

**Cumby City Council
Regular Meeting Agenda
Tuesday, November 12th, 2019
City Hall – 100 East Main Street, Cumby, Texas
6:30 p.m.**

- I. Call to Order
- II. Establish quorum
- III. Invocation
- IV. Pledge of Allegiance
- V. Reports
 - A. Police Department
 - B. Maintenance Department
 - C. Fire Department
- VI. Consent Agenda
 - A. Approve minutes of October 8th, 2019 Regular Agenda
 - B. Approve minutes of October 22nd, 2019 Special Session
 - C. Approve September 2019 and October 2019 Financials.

VII. Announcements

Announcements are provided on each agenda so that City Staff, Mayor, Council Members and members of the public may make announcements concerning matters of public recognition or upcoming events of local and regional significance; to advise the public of opportunities for service, recognition or recreation within our community; and to provide community charitable, civic, and philanthropic organizations the chance to broaden their appeal by the timely publication of details of their programs and activities. To utilize this opportunity, members of the public may contact the Mayor, City Secretary or City Council Members with details of their events, or may appear at City Council Meetings and make their own announcements. "Announcements" shall be limited to the recitation of facts about the subject events, congratulatory or approbative statements concerning service to the City or the community, and invitations to participation at various events. No deliberations concerning the details of upcoming events shall be conducted

VIII. Presentation by Citizens (Please Limit To 2 Minutes)

(At this time we would like to listen to any member of the audience on any subject matter, whether or not that item is on the agenda. All comments are limited to a maximum of two (2) minutes for each speaker. Speakers making personal, unfounded, profane or slanderous remarks may be removed from the room. In accordance with the Open Meetings Act, the Mayor and Aldermen are restricted from discussing or taking action on any items not listed on the agenda. Action can only be taken at a future meeting. When your name is called, please come to the front and state your name and address clearly before making your comments. Thank you for your cooperation).

- X. Old Business
 - A. Discussion of City of Cumby Employee Manual.

- B. Discuss and consider possible action approving company to start the 2018-2019 financial audits.
- C. Discuss and consider possible action on Park Ordinance.

XI. New Business

- A. Discuss and consider possible action ordering 3 tesla meters per month to replace direct read meters.
- B. Discuss Forensic Audit
- C. Discuss and consider approval of Ordinance 2019-11-01 declaring Sulphur Spring News Telegram as The City of Cumby's official newspaper.
- D. Discuss and Consider Possible action on replat of 309 Depot Street.
- E. Discuss and Consider Possible action on policy for annexation.
- F. Discuss and Consider Possible action on activities for Christmas.
- G. Discuss water system and possible reworking our extension
- H. Discuss and Consider Possible action on demolishing 216 Tarrant Street.
- I. Discuss and Consider Possible action on approving estimates to repair Well 3.
- J. Discuss and Consider Possible action approving policy for House Bill 2840.

XIV. Adjournment

If during the course of the meeting, any discussion of any item on the agenda should be held in closed session, the Council will convene in such executive or closed session in accordance with the following: 1) VTCA Government Code 551.071 - Consultations with legal counsel concerning pending or threatened litigation or matters where counsel's duty to the City conflicts with the Open Meetings Act; 2) VTCA Government Code 551.072 - Deliberations regarding the purchase, sale, lease or exchange of real property; 3) VTCA Government Code 551.073 - Deliberations regarding prospective gifts or donations; 4) VTCA Government Code 551.074 - Deliberations regarding personnel of the City; 5) VTCA Government Code 551.076 - Deliberations regarding the deployment of security devices or the implementation of security policy; and VTCA Government Code 551.087 – Deliberations regarding Economic Development negotiations.

CERTIFICATION

I, Codi Reynolds, City Secretary for City of Cumby, hereby certify that the above notice of meeting and agenda was posted on the Public Notice Board at Cumby City Hall, 100 East Main Street, Cumby, Texas on November 8, 2019 at 4:00 p.m.



Codi Reynolds
Codi Reynolds, City Secretary

Maintenance Report

For the month of October, the maintenance department:

Completed a total of 20 work orders,

Serviced 4 meters

Fixed the stop sign at the corner of Denton and Mill Street

And put new street signs up at the corner of Austin Street and Frisco Street and at the corner of Austin Street and Odom Street.

MONTH	CITY	COUNTY	ACREAGE	GRASS FIRE	CAR FIRE	STRUCTURE FIRE	MEDICAL	MVA
JAN	4	17	0	2	1	1	5	12
FEB	2	7	0	0	1	1	2	4
MAR	5	12	0	0	0	0	8	6
APR	4	14	0	0	2	1	8	6
MAY	4	15	0	0	2	1	6	9
JUN	0	7	0.2	1	0	1	1	2
JULY	4	8	0	1	2	1	6	2
AUG	3	17	0	5	1	2	9	2
SEPT	2	7	0	0	0	0	4	2
OCT	4	13	0.1	4	1	3	4	3

INVESTIGATION / STAND BY	WATER USAGE	MAN/HOURS
0	0	39.05
0	1000	26.77
4	0	12.67
1	0	31.10
1	250	33.95
2	0	7.88
0	0	12.13
1	920	54.75
3	0	12.63
5	650	34.73

Regular Meeting Minutes of the City Council of the City of Cumby

Tuesday, October 8, 2019

Cumby City Hall

PRESENT:

Doug Simmerman Monty Lackey

Betty McCarter Julie Morris

- I. Mayor Pro Tem Doug Simmerman called the meeting to order at 6:30p.m.
- II. Invocation and Pledge of Allegiance

Invocation was led by Monty Lackey and the pledge was recited by the mayor, Council, and Citizens in attendance.

- III. Announcements

The fire department will be holding their annual motorcycle ride on Saturday October 12th, 2019.

Julie Morris read a letter sent in by a resident of Cumby recognizing the water department for their hard work installing and setting up a new meter for him.

- IV. Citizens addressed the council.

- V. Reports

- A. Zack Steward submitted the Police Department report.
- B. David Weatherbee submitted the Fire Department report.
- C. Mayor Pro Tem Doug Simmerman submitted the Maintenance report.

- VI. Consent Agenda

A.) Approve minutes of September 3rd, 2019 Public Hearing

Betty McCarter motioned to approve the minutes and Monty Lackey seconded the motion. The motion passed 3-0

B.) Approve minutes of September 10th, 2019 regular Meeting

Julie Morris motioned to approve the minutes and Betty McCarter seconded the motion. The motion passed 3-0.

C.) Approve minutes of September 21st, 2019 special session

Julie Morris motioned to approve the minutes and Monty Lackey seconded the motion. The motion passed 3-0.

- VII. Old Business

A. Discussion of City of Cumby Manual

Monty Lackey is still reading over it. There are some changes that need to be made. No action was taken.

VIII. New Business

- A. Presentation by Ben Jarrett with RG3 meter company. Mr. Jarrett addressed the council and citizens in attendance with a PowerPoint presentation detailing the audits of the meter system since 2015.
- B. Mayor Pro Tem Doug Simmerman read the letter of resignation of Alderman Place 2 submitted by Audri Mayo.
- C. Monty Lackey motioned to approve the resolution ordering a special election to be held on May 2, 2020, for the purpose of filling the vacancy of Alderman Place 2 on City council for the remainder of the current term ending in November 2020. Betty McCarter seconded the motion. The motion passed 3-0.
- D. Discussion of Chris Turner starting the audit for fiscal year 2018-2019. The council will get quotes to ensure the most cost effective route is taken for the audit.
- E. The Council discussed the park ordinance 2019-10-001. The council will read over the ordinance. Keeping the park nice is the goal of the City. City Attorney suggests tailoring the ordinance to fit the needs of the City. The City wants to encourage use of the park. Citizens in attendance think that a deposit of 250.00\$ is steep. There were also concerns about the verbiage of the ordinance and it including reserving the whole park instead of the pavilion. The council will revisit the ordinance after reviewing and revising. No action was taken at this time.
- F. The council held a Public hearing to consider the annexation of property owned by Texas Ranchitos, LLC. The City Attorney has been working with the attorney for Texas Ranchitos, LLC in regards to the annexation process. If out of the city limits and are receiving city amenities than annexation should be requested by owner. The City can't make them annex in to the city limits. Texas Ranchitos, LLC indicated interest in annexation. If he has sold any of the lots then the owner would have to request annexation. When City attorney asked if any had been sold he was told no. The council can adopt a policy stating that annexation is required for city services. City Attorney will draw up the policy to be discussed at the November regular meeting.

IX. Entered into Executive Session

The City Council of the City of Cumby entered into Executive Session (Closed Meeting) at 8:37 p.m. pursuant to the provisions of Chapter 551, Subchapter D, and Texas Government Code, to discuss the following:

- A. Discuss litigation – Regarding substandard buildings
- B. Discuss Development

X. Exited Executive Session

The City Council of the City of Cumby reconvened into Regular Session (Open Meeting) at 9:12 p.m. pursuant to the provisions of Chapter 551, Subchapter D, and Texas Government Code, to discuss the following:

- A. Discussed litigation regarding substandard buildings. No action was taken
- B. Discussed Development. No action was taken

XI. Mayor Pro Tem adjourned the meeting at 9:03 p.m.

Approve:

Doug Simmerman, Mayor Pro Tem

Attest:

Codi Reynolds, City Secretary

Special Meeting Minutes of the City Council of the City of Cumby

Tuesday, October 22nd, 2019

Cumby City Hall

PRESENT:

Doug Simmerman Monty Lackey Betty McCarter Julie Morris

- I. Mayor Pro Tem Doug Simmerman called the meeting to order at 6:00 p.m.
- II. Establish Quorum
- III. Invocation – Led by Monty Lackey
- IV. Pledge of Allegiance – Recited by mayor, council, and citizens in attendance
- V. Discuss and Consider possible action on Texas Tank Services Water Tower Annual Maintenance Contract. Mayor Pro Tem stated that there is maintenance needed of our tanks. He had called for a quote to repair the 100G ground tank. Doug Simmerman spoke with our rep Ashley Kemp to get an explanation of the cost for repairs. This contract spans 5 years and would begin repairs with the 100G ground tank. The first repair is recoating the tank and cleaning the floor plates and wall plates. It will take 6 to 8 weeks. It will require 10,996.50 down and 10,996.50 due upon completion. Starting in January there will be a payment due every 8 weeks in the amount of 3665.50. Year 2 and 3 the monthly payment is 2832.17. Year 4 the monthly payment is 2382.17. Year 5 the monthly payment is 1994.84. Over the 5 year span they will maintain and inspect each tank annually as well as all recommendations they had for each of our tanks during the 2019 inspection. By agreeing to this contract we would be able to complete a TCEQ violation as well as fix all potential violations. Texas Tank Service does all repairs and maintenance in compliance with TCEQ regulations. Julie Morris stated this will save money over the long run. Betty McCarter stated we don't want to be fined by TCEQ for any violations. Monty Lackey feels this is really a no brainer. The City of Cumby wants to be proactive and stay in good standing with TCEQ. Alex Laird has been great with helping us. Going into contract will mean only Texas Tank Services is able to work on our tanks however we won't need anyone else because the contract covers everything needed to maintain all 3 tanks. Monty Lackey motioned to approve the contract with Texas Tank Services. Julie Morris seconded the motion. The motion passed 3-0.
- VI. Mayor Pro Tem adjourned the meeting at 6:13 p.m.

Approve:

Attest:

Doug Simmerman, Mayor Pro Tem

Codi Reynolds, City Secretary

City of Cumby
Balance Sheet
As of September 30, 2019

Sep 30, 19

ASSETS	
Current Assets	
Checking/Savings	
General Bank Accounts	
Arson	-403.21
General Operating	-1,809.27
Municipal Court Security	2,039.61
Municipal Court State Fees	9,794.49
Municipal Court Technology	1,161.65
Parks & Recreation	1,041.89
Police Training	126.85
Seizure	287.90
General Bank Accounts - Other	-454.39
Total General Bank Accounts	12,591.94
Utility Bank Accounts	
Water & Sewer	115.74
Street Maintenance	848.25
Water Deposit Account	1,821.46
Obligation	8,472.18
Total Utility Bank Accounts	11,257.63
Total Checking/Savings	23,849.57

City of Cumby
Profit & Loss
 September 2019

	Sep 19
Ordinary Income/Expense	
Income	
Subdivision Fees - PD	401.82
Fines	
Service Fee Collected	977.96
Fines - Other	21,928.96
Total Fines	22,906.92
Interest Earned	1.72
Permits/Registrations	50.00
Tax & Franchise Fees	
Property Reduction Sales Tax	1,543.11
Property Tax	2,155.00
Sales Tax	6,172.46
Street Sales Tax	1,543.11
Total Tax & Franchise Fees	11,413.68
Water - Sewer	
Water - Sewer Adjustments	-200.00
Garbage Revenue	4,447.60
Late Fee	365.72
Sales Tax Collected	356.92
Service Fee Collected	432.12
Sewer Revenue	7,068.45
Tap fee	2,000.00
Water Revenue	16,788.19
Total Water - Sewer	31,259.00
Water Deposit	0.00
Total Income	66,033.14
Expense	
Administration	
Office Expense	194.84
Election	1,547.03
Mayor/Council Monthly Fee	350.00
Membership	155.00
Postage	375.65
Telephone	653.97
Utilities	11,908.02
Total Administration	15,184.51
Municipal Court	
Collection Service Fee	1,352.08
Office Expense	89.97
Security	320.00
Technology	580.00
Total Municipal Court	2,342.05
Payroll Expenses	37,470.04
Public Safety	
Police Department	
K-9	57.00
Auto Repair & Maintenance	153.51
Fuel	1,179.00
Telephone	189.95
Total Police Department	1,579.46
Total Public Safety	1,579.46

City of Cumby
Profit & Loss
September 2019

	Sep 19
Seizure Expenditure	-50.00
Water Deposit Refund	178.67
Water/Sewer	
Automobile Repairs	96.72
Chemicals	42.30
Deposit Refund	200.00
Equipment Repairs	698.12
Lab Fees	176.31
Maintenance	4,563.84
Office Supplies	174.50
Operating Supplies	97.37
Postage	154.00
Software	953.00
Testing	110.00
Utilities	45.00
Total Water/Sewer	7,311.16
Total Expense	64,015.89
Net Ordinary Income	2,017.25
Net Income	2,017.25

City of Cumby
Profit & Loss Budget vs. Actual

October 2018 through September 2019

Accrual Basis

	Oct '18 - Sep 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Uncategorized Income	0.00			
Subdivision Fees - PD	1,803.89			
Bank Service	0.00	24.00	-24.00	0.0%
Park Funds	1,000.00	850.00	150.00	117.6%
Credit Card Reward Points	0.00	600.00	-600.00	0.0%
Scholarship	0.00	0.00	0.00	0.0%
Accumulated Funds	0.00	75,298.01	-75,298.01	0.0%
Copies & Faxes	0.00	143.25	-143.25	0.0%
Fines				
Service Fee Collected	10,793.16	11,496.53	-703.37	93.9%
Fines - Other	381,841.17	449,832.66	-67,991.49	84.9%
Total Fines	392,634.33	461,329.19	-68,694.86	85.1%
Insurance	0.00	17,898.57	-17,898.57	0.0%
Interest Earned	35.29	83.06	-47.77	42.5%
Permits/Registrations				
service fee collected	100.15			
Permits/Registrations - Other	1,050.00	450.00	600.00	233.3%
Total Permits/Registrations	1,150.15	450.00	700.15	255.6%
Public Safety Department				
Accident Report	34.00	109.00	-75.00	31.2%
Training	0.00	917.59	-917.59	0.0%
Total Public Safety Department	34.00	1,026.59	-992.59	3.3%
Road Paving Material	0.00	120.00	-120.00	0.0%
Seizure Funds	0.00	10,569.00	-10,569.00	0.0%
Tax & Franchise Fees				
Franchise	47,908.76	30,049.31	17,859.45	159.4%
Property Reduction Sales Tax	13,684.97	18,670.32	-4,985.35	73.3%
Property Tax	86,709.96	76,069.14	10,640.82	114.0%
Sales Tax	62,502.06	74,685.49	-12,183.43	83.7%
Street Sales Tax	13,684.97	18,670.32	-4,985.35	73.3%
Total Tax & Franchise Fees	224,490.72	218,144.58	6,346.14	102.9%
Water - Sewer				
Disconnect fee	35.00			
Water - Sewer Adjustments	-15,750.61			
Bag Sales	0.00	730.46	-730.46	0.0%
Garbage Revenue	57,672.05	55,306.74	2,365.31	104.3%
Late Fee	6,131.44	14,846.70	-8,715.26	41.3%
NSF Fee	-155.84			
Reconnect Fee	348.00	4,182.89	-3,834.89	8.3%
Sales Tax Collected	5,165.02	4,615.93	549.09	111.9%
Service Fee Collected	1,984.29	3,387.46	-1,403.17	58.3%
Sewer Revenue	86,988.87	88,830.32	-1,861.45	97.9%
Tap fee	2,000.00	1,750.00	250.00	114.3%
Water Revenue				
Bulk Water	9,705.70	470.00	9,235.70	2,065.0%
Water Deposits Applied	-100.00	-3,939.27	3,839.27	2.5%
Water Revenue - Other	165,732.95	183,874.69	-18,141.74	90.1%
Total Water Revenue	175,338.65	180,405.42	-5,066.77	97.2%
Water - Sewer - Other	28,347.54	35.00	28,312.54	75,278.7%
Total Water - Sewer	346,065.41	354,070.92	-8,005.51	97.7%
Water Deposit	4,251.23	6,843.84	-2,592.61	62.1%
Total Income	971,465.02	1,147,451.01	-175,985.99	84.7%
Expense				
void	7.00			
Weekend On-Call Duty	220.00			
Contengency/Bank Rec	14,947.29			
Administration				
Reimbursement for Travel/Gas	1,815.36			
Office Expense	4,267.34	516.50	3,750.84	826.2%
Advertising	1,553.82	61.88	1,491.94	2,511.0%
Alarm	328.75			
Bonus	3,000.00	4,000.00	-1,000.00	75.0%
Election	3,082.11	7,658.01	-4,585.90	40.0%
Insurance	28,684.00	29,927.00	-1,243.00	95.8%
Legal Fees	8,687.50	1,800.00	6,887.50	482.6%
Maintenance	7,406.13	658.17	6,747.96	1,125.3%
Mayor/Council Monthly Fee	5,250.00	4,200.00	1,050.00	125.0%
Membership	857.00	563.00	294.00	152.2%
Office Supplies	615.98	1,123.01	-507.03	54.9%
Postage	3,384.58	485.67	2,898.91	696.9%
Professional Fees	7,782.00	9,309.29	-1,527.29	83.6%
Property Tax Fees	4,535.87	1,182.64	3,353.23	383.5%
Public Notice	2,693.05			
Software	1,025.98	672.75	353.23	152.5%
Subscription	1,541.41			

City of Cumby
Profit & Loss Budget vs. Actual

Accrual Basis

October 2018 through September 2019

	Oct '18 - Sep 19	Budget	\$ Over Budget	% of Budget
Technology	998.04	1,209.98	-211.94	82.5%
Telephone	5,214.19	2,005.95	3,208.24	259.9%
Training	100.00			
Utilities	39,021.84	7,504.42	31,517.42	520.0%
Administration - Other	0.00			
Total Administration	131,824.95	72,878.27	58,946.68	180.9%
Construction In Progress	730.65			
Debt Service				
Payment Processing Center	11,502.32	6,199.44	5,302.88	185.5%
De Lage Lange	0.00	2,370.00	-2,370.00	0.0%
Firetruck Lease	0.00	18,954.79	-18,954.79	0.0%
Loan # 1820645	5,038.14	10,409.58	-5,371.42	48.4%
TWDB Bond	46,957.00	48,173.25	-1,216.25	97.5%
Total Debt Service	63,497.46	86,107.04	-22,609.58	73.7%
Miscellaneous Expense	0.00			
Municipal Court				
Clerk	10,007.00	13,098.00	-3,091.00	76.4%
Alarm	556.25	1,882.50	-1,326.25	29.5%
Collection Service Fee	2,526.97	9,823.40	-7,296.43	25.7%
Convience Fee	916.56	1,863.76	-947.20	49.2%
Judge	4,000.00	6,000.00	-2,000.00	66.7%
Legal Fees	9,737.50	16,850.00	-7,112.50	57.8%
Office Expense	5,744.51	1,780.28	3,964.23	322.7%
Postage	71.75	676.35	-604.60	10.6%
Report Fee	1,530.35	1,878.00	-347.65	81.5%
Seat Belt Fee	2,533.95			
Security	2,622.24	4,091.02	-1,468.78	64.1%
Software Update	0.00	123.75	-123.75	0.0%
State Fees	136,303.66	147,441.58	-11,137.92	92.4%
Technology	3,430.00	18,069.59	-14,639.59	19.0%
Telephone	865.34	2,064.27	-1,198.93	41.9%
Travel & Training	0.00	467.56	-467.56	0.0%
Utilities	8,742.42	7,239.21	1,503.21	120.8%
Municipal Court - Other	-690.87			
Total Municipal Court	188,897.63	233,349.27	-44,451.64	81.0%
Park Improvements				
Back To School	0.00	150.00	-150.00	0.0%
BJG Day	0.00	2,230.50	-2,230.50	0.0%
Equipment	0.00	3,237.82	-3,237.82	0.0%
Maintenance	0.00	3,592.93	-3,592.93	0.0%
Supplies	0.00	4.99	-4.99	0.0%
Park Improvements - Other	0.00	-2,014.00	2,014.00	0.0%
Total Park Improvements	0.00	7,202.24	-7,202.24	0.0%
Payroll Expenses				
Medical Reimbursement - Non-Tax	800.00			
Insurance Assistance	4,101.92			
PENSION EXPENSE	9,445.08			
Child Support	1,275.72	2,976.89	-1,701.17	42.9%
Payroll Expenses - Other	520,086.24	427,360.35	92,737.89	121.7%
Total Payroll Expenses	535,720.96	430,337.24	105,383.72	124.5%
Permits	0.00	-200.00	200.00	0.0%
Public Safety				
Education	0.00	537.37	-537.37	0.0%
Police Department				
K-9	797.65	70.43	727.22	1,132.5%
Legal Fees	0.00	400.00	-400.00	0.0%
Auto Repair & Maintenance	15,740.14	13,346.73	2,393.41	117.9%
Equipment	755.00	5,736.89	-4,981.89	13.2%
Equipment Repairs	830.32	2,150.65	-1,320.33	38.6%
Fuel	31,366.18	27,479.54	3,906.64	114.2%
Investigation	0.00	0.00	0.00	0.0%
License & Support	215.00	180.00	35.00	119.4%
Maintenance	2,000.00			
Office Supplies	595.18	2,053.03	-1,457.85	29.0%
Telephone	302.54	4,344.47	-4,041.93	7.0%
Testing Supplies	1,139.61	280.00	859.61	407.0%
Training	65.00	2,645.25	-2,580.25	2.5%
Uniforms	1,335.58	1,823.10	-487.52	73.3%
Utilities	50.85	7,567.91	-7,517.06	0.7%
Police Department - Other	17.94			
Total Police Department	55,230.99	68,078.00	-12,847.01	81.1%
Total Public Safety	55,230.99	68,615.37	-13,384.38	80.5%
Public Works				
Equipment Repair	127.39	120.00	7.39	106.2%
Debris Cleanup	460.00	1,872.90	-1,412.90	24.6%
Lights	0.00	3,439.43	-3,439.43	0.0%
Mosquito Control	1,260.00	2,490.81	-1,230.81	50.6%
Mowing	4,500.00			

City of Cumby
Profit & Loss Budget vs. Actual

October 2018 through September 2019

	Oct '18 - Sep 19	Budget	\$ Over Budget	% of Budget
Street Repair	1,656.93	5,624.91	-3,967.98	29.5%
Total Public Works	8,004.32	13,548.05	-5,543.73	59.1%
Seizure Expenditure				
Equipment	3,348.73			
Software	4,131.50			
K-9	814.43			
K-9 Assistance	125.00			
Auto	17,574.25			
Seizure Expenditure - Other	16.37	14,572.22	-14,555.85	0.1%
Total Seizure Expenditure	26,010.28	14,572.22	11,438.06	178.5%
Training Expenditure	0.00	1,238.38	-1,238.38	0.0%
Water Deposit Refund	1,361.57	2,156.33	-794.76	63.1%
Water/Sewer				
Vehicle Purchase	6,845.21			
Automobile Repairs	4,148.50	906.79	3,241.71	457.5%
Building Maintenance	695.00	765.50	-70.50	90.8%
Chemicals	5,602.30	4,307.23	1,295.07	130.1%
Convenience Fee W/S	146.10	2,985.15	-2,839.05	4.9%
Deposit Refund	469.76			
Equipment Repairs	12,031.29	29,374.90	-17,343.61	41.0%
Garbage Collection Fee	49,588.01	45,234.14	4,353.87	109.6%
Lab Fees	1,117.47	207.70	909.77	538.0%
Land Acquisition	250.00			
Legal Fee	9,661.81			
Legal Fees	6,936.00	1,950.00	4,986.00	355.7%
Maintenance	123,622.10	85,874.91	37,747.19	144.0%
Office Supplies	627.85	1,458.52	-830.67	43.0%
Operating Supplies	1,987.41	3,994.76	-2,007.35	49.8%
Permit	4,742.00	2,580.35	2,161.65	183.1%
Postage	631.68	1,844.18	-1,312.50	32.5%
Sales Tax Paid	2,405.97	4,738.36	-2,330.39	50.8%
Seminars/Training	111.00	867.50	-856.50	11.5%
Software	953.00	2,035.75	-1,082.75	46.8%
Telephone	-206.54	2,107.88	-2,314.42	-9.8%
Testing	2,235.00	4,544.11	-2,309.11	49.2%
Tools & Equipment	894.05			
Uniforms	577.31	1,382.75	-805.44	41.8%
Utilities	16,565.67	21,112.45	-4,546.78	78.5%
Total Water/Sewer	252,637.95	218,480.93	34,157.02	115.6%
Total Expense	1,279,091.05	1,148,285.34	130,805.71	111.4%
Net Ordinary Income	-307,626.03	-834.33	-306,791.70	36,871.0%
Other Income/Expense				
Other Income				
Transfer In	46,038.37			
back flow prevention	1,900.00			
Total Other Income	47,938.37			
Other Expense				
Transfers	45,609.06			
Total Other Expense	45,609.06			
Net Other Income	2,329.31			
Net Income	-305,296.72	-834.33	-304,462.39	36,591.8%

10:11 AM
11/05/19
Accrual Basis

City of Cumby
Balance Sheet
As of October 31, 2019

	<u>Oct 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
General Bank Accounts	
Arson	403.21
General Operating	5,960.84
Municipal Court Security	2,039.61
Municipal Court State Fees	1,593.64
Municipal Court Technology	306.65
Parks & Recreation	1,041.89
Police Training	126.85
Seizure	287.90
General Bank Accounts - Other	-454.39
Total General Bank Accounts	<u>11,306.20</u>
Utility Bank Accounts	
Water & Sewer	115.74
Street Maintenance	848.25
Water Deposit Account	1,821.46
Obligation	8,472.18
Total Utility Bank Accounts	<u>11,257.63</u>
Total Checking/Savings	<u>22,563.83</u>

City of Cumby
Profit & Loss
 October 2019

	Oct 19
Ordinary Income/Expense	
Income	
Subdivision Fees - PD	240.00
Accumulated Funds	23,849.57
Fines	
Service Fee Collected	1,403.99
Fines - Other	40,899.85
Total Fines	42,303.84
Interest Earned	0.83
Misc Revenues - Utility	166.81
Property Sale	1,400.00
Tax & Franchise Fees	
Franchise	5,831.58
Property Reduction Sales Tax	1,364.46
Property Tax	16,160.40
Sales Tax	5,457.86
Street Sales Tax	1,364.46
Tax & Franchise Fees - Other	747.22
Total Tax & Franchise Fees	30,925.98
Water - Sewer	
Water - Sewer Adjustments	-582.75
Garbage Revenue	5,618.54
Late Fee	253.16
Reconnect Fee	70.00
Sales Tax Collected	446.27
Service Fee Collected	433.83
Sewer Revenue	8,189.50
Tap fee	2,100.06
Water Revenue	
Water Deposits Applied	250.00
Water Revenue - Other	20,318.86
Total Water Revenue	20,568.86
Total Water - Sewer	37,097.47
Water Deposit	425.00
Total Income	136,409.50
Expense	
Administration	
Insurance	7,069.25
Maintenance	54.50
Mayor/Council Monthly Fee	350.00
Membership	155.00
Office Supplies	242.44
Technology	90.00
Telephone	-445.97
Utilities	146.74
Total Administration	7,661.96
Municipal Court	
Collection Service Fee	1,252.58
Report Fee	288.00
Security	209.95
State Fees	31,881.59
Telephone	17.65
Total Municipal Court	33,649.77
Payroll Expenses	43,239.00
Public Safety	

City of Cumby
Profit & Loss
October 2019

	<u>Oct 19</u>
Police Department	
Auto Repair & Maintenance	251.04
Fuel	2,382.20
Telephone	255.14
Utilities	5,088.25
Total Police Department	<u>7,976.63</u>
Total Public Safety	7,976.63
Public Works	
Street Signs	237.38
Total Public Works	237.38
Water/Sewer	
Automobile Repairs	75.00
Chemicals	903.98
Maintenance	2,000.00
Operating Supplies	500.00
Permit	1,250.00
Postage	208.65
Sales Tax Paid	1,313.40
Telephone	200.21
Utilities	20.00
Total Water/Sewer	<u>6,471.24</u>
Total Expense	<u>99,235.98</u>
Net Ordinary Income	<u>37,173.52</u>
Net Income	<u><u>37,173.52</u></u>

City of Cumby Profit & Loss Budget vs. Actual

October 2019

	Oct 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Subdivision Fees - PD	240.00			
Bank Service	0.00	0.00	0.00	0.0%
Park Funds	0.00	0.00	0.00	0.0%
Credit Card Reward Points	0.00	0.00	0.00	0.0%
Scholarship	0.00	0.00	0.00	0.0%
Accumulated Funds	23,849.57	23,849.57	0.00	100.0%
Copies & Faxes	0.00	0.00	0.00	0.0%
Fines				
Service Fee Collected	1,403.99	0.00	1,403.99	100.0%
Fines - Other	40,899.85	425,000.00	-384,100.15	9.6%
Total Fines	42,303.84	425,000.00	-382,696.16	10.0%
Insurance	0.00	0.00	0.00	0.0%
Interest Earned	0.83	25.00	-24.17	3.3%
License & Permits	0.00	1,000.00	-1,000.00	0.0%
Misc Revenues - Utility	166.81			
Permits/Registrations	0.00	0.00	0.00	0.0%
Property Sale	1,400.00			
Public Safety Department				
Accident Report	0.00	0.00	0.00	0.0%
Training	0.00	0.00	0.00	0.0%
Total Public Safety Department	0.00	0.00	0.00	0.0%
Road Paving Material	0.00	0.00	0.00	0.0%
Seizure Funds	0.00	0.00	0.00	0.0%
Tax & Franchise Fees				
Franchise	5,831.58	0.00	5,831.58	100.0%
Property Reduction Sales Tax	1,364.46	0.00	1,364.46	100.0%
Property Tax	16,160.40	0.00	16,160.40	100.0%
Sales Tax	5,457.86	0.00	5,457.86	100.0%
Street Sales Tax	1,364.46	0.00	1,364.46	100.0%
Tax & Franchise Fees - Other	747.22	225,000.00	-224,252.78	0.3%
Total Tax & Franchise Fees	30,925.98	225,000.00	-194,074.02	13.7%
Water - Sewer				
Water - Sewer Adjustments	-582.75			
Bag Sales	0.00	0.00	0.00	0.0%
Garbage Revenue	5,618.54	0.00	5,618.54	100.0%
Late Fee	253.16	0.00	253.16	100.0%
Reconnect Fee	70.00	0.00	70.00	100.0%
Sales Tax Collected	445.27	0.00	445.27	100.0%
Service Fee Collected	433.83	0.00	433.83	100.0%
Sewer Revenue	8,189.50	0.00	8,189.50	100.0%
Tap fee	2,100.06	0.00	2,100.06	100.0%
Water Revenue				
Bulk Water	0.00	0.00	0.00	0.0%
Water Deposits Applied	250.00	0.00	250.00	100.0%
Water Revenue - Other	20,318.86	0.00	20,318.86	100.0%
Total Water Revenue	20,568.86	0.00	20,568.86	100.0%
Water - Sewer - Other	0.00	380,000.00	-380,000.00	0.0%
Total Water - Sewer	37,097.47	380,000.00	-342,902.53	9.8%
Water Deposit	425.00	0.00	425.00	100.0%
Total Income	136,409.50	1,054,874.57	-918,465.07	12.9%
Expense				
Administration				
Office Expense	0.00	0.00	0.00	0.0%
Advertising	0.00	0.00	0.00	0.0%
Insurance	7,069.25	0.00	7,069.25	100.0%
Legal Fees	0.00	0.00	0.00	0.0%
Maintenance	54.50	0.00	54.50	100.0%
Mayor/Council Monthly Fee	350.00	0.00	350.00	100.0%
Membership	155.00	0.00	155.00	100.0%
Office Supplies	242.44	0.00	242.44	100.0%
Postage	0.00	0.00	0.00	0.0%
Professional Fees	0.00	0.00	0.00	0.0%
Software	0.00	0.00	0.00	0.0%
Technology	90.00	0.00	90.00	100.0%
Telephone	-445.97	0.00	-445.97	100.0%
Utilities	146.74	0.00	146.74	100.0%
Administration - Other	0.00	72,083.46	-72,083.46	0.0%
Total Administration	7,661.96	72,083.46	-64,421.50	10.6%
Arson Expenditure	0.00	403.21	-403.21	0.0%
Debt Service				
Payment Processing Center	0.00	0.00	0.00	0.0%
De Lage Lange	0.00	0.00	0.00	0.0%
Loan # 1820645	0.00	0.00	0.00	0.0%
TWDB Bond	0.00	0.00	0.00	0.0%

City of Cumby Profit & Loss Budget vs. Actual

October 2019

	Oct 19	Budget	\$ Over Budget	% of Budget
Debt Service - Other	0.00	52,100.00	-52,100.00	0.0%
Total Debt Service	0.00	52,100.00	-52,100.00	0.0%
Municipal Court				
Clerk	0.00	0.00	0.00	0.0%
Alarm	0.00	0.00	0.00	0.0%
Collection Service Fee	1,252.58	0.00	1,252.58	100.0%
Convience Fee	0.00	0.00	0.00	0.0%
Judge	0.00	0.00	0.00	0.0%
Legal Fees	0.00	0.00	0.00	0.0%
Office Expense	0.00	0.00	0.00	0.0%
Postage	0.00	0.00	0.00	0.0%
Report Fee	288.00	0.00	288.00	100.0%
Security	209.95	0.00	209.95	100.0%
Software Update	0.00	0.00	0.00	0.0%
State Fees	31,881.59	0.00	31,881.59	100.0%
Technology	0.00	0.00	0.00	0.0%
Telephone	17.65	0.00	17.65	100.0%
Utilities	0.00	0.00	0.00	0.0%
Municipal Court - Other	0.00	200,000.00	-200,000.00	0.0%
Total Municipal Court	33,649.77	200,000.00	-166,350.23	16.8%
Park Improvements				
Back To School	0.00	0.00	0.00	0.0%
BJG Day	0.00	0.00	0.00	0.0%
Equipment	0.00	0.00	0.00	0.0%
Maintenance	0.00	0.00	0.00	0.0%
Park Improvements - Other	0.00	2,000.00	-2,000.00	0.0%
Total Park Improvements	0.00	2,000.00	-2,000.00	0.0%
Payroll Expenses				
Child Support	0.00	0.00	0.00	0.0%
Payroll Expenses - Other	43,239.00	420,000.00	-376,761.00	10.3%
Total Payroll Expenses	43,239.00	420,000.00	-376,761.00	10.3%
Permits	0.00	0.00	0.00	0.0%
Public Safety				
Education	0.00	0.00	0.00	0.0%
Police Department				
K-9	0.00	0.00	0.00	0.0%
Auto Repair & Maintenance	251.04	0.00	251.04	100.0%
Equipment	0.00	0.00	0.00	0.0%
Equipment Repairs	0.00	0.00	0.00	0.0%
Fuel	2,382.20	0.00	2,382.20	100.0%
License & Support	0.00	0.00	0.00	0.0%
Office Supplies	0.00	0.00	0.00	0.0%
Telephone	255.14	0.00	255.14	100.0%
Testing Supplies	0.00	0.00	0.00	0.0%
Training	0.00	0.00	0.00	0.0%
Uniforms	0.00	0.00	0.00	0.0%
Utilities	5,088.25	0.00	5,088.25	100.0%
Total Police Department	7,976.63	0.00	7,976.63	100.0%
Public Safety - Other	0.00	80,000.00	-80,000.00	0.0%
Total Public Safety	7,976.63	80,000.00	-72,023.37	10.0%
Public Works				
Equipment Repair	0.00	0.00	0.00	0.0%
Street Signs	237.38	0.00	237.38	0.0%
Debris Cleanup	0.00	0.00	0.00	0.0%
Lights	0.00	0.00	0.00	0.0%
Mosquito Control	0.00	0.00	0.00	0.0%
Street Repair	0.00	0.00	0.00	0.0%
Public Works - Other	0.00	27,000.00	-27,000.00	0.0%
Total Public Works	237.38	27,000.00	-26,762.62	0.9%
Seizure Expenditure	0.00	287.90	-287.90	0.0%
Training Expenditure	0.00	1,000.00	-1,000.00	0.0%
Water Deposit Refund	0.00	0.00	0.00	0.0%
Water/Sewer				
Automobile Repairs	75.00	0.00	75.00	100.0%
Building Maintenance	0.00	0.00	0.00	0.0%
Chemicals	903.98	0.00	903.98	100.0%
Covenience Fee W/S	0.00	0.00	0.00	0.0%
Equipment Repairs	0.00	0.00	0.00	0.0%
Garbage Collection Fee	0.00	0.00	0.00	0.0%
Lab Fees	0.00	0.00	0.00	0.0%
Legal Fees	0.00	0.00	0.00	0.0%
Maintenance	2,000.00	0.00	2,000.00	100.0%
Office Supplies	0.00	0.00	0.00	0.0%
Operating Supplies	500.00	0.00	500.00	100.0%
Permit	1,250.00	0.00	1,250.00	100.0%
Postage	208.65	0.00	208.65	100.0%
Sales Tax Paid	1,313.40	0.00	1,313.40	100.0%

**City of Cumby
Profit & Loss Budget vs. Actual**

Accrual Basis

October 2019

	Oct 19	Budget	\$ Over Budget	% of Budget
Seminars/Training	0.00	0.00	0.00	0.0%
Software	0.00	0.00	0.00	0.0%
Telephone	200.21	0.00	200.21	100.0%
Testing	0.00	0.00	0.00	0.0%
Uniforms	0.00	0.00	0.00	0.0%
Utilities	20.00	0.00	20.00	100.0%
Water/Sewer - Other	0.00	200,000.00	-200,000.00	0.0%
Total Water/Sewer	6,471.24	200,000.00	-193,528.76	3.2%
Total Expense	99,235.98	1,054,874.57	-955,638.59	9.4%
Net Ordinary Income	37,173.52	0.00	37,173.52	100.0%
Net Income	37,173.52	0.00	37,173.52	100.0%

Christopher A. Turner, PLLC CPA

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Mount Pleasant, TX 75455
Office 903-572-5185
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**PROPOSAL TO PERFORM AUDIT SERVICES CITY OF CUMBY,
TX**

Table of Contents

Transmittal Letter	1
1. Executive Summary	2
2. Audit Quality and Approach	2
3. Peer Review	3
4. Degree of Compliance	3
5. Proposal Pricing	3
6. Explanations and Exceptions	5
7. Descriptive Literature	5
8. Background Information and Experience	5
9. References	6
Conclusion	6
Appendix A: Engagement Team Biographies	7
Appendix B: Peer Review Report	8
Appendix C: Continuing Education Summary	11

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October 21, 2019

Honorable Mayor and City Council of
Cumby, TX
Cumby, TX 75493

Dear Honorable Mayor:

I am pleased to present the following proposal to continue to provide audit services for the City of Cumby, TX.

I am confident that I will show that I have the ideal mix of experience, resources, and knowledge needed to continue to deliver the service that you desire. The City of Cumby, TX will enjoy several distinct advantages to continue having me handle your professional service needs, including:

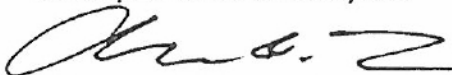
- a. My firm is relatively small and thus will result in lower overhead costs to keep your fees low.
- b. My commitment to providing more personal attention to your auditing needs in a timely basis.
- c. My involvement in the entire audit process as opposed to the larger firms where senior partner involvement may be limited to you dealing with only staff members

I believe my commitment to quality and timely service and my depth of governmental accounting knowledge will serve you well. I do whatever is required to get the job done, on time, without compromising quality.

My clients deserve only the best, and I deliver nothing less. I place a premium on client relationships, building high level of trust and commitment to your success. My clients look at me as a valued resource for advice and solutions. If I am chosen to continue partnering with you, I will use all my resources to help you succeed.

I want to assure you that the City of Cumby, TX will receive great service from me. I want your continued business. If you have any questions about this proposal, please call. I would be honored to continue having your organization as a client and am excited about the opportunity to be a partner in your success.

Sincerely,
Christopher A. Turner PLLC, CPA



Christopher A. Turner, CPA
Owner/Managing Member

1. Executive Summary

Christopher A. Turner PLLC CPA is dedicated to developing an audit engagement plan tailored to the City of Cumby, TX's unique needs. All services will be performed by Christopher A. Turner, owner/managing member of the firm. Bellow, I present my understanding of the services to be performed:

- a. Fiscal year financial audit of the City of Cumby, TX which shall include the general-purpose financial statements, related notes to the financial statements, and required supplementary information which includes the Management Discussion and Analysis, Budgetary Comparison Schedules, and GASB required Pension Schedules.
- b. The audit is to be performed in accordance with generally accepted auditing standards established by the American Institute of Certified Public Accountants and Governmental Accounting and Financial Reporting Principles.
- c. The timing of the audit is to begin on or about December 16, 2019 and is to be completed by January 31, 2020.
- d. I will assist in the preparation of the financial statements, related notes to the financial statements, and required supplementary information which includes the Management Discussion and Analysis, Budgetary Comparison Schedules, and GASB required Pension Schedules.

2. Audit Quality and Approach

When Christopher A. Turner, PLLC CPA performs an audit, a critical step is understanding my client's operations and the unique factors which differentiate your organization. I develop a thorough understanding of my client's activities, operation systems, personnel and special needs. I use this information to plan a complete but efficient audit; areas which require more attention are identified and unnecessary or redundant procedures are eliminated. I have tailor my audit approach based on my advance understanding of governmental audit and accounting, audit requirements, and the City of Cumby, TX's needs.

Following is an overview of the key phases of my approach to the City of Cumby, TX's audit:

Phase 1 – Preplanning

The first step of the audit is preplanning, which consists of meeting with the City's management to clearly identify the lines of communications, perform a risk analysis, discuss any concerns or issues you have and set expectations. I will also establish a preliminary timetable to ensure a smooth audit process.

The proper analysis and consideration of your risk environment is an important part of this phase. My risk assessment process encompasses:

- a. An assessment of inherent risks, both at the financial statement and account balance levels.

- b. An evaluation of internal control structure and the subsequent assessment of control risk.
- c. An assessment of the effectiveness of analytical procedures in controlling and detecting risk.
- d. An analysis of business risks.

I will work with the City of Cumby, TX's financial team to ensure that the audit effort considers the risk environment. To decide how limited audit resources can be utilized in the most cost-effective and efficient manner, there must be a detailed risk assessment of all business activities of the organization.

Phase 2 – Planning and Timing

The next step is to develop an audit plan, which includes tailoring audit programs and procedures specific to the City of Cumby, TX, agreeing on information to be provided by your staff, arranging the exact time of preliminary and final fieldwork, and performing analytical procedures prior to the audit date. This step ensures that all risks have been addressed.

Phase 3 – Fieldwork

Fieldwork is the largest part of the audit process and consists of both substantive audit tests and analytical review. In future years, I expect to perform many of my audit procedures on a preliminary basis. By performing many of my audit procedures before year-end, there is less strain on your accounting staff during the fiscal year-end.

At the end of the preliminary and final fieldwork, I will discuss the results of my work and my preliminary recommendations with the City of Cumby, TX's management.

Phase 4 – Review and Wrap-Up

To ensure that my final audit is of the highest quality, the files and reports will pass through several reviews, some may be done during the fieldwork and some may be done by an outside pre-issuance reviewer. Upon completion of my review process, I will meet or discuss with you via phone conference before the financial statements are finalized to discuss the results of the audit process.

Phase 5 – Report Issuance

At the end of my engagement, I will meet with the City of Cumby, TX's Audit Committee or similar form of governance to present my reports and letters. I will discuss business matters, which will include my recommendations for improving your operations, as well as information regarding new accounting pronouncements, and other issues that impact your organization. I will also be available to you throughout the year to answer any questions you may have.

I believe in a proactive approach to identify and resolve issues during the engagement with the City of Cumby, TX's management. My approach to resolving an issue, if one should arise, during the course of the engagement regarding management's recording, presentation of an accounting transaction, or the applications of a new accounting standards is to have regular meetings with management and discuss the issue until it is resolved.

Christopher A. Turner, PLLC CPA is proud of its reputation of providing clients with high quality services. I monitor my system of quality control continuously throughout the year and subject my audit and accounting policies and procedures to an independent outside preview (referred to as a peer review) every three years as required by our membership in the American Institute of Certified Public Accountants. Christopher A. Turner, PLLC CPA's system of quality control is based on the AICPA's quality control standards.

I have developed specific, computerized audit programs, allowing me to gain maximum flexibility in designing the audit approach at the lowest possible cost. I have undergone extensive training on the use of these audit techniques and relevant application of these software programs.

3. Peer Review

My system of quality control for accounting and auditing practice in effect for the year ended December 31, 2016 was subjected to peer review by the firm Acker and Co., CPAs, which issued a pass rating opinion dated June 27, 2017 on my system of quality control.

Acker and Co., CPA's report is included in Appendix B.

4. Degree of Compliance

Christopher A. Turner PLLC understands and affirms that all services quoted in this proposal are in full accord with the specifications of the request for audit services and has no exceptions to note at this time.

5. Proposal Pricing

My goal is to provide high-quality, reliable service at reasonable fees. My fees are based on estimated hours using a value pricing model based on my experience. Unless there are significant changes in your operations, I don't anticipate a fee increase.

Following are my professional fees for the 2019 engagement and future years should the City wish to continue our relationship:

Years Ending	2019	2020	2021	2022	2023
Audits of financial statements of City of Cumby, TX 09/30	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Assisting in preparing the financial statements and related notes to the financial statements.					
Meet with the Audit Committee or similar form of those in charge of governance.					
Provide routine consultation throughout the year.					
Total	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000

These fees include all direct and indirect costs, including out-of-pocket expenses.

My proposed fees are based on the following assumptions:

- a. The overall condition of your financial and accounting records is satisfactory.
- b. I will receive support from your accounting personnel necessary for the preparation of the requested schedules and other supporting documentation before I commence fieldwork.
- c. There will not be a need for substantial research any unforeseen technical issues or new accounting or auditing pronouncements for me to complete my audit.

My fee estimate is “not to exceed” commitment. Should any additional work be required or requested that exceeds my fee estimate, this work will only be performed if agreed-to by both my firm and the City of Cumby, TX.

6. Explanations and Exceptions

To meet and exceed your expectations, I am diligent about maintaining open communication throughout the entire engagement. In my experience, this results in a more effective engagement. My approach depends on the timely response and assistance of the City of Cumby, TX personnel. This cooperation will further ensure my work is completed in an efficient and cost-effective manner.

I will schedule recurring weekly phone calls or emails with you to discuss the status of the engagement and address any open issues or areas of concern.

Further, I believe in maintaining our relationships with my clients all year long rather than just during the engagement. Accordingly, I will communicate with the City of Cumby, TX management on topics I find may be an interest to you as it relates to your financial and business operations and act as your proactive strategic partner in identify opportunities that may contribute to the future success of your organization.

7. Description Literature

Additional literature of services the firm provides can be found at the firm’s website at catcpatx.com.

8. Background Information and Experience

Located in Mt. Pleasant, TX and Texarkana, TX and licensed in the states of Oklahoma, Texas, and Arkansas, Christopher A. Turner, PLLC CPA has a significant wide area client base and it continues to grow because of my desire to provide high quality services to the governmental, for profit, and not-for-profit business sectors. As such my firm has been able to maintain its long-standing client relationships that on average have been with my firm for 12 years. My client based is comprised of a variety of different types of entities, all of which continue to broaden the experience base of the owner/managing member. Christopher A. Turner has been providing audit and consulting services to government entities for over 12 years. Christopher A. Turner, the partner who will be concurring partner for the audits has over 12 years of experience with governmental entities. Appendix A contains a detail biography of Christopher A. Turner and in appendix D his continuing education listing for the last two years.

I affirm that the firm and the engagement team are independent with respects to the City of Cumby, TX and have in place quality control procedures to ensure that independence is not impaired in anyway.

9. References

I understand that quality of service will be a key factor as you prepare to select a firm to serve the City of Cumby, TX. I encourage you to contact the following client references to learn more about my experience and commitment to quality client services.

Town of Midland, AR (audit client from 2013 to 2014)

Reba Lovell, Last known City Secretary
479-639-2635

Town of Hartford, AR (audit client from 2018 to present)

Judy Adair, City Secretary
479-639-2219

City of New Boston, TX (audit client from 2019 to present)

Sharmin R. Hutto, City Secretary
903-628-5596

City of Como, TX (audit client from 2018 to present)

Mary Doss, City Secretary
903-488-3434

Conclusion

I want to continue being a key part of the City of Cumby, TX's future success.

I have developed a reputation for helping organizations meet their goals and fulfill their missions. With the close, personal involvement in all my engagements, the extensive experience and insight of my professional experience, and my commitment to meeting engagement deadlines, I can continue to help you accomplish your goals.

I appreciated the opportunity to present this proposal and look forward to continuing building a long-lasting relationship with the City of Cumby, TX.

If you have any questions or comments, please contact Christopher A. Turner at 903-572-5185 or email me at caturnercpa@catcpatx.com.

Appendix A

Christopher A. Turner

Firm Owner/Managing Member

O 903-572-5185

F 844-295-4047

caturnercpa@catcpatx.com

Summary of Experience

Christopher has over 20 years of accounting and auditing experience in a variety of industries. From 1998 to 2000, Christopher was a bookkeeper for a large firm out of Texas in its Oklahoma office where bookkeeping was provided to 150 clients each month. From 2000 to 2001, Christopher was a controller for a small local motorcycle shop where he managed the day-to-day accounting activities for the business. From 2001 to 2007, Christopher worked for a CPA firm in Fort Smith, AR where he oversaw planning, fieldwork, and concluding audits for clients such as the Central Mall formally owned by the Warmacks. In 2007, Christopher purchased his first firm in Texarkana, TX and his second firm the following year. Currently, Christopher oversees and handles the audits for 2 non-for-profits, 3 – 5 city audits, 2 audits under HUD, and 2 construction companies. Christopher also performs 5 review engagements to construction companies to meet the requirements for the State of Arkansas Contractors Board and performs several compilation engagements.

Christopher provides due professional care for each engagement he encounters. Prior to beginning the engagement, Christopher studies the client's financial picture and gets to know the organizations management team. He keeps them informed, makes practical recommendations and monitors the progress of the job.

Christopher plans, performs the fieldwork, composes the management letter, composes the engagement letter, composes the communications to management and those in charge of governance, assists in the preparation of the basic financial statements and related notes to the financial statements, and assists in solving issues. Christopher has numerous other experiences with for-profit and not-for-profit organizations in which he provides accounting and auditing services to.

Professional Affiliations

- a. Licensed CPA in the states of Oklahoma, Texas, and Arkansas.
- b. Member of the American Institute of CPAs.
- c. Member of the Texas Society of CPAs.
- d. Member of the Government Audit Quality Control Center.
- e. Member of the Employee Benefit Plan Audit Quality Control Center.
- f. Member of the Private Companies Practice Section.
- g. Enrolled peer reviewer.

Education

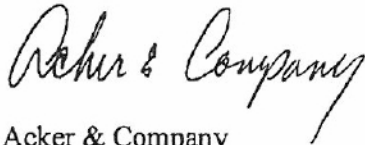
- a. Associates of Arts degree, Carl Albert State College, Poteau, OK
- b. Bachelor of Science degree with focus of studying accounting, Northeastern State College, Tahlequah, OK
- c. Master's in business administration, University of Phoenix (online), Phoenix, AZ.

Christopher A. Turner, PLLC, CPA
June 27, 2017
Page 2

As part of our peer 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 Christopher A. Turner, PLLC, CPA in effect for the year ended December 31, 2016, 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*. Christopher A. Turner, PLLC, CPA has received a peer review rating of *pass*.



Acker & Company
Certified Public Accountants, PC

Acker & Company

Certified Public Accountants, PC

Report on the Firm's System of Quality Control

June 27, 2017

To the Shareholders of
Christopher A. Turner, PLLC, CPA
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 Christopher A. Turner, PLLC, CPA (the firm) in effect for the year ended December 31, 2016. 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*.

Appendix B

September 12, 2017

Christopher Turner
Christopher A Turner PLLC CPA
217 N Jefferson Ave Ste 2
Mount Pleasant, TX 75455 3965

Dear Christopher Turner:

It is my pleasure to notify you that on September 11, 2017, the Texas Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is June 30, 2020. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,



Jerry Cross
Director - Peer Review
peerreview@tscpa.net 800-428-0272 Opt. 2
Texas Society of CPAs

CC: Leonard Acker

Firm Number: 900004689959

Review Number: 522234

Appendix C



Texas State Board of Public Accountancy
 William Treacy, Executive Director

TURNER, CHRISTOPHER ALAN - Individual Licensee
 Review CPE Courses Previously Reported

Your license fees have been paid and your license has been issued.

Licensee Menu | Logout | Contact the Board | Terms of Use

CPE Courses Previously Reported

The following courses that were reported in a prior business day have been used to calculate the CPE requirement for your next unissued license period. The courses are listed in date order for each interval.

License Period	Accrual Period	Type	Date Taken	Credits	Method	Sponsor ID	Sponsor	Course ID	CPE Course
JAN 2017 - DEC 2017	JAN 2016 - DEC 2016	Tech	09/12/2016	2.00	A	009314	SURGENT MCCOY CPE, LLC	CON3	Controllership Skills Update: Budgeting and Forecasting
		Tech	09/12/2016	4.00	A	009314	SURGENT MCCOY CPE, LLC	DRF4	Fraud Basics: Protecting the Company
		Tech	09/14/2016	8.00	A	009314	SURGENT MCCOY CPE, LLC	ACAU	Annual Accounting and Audit Update
		Tech	09/16/2016	8.00	A	009314	SURGENT MCCOY CPE, LLC	CRAU	Compilations, Reviews, and New Preparations: EPAU
		Tech	11/10/2016	8.00	A	009314	SURGENT MCCOY CPE, LLC	UGID	Essential Course for Performing Singl Audits Under New UGFA
		Tech	11/15/2016	8.00	A	009314	SURGENT MCCOY CPE, LLC	GVAA	Latest Development in Govt Actgd and Auditing
		Tech	12/09/2016	8.00	A	009314	SURGENT MCCOY CPE, LLC	GNAA	Latest Development in Govt and NFP Actgd and Auditing
		Tech	12/10/2016	2.00	D	009314	SURGENT MCCOY CPE, LLC	CROV	Compilation and Review Overview
		Tech	12/10/2016	4.00	D	009314	SURGENT MCCOY CPE, LLC	BFT4	Federal Tax Update
		TOTAL		62.00					
JAN 2018 - DEC 2018	JAN 2017 - DEC 2017	Tech	01/24/2017	1.50	D	000215	AICPA		PEER REVIEW PRGM BASICS - PRGM OVERVIEW
		Tech	06/12/2017	2.00	D	009580	BECKER PROFESSIONAL EDUCATION		HUD: AN AUDIT INTRO
		Tech	07/02/2017	2.50	D	000215	AICPA		PEER REVIEW PRGM BASICS - PLANNING A SYS REV
		Tech	07/03/2017	1.50	D	000215	AICPA		PEER REVIEW PRGM BASICS - PEF A SYS REV
		Tech	07/03/2017	1.00	D	000215	AICPA		PEER REVIEW PRGM BASICS - REPTG ON A SYS REV
		Tech	07/10/2017	2.50	D	000215	AICPA		PEER REVIEW PRGM BASICS - ENG REVS
		Tech	07/10/2017	1.00	D	000215	AICPA		PEER REVIEW PRG BASICS - ADM PEER REVIEWS
		Tech	09/13/2017	8.00	A		ASCPA		BECOMMING AN AICPA PEER REV TEAM/REV CAPTAIN: CASE STDY
		Tech	09/27/2017	2.50	D	009580	BECKER PROFESSIONAL EDUCATION		EMPLOYEE BENEFITS, PART 3 - DBPP
		Tech	09/27/2017	2.50	D	009580	BECKER PROFESSIONAL EDUCATION		EMPLOYEE BENEFITS, PART 2 - DCP
		Tech	09/27/2017	2.00	D	009580	BECKER PROFESSIONAL EDUCATION		INTRODUCTION TO EMPLOYEE BENEFITS, PART 1
		Tech	09/29/2017	3.00	D	000215	AICPA		AICPA PEER REVIEW MUST-SELECT INDS UPDATE: GVT
		Tech	10/03/2017	8.00	A	009314	SURGENT MCCOY CPE, LLC		HOW TO DO A GAAS AUDIT
		Tech	10/06/2017	8.00	A	009314	SURGENT MCCOY CPE, LLC		Annual Accounting and Audit Update
		Tech	10/09/2017	8.00	A	009314	SURGENT MCCOY CPE, LLC		Latest Development in Govt Actgd and Auditing
		Tech	10/10/2017	8.00	A	009314	SURGENT MCCOY CPE, LLC		COMPILATION, REVIEWS, AND NEW PREP UPDATE
		Tech	10/12/2017	2.50	D	000215	AICPA		PEER REVIEW UPDATE
		Tech	10/12/2017	2.50	D	000215	AICPA		AICPA PEER REVIEW MUST-SELECT INDS UPDATE: EBP
		Tech	10/13/2017	8.00	A	009314	SURGENT MCCOY CPE, LLC		LATEST DEVELOPMENT IN NFP ACTGD AND AUDIT
		Tech	11/06/2017	8.00	A	009314	SURGENT MCCOY CPE, LLC		AUDITS OF 401(K) PLANS: NEW DEVELOPMENTS
		Tech	11/10/2017	8.00	A	009314	SURGENT MCCOY CPE, LLC		Essential Course for Performing Singl Audits Under New UGFA
		Ethics	12/12/2017	4.00	D	009046	CPEIthink.com, Ltd		Ethics and Professional Conduct for Texas CPAs
		TOTAL		95.00					
		Tech	06/05/2018	16.00	A	008900			2018 Texas School Dist. Acct. & Auditing Conference

JAN 2019 - DEC 2019	JAN 2018 - DEC 2018						BUSINESS PROFESSIONALS NETWORK, INC.		
		Tech	07/02/2018	8.00	A	009314	SURGENT MCCOY CPE, LLC	GAAS	How to Do a GAAS Audit
		Tech	11/06/2018	8.00	A	009314	SURGENT MCCOY CPE, LLC	FANG	Fraud & Abuse in NFP Entities & Govt.: Stealing from Everyon
		Tech	11/13/2018	8.00	A	009314	SURGENT MCCOY CPE, LLC	ACAU	Annual Accounting and Audit Update
		Tech	11/14/2018	8.00	A	009314	SURGENT MCCOY CPE, LLC	CRAU	Compilations, Review, and New Prep: Eng Perf. and Annual Udt
		Tech	11/26/2018	4.00	A	009314	SURGENT MCCOY CPE, LLC	AFPL	Audits of 401K Plans: New Developments and Critical Issues
		Tech	11/27/2018	8.00	A	009314	SURGENT MCCOY CPE, LLC	GNAA	Latest Devel. in Govt & NFP Acctg. and Auditing
		TOTAL		60.00					

Course methods are: A-Participant, B-Instructor, C-Author, D-Correspondence, E-Nano Program, F-Blended Program.

cityofcumby@cumbytel.com

From: "Mike Ward, CPA" <mward@mikewardcpa.com>
Date: Friday, November 08, 2019 11:34 AM
To: <cityofcumby@cumbytel.com>
Subject: RE: Audit Estimate

Hi Codi,

Sorry it took me so long to respond. I took on a County that needed 5 audits completed, if a bond issue passed. I didn't want to plan anything until I learned if the bond issue passed or not. The bond issue failed, so I am doing just one audit for them, so I have some time.

I will get you an official engagement letter, but I would propose \$6,000, and would be able to conduct the audit around the end of January.

Again, I am sorry that it took me so long to respond. Please let me know if you have any questions at all.

I hope you have a great day!

Mike

Mike Ward Accounting & Financial Consulting, PLLC
903.269-6211

From: cityofcumby@cumbytel.com <cityofcumby@cumbytel.com>
Sent: Friday, November 8, 2019 11:01 AM
To: Mike Ward, CPA <mward@mikewardcpa.com>
Subject: Audit Estimate
Importance: High

Hello Mike, I was just checking to see if you had a chance to put together the estimate for the financial audit. Our meeting is scheduled for Tuesday and I send agenda packets to council today. Can you let me know if something. Thank you

Codi Reynolds,

City Secretary

City of Cumby

(903) 994-2272

cityofcumby@cumbytel.com

**PROPOSAL TO PROVIDE ANNUAL
FINANCIAL AUDIT**

CITY OF CUMBY, TX

EVANS & KNAUTH, PLLC
CERTIFIED PUBLIC ACCOUNTANTS
4433 Punjab Way, Suite 102
Frisco, Texas 75033
(972) 335-9754

CONTACT PERSON: KIRK EVANS

Date: October 18, 2019



TABLE OF CONTENTS

Transmittal Letter 1

Detailed Proposal:

- Independence 3
- License to Practice in Texas 3
- Firm Qualifications and Experience..... 3
- Partner, Supervisory and Staff Qualifications..... 3
- Similar Engagements with Other Government Entities..... 4
- Regulation Updates..... 5
- Scope and Specific Audit Approach..... 5
- Identification of Potential Audit Problems 6
- Report Format..... 6
- Proposed Schedule Adjustments..... 6
- Fee Proposal 7

EVANS & KNAUTH, PLLC
CERTIFIED PUBLIC ACCOUNTANTS
4433 PUNJAB WAY, SUITE 102
FRISCO, TEXAS 75033
972-335-9754/FAX 972-335-9758

TRANSMITTAL LETTER

October 18, 2019

Codi Reynolds
City Secretary
100 E. Main Street
Cumby, Texas, 75433

Thank you for the opportunity to submit this proposal to provide financial and compliance audit services for the City of Cumby. Our firm is very experienced in providing audit services as we have been doing so for several years. The majority of our practice is in providing audit and related services to governmental and non-profit organizations that use fund accounting such as that used by the City of Cumby.

Evans & Knauth, PLLC is a firm of Certified Public Accountants. Our firm has been in business over sixty years and has provided governmental audit services for most of those years. All our audit staff are experienced and well trained.

Our audit would be conducted and reported on in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants and the Governmental Accounting Standards Board, the standards for financial audits set forth in the U.S. General Accounting Office's *Governmental Auditing Standards, Audits of States, Local Governments and Non-profit Organizations* as well as other state and local requirements.

Audited financial statements would be issued for the District, which would meet all requirements necessary to apply for the Government Finance Officers Association - Certificate of Achievement for Excellence in Financial Reporting.

As part of our audit, we would perform an in depth review of internal controls. Based upon our review, we may make recommendations on ways to improve the safeguarding of assets. We may also suggest changes in various office procedures. Our recommendations would be made in a positive manner; we purposely try to avoid demeaning anyone. If we decide that it is necessary to make written internal control recommendations, they will be contained in a separate management letter. We maintain our independence and would not hesitate to make disclosures or recommendations that we feel were in the District's best interests.

We understand the timeline for audit fieldwork and reporting as contained in the request for proposal and we believe that we can meet each scheduled date.

We maintain our audit workpapers and reports for a minimum of six years. We allow our audit clients or their designated representatives access to those workpapers during the six-year retention period.

This proposal is a firm and irrevocable offer to provide audit and other necessary services for the City of Cumby.

We believe that our firm is highly qualified to provide the requested services as we have very experienced employees of high moral character whose goal is to provide the best and most efficient services at a reasonable fee. We will provide consistent audit personnel to perform the services which will reduce the time required by District staff. Our work is technically superior as evidenced by our Peer Review reports. Our firm has a long and distinguished record of providing superior audit services to entities the size of City of Cumby.

I am authorized to make representations for our firm and would be available to discuss this proposal with you or designated District officials at their convenience. This proposal is valid for a maximum period of ninety days.

Sincerely,



Kirk Evans, CPA
Managing Partner
EVANS & KNAUTH, PLLC

TECHNICAL PROPOSAL

INDEPENDENCE

Our firm and individual employees are independent in relation to the City of Cumby and its employees. Our firm complies with the independence standards of the American Institute of Certified Public Accountants and the U.S. General Accounting Office.

Our firm and employees would maintain their independence during the proposed five year audit service period. If for any reason an employee's independence changed, we would immediately remove the employee from the engagement and notify appropriate District staff.

LICENSE TO PRACTICE IN TEXAS

The firm of Evans & Knauth, PLLC and all Certified Public Accountants employed by the firm are licensed to practice in the State of Texas and meet all requirements of the American Institute of Certified Public Accountants and the U.S. General Accounting Office.

FIRM QUALIFICATIONS AND EXPERIENCE

Evans & Knauth, PLLC is a firm of Certified Public Accountants located in Frisco, Texas. Our firm has been in business over sixty years and has provided governmental audit services for most of those years. We would assign a team of three full-time staff to perform the audit fieldwork and then have a firm partner review the District's audited financial statements.

Our firm is a member in good standing of the AICPAs Governmental Audit Quality Center. We undergo a Peer Review every three years and an internal review the other two years. Our most recent report was 2016 and we received a grade of "pass" which is the highest you can receive.

We have not had a negative federal or state desk or field reviews and have never been involved in any disciplinary action.

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS

Kirk Evans, CPA, Managing Partner- Over thirty years of experience in public and private accounting. Twenty years of experience in Governmental accounting and auditing. He is the firm Manager and oversees all audits. He holds a CPA certificate and license in the state of Texas. He is a graduate of Drury University, a member of AICPA, local Chamber of Commerce, and Texas Society of CPA's.

Chris Knauth, CPA, Partner – has over twenty years of experience in public and private accounting. Beginning his career at Ernst & Young, Chris has worked in various industries and has extensive experience in governmental auditing. He is licensed in the state of Texas and is a member of AICPA and Texas Society of CPAs.

Heather LaPoint, Audit Manager - Heather has over fifteen years of experience in governmental auditing with emphasis in governmental single audits. She is experienced in all aspects of Federal regulations and compliance, as well Federal Audit Clearinghouse requirements. She is a graduate of the University of California - Santa Barbara.

Various other staff all with minimum of 10 years of experience.

All of our CPAs are licensed by the Texas State Board of Public Accountancy.

In addition to being experienced, our staff of accountants are highly qualified and are provided with the most current literature and training available concerning governmental audits. All of our CPAs are provided a minimum of forty hours of continuing professional education annually including the continuing education required by generally accepted government auditing standards.

Our firm does not discriminate with employment or clients served.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

This is a very small sample of our governmental clients

<u>Entity</u>	<u>Scope of Work</u>	<u>Audit Period</u>
City of Sulphur Springs Ms. Lesa Smith Finance Director (903) 885-7541	Government Wide Audit, GFOA-CAFR OMB Single Audit	Thirty years
City of Alvord Ms. Susan Raines Finance Director (940) 427-2105	Government Wide Audit	Ten years
Town of New Hope Carol King Finance Director 214-578-6152	Government Wide Audit	Three years
South Grayson SUD John Spencer General Manager 903-482-6231	Government Wide Audit	Ten years
Wylie NE SUD Amanda Horst Business Manager 972-442-2075	Government Wide Audit	Four years

Because of our help in preparing the CAFR, several of our clients apply for and receive the Government Finance Officers Association - Certificate of Excellence in Financial Reporting.

During the 2018 year, our firm performed approximately fifty (50) audits of entities that use fund accounting.

Our firm has performed in excess of thirty (30) governmental audits every year for the past 20 years. We also perform in excess of fifteen (15) single audits every year.

REGULATION UPDATES

Our firm, during the audit periods, will keep District staff informed of any regulation changes and their potential impact.

SCOPE AND SPECIFIC AUDIT APPROACH

Our audit would be both a financial audit of the basic financial statements of the District and a "Single Audit", if required. A financial statement audit is made to determine (1) whether the financial statements of an entity present fairly the financial position, results of operations, and cash flows or changes in financial position in accordance with generally accepted accounting principles, and (2) whether the entity has complied with laws and regulations for those transactions and events that may have a material effect on the financial statements. A single audit is required by "The Single Audit Act of 1996" which requires state and local governmental units receiving certain amounts of federal financial assistance to obtain an independent "Single Audit" of federal funds received under various federal programs. Such an audit replaces separate audits of individual grants to which the entities would otherwise have been subject under federal requirements. A Single Audit under the Act consists of (a) a financial audit performed in accordance with the GAO's *Government Auditing Standards* (the Yellow Book), (b) a study and evaluation of the governmental unit's internal control structure relevant to federal financial assistance programs, and (c) tests of the governmental unit's compliance with laws and regulations relevant to federal financial assistance programs.

Our audit would consist of various tests and procedures designed to meet specific objectives. Auditing standards define those objectives and provide measures of quality that can be used to judge the effectiveness of the tests and procedures used to meet them.

Standards for financial audits of governmental units, such as cities, as well as standards for public-sector performance auditing, have been established by the U.S. General Accounting Office in its publication *Government Auditing Standards*, commonly referred to as the "Yellow Book." These standards form generally accepted government auditing standards.

The preliminary phase of our audit consists of obtaining an understanding of each of the elements of the District's internal control structure to plan our audit of the financial statements. We gain this understanding by flow-charting various accounting functions, interviewing staff, completing questionnaires on certain accounting cycles and performing analytical tests of account balances. Our preliminary work provides knowledge concerning the types of potential misstatements that could be in the financial statements, factors that affect the risk of material misstatement and substantive tests that should be included in our audit program.

Based upon the results of our preliminary audit phase, we design an audit program that, we believe, is effective and efficient. We do not use the same program for all audit clients. We design our program to substantively test all material balance sheet, revenue and expenditure accounts. We perform extended analytical tests or statistical tests of transactions or accounts not chosen for substantive testing. We perform extended tests on computer programs or use computer audit specialists only in those circumstances where internal controls are weak, account balances are not as expected or where computers are used for more than general accounting transactions.

We select a sample of expenditures for testing from each major fund and for each material federal or state grant. Our samples are normally taken from specific expenditure accounts, the general ledger detail or a universe of checks written. We determine our sample sizes based upon the size and nature of the universe.

We use council minutes, bond ordinances, grant documents, revenue sources and various other sources to determine laws and regulations subject to audit test.

We prepare all our workpapers and would only request that District staff provide system documentation and explanations and needed source documents.

Our audit program for an entity the size of the City of Cumby can be seventy pages of audit procedures and considerations that will be satisfied. The audit program is divided into such areas as:

The assignment of staff to specific areas would not be done until after the preliminary phase of our audit. Mr. Evans would manage the audit and would be on site for all fieldwork.

At the end of the audit fieldwork a firm partner reviews the audit program to make certain that all steps were satisfactorily completed and signed-off by the responsible staff member.

We understand the timeline for audit fieldwork and reporting as contained in the request for proposal and believe that we can meet each scheduled date.

IDENTIFICATION OF POTENTIAL AUDIT PROBLEMS

We do not foresee any potential problem areas. If any areas of concern are discovered during the audit process, they will be discussed with appropriate District management personnel during the course of our audit.

REPORT FORMAT and GFOA

We have not included a sample report format as the report format would meet all AICPA, GASB, GAO, CAFR and request for proposal requirements.

Our firm is very experienced in assisting governmental clients who desire to send their CAFR to the GFOA of the U. S. and Canada for review in their Certificate of Achievement of Excellence in Financial Reporting Program. One of our experienced staff would compare the District's CAFR to the GFOA checklist and to a set of financial statements, prepared by our firm, that has already been awarded the GFOA Certificate. Any noted deficiencies would be made known to District staff.

CITY OF CUMBY

EVANS & KNAUTH, PLLC
Certified Public Accountants

Kirk Evans, partner of Evans & Knauth, PLLC is entitled to represent the firm, empowered to submit a cost proposal, and authorized to sign a contract with the City of Cumby.

Total all-inclusive maximum price for the fiscal year end September 30, 2019 engagement is \$ 12,000.



Kirk Evans

October 18, 2019
Date