthly building inpect...**	**10102 · General...**	
Bill	2020...	02/28/2020		Monthly building inpectio...	72000 · Building ...	(1,200.00)
TOTAL						(1,200.00)
Liabilit...	**11047**	**03/01/2020**	**Texas Mun...**	**23401oz**	**10102 · General...**	
				L. Brummerhop	70200 · Employe...	(550.82)
				B. Klingle	70200 · Employe...	(550.82)
				D. Means	70200 · Employe...	(550.82)
				A. Deleon	70200 · Employe...	(108.38)
				Credit	70200 · Employe...	141.10
				23401oz	25500 · Med. & ...	(37.50)
TOTAL						(1,657.24)

City of El Lago
Check Detail
February 20 through March 4, 2020

Type	Num	Date	Name	Memo	Account	Paid Amount
Check	**11048**	**02/26/2020**	**Smith, Sus...**	**Refund of Security Dep...**	**10102 · General...**	
Credit ...	2020...	02/26/2020		Refund of security deposit	27000 · Security ...	(250.00)
TOTAL						(250.00)
Bill P...	**11049**	**03/04/2020**	**Accu-Tech ...**	**Monthly copy machine ...**	**10102 · General...**	
Bill	26450	02/21/2020		Monthly copy machine s...	71600 · Office S...	(50.00)
TOTAL						(50.00)
Bill P...	**11050**	**03/04/2020**	**AmeriWast...**	**School recycle container**	**10102 · General...**	
Bill	1410...	03/01/2020		School recycle container	73210 · Recycling	(105.88)
TOTAL						(105.88)
Bill P...	**11051**	**03/04/2020**	**Harris Cou...**	**2nd Quarter Property A...**	**10102 · General...**	
Bill	PSI2...	02/24/2020		2nd Quarter Property As...	70800 · Appraisal	(2,596.00)
TOTAL						(2,596.00)
Bill P...	**11052**	**03/04/2020**	**Hendricks, ...**	**Bailiff service on 2/25/2...**	**10102 · General...**	
Bill	2020...	02/25/2020		Bailiff service on 2/25/2020	74410 · Bailiff S...	(75.00)
TOTAL						(75.00)
Bill P...	**11053**	**03/04/2020**	**Lawns and...**	**Monthly Service**	**10102 · General...**	
Bill	30948	03/01/2020		Monthly Service - 11/1/2...	70350 · Grounds...	(2,625.00)
				402 Cedar x2	70350 · Grounds...	(60.00)
TOTAL						(2,685.00)
Bill P...	**11054**	**03/04/2020**	**Wells Farg...**	**January 22, 2020 State...**	**10102 · General...**	
Bill		02/26/2020		Charges for January 20 -...	24507 · Wells F...	(803.67)
TOTAL						(803.67)

City of El Lago
Check Detail
February 20 through March 4, 2020

Type	Num	Date	Name	Memo	Account	Paid Amount
Bill P...	**11055**	**03/04/2020**	**Leslie's Po...**		**10102 · General...**	
Bill	0043...	02/07/2020		Pen Air Relief PF, gasket...	77202 · Equipm...	(132.27)
Bill	0011...	02/10/2020		50# alkalinity up	77201 · Pool Ch...	(74.24)
Bill	0043...	02/17/2020		25# Fresh N Clear	77201 · Pool Ch...	(123.74)
TOTAL						(330.25)
Bill P...	**11056**	**03/04/2020**	**Petty Cash**	**Petty Cash Reimburse...**	**10102 · General...**	
Bill	2020...	03/04/2020		Table service for volunte...	71200 · Special ...	(32.67)
				Table service for volunte...	71200 · Special ...	(32.65)
				Table service for volunte...	71200 · Special ...	(32.65)
				Dollar Tree - decorations...	71200 · Special ...	(17.67)
				Nassau Bay USPS	71600 · Office S...	(13.62)
TOTAL						(129.26)
Bill P...	**11057**	**03/04/2020**	**Harris Cou...**	**Water/Serwer service**	**10102 · General...**	
Bill	2020...	03/20/2020		01-00012690-00-1 411 ...	72100 · Utilities	(115.68)
				01-00009940-00-7 Mc ...	72100 · Utilities	(10.15)
				01-00004110-00-7 443 ...	72100 · Utilities	(93.31)
				01-00004210-01-7 419 ...	77210 · Utilities-...	(35.28)
				01-00006031-00-5 732 ...	72100 · Utilities	(10.15)
				01-00007140-00-3 Bay...	72100 · Utilities	(10.15)
				01-00008910-00-9 98 L...	72100 · Utilities	(35.28)
				01-00007128-00-5 Bay...	72100 · Utilities	(10.15)
				1-00000021-00-8 Fireline	72100 · Utilities	(10.15)
TOTAL						(330.30)
Bill P...	**11058**	**03/04/2020**	**AmeriWast...**	**Solid Waste removal & ...**	**10102 · General...**	
Bill	1422...	02/29/2020		Residential Solid Waste	73200 · Solid W...	(13,148.76)
				Recycling	73210 · Recycling	(1,675.08)
				Commercial Containers	73200 · Solid W...	(818.50)
TOTAL						(15,642.34)

City of El Lago
Check Detail
February 20 through March 4, 2020

Type	Num	Date	Name	Memo	Account	Paid Amount
Bill P...	**11059**	**03/04/2020**	**Barfield, R...**	**Judge Apperances for ...**	**10102 · General...**	
Bill	2020...	02/18/2020		Judge Apperances for 02...	74200 · Municip...	(300.00)
TOTAL						(300.00)
Bill P...	**11060**	**03/04/2020**	**Clark, Diane**	**Judge Apperances for ...**	**10102 · General...**	
Bill	2020...	02/25/2020		Judge Apperances for 02...	74200 · Municip...	(150.00)
TOTAL						(150.00)
Bill P...	**11061**	**03/04/2020**	**Comcast**	**Webmaster FEB 2020 Bill**	**10102 · General...**	
Bill	2020...	03/04/2020		Webmaster FEB 2020 Bill	71903 · Comput...	(79.95)
TOTAL						(79.95)
Bill P...	**11062**	**03/04/2020**	**Texas Dep...**	**MOTOR VEHICLE INQU...**	**10102 · General...**	
Bill	2020...	03/04/2020		MOTOR VEHICLE INQ...	74500 · Court Mi...	(23.00)
TOTAL						(23.00)

CERTIFIED PUBLIC ACCOUNTANTS
BELT HARRIS PECHACEK
www.texasauditors.com

Received
FEB 06 2020
By: JMB

Engagement Letter

February 4, 2020

John Skelton, Mayor
City of El Lago
411 Tallowood
El Lago, Texas 77586

We are pleased to confirm our understanding of the services we are to provide for the City of El Lago, Texas (the "City") for the year ended September 30, 2019.

Audit Services

We will audit the financial statements of the governmental activities and the major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of the City as of and for the year ended September 30, 2019.

Limited Procedures

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 City'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 City'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 (GAAP) and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule(s)

Nonaudit Services

In connection with the engagement, we will perform services unrelated to our attest function. The additional services we will provide include:

1. **Preparation of Documents**
   We will assist in preparing the financial statements and related notes of the City in conformity with GAAP based on information provided by the City.
2. **Advisory Services**
   We will provide routine advisory services through phone calls, conferences, or otherwise, in connection

with incidental matters arising during the year. We encourage open lines of communication throughout the year as part of our services.

3. **Correspondence**
   We will handle all normal correspondence from grantor, regulatory, or oversight agencies related to the audit.
4. **Professional Proofing**
   To ensure documents issued in connection with the audit engagement are professional in appearance, we will submit both client-prepared information, as well as documents created entirely by the auditor, to an independent professional proofreader for a cover-to-cover inspection. This review will include consistent formatting, grammar, logic, and any other items that may detract from the document. This process is over and above technical reviews performed.
5. **Printing and Binding**
   All final hard copy documents will be printed on a 1200 dpi or better resolution copier and bright white report paper. Reports will be bound with GBC-brand plastic combs with 30 mil oversized covers. We will manually inspect each page from one document and spot check remaining reports for printing errors. Our reports will be centered, properly aligned, and free of smudges and other detracting elements.
6. **Electronic Adobe Searchable PDF**
   In addition to providing hard copy documents, we will also provide all final documents in electronic image files in Adobe PDF format, suitable for posting in electronic agenda packages, posting on websites, or transmitting by email to regulatory agencies.
7. **Client Portal - Auditbox**
   We will provide the City access to our proprietary AuditBox online site to provide a central repository where both the City's personnel and audit team members can see documents being exchanged during the process to eliminate duplicate requests from audit team members. Both the City's documents, as well as final audit documents, will be hosted on the site providing an archive of information that new personnel may access in subsequent years, if information is needed regarding what was provided for a prior year audit or a copy of audit documents issued.

Other Services

We will also assist in preparing the financial statements of the City in conformity with GAAP based on information provided by you. 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, 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, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with GAAP.

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, (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 confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements 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,

regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

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

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 GAAP 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 will include tests of the accounting records 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 City's financial statements. Our report will be addressed to management and members of the governing body of the City. 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 may withdraw from this engagement.

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 of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that 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. 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, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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 the financial statements and related matters.

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. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that

are required to be communicated under AICPA professional standards.

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 City's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Engagement Administration, Fees, and Other

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.

Fees for our services are based on the actual time spent at our standard hourly rates, plus travel and other out-of-pocket costs such as report production, word processing, postage, etc. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Items that likely will increase the fee estimate include:

1. Assistance with addressing matters that were designated as management responsibility, which include closing schedules and closing entries.

2. Submission of audit data within 60 days of a client requested completion date or filing deadline, requiring overtime hours to meet the deadline.

3. Changes to accounting pronouncements, professional standards, laws, and regulations not known to us as of the date of this letter that have a significant impact on time requirements.

4. Changes in the operations and significant matters that materially change the audit scope such as evaluation of the impact of joint ventures, debt issuance/refunding/advance extinguishment, forbearance agreements, notice of material events, enforcement actions, required corrective actions, self-insurance, environmental liabilities, going concern, and/or other postemployment benefits.

5. Significant increases in State or Federal funding requiring State and/or Federal Single Audits and/or increases to the number of grants classified as major programs by the Office of Management and Budget (OMB) or state requirements.

6. Follow up on allegations or discovery of a) noncompliance with laws, regulations, and policies; b) fraud, waste, and abuse; c) significant deficiencies in internal control; d) nepotism; and e) related party transactions.

As customary in the industry, the price quoted is an estimate. In accordance with rules of the State Board of Public Accountancy, we cannot be bound to provide the audit for the amount estimated. However, in practice, we honor our fee quotes unless adverse conditions such as those described above are encountered.

Fee Estimates

	2019
Financial Statement Audit	$ 17,195

Non-Single Audit Engagement

A federal single audit is required by the OMB's Uniform Guidance when federal funds over $750,000 are expended. Federal single audit fees vary based on the number of major programs as defined by OMB. The additional technical verbiage that is necessary when a federal single audit is required is not included within this engagement letter, nor does the proposed engagement fee include additional fees related to a federal single audit.

A state single audit is required when grant funds that originated from the State of Texas (this does not include

federal monies passed through the State) over $750,000 are expended. State single audit fees vary based on the number of major programs as defined by the *State of Texas Single Audit Circular*. The additional technical verbiage that is necessary when a state single audit is required is not included within this engagement letter, nor does the proposed engagement fee include additional fees related to a state single audit.

Should you exceed the federal and/or state single audit thresholds, a new engagement letter will be required.

Billing Protocol

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Generally, 40 percent will be billed and payable upon completion of interim audit procedures (normally one to four months before year end) and 60 percent after a draft of the financial statements is issued. Accordingly, the fee will be split 40/60 between budget years. 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.

Foreign Terrorists Organizations

Pursuant to Chapter 2252, Texas Government Code, we represent and certify that, at the time of execution of this letter, neither we nor any wholly owned subsidiary, majority-owned subsidiary, parent company, or affiliate of the same (i) engages in business with Iran, Sudan, or any foreign terrorist organization as described in Chapters 806 or 807 of the Texas Government Code or Subchapter F of Chapter 2252 of the Texas Government Code or (ii) is a company listed by the Texas Comptroller of Public Accounts under Sections 806.051, 807.051, or 2252.153 of the Texas Government Code. The term 'foreign terrorist organization' in this paragraph has the meaning assigned to such term in Section 2252.151 of the Texas Government Code.

Vendor Representation Regarding Israel

Pursuant to Chapter 2270, Texas Government Code, we represent that we do not boycott Israel and will not boycott Israel during the term of the contract. The term 'boycott Israel' shall have the meaning ascribed to this term in Section 808.001 of the Texas Government Code.

Required Non-Appropriation Clause

Notwithstanding anything contained in this engagement to the contrary, in the event no funds or insufficient funds are appropriated and budgeted or are otherwise unavailable in any fiscal period for fees due under this engagement agreement, the City will immediately notify us in writing of such occurrence and this agreement shall terminate on the last day of the fiscal period for which appropriations have been received or made.

Authorization of CPA's Disclosure

Any client certified public accountant involved with assisting us shall not be prohibited from disclosure of information required to be made available by the standards of the public accounting profession in reporting on the examination of financial statements. Management understands and provides permission to staff certificate or registration holders as required under the Rules of Professional Conduct, Texas Administrative Code, Title 22, Part 22, Chapter 501, Subchapter C, Section 501.75.

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

Sincerely,

Belt Harris Pechacek, LLLP
Certified Public Accountants

Authorized by:

Stephanie E. Harris

Stephanie E. Harris, CPA, CGMA
Partner

RESPONSE:

This letter correctly sets forth the understanding of City of El Lago.

_____
John Skelton, Mayor

_____
Date

BUMGARDNERMORRISON

CPAs • Tax • Audit & Accounting

Empowering Peace of Mind

Report on the Firm's System of Quality Control

To the Partners of Belt Harris Pechacek, LLLP
And the Peer Review Committee of the Texas Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Belt Harris Pechacek, LLLP (the firm) in effect for the year ended June 30, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act;

As part of our review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Belt Harris Pechacek, LLLP in effect for the year ended June 30, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies) or fail.* Belt Harris Pechacek, LLLP has received a peer review rating of *pass*.

Bumgardner, Morrison + Company, LLP

BUMGARDNER, MORRISON & COMPANY, LLP
December 14, 2018

Bumgardner, Morrison & Company, LLP
Certified Public Accountants

Members: American Institute of Certified Public Accountants
Texas Society of Certified Public Accountants
AICPA Private Companies Practice Section
AICPA Employee Benefit Plan Audit Quality Center
AICPA Government Audit Quality Center

1501 E Mockingbird Lane, Suite 300
PO Box 3750
Victoria, Texas 77903-3750
Phone: 361.575.0271
Fax: 361.578.0880
Website: BMCcpa.com

City of El Lago

411 Tallowood Dr.
El Lago, TX 77586
(281) 326-1951 (281) 326-2134 Fax

EVENT ROOM VARIANCE REQUEST FORM

To obtain a variance, applicant must submit a completed variance request to the City Secretary. The variance will be placed on a City Council Meeting Agenda for consideration. Resolution 2013-08, approved and passed by the El Lago City Council on June 19, 2013, allows for the following variance:

> Upon the request from a Local Civic Organization, the City Council by an affirmative vote of four (4) Council members may grant a variance to reduce or dismiss the fees associated with the Local Civic Organizations use. The City Council shall consider the costs in labor and wear and shall in no case allow the Local Civic Organizations to become a burden on the citizens of El Lago and shall set conditions and guidelines for the variance accordingly.

Date Needed: 3/10/2020 (Tuesday)

Description of Variance Requested: Lakeshore Condominium Homeowners Association has an annual Homeowners meeting to discuss financials, Property maintenance, Board member elections and have an open forum for owners to address the Board.

Reasons Why the Variance Should be Granted: Lakeshore Condos has used the event room for past 3 or 4 years. Lakeshore Condos is located in the City of El Lago. Lakeshore is a Homeowner Association and is on a budget and is not for Profit.

Local Civic Organization Name: Lakeshore Condominium Association

Contact Name: Shelly Jones

Address: 4001 Nasa Parkway c/o 2833 NASA Pkwy, Seabrook Tx 77586

Phone: 281-326-5544 Date of Request 2/14/2020

Request to use Event Room on: Tuesday 3-10-2020

Shelly Jones
Signature

This Box For Office Use Only

Date to be brought before Council: _____ Date of Final Council Action: _____

Council/Board Action Approved _____ **Permit Term** Beginning _____

Denied _____ Expiration _____

Special Conditions Required by Council _____

Deposit: $_____ Fee $_____ PER: ___Meeting ___Month ___Year

City of El Lago
Event Room Rental Agreement

Event Information

Event Contact Shelly Jones

Event Date: 3 / 10 / 2020

Max # of Event Attendees 30-40

Event Time 6:15 pm to 9:00 pm

RENTER INFORMATION

Renter Name Shelly Jones

El Lago Resident ☑ YES ☐ NO

Organization Name Lakeshore Condominium Assoc.

Address 4001 Nasa PKWY
El Lago TX 77586

Phone 281-326-5544

AGREEMENT

The representative, group, and its individuals agree to the following:

1. To save and hold harmless the City of El Lago from any and all claims for injuries and/or damages, personal or otherwise, that may arise out of the use of the property without regard to whether the injuries and/or damage, personal or otherwise is brought about or caused by negligence, whether on the part of the representative, its group or its individuals, the City of El Lago, or all three.
2. Property of the City of El Lago will not be removed from the premises.
3. The representative, group or its individuals will be responsible for and agree to pay for damages done, exclusive of ordinary wear and tear.
4. All parties agree to abide by and have received a copy of the El Lago Event Room rules.

FEES

	NON REFUNDABLE Facility Fee	Resident	Resident Deposit	Non-resident	Non-Resident Deposit
Hourly Rate (W/O Kitchen)	$50	$10/hr	$250	N/A	N/A
All Day Rate (W/O Kitchen)	$50	$50	$500	$600	$500
All Day Rate (W/ Kitchen)	$100	$100	$500	$750	$500

*****REQUIRED: PLEASE DRAW ROOM CONFIGURATION ON BACK OF FORM & INCLUDE ANY NEEDS*****

Shelly Jones
Signature of renter or authorized representative

2-14-2020
Date

Shelly Jones, Property Mgmt
Printed or typed name

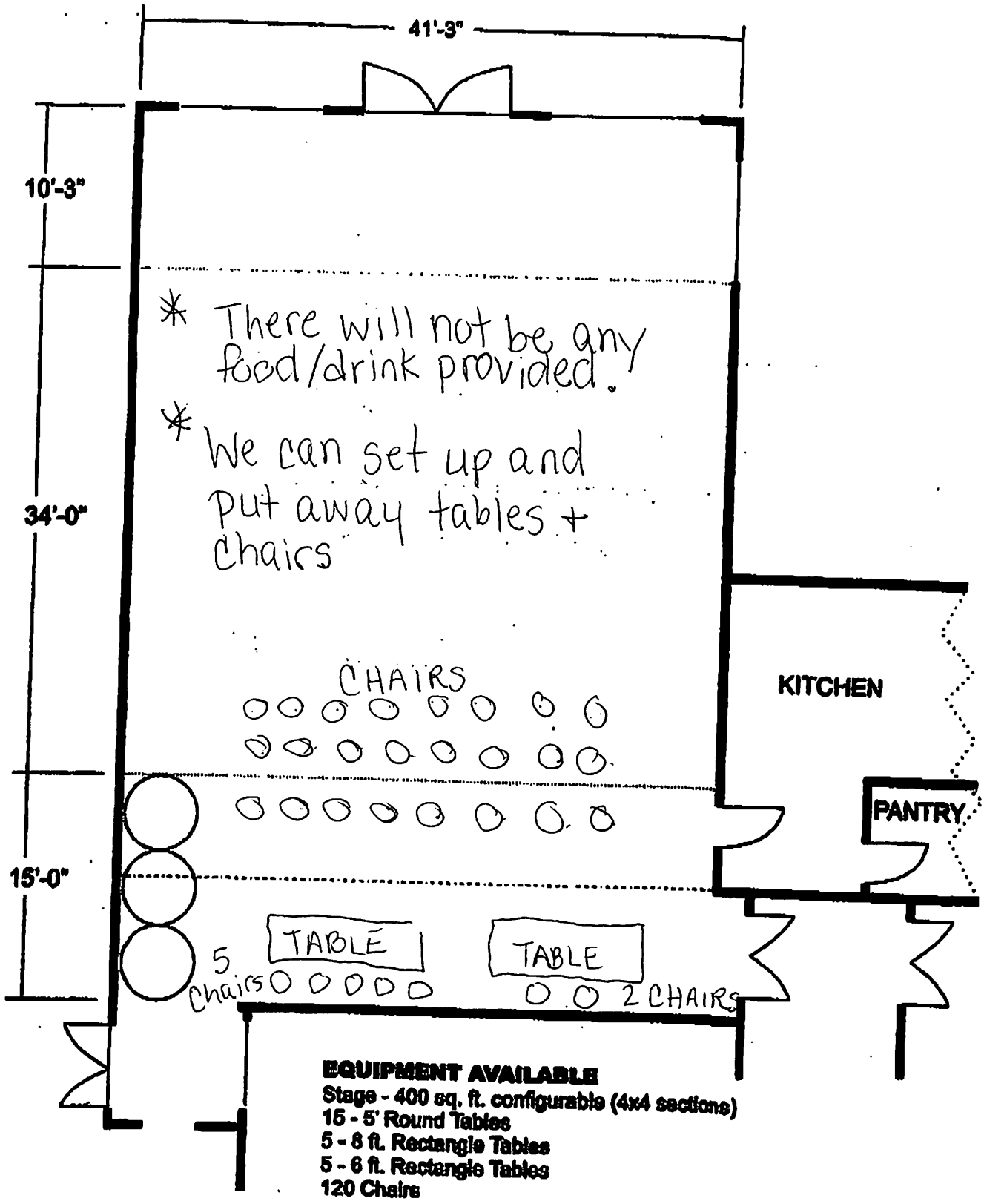
For City Use Only. Do Not Write Below This Line

Required $85 dep w/ Variance

Deposit Fee Receipt Amount ____ Payment Date ____ Payment Type ____ Check No. ____

Rental Fee Receipt Amount ____ Payment Date ____ Payment Type ____ Check No. ____

Deposit to Refund ☐ YES Date ____ ☐ NO Reason ____



EQUIPMENT AVAILABLE
Stage - 400 sq. ft. configurable (4x4 sections)
15 - 5' Round Tables
5 - 8 ft. Rectangle Tables
5 - 6 ft. Rectangle Tables
120 Chairs