CITY OF HIGHLAND HAVEN
510 Highland Drive, Suite A
Highland Haven, Texas 78654-8278
Telephone: 830-265-4366

AGENDA – BOARD OF ALDERMAN MEETING

DATE: Tuesday, October 15, 2024
TIME: 7:00 p.m.
PLACE: ***Highland Haven Community Center***

1. Open Meeting and Establish Quorum/Roll Call– Mayor

Mayor Pro Tem Terry Nuss	☐Present	☐Absent
Alderperson Don Hagans	☐Present	☐Absent
Alderperson Bruce Robertson	☐Present	☐Absent
Alderperson Lynn Smith	☐Present	☐Absent
Alderperson Terry Smith	☐Present	☐Absent

2. Pledge of Allegiance
3. Recognize Visitors
4. Announcements, Proclamations or Presentations
5. Public Comment
   (At this time, any person with business before the BOA not scheduled on the agenda may speak to the Board. No formal action can be taken on these items at this meeting. No discussion or deliberation can occur. Comments regarding specific agenda items should occur when the item is called.)

ACTION ITEMS

6. Consider Consent items:
   The items listed are considered to be routine and non-controversial by the Board of Aldermen and will be approved by one motion, there will be no separate discussion of these items unless a Board member so requests, in which case the item will be removed from the Consent Agenda prior to a motion and vote. The item will be considered in its normal sequence of the regular agenda.
   a. Meeting Minutes for October 1, 2024
   b. September 2024 Financials
   c. September 2024 Utility Report
7. Discussion and/or Possible Action – Audit Engagement Letter with Neffendorf & Blocker, P.C.

DISCUSSION / INFORMATION ITEMS

8. 3cGeo Mapping presentation (Brian Shirley)
9. Election Day Tuesday November 5, 2024. Early Voting October 21 – November 1, 2024.
10. Review Planning and Zoning Commission Recommendations to BOA
    a. Commercial Zoning Ordinance
11. Review assignments for the Planning and Zoning Commission
    a. Comprehensive Plan Review
    b. Review of current Planning and Zoning assignments
    c. The next P&Z meeting is scheduled for October 24, 2024, at 9:00 am.
12. Legislative Updates –
13. Traffic Control –

14. Aquatic Vegetation -

HOME

15. Drainage Issues –
16. Water Storage Tank Project Report
    a. Possible change orders
        i. Weed barrier and gravel ground cover
        ii. Storage shed rainwater runoff gutter system
17. Review Water System –
    a. Contract Water Operator
    b. Lead and Copper Rule Revisions
        i. Service Line Inventory
            1. TCEQ Lead and Copper Rule Revisions
                a. https://www.tceq.texas.gov/drinkingwater/chemicals/lcrr
                b. https://www.tceq.texas.gov/downloads/drinking-water/lead-copper/form-20943.xlsx
    c. Central Texas Groundwater Conservation District
        i. Pumping Permit
        ii. Drought Status – Stage 3
        iii. 10% Mandatory Water Restrictions
        iv. Monitoring Well
    d. Maintenance and Operations Issues
        i. HHPOA barn rental
18. Review Solid Waste Services –
    a. HHW Collection Event
19. Mayor's Report
20. Aldermen Comments

Next regular meeting – Tuesday November 5, 2024, at 7:00 p.m., Highland Haven City Hall

Adjournment.

Posted October 10, 2024

CERTIFICATION OF POSTING

I, LEZLEY BAUM, CERTIFY THAT THE FOREGOING AGENDA HAS BEEN POSTED AT HIGHLAND HAVEN CITY HALL, 510 HIGHLAND DRIVE, SUITE A; HIGHLAND HAVEN, TX ON THE INDOOR AND OUTDOOR NOTICE BOARDS OF CITY HALL WHICH ARE ACCESSIBLE TO THE PUBLIC AT ALL TIMES AND THE CITY WEBSITE AT WWW. HIGHLANDHAVENTX.COM ON OCTOBER 10, 2024, BY 5:00 PM AND REMAINED SO POSTED FOR AT LEAST 72 HOURS PRECEDING THE SCHEDULED TIME OF SAID MEETING.

CITY OF HIGHLAND HAVEN TEXAS 1995

Lezley Baum

Lezley Baum, City Secretary

THIS MEETING SHALL BE CONDUCTED PURSUANT TO THE TEXAS GOVERNMENT CODE SECTION 551.001 ET SEQ. AT ANY TIME DURING THE MEETING THE BOARD RESERVES THE RIGHT TO ADJOURN INTO EXECUTIVE SESSION ON ANY OF THE ABOVE POSTED AGENDA ITEMS IN ACCORDANCE WITH THE SECTIONS 551.071 (Advice of Counsel), 551.072 (Real Property), 551.073 (Gifts or Donations), 551.074 (Personnel), 551.076 (Security), 551.087 (Economic Development) and/or 418.183 (Homeland Security).

CITY OF HIGHLAND HAVEN
510 Highland Drive, Suite A
Highland Haven, Texas 78654-8278
Telephone: 830-265-4366

MINUTES – BOARD OF ALDERMAN MEETING

DATE: Tuesday, October 1, 2024
TIME: 7:00 p.m.
PLACE: ***Highland Haven Community Center***

1. Open Meeting and Establish Quorum/Roll Call– Mayor

Mayor Pro Tem Terry Nuss	✓Present	☐Absent
Alderperson Don Hagans	✓Present	☐Absent
Alderperson Bruce Robertson	☐Present	✓Absent
Alderperson Lynn Smith	✓Present	☐Absent
Alderperson Terry Smith	✓Present	☐Absent

2. Pledge of Allegiance
3. Recognize Visitors
   Visitors present – Tammie Hieb, Rick Hieb, Peter Mackay & Sally Mackay
4. Announcements, Proclamations or Presentations
5. Public Comment
   (At this time, any person with business before the BOA not scheduled on the agenda may speak to the Board. No formal action can be taken on these items at this meeting. No discussion or deliberation can occur. Comments regarding specific agenda items should occur when the item is called.)

ACTION ITEMS

6. Consider Consent items:
   The items listed are considered to be routine and non-controversial by the Board of Aldermen and will be approved by one motion, there will be no separate discussion of these items unless a Board member so requests, in which case the item will be removed from the Consent Agenda prior to a motion and vote. The item will be considered in its normal sequence of the regular agenda.

   a. Meeting Minutes for September 17, 2024
   b. August 2024 Sales Tax Report

   Motion to approve consent items made by Terry Smith seconded by Terry Nuss.

   Vote 4-0

DISCUSSION / INFORMATION ITEMS

7. 3cGeo Mapping –
8. Review Planning and Zoning Commission Recommendations to BOA
   a. Commercial Zoning Ordinance
9. Review assignments for the Planning and Zoning Commission
   a. Comprehensive Plan Review
   b. Review of current Planning and Zoning assignments
   c. The next P&Z meeting is scheduled for October 10, 2024, at 6:00 pm.

10. Legislative Updates –

11. Traffic Control –
12. Aquatic Vegetation -
13. Drainage Issues –
14. Water Storage Tank Project Report
    a. Possible change orders
        i. Weed barrier and gravel ground cover
        ii. Storage shed rainwater runoff gutter system

15. Review Water System –
    a. Lead and Copper Rule Revisions
        i. Service Line Inventory
            1. TCEQ Lead and Copper Rule Revisions
                a. https://www.tceq.texas.gov/drinkingwater/chemicals/lcrr
                b. https://www.tceq.texas.gov/downloads/drinking-water/lead-copper/form-20943.xlsx

    b. Maintenance and Operations Issues
        i. HHPOA barn rental

    c. Central Texas Groundwater Conservation District
        i. Pumping Permit
        ii. Drought Status – Stage 3
        iii. 10% Mandatory Water Restrictions
        iv. Monitoring Well

16. Review Solid Waste Services –
    a. HHW Collection Event
17. Mayor's Report
    a. CERT Training Oct 3, 2024, Burnet County Office of Emergency Mgmt. (7-week course)

18. Aldermen Comments

Next regular meeting – Tuesday October 15, 2024, at 7:00 p.m., Highland Haven Community Center

Adjournment.
Motion to adjourn made by Terry Nuss seconded by Lynn Smith.
Vote 4-0

Meeting adjourned at 7:35 pm.

____
Olan Kelley, Mayor

____
Lezley Baum, City Secretary

CITY OF HIGHLAND HAVEN TEXAS
1995

City of Highland Haven

Financials

Fiscal Year 24

24-Sep

City of Highland Haven
Combined Balance Sheet
As of September 30, 2024

9:53 AM
10/08/2024
Accrual Basis

	General Fund	Water Fund	Solid Waste	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
100 · Gen Fund - First United	132,633.47	0.00	0.00	132,633.47
106 · Gen Fund - TexPool -Investment	554,637.08	0.00	0.00	554,637.08
203 · CNB Water Operating	0.00	184,254.45	0.00	184,254.45
205 · CNB- HHWS (GO Bond Ser)	0.00	2,402.90	0.00	2,402.90
206 · TexPool - HHWS Investment	0.00	35,934.80	0.00	35,934.80
300 · CNB- HH Solid Waste	0.00	0.00	81,050.92	81,050.92
Total Checking/Savings	687,270.55	222,592.15	81,050.92	990,913.62
Accounts Receivable				
1200 · Accounts Receivable	540.00	582.64	0.00	1,122.64
Total Accounts Receivable	540.00	582.64	0.00	1,122.64
Total Current Assets	687,810.55	223,174.79	81,050.92	992,036.26
Fixed Assets				
15000 · Fixed Assets				
15100 · City Hall Building	44,338.00	0.00	0.00	44,338.00
15101 · City Hall Land	1,155.00	0.00	0.00	1,155.00
15103 · Street & Drainage Improvements	336,767.00	0.00	0.00	336,767.00
15105 · Furniture & Equipment	16,823.52	0.00	0.00	16,823.52
15200 · Highland Haven Water Sys				
15201 · HHWS - Infrastructure	0.00	992,409.00	0.00	992,409.00
15202 · HHWS - Building & Structures	0.00	45,234.00	0.00	45,234.00
15203 · Equipment	0.00	62,768.00	0.00	62,768.00
15205 · HHWS-Land	0.00	20,000.00	0.00	20,000.00
15209 · Intangible Assets	0.00	170,115.00	0.00	170,115.00
15210 · Construction in Process	0.00	49,048.00	0.00	49,048.00
Total 15200 · Highland Haven Water Sys	0.00	1,339,574.00	0.00	1,339,574.00
Total 15000 · Fixed Assets	399,083.52	1,339,574.00	0.00	1,738,657.52
16000 · Accumulated Depreciation	-337,322.93	-547,738.00	0.00	-885,060.93
16001 · Accumulated Amortization	0.00	-127,584.00	0.00	-127,584.00
Total Fixed Assets	61,760.59	664,252.00	0.00	726,012.59
TOTAL ASSETS	**749,571.14**	**887,426.79**	**81,050.92**	**1,718,048.85**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
21000 · Const. Deposits/Permits				
21100 · Clean-up Deposits	13,150.00	0.00	0.00	13,150.00
Total 21000 · Const. Deposits/Permits	13,150.00	0.00	0.00	13,150.00

24000 · Payroll Liabilities				
2100 · Withheld taxes payable	3,214.55	0.00	0.00	3,214.55
24100 · 941 Taxes Payable	5,934.22	0.00	0.00	5,934.22
24200 · TWC - SUI Payable	653.86	0.00	0.00	653.86
Total 24000 · Payroll Liabilities	9,802.63	0.00	0.00	9,802.63
22200 · Bonds Payable - Current	0.00	100,000.00	0.00	100,000.00
22202 · Unearned Revenue	0.00	60,938.00	0.00	60,938.00
22000 · Sales Tax Payable	0.00	0.00	904.82	904.82
Total Other Current Liabilities	22,952.63	160,938.00	904.82	184,795.45
Total Current Liabilities	22,952.63	160,938.00	904.82	184,795.45
Long Term Liabilities				
26000 · Long Term Liabilities				
26200 · 2016 HHWS Bond Payable	0.00	315,000.00	0.00	315,000.00
Total 26000 · Long Term Liabilities	0.00	315,000.00	0.00	315,000.00
Total Long Term Liabilities	0.00	315,000.00	0.00	315,000.00
Total Liabilities	22,952.63	475,938.00	904.82	499,795.45
Equity				
39000 · Retained Earnings	698,066.95	641,830.31	61,718.13	1,401,615.39
Net Income	28,551.56	-230,341.52	18,427.97	-183,361.99
Total Equity	726,618.51	411,488.79	80,146.10	1,218,253.40
TOTAL LIABILITIES & EQUITY	**749,571.14**	**887,426.79**	**81,050.92**	**1,718,048.85**

General Fund
Profit & Loss Budget Performance
October 2023 through September 2024

11:09 AM
10/04/2024
Accrual Basis

	Oct '23 - Sep 24	YTD Budget	Annual Budget
Ordinary Income/Expense			
Income			
8000 · General Fund Revenue			
8100 · Taxes			
8110 · Property Taxes Collected	300,673.99	293,661.00	293,661.00
8120 · Sales and Use Tax	37,478.68	28,350.00	28,350.00
8100 · Taxes - Other	0.00	0.00	0.00
Total 8100 · Taxes	338,152.67	322,011.00	322,011.00
8200 · Franchise Fees			
8240 · Solid Waste	0.00	0.00	0.00
8210 · Cable TV	5,065.14	7,250.00	7,250.00
8220 · Electrical	24,901.52	20,000.00	20,000.00
8230 · Telephone	207.18	250.00	250.00
8200 · Franchise Fees - Other	0.00	0.00	0.00
Total 8200 · Franchise Fees	30,173.84	27,500.00	27,500.00
8300 · Building Permits / Inspections			
8310 · Building Permits	21,085.00	29,000.00	29,000.00
8330 · Inspections	15,775.00	10,000.00	10,000.00
8340 · Forfeited Compliance Deposit	5,175.00		
Total 8300 · Building Permits / Inspections	42,035.00	39,000.00	39,000.00
8400 · Other Income			
8430 · NSF Check Charge	0.00	0.00	0.00
8420 · Miscellaneous Income	152.00	0.00	0.00
8410 · ROW - License Agreement	500.00	500.00	500.00
Total 8400 · Other Income	652.00	500.00	500.00
8500 · Charges for Services			
8510 · Lot Mowing Program Fees	1,080.00	2,000.00	2,000.00
8520 · Copies, FAX & Phone Usage	21.00	25.00	25.00
8530 · Newsletter Copy Fee	230.86	250.00	250.00
8540 · Newsletter Postage Fee	372.00	350.00	350.00
8550 · Re-Plat & Variances	3,200.00	1,050.00	1,050.00
Total 8500 · Charges for Services	4,903.86	3,675.00	3,675.00
8600 · Public Safety			
8610 · Child Safety Fund	801.96	700.00	700.00
8620 · OPIOD Abatement Fund	19.51	100.00	100.00
Total 8600 · Public Safety	821.47	800.00	800.00
8800 · Donations & Contributions			
8805 · Sale of Assets	0.00	0.00	0.00
Total 8800 · Donations & Contributions	0.00	0.00	0.00
8900 · Investment Income			

8910 · Interest Income	30,624.19	19,000.00	19,000.00
8900 · Investment Income - Other	0.00	0.00	0.00
Total 8900 · Investment Income	30,624.19	19,000.00	19,000.00
8000 · General Fund Revenue - Other	0.00	0.00	0.00
Total 8000 · General Fund Revenue	447,363.03	412,486.00	412,486.00
Total Income	447,363.03	412,486.00	412,486.00
Gross Profit	447,363.03	412,486.00	412,486.00
Expense			
60000 · EXPENSES - GENERAL FUND			
61100 · Personnel Services			
61101 · Aministrative Services	54,583.39	55,000.00	55,000.00
61102 · Secretary Salary	56,096.00	56,272.00	56,272.00
61103 · Acccounting / Utility Coord.	33,032.56	53,837.00	53,837.00
61104 · Building Permit Officer	15,120.00	15,120.00	15,120.00
61105 · Temporary Employee	3,910.00	2,862.00	2,862.00
61106 · City Administrator	0.00	0.00	0.00
61108 · Stipend	7,500.00	4,000.00	4,000.00
61110 · Payroll Taxes / FICA	13,023.51	14,312.00	14,312.00
61111 · Texas Workforce Commission	751.75	700.00	700.00
61112 · Direct Deposit Fees	222.25	100.00	100.00
61113 · Employee Health Insurance	0.00	0.00	0.00
61114 · Texas Municipal Retirment Cont.	13,355.03	17,000.00	17,000.00
Total 61100 · Personnel Services	197,594.49	219,203.00	219,203.00
61200 · Administrative & Office			
61201 · Miscellaneous Office Supplies	2,621.85	2,650.00	2,650.00
61202 · Equipment replacement	11,006.67	13,300.00	13,300.00
61203 · Newsletter Copy Charge	226.49	400.00	400.00
61204 · Newsletter Postage	470.00	650.00	650.00
61205 · Printing, Binding, Reproduction	469.68	1,050.00	1,050.00
61206 · Software	3,068.12	13,000.00	13,000.00
61207 · Postage	426.07	850.00	850.00
61208 · Public Notice Publication	364.00	2,100.00	2,100.00
61209 · Variances & Re-plats	832.00	1,000.00	1,000.00
61210 · Travel Reimbursement	0.00	550.00	550.00
61211 · Schools & Training	3,950.00	6,500.00	6,500.00
61212 · Recognition & Awards	65.98	250.00	250.00
61213 · Food & Beverage	0.00	250.00	250.00
61214 - Bank Fees	0.00	150.00	150.00
61215 · Misc. Expense	200.00		
Total 61200 · Administrative & Office	23,700.86	42,700.00	42,700.00
61300 · Street Maintenance & Repair			
61301 · Contract Repair	0.00	5,250.00	5,250.00
61302 · Material & Supplies	3,878.77	6,300.00	6,300.00
Total 61300 · Street Maintenance & Repair	3,878.77	11,550.00	11,550.00

61400 · Maintenance & Repair			
61401 · Equipment Repair & Maintenance	339.00	525.00	525.00
61402 · Buildings / Infastructure	1,739.15	6,825.00	6,825.00
Total 61400 · Maintenance & Repair	2,078.15	7,350.00	7,350.00
61500 · Professional Services			
61501 · Judge Expenses	1,200.00	1,200.00	1,200.00
61502 · Accountants Fees-Audit	10,280.00	10,400.00	10,400.00
61503 · Attorneys Fees	2,939.50	5,250.00	5,250.00
61504 · Ordinance Codification	4,615.00	4,200.00	4,200.00
61505 · Burnet County Tax Appraisal Fee	4,582.17	4,000.00	4,000.00
61506 · I / T Support	4,692.00	4,400.00	4,400.00
61507 · Lobbying Expense	0.00	0.00	0.00
61508 · Burnet Co Election Fee	75.00	4,750.00	4,750.00
61509 · Consultant Fees	0.00	2,100.00	2,100.00
61510 · Website Hosting	4,015.00	1,450.00	1,450.00
61511 · Recruitment	453.82	1,050.00	1,050.00
61512 · Interactive Web Map Hosting	0.00	0.00	0.00
61520 · Fund Accounting Software	0.00	0.00	0.00
Total 61500 · Professional Services	32,852.49	38,800.00	38,800.00
61600 · Utilities			
61601 · Electric	1,152.30	1,050.00	1,050.00
61602 · Fax	0.00	0.00	0.00
61603 · Internet Service	0.00	0.00	0.00
61604 · Telephone	0.00	0.00	0.00
61605 · Communications	6,258.69	6,300.00	6,300.00
Total 61600 · Utilities	7,410.99	7,350.00	7,350.00
61700 · Services & Charges			
61701 · Janitorial Service	116.32	650.00	650.00
61702 · Inspection Fees	7,610.00	5,250.00	5,250.00
61705 · Contract Mowing	305.00	1,050.00	1,050.00
61706 · Landscaping	300.00	2,100.00	2,100.00
61708 · Buoy Maintenance	4,485.53	8,000.00	8,000.00
61709 · Lot Mowing Program Expense	790.00	2,000.00	2,000.00
61710 · Insurance	4,644.22	4,800.00	4,800.00
61711 · Notary Public Cert.	350.46	375.00	375.00
61712 · Treasurers Bond	0.00	0.00	0.00
Total 61700 · Services & Charges	18,601.53	24,225.00	24,225.00
61800 · Membership Fees / Dues			
61801 · Capcog	50.00	50.00	50.00
61802 · Flood Plain Coalition	0.00	0.00	0.00
61803 · Texas Municipal League	651.00	600.00	600.00
61804 · CAMPO	350.00	350.00	350.00
61805 · Texas Municipal Clerks Assoc	175.00	150.00	150.00
Total 61800 · Membership Fees / Dues	1,226.00	1,150.00	1,150.00

61900 · Public Safety			
61901 · Security Camera	1,849.99	1,000.00	1,000.00
61902 · Granite Shoals VFD	87,550.00	87,550.00	87,550.00
61903 · Marble Falls EMS	13,933.20	13,935.00	13,935.00
61904 · Emergency Response Supplies	0.00	500.00	500.00
61905 · Emergency Management Program	0.00	5,000.00	5,000.00
Total 61900 · Public Safety	103,333.19	107,985.00	107,985.00
62900 · Capital Improvement			
62901 · Community Center Technology	5,135.00	5,135.00	5,135.00
62902 · 3cGeo Mapping	0.00	0.00	0.00
62903 · Flock Safety Camera	0.00	0.00	0.00
62904 · Radar Sign	0.00	0.00	0.00
Total 62900 · Capital Improvement	5,135.00	5,135.00	5,135.00
Total 60000 · EXPENSES - GENERAL FUND	395,811.47	465,448.00	465,448.00
66000 · Payroll Expenses	0.00		
Total Expense	395,811.47	465,448.00	465,448.00
Net Ordinary Income	51,551.56	-52,962.00	-52,962.00
Other Income/Expense			
Other Income			
76000 · Interfund Transfers			
76010 · Transfers In			
76010.2 · Transfer In - HHWS Fund	62,000.00	62,000.00	62,000.00
76010.3 · Transfer In - HHSW Fund	15,000.00	15,000.00	15,000.00
Total 76010 · Transfers In	77,000.00	77,000.00	77,000.00
Total 76000 · Interfund Transfers	77,000.00	77,000.00	77,000.00
Total Other Income	77,000.00	77,000.00	77,000.00
Other Expense			
76001 · Interfund Transfers.			
76020.4 · Transfer Out - General Fund CIP	0.00	0.00	0.00
76020.6 · Transfer Out to Water	100,000.00	100,000.00	100,000.00
Total 76001 · Interfund Transfers.	100,000.00	100,000.00	100,000.00
Total Other Expense	100,000.00	100,000.00	100,000.00
Net Other Income	-23,000.00	-23,000.00	-23,000.00
Net Income	**28,551.56**	**-75,962.00**	**-75,962.00**

Water Fund

Profit & Loss Budget Performance

October 2023 through September 2024

11:16 AM
10/08/2024
Accrual Basis

	Oct '23 - Sep 24	YTD Budget	Annual Budget
Ordinary Income/Expense			
Income			
9000 · HHWater System Revenue			
9200 · Charges for Services			
9210 · Water Sales	256,154.09	275,000.00	275,000.00
9220 · Tap Fees	4,500.00	9,000.00	9,000.00
9225 · Contractor Repair Charges	582.64		
Total 9200 · Charges for Services	261,236.73	284,000.00	284,000.00
9230 · HHWS Miscellaneous Income			
9231 · Miscellaneous Income	45.00	200.00	200.00
Total 9230 · HHWS Miscellaneous Income	45.00	200.00	200.00
9250 · Investment Income			
9251 · Interest Income	13,774.05	11,500.00	11,500.00
Total 9250 · Investment Income	13,774.05	11,500.00	11,500.00
Total 9000 · HHWater System Revenue	275,055.78	295,700.00	295,700.00
Total Income	275,055.78	295,700.00	295,700.00
Expense			
62000 · EXPENSES-WATER SYSTEM FUND			
62150 · 2016 Bond Series Expenses			
62151 · 2016 Series Bond Interest	8,252.97	8,300.00	8,300.00
62152 · 2016 Bond Series Principal	100,000.00	100,000.00	100,000.00
Total 62150 · 2016 Bond Series Expenses	108,252.97	108,300.00	108,300.00
62200 · Administrative / Office			
62201 · Office Supplies	445.90	2,500.00	2,500.00
62206 · Software	2,151.48	6,500.00	6,500.00
62207 · Postage	3,689.09	4,000.00	4,000.00
62208 · Public Notice Publication	0.00	200.00	200.00
62210 · Travel Reimbursement	0.00	325.00	325.00
62211 · Schools & Training	319.00	1,000.00	1,000.00
62212 · Bank Fees	5.00	200.00	200.00
62213 · Food & Beverage	0.00	525.00	525.00
Total 62200 · Administrative / Office	6,610.47	15,250.00	15,250.00
62350 · Chemicals			
62351 · Misc. Chemicals	3,488.80	3,600.00	3,600.00
Total 62350 · Chemicals	3,488.80	3,600.00	3,600.00
62400 · Maintenance & Repairs			
62402 · Repairs & Service Work	10,512.50	10,500.00	10,500.00
62403 · Buildings / Infrastructure	3,774.01	5,000.00	5,000.00
62405 · Material-pipe,pumps,meters	11,557.30	15,550.00	15,550.00

62407 · Generator Maint and Repairs	2,485.72	8,000.00	8,000.00
Total 62400 · Maintenance & Repairs	28,329.53	39,050.00	39,050.00
62500 · Professional Services			
62502 · Accounting/Audit Fees	4,860.00	5,250.00	5,250.00
62503 · Attorneys Fees	725.00	1,050.00	1,050.00
62511 · Engineering Fees	0.00	1,050.00	1,050.00
62512 · Lab Fees	1,901.00	4,200.00	4,200.00
62513 · Contract Operator	30,000.00	35,000.00	35,000.00
Total 62500 · Professional Services	37,486.00	46,550.00	46,550.00
62600 · Utilities			
62601 · Electric	5,683.28	7,500.00	7,500.00
62604 · Telephone	419.40	1,000.00	1,000.00
62605 · Answering Service	111.91	0.00	0.00
Total 62600 · Utilities	6,214.59	8,500.00	8,500.00
62700 · Services & Charges			
62705 · Contract Mowing Expense	645.00	1,600.00	1,600.00
62712 · Tap Installation	1,100.00	3,000.00	3,000.00
62713 · Storage Facilities	515.00	4,000.00	4,000.00
62714 · Johnston East Well Water Usage	60.64	500.00	500.00
62715 · TCEQ	960.40	1,050.00	1,050.00
Total 62700 · Services & Charges	3,281.04	10,150.00	10,150.00
62800 · Membership Fees/Dues			
62807 · AWWA Membership	0.00	400.00	400.00
62806 · TRWA Membership	0.00	550.00	550.00
Total 62800 · Membership Fees/Dues	0.00	950.00	950.00
62900 · Capital Projects			
62901 · Water Tank Project	349,733.90	420,000.00	420,000.00
Total 62900 · Capital Projects	349,733.90	420,000.00	420,000.00
Total 62000 · EXPENSES-WATER SYSTEM FUND	543,397.30	652,350.00	652,350.00
Total Expense	543,397.30	652,350.00	652,350.00
Net Ordinary Income	-268,341.52	-356,650.00	-356,650.00
Other Income/Expense			
Other Income			
76000 · Interfund Transfers.			
76010 · Transfers In			
76010.1 · Transfer In - General Fund	100,000.00	100,000.00	100,000.00
Total 76010 · Transfers In	100,000.00	100,000.00	100,000.00
Total 76000 · Interfund Transfers.	100,000.00	100,000.00	100,000.00
Total Other Income	100,000.00	100,000.00	100,000.00
Other Expense			
76001 · Interfund Transfers			
76020 · Transfers Out			
76020.1 · Transfer Out to General Fund	62,000.00	62,000.00	62,000.00
Total 76020 · Transfers Out	62,000.00	62,000.00	62,000.00

Total 76001 · Interfund Transfers	62,000.00	62,000.00	62,000.00
Total Other Expense	62,000.00	62,000.00	62,000.00
Net Other Income	38,000.00	38,000.00	38,000.00
Net Income	**-230,341.52**	**-318,650.00**	**-318,650.00**

Solid Waste
Profit & Loss Budget Performance
October 2023 through September 2024

11:14 AM
10/04/2024
Accrual Basis

	Oct '23 - Sep 24	YTD Budget	Annual Budget
Ordinary Income/Expense			
Income			
9500 · Solid Waste Revenue			
9600 · Charges For Services			
9610 · SW Residential Collection	127,321.09	125,000.00	125,000.00
Total 9600 · Charges For Services	127,321.09	125,000.00	125,000.00
9650 · Franchise Fees			
9651 · Waste Services Franchise Fee	4,939.81	5,150.00	5,150.00
Total 9650 · Franchise Fees	4,939.81	5,150.00	5,150.00
9800 · Investment Income			
9801 · Interest Income	73.56	50.00	50.00
Total 9800 · Investment Income	73.56	50.00	50.00
Total 9500 · Solid Waste Revenue	132,334.46	130,200.00	130,200.00
Total Income	132,334.46	130,200.00	130,200.00
Expense			
63000 · EXPENSES - SOLID WASTE FUND			
63500 · Professional Services			
63513 · Waste Contractor Costs	98,796.49	99,000.00	99,000.00
63514 · Houshold Haz Waste Program	0.00	2,000.00	2,000.00
63515 · Haz Waste Spill Response Fund	0.00	2,000.00	2,000.00
63516 · Bulk Trash Pick-UP	0.00	2,500.00	2,500.00
63517 · Document Shredding	110.00	750.00	750.00
Total 63500 · Professional Services	98,906.49	106,250.00	106,250.00
Total 63000 · EXPENSES - SOLID WASTE FUND	98,906.49	106,250.00	106,250.00
Total Expense	98,906.49	106,250.00	106,250.00
Net Ordinary Income	33,427.97	23,950.00	23,950.00
Other Income/Expense			
Other Expense			
76001 · Interfund Transfers			
76020 · Transfers Out			
76020.1 · Transfer Out to General Fund	15,000.00	15,000.00	15,000.00
76020.4 · Transfer Out to Water CIP	0.00	0.00	0.00
Total 76020 · Transfers Out	15,000.00	15,000.00	15,000.00
Total 76001 · Interfund Transfers	15,000.00	15,000.00	15,000.00
Total Other Expense	15,000.00	15,000.00	15,000.00
Net Other Income	-15,000.00	-15,000.00	-15,000.00
Net Income	**18,427.97**	**8,950.00**	**8,950.00**

City of Highland Haven Utility Report Calendar Year 2024

HOME

Collections:

Total Utility System	# of CC & eCheck	Percent of Payments	CC & eCheck Amt	# of ACH	Percent of Payments	ACH AMT	# of Cash / Check	Percent of Payments	Cash/Ck Amt	# of Payments	Amount Collected
January-24	103	26%	$ 7,792	128	32%	$ 8,813	171	43%	$ 19,262	402	$ 35,866
February-24	95	27%	$ 6,777	129	36%	$ 9,333	132	37%	$ 11,571	356	$ 27,681
March-24	105	28%	$ 8,463	130	34%	$ 9,122	146	38%	$ 15,833	381	$ 33,418
April-24	105	27%	$ 7,906	131	34%	$ 9,627	146	38%	$ 14,305	382	$ 31,838
May-24	100	26%	$ 7,582	130	34%	$ 9,414	155	40%	$ 16,187	385	$ 33,183
June-24	107	28%	$ 8,009	131	34%	$ 9,450	147	38%	$ 15,455	385	$ 32,915
July-24	112	29%	$ 8,929	129	34%	$ 9,775	140	37%	$ 16,908	381	$ 35,612
August-24	106	28%	$ 8,910	133	35%	$ 10,896	136	36%	$ 12,198	375	$ 32,003
September-24	111	28%	$ 9,439	134	34%	$ 10,671	145	37%	$ 18,866	390	$ 38,975
October-24		#DIV/0!			#DIV/0!		0	#DIV/0!	$ -		
November-24		#DIV/0!			#DIV/0!		0	#DIV/0!	$ -		
December-24		#DIV/0!			#DIV/0!		0	#DIV/0!	$ -		
CAL YR 2024	**944**	**27%**	**73,806**	**1,175**	**34%**	**87,100**	**1318**	**38%**	**$ 140,585**	**3,437**	**301,491**

Billing:

Total Utility System	# of Water Customers	# of Trash Customers	Total # Billed	# of Electronic Billing	Percent of Electronic Billing	# of Gallons Billed	Water Billed	Trash Billed	Total Billing
January-24	409	353	441	81	18%	901,000	$ 18,645	$ 10,597	$ 29,242
February-24	409	351	441	82	19%	1,017,600	$ 19,599	$ 10,547	$ 30,147
March-24	408	352	443	83	19%	1,032,900	$ 19,352	$ 10,576	$ 29,928
April-24	410	353	442	84	19%	1,198,400	$ 20,435	$ 10,605	$ 31,040
May-24	410	352	442	84	19%	967,700	$ 19,411	$ 10,576	$ 29,988
June-24	410	352	443	85	19%	1,605,600	$ 22,737	$ 10,576	$ 33,313
July-24	410	353	442	88	20%	2,097,400	$ 26,062	$ 10,629	$ 36,691
August-24	410	354	442	90	20%	1,976,500	$ 25,399	$ 10,659	$ 36,058
September-24	410	355	442	87	20%	1,759,500	$ 23,733	$ 10,698	$ 34,431
October-24					#DIV/0!				$ -
November-24					#DIV/0!				$ -
December-24					#DIV/0!				$ -
CAL YR 2024	**3,686**	**3,175**	**3,978**	**764**	**19%**	**12,556,600**	**$ 195,373**	**$ 95,465**	**290,838**

TCEQ Permit: 665 water taps

City of Highland Haven Utility Report Calendar Year 2024

Highland Haven	# of Water Customers	# of Trash Customers	Total # Billed	# of Gallons Billed	Water Billed	Trash Billed	Total Billing
January-24	314	277	336	654,900	$ 13,751	$ 8,316	$ 22,067
February-24	314	276	336	657,600	$ 13,764	$ 8,294	$ 22,059
March-24	313	277	336	695,300	$ 13,625	$ 8,312	$ 21,937
April-24	314	277	336	801,400	$ 14,252	$ 8,312	$ 22,564
May-24	314	277	336	660,000	$ 13,775	$ 8,312	$ 22,087
June-24	314	276	337	1,021,100	$ 15,034	$ 8,283	$ 23,317
July-24	314	276	335	1,347,300	$ 16,983	$ 8,294	$ 25,277
August-24	314	277	335	1,296,800	$ 16,955	$ 8,325	$ 25,280
September-24	314	277	335	1,296,100	$ 17,093	$ 8,335	$ 25,428
October-24							$ -
November-24							$ -
December-24							$ -
CAL YR 2024	**2,825**	**2,490**	**3,022**	**8,430,500**	**$ 135,232**	**$ 74,783**	**$ 210,015**

Shady Acres Rte 3	# of Water Customers	# of Trash Customers	Total # Billed	# of Gallons Billed	Water Billed	Trash Billed	Total Billing
January-24	69	59	76	171,500	$ 3,411	$ 1,731	$ 5,142
February-24	69	58	76	226,200	$ 3,840	$ 1,703	$ 5,543
March-24	69	59	76	159,900	$ 3,215	$ 1,732	$ 4,947
April-24	69	60	77	164,900	$ 3,262	$ 1,761	$ 5,022
May-24	69	59	77	136,900	$ 3,217	$ 1,732	$ 4,949
June-24	69	60	77	196,600	$ 3,369	$ 1,761	$ 5,130
July-24	69	59	78	241,800	$ 3,572	$ 1,732	$ 5,304
August-24	69	59	78	238,300	$ 3,618	$ 1,732	$ 5,350
September-24	69	60	78	204,400	$ 3,544	$ 1,761	$ 5,305
October-24							$ -
November-24							$ -
December-24							$ -
CAL YR 2024	**621**	**533**	**693**	**1,740,500**	**$ 31,048**	**$ 15,644**	**$ 46,691**

Nobles Rte 2	# of Water Custome	# of Trash Customers	Total # Billed	# of Gallons Billed	Water Billed	Trash Billed	Total Billing
January-24	25	17	28	46,300	$ 1,200	$ 550	$ 1,750
February-24	25	17	28	60,200	$ 1,259	$ 550	$ 1,809
March-24	26	16	29	52,800	$ 1,263	$ 533	$ 1,796
April-24	26	16	28	71,700	$ 1,317	$ 533	$ 1,850
May-24	26	16	28	54,600	$ 1,256	$ 533	$ 1,789
June-24	26	16	28	106,700	$ 1,522	$ 533	$ 2,055
July-24	26	18	28	107,900	$ 1,503	$ 602	$ 2,106
August-24	26	18	28	110,400	$ 1,516	$ 602	$ 2,119
September-24	26	18	28	89,400	$ 1,400	$ 602	$ 2,002
October-24							$ -
November-24							$ -
December-24							$ -
CAL YR 2024	**232**	**152**	**253**	**700,000**	**$ 12,237**	**$ 5,039**	**$ 17,276**

Camp Champions Rte 4	# of Water Customers	# of Trash Customers	Total # Billed	# of Gallons Billed	Water Billed	Trash Billed	Total Billing
January-24	1	0	1	28,300	$ 283	$ -	$ 283
February-24	1	0	1	73,600	$ 736	$ -	$ 736
March-24	1	0	1	124,900	$ 1,249	$ -	$ 1,249
April-24	1	0	1	160,400	$ 1,604	$ -	$ 1,604
May-24	1	0	1	116,200	$ 1,162	$ -	$ 1,162
June-24	1	0	1	281,200	$ 2,812	$ -	$ 2,812
July-24	1	0	1	400,400	$ 4,004	$ -	$ 4,004
August-24	1	0	1	331,000	$ 3,310	$ -	$ 3,310
September-24	1	0	1	169,600	$ 1,696	$ -	$ 1,696
October-24		0				$ -	$ -
November-24		0				$ -	$ -
December-24		0				$ -	$ -
CAL YR 2024	**9**	**0**	**9**	**1,685,600**	**$ 16,856**	**$ -**	**$ 16,856**

Pumping:

Total Utility System	# of Gallons Billed	Gallons Pumped	# of Gallons Loss	Percent of Water Loss	Number of Acre Feet	Percent of CTGCD Permit	CAL YR 2023	% of Change
January-24	901,000	1,070,100	169,100	15.80%	3.28	4.45%	1,430,600	-25.20%
February-24	1,017,600	1,212,000	194,400	16.04%	3.72	5.04%	1,194,700	1.45%
March-24	1,032,900	1,184,100	151,200	12.77%	3.63	4.92%	1,217,600	-2.75%
April-24	1,198,400	1,357,700	159,300	11.73%	4.17	5.65%	1,392,700	-2.51%
May-24	967,700	1,247,900	**280,200**	**22.45%**	3.83	5.19%	1,343,700	-7.13%
June-24	1,605,600	1,798,100	192,500	10.71%	5.52	7.48%	1,775,900	1.25%
July-24	2,097,400	2,329,600	232,200	9.97%	7.15	9.69%	2,487,700	-6.36%
August-24	1,976,500	2,268,000	291,500	12.85%	6.96	9.43%	2,867,900	-20.92%
September-24	1,759,500	1,950,100	190,600	9.77%	5.98	8.11%	2,157,400	-9.61%
October-24			-	#DIV/0!	-	0.00%	1,640,100	-100.00%
November-24			-	#DIV/0!	-	0.00%	1,301,200	-100.00%
December-24			-	#DIV/0!	-	0.00%	1,143,600	-100.00%
CAL YR 2024	**12,556,600**	**14,417,600**	**1,861,000**	**12.91%**	**44.25**	59.95%	**19,953,100**	**-27.74%**

*** Water Loss is attributed to fillling of 2nd Water Tank**

Central Texas Groundwater Conservation District Permit: 82 Acre Feet = 26,719,782 gallons./2024 10% Mandatory Reduction - 73.8 Acre Feet = 24,047,804
(One acre-foot equals 325,851 gallons.)

Per CTGWCD - May 2024 Stage 3 Drought Status mandatory 10% decrease from the total annual permitted volume.
With this 10% reduction, we have 73.8 Acre feet = 24,047,804 gallons

NEFFENDORF & BLOCKER, P.C.

October 4, 2024

To the Honorable Mayor and
Board of Alderman
City of Highland Haven, Texas
Highland Haven, Texas 78654

We are pleased to confirm our understanding of the services we are to provide City of Highland Haven, Texas for the year ended September 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of City of Highland Haven, Texas as of and for the year ended September 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement City of Highland Haven, Texas' 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 City of Highland Haven, Texas' RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis
2) Statement of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual- General Fund.

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

1) Statement of Revenues, Expenses and Changes in Net Position- Budget and Actual- Water Utility Fund.
2) Statement of Revenues, Expenses and Changes in Net Position- Budget and Actual- Solid Waste Utility Fund.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not

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absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS 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 your accounting records of City of Highland Haven, Texas and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the 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, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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 any later periods for which we are not engaged as auditors.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

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

> According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

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.

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

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify 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 City of Highland Haven, Texas' 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*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, 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 accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

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

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 accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon 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 Scope and 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.

Other Services

We will also assist in preparing the financial statements and related notes of City of Highland Haven, Texas in conformity with accounting principles generally accepted in the United States of America 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.

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 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 City; 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 Neffendorf & Blocker, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulator or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the 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

Neffendorf & Blocker, P.C. 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 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.

Hayley Blocker, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately November 1, 2024 and to issue our reports no later than March 31, 2025.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed $8,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

In the event that we are requested or authorized by the City or are required by any government regulation, subpoena, or other legal process to produce our documents or our personnel as witness with respect to our engagement for the City, the City shall reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests. Any public request for documents, records or reports shall be forwarded to the City for proper response pursuant to the Texas Public Information Act.

In a legal action in which the firm or its partners are not the defendants, we shall also be entitled to fees at $400.00 per hour and reimbursements for testimony if we are subpoenaed as a witness in subsequent litigation by third parties and such testimony involves the work we performed pursuant to this agreement. If we are ordered by a state or federal judge to permit the subsequent inspection and/or reproduction of files, records and other documents relating to work performed by us pursuant to this agreement, then you agree that we may comply with these orders without prior notice to you.

Reporting

We will issue a written report upon completion of our audit of City of Highland Haven, Texas' financial statements. Our report will be addressed to the Honorable Mayor and Board of Aldermen of City of Highland Haven, Texas. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, 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 we 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 state (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 report will also state that the report is not suitable for any other purpose. If during our audit we become aware that City of Highland Haven, Texas 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.

We appreciate the opportunity to be of service to City of Highland Haven, Texas 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 attached copy and return it to us.

Very truly yours,

Neffendorf & Blocker, P.C.

NEFFENDORF & BLOCKER, P.C.

RESPONSE:

This letter correctly sets forth the understanding of City of Highland Haven, Texas.

Management signature: ____________________________________
Title: ____
Date: ____

Governance signature: ____________________________________
Title: ____
Date: ____

General Election, Tuesday, November 5, 2024

Early Voting Locations and Hours

Burnet County, Texas

Polling Place	Address	City
AgriLife Auditorium *Main EV Location	607 N. Vandeveer	Burnet, TX 78611
Bertram Community Center	340 S. Gabriel St.	Bertram, TX 78605
Granite Shoals Community Center	1208 N. Phillips Ranch Rd.	Granite Shoals, TX 78654
Texas Tech at Marble Falls	806 Steve Hawkins Pkwy.	Marble Falls, TX 78654

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	Oct. 21 **8am-5pm** *All Locations*	*Oct. 22* **8am-5pm** *All Locations*	*Oct. 23* **8am-5pm** *All Locations*	*Oct. 24* **7am-7pm** *All Locations*	*Oct. 25* **8am-5pm** *All Locations*	*Oct. 26* **8am-5pm** ***AgriLife** **7am-7pm**
Oct. 27 ***AgriLife Only*** ***10am-4pm***	*Oct. 28* **8am-5pm** ***AgriLife** **7am-7pm**	*Oct. 29* **8am-5pm** ***AgriLife** **7am-7pm**	*Oct. 30* **8am-5pm** ***AgriLife** **7am-7pm**	*Oct. 31* **7am-7pm** *All Locations*	*Nov. 1* **8am-5pm** ***AgriLife** **7am-7pm**	

Community Survey (Draft)

SECTION 1: DEMOGRAPHICS

1. Do you Own or Rent your home?

Owner

☐ Full-Time Resident
Part Time Resident
☐ Seasonal
☐ Vacation/Weekend

Renter

☐ Full-Time Resident
Part Time Resident
☐ Seasonal
☐ Vacation/Weekend

2. How many people reside in the home when occupied? ___________

Occupant #1	☐ Male	☐ Female	Age _______
Occupant #1	☐ Male	☐ Female	Age _______
Occupant #1	☐ Male	☐ Female	Age _______
Occupant #1	☐ Male	☐ Female	Age _______
Occupant #1	☐ Male	☐ Female	Age _______
Occupant #1	☐ Male	☐ Female	Age _______

Additional Occupants (please list) ____

____

3. Employment Status of Principal Adult Residents:

Resident #1	**Resident #2**	**Other resident**
☐ Retired	☐ Retired	☐ Retired
☐ Full Time/Outside Home	☐ Full Time/Outside Home	☐ Full Time/Outside Home
☐ Part Time/Outside Home	☐ Part Time/Outside Home	☐ Part Time/Outside Home
☐ Work at/from Home	☐ Work at/from Home	☐ Work at/from Home
☐ Not Employed	☐ Not Employed	☐ Not Employed

Additional Adults employed?) ____

____

4. Do you attend or participate in any of the following organizations?

☐ Board of Aldermen ☐ Planning & Zoning

☐ Property Owners Association ☐ Ladies Club

☐ Other (please list below) ____________________

____

5. Are you involved in or attend any following community activities?

☐ Potluck ☐ Game Night/Bingo

☐ Silver Sneakers ☐ Bridge

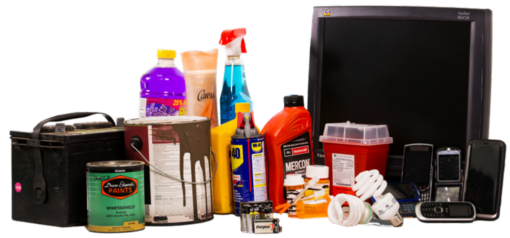
☐ 4th of July Festivities ☐ Veterans Day

☐ Other (please list below) ____________________

____

Burnet County
HHW Collection Event

Burnet County Reuse and Recycle Center
October 19th, 2024
9:00 AM - 1:00 PM
2411 FM 963 (2 miles E of 281)
Burnet, TX 78611



PLEASE BRING

- Automobile tires (24” or less, no rims)
  - First 10 tires free, $3 per tire after
- Lead-acid and rechargeable batteries
- Cell phones and telephones
- Computer components and parts
- Televisions (no wooden consoles)
- Used motor oil and filters
- Latex paint
- Petroleum based paints, stains, and varnishes
- Antifreeze
- Household hazardous chemicals
- Compressed gas cylinders
  - Aerosols & Camp stove propane
- Fluorescent lamp bulbs
  - NO compact fluorescent bulbs
- Transmission and brake fluid
- Pool chemicals
- Lawn and garden chemicals
- Scrap metal
  - NO lawnmowers or appliances

DO NOT BRING

- Tires with rims
- Containers larger than 5 gallons
- Agricultural pesticides/chemicals
- Dioxins
- Explosives
- Medical and pharmaceutical items
- Large propane cylinders over 30 lbs.
- Wooden TV consoles
- Appliances

Safety Guidelines

- Bring products in original containers only
- Do not mix or consolidate products
- Properly seal containers to prevent leaking
- Haul containers and materials in the trunk or back of vehicle, away from passengers

Commissioner Jim Luther, Jr.	(512) 715-4112
Commissioner Damon Beierle	(512) 715-2611
Commissioner Billy Wall	(830) 265-0483
Commissioner Joe Don Dockery	(512) 715-2911

RESIDENTIAL ITEMS ONLY!
NO INDUSTRIAL, COMMERCIAL OR BUSINESS WASTE

Made possible by: Burnet County - Burnet - Bertram - Marble Falls - Meadowlakes - Cottonwood Shores - Granite Shoals Highland Haven - Horseshoe Bay – Green Planet, Inc. – Central Texas Groundwater Conservation District Reliable Tire Disposal – Goodwill of Central Texas – Hill Country Recycling – Waste Management, Inc. Burnet County Community Services Restitution Program – 33rd / 424th Judicial Districts Intermediate Sanction Facility

Central Texas Groundwater Conservation District

Thank you for participating in Burnet County's Recycling Program!

DID YOU KNOW

Every aquifer in Burnet County has a local recharge area that is a direct pathway for freshwater & potential contaminants to enter

1 gallon of used motor oil can contaminate 1 million gallons of freshwater

Recycling your waste helps preserve groundwater quality - it is difficult and very expensive to clean contaminated groundwater

Over 50% of the people in Burnet County are dependent upon groundwater for their homes

GET GROUNDWATER NEWS AND TIPS BY SIGNING UP FOR OUR NEWSLETTER

The mission of the groundwater district is to protect and enhance the groundwater resources of Burnet County. We adopt and enforce rules to protect groundwater users and also to maintain the economic vitality of the communities we serve. To learn more about Burnet County Aquifers and your well, visitnwww.centraltexasgcd.org or call us at 512-756-4900.

Water is for every Texan.

Every Texan should be for Water.

BURNET COUNTY RUNS ON WATER

Burnet County relies on 6 aquifers, and parts of all 5 Highland Lakes. Most creeks & streams start from groundwater.

Rocks Matter: Burnet County's unique geology contributes to a complex aquifer system.

TEXAS RUNS ON WATER

Water is the key ingredient for life in Texas- it's the heart of everything we do. It's the lifeblood of our state.