



3301 CARMEN AVE, 78575

Phone 956-350-4093

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NOTICE OF A PUBLIC MEETING  
TOWN OF RANCHO VIEJO  
BOARD OF ALDERMEN  
SPECIAL MEETING

JULY 10, 2012  
5:00 P.M.

NOTICE is hereby given of a SPECIAL MEETING of the BOARD OF ALDERMEN of the TOWN OF RANCHO VIEJO, TEXAS, to be held on, JULY 10, 2012 at 5:00 P.M., in the TOWN MUNICIPAL OFFICE, 3301 CARMEN AVENUE, RANCHO VIEJO, TEXAS to consider the following items:

1. Call to Order
2. Roll Call
3. Hurricane Preparedness Presentation
4. Adjourn

Cheryl J. Kretz  
Town Administrator



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NOTICE OF A PUBLIC MEETING  
TOWN OF RANCHO VIEJO  
BOARD OF ALDERMEN  
REGULAR MEETING

JULY 10, 2012

6:00 P.M.


NOTICE is hereby given of a REGULAR MEETING of the BOARD OF ALDERMEN of the TOWN OF RANCHO VIEJO, TEXAS, to be held on, JULY 10, 2012 at 6:00 P.M., in the TOWN MUNICIPAL OFFICE, 3301 CARMEN AVENUE, RANCHO VIEJO, TEXAS to consider the following items:

1. Call to Order
2. Roll Call
3. Invocation and Pledge
4. Public Comment
5. Approval of Minutes
6. Update on SECO Project
7. Consideration/Action of Resolution Extending the Provisions of Section 33.07 of the Property Tax Code which enables the Governing Body to assess an Additional Collection Penalty
8. Consideration/Action on a Resolution in Support of the Cameron County Regional Mobility Authority's South Padre Island 2<sup>nd</sup> Access Project and Recommended Alternative as Identified in the Draft Environmental Impact Study
9. Consideration/Action to Designate an Auditor for September 30, 2012
10. Consideration/Action on Establishing a Capitalization Policy

NOTICE OF A PUBLIC MEETING  
TOWN OF RANCHO VIEJO  
BOARD OF ALDERMEN  
REGULAR MEETING

JULY 10, 2012  
6:00 P.M.

11. Consideration/Ratification of Members of Beautification Committee
12. Consideration/Approval of Members of Health and Safety Committee
13. Consideration/Action on Employment of Regular Police Officer and Setting of Salary
14. Public Comment
15. Adjourn

  
Cheryl J. Kretz  
Town Administrator

#1: Call to Order  
By Mayor Medrano

## #2: Roll Call

by Isabel Perales

Alderwoman Carr

Alderwoman Hager

Alderwoman Guerrero

Alderwoman Rathbun

Alderwoman Truan

Legal Counsel, Daniel Rentfro, Jr.

Town Administrator, Cheryl J. Kretz.

### #3: Invocation and Pledge

The pledge of allegiance to the United States Flag:

*“I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.”*

And the pledge of allegiance to the Texas State Flag is,

*“Honor the Texas Flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.”*

# #4: Public Comment

# Approval of Minutes



MINUTES OF A REGULAR MEETING  
TOWN OF RANCHO VIEJO  
JUNE 12, 2012

A Regular Meeting of the Board of Aldermen of the Town of Rancho Viejo, Texas was held on June 12, 2012, at the Town Municipal Office, 3301 Carmen Avenue, Rancho Viejo, Texas, the same being open to the public. The meeting was called to order by Mayor Roberto Medrano at 6:02 P.M. Roll call was made by Isabel Perales, Assistant Town Secretary. Members present at the meeting were:

Mrs. Lupita Carr  
Mrs. Maribel Guerrero  
Mrs. Jean Hager  
Mrs. Cyndie Rathbun  
Mrs. Bitty Truan

A quorum was present at the meeting.

Mr. Daniel Rentfro, Jr., legal counsel, was present. Town Administrator Cheryl J. Kretz was also present at the meeting.

Those present in the audience were:

Gladys Cummins	Arnulfo Montano
Lydia Montano	Marilyn Lindeman
Dick Lindeman	Richard P. Lewis
Mack Sterling	M. Cruz, Jr.
Lourdes G. Medrano	W. H. Dorsett
Sergio Sierra	

INVOCATION AND PLEDGE:

Mayor Medrano led the group in the invocation and pledge of allegiance to the American and Texas flags.

PUBLIC COMMENT:

There were no public comments.

APPROVAL OF MINUTES:

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Alderwoman Rathbun noted that the Minutes for the Special Meeting held on May 22, 2012 be corrected to add her name under members present and remove Mrs. Truan's name.

Motion was made by Alderwoman Rathbun, seconded by Alderwoman Carr, and unanimously carried, that the Minutes of the Regular Meeting held on May 22, 2012 be approved as written, and that the Minutes of the Special Meeting held on May 22, 2012 be approved with the above correction.

CONSIDERATION/AUTHORIZATION TO ADVERTISE FOR BIDS FOR COMMON AREA MAINTENANCE FOR TWO YEARS:

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Motion was made by Alderwoman Hager, seconded by Alderwoman Rathbun, and unanimously carried, to authorize the Advertisement for Bids for Common Area Maintenance for Two Years. It was noted that the advertisement was to be placed in the San Benito newspaper instead of the Brownsville Herald.

CONSIDERATION/AUTHORIZATION TO ACCEPT OFFER ON 2008 DODGE CHARGER (BLOWN ENGINE - SOLD AS IS):

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Motion was made by Alderwoman Guerrero, seconded by Alderwoman Truan, and unanimously carried, to approve and accept the offer of \$2,450 on the 2008 Dodge Charger (Blown Engine - Sold As Is).

HURRICANE PREPAREDNESS:

Mayor Medrano announced that there were Hurricane Preparedness packets available at the Town Hall and encouraged residents to plan ahead and to be prepared in case of a storm. He asked that Chief Cruz check with the Cameron County Emergency Management to schedule a Hurricane Preparedness meeting for Rancho Viejo residents to be held before the next regular meeting on July 10, 2012 at 5:00 P.M. Alderwoman Rathbun suggested that the Town link our website to the State Emergency Preparedness Division.

PUBLIC COMMENT:

Mr. Dick Lindeman and Mr. William H. Dorsett inquired about the concrete curbing project. Mr. Lindeman also gave an update on the hurricane preparedness projects at VMUD#2.

June 12, 2012

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ADJOURNMENT:

Motion was made by Alderwoman Hager, seconded by Alderwoman Carr, and unanimously carried, to adjourn the meeting at 6:25 P.M.

BY: \_\_\_\_\_  
Cheryl J. Kretz, Town Secretary

APPROVED: \_\_\_\_\_  
Roberto Medrano, Mayor

DATE: \_\_\_\_\_

# Update on SECO Project

Mayor Medrano and Robert Lopez, contractor, will give an update on the SECO project.

Consideration/Action on a Resolution  
Extending the Provisions of Section 33.07 of  
the Property Tax Code which enables the  
Governing Body to assess an additional  
collection penalty

RESOLUTION NO.

A RESOLUTION OF THE BOARD OF ALDERMEN OF THE TOWN OF RANCHO VIEJO, TEXAS, EXTENDING THE PROVISIONS OF SECTION 33.07 OF THE PROPERTY TAX CODE WHICH ENABLES THE GOVERNING BODY TO ASSESS AN ADDITIONAL COLLECTION PENALTY

WHEREAS, the Town of Rancho Viejo, Texas, had adopted the provisions of Section 33.07 of the Property Tax Code; and

WHEREAS, this section of the code permits the governing body to assess an additional fifteen (15) percent collection penalty to defray the costs of collection;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE TOWN OF RANCHO VIEJO, TEXAS, that:

SECTION 1. That the provisions of Section 33.07 be adopted and that Ad Valorem taxes remaining unpaid on July 1, 2012, be subject to fifteen (15) percent collection penalty.

SECTION 2. That the governing body of the TOWN OF RANCHO VIEJO complied with Section 6.30 of the Code in that a delinquent tax collection contract is presently in force with the Law Office of Daniel Rentfro Jr. of Brownsville, Texas.

PASSED, ADOPTED AND APPROVED by the Board of Aldermen of the Town of Rancho Viejo, Texas at a Regular Meeting on this the 10<sup>th</sup> day of July, 2012.

Roberto Medrano, Mayor

ATTEST:

Cheryl J. Kretz, Town Secretary

Consideration/Action on a Resolution in  
Support of the Cameron County Regional  
Mobility Authority's South Padre Island 2<sup>nd</sup>  
Access Project and Recommended  
Alternative as Identified in the draft  
Environmental Impact Study



## RESOLUTION

CONSIDERATION AND ADOPTION OF A RESOLUTION IN SUPPORT OF THE CAMERON COUNTY REGIONAL MOBILITY AUTHORITY'S SOUTH PADRE ISLAND 2<sup>ND</sup> ACCESS PROJECT AND RECOMMENDED ALTERNATIVE AS IDENTIFIED IN THE DRAFT ENVIRONMENTAL IMPACT STUDY

WHEREAS, the Cameron County Regional Mobility Authority's mission since its inception, in 2005, is to promote safe and effective mobility, improve the quality of life for area residents, and to create quality economic development to attract job growth all through a sustainable transportation network; and

WHEREAS, in 2005 the Cameron County Regional Mobility Authority became the lead project sponsor for the South Padre Island 2<sup>nd</sup> Access project; and

WHEREAS, since then, CCRMA has been working in conjunction with the Texas Department of Transportation to submit a Draft Environmental Impact Statement (DEIS) to the respective federal and state cooperating agencies for review and further processing; and

WHEREAS, the Cameron County Regional Mobility Authority though this DEIS process has identified a recommended site or alternative on the northern end of South Padre Island; and

WHEREAS, the Board of Aldermen of the Town of Rancho Viejo recognizes the importance of a 2<sup>nd</sup> Access to South Padre Island as it will improve safety conditions, facilitate mobility and access for the traveling public during emergencies, promote tourism and support economic development opportunities for our region; and

WHEREAS, the 2<sup>nd</sup> Access project will spur new development on South Padre Island with endless opportunities as it continues as a leading destination for local, state, national, and international visitors; and

WHEREAS, the Board of Aldermen of the Town of Rancho Viejo believes that a 2<sup>nd</sup> Access to South Padre Island is critical to the future of our region as many visitors from throughout the Rio Grande Valley and Northern Mexico also travel there on any given day or weekend; and

WHEREAS, the Board of Aldermen of the Town of Rancho Viejo recognizes that the development of a project like the 2<sup>nd</sup> Access will have a tremendous positive economic impact on both job creation and economic growth to the South Texas region; and

WHEREAS, the Board of Aldermen of the Town of Rancho Viejo also recognizes the need to improve safety, access and mobility for the traveling public leading to and from South Padre Island.

NOW, THEREFORE, BE IT RESOLVED that the Board of Aldermen of the Town of Rancho Viejo unanimously expresses its strong support to the Cameron County Regional Mobility Authority as it works to establish its preferred alternative and seek a record of decision for the South Padre Island 2<sup>nd</sup> Access project.

PASSED, ADOPTED AND APPROVED this 10<sup>th</sup> day of July, 2012.

\_\_\_\_\_  
Roberto Medrano, Mayor

ATTEST:

\_\_\_\_\_  
Cheryl J. Kretz, Town Secretary

Consideration/Action to Designate an  
Auditor for September 30, 2012



Members - Division of Firms,  
American Institute of CPAs

402 East Tyler  
Harlingen, Texas 78550  
(956) 423-3765  
Fax (956) 428-7520  
www.longchilton.com

July 3, 2012

Honorable Mayor and Aldermen  
Town of Rancho Viejo  
3461 Carmen Avenue  
Rancho Viejo, Texas 78575

We are pleased to confirm our understanding of the services we are to provide Town of Rancho Viejo, Texas for the year ended September 30, 2012. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Town of Rancho Viejo, Texas as of and for the year ended September 30, 2012. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Rancho Viejo's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Rancho Viejo, Texas' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedule - General Fund
- 3) Notes to Required Supplementary Information
- 4) Pension Plan Schedule of Funding Progress

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Rancho Viejo, 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 auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

- 1) Comparative General Fund Financial Statements
- 2) Combining Non-Major Fund Financial Statements
- 3) Analysis of Taxes Receivable
- 4) Insurance Coverage

## **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Town of Rancho Viejo, Texas and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified (unmodified), we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the 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 compliance will include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that Town of Rancho Viejo, 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.

## **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements 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 are required to designate an individual, Ms. Cheryl Kretz, City Secretary-Administrator, with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them. We will provide the following Non-Audit services:

1. Assistance with the preparation of draft financial statements that are based on management's chart of accounts and trial balance and any adjusting, correcting, and closing entries that have been approved by management; assistance in preparing draft notes to the financial statements based on information determined and approved by management.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Rancho Viejo, Texas and the respective changes in financial position and cash flows, where applicable, in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and 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 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 or illegal acts 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 entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. 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) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that 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 for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute 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 entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards 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 or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

### **Audit Procedures—Internal Controls**

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

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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 Town of Rancho Viejo, 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*.

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

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

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing. Ms. Cheryl Kretz, City Secretary-Administrator, will be accountable and responsible for overseeing the services noted.

We will provide copies of our reports to the Town; 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 Long Chilton, LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a regulator or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Long Chilton, LLP 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.



We expect to begin our audit in approximately November 2012 and to issue our reports no later than January 31, 2013. Quentin Anderson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$7,100. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2010 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Town of Rancho Viejo, 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 enclosed copy and return it to us.

Very truly yours,



**LONG CHILTON, LLP**  
*Certified Public Accountants*

**RESPONSE:**

This letter correctly sets forth the understanding of Town of Rancho Viejo, Texas.

By: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

# GLASS & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS, P.C.

## System Review Report

October 20, 2010

To the Partners of Long Chilton, LLP  
and the Peer Review Committee of the TSCPA

We have reviewed the system of quality control for the accounting and auditing practice of Long Chilton, LLP (the firm) in effect for the year ended May 31, 2010. 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. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under the Government Auditing Standards and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Long Chilton, LLP in effect for the year ended May 31, 2010, 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. Long Chilton, LLP has received a peer review rating of pass.

*Glass & Company*

GLASS & COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

# Consideration/Action on Establishing a Capitalization Policy

## CAPITALIZATION POLICY

The Board of Aldermen of the Town of Rancho Viejo hereby establishes a minimum threshold for recording capital expenditures in the amount of \$1,000.00.

# Consideration/Ratification of Members of Beautification Committee

BEAUTIFICATION COMMITTEE

Jean Hager, Chairman

Maribel Guerrero

Gladys Cummins

Rosie Fruia

Tim Trapp

Bob Richardson

Gerardo Barragan

# Consideration/Approval of Members of Health and Safety Committee



**Myra Carruth Millsapps**  
**23 Avenida Alvarado**  
**Rancho Viejo, TX 78575**  
**(956)350-4349 ~ [jmillsapps@sbcglobal.net](mailto:jmillsapps@sbcglobal.net)**

#### **EDUCATION**

- Bachelor of Fine Arts, 1975; Southern Methodist University, Dallas, Texas
- Associate Degree, 1999; Computer Information Systems/Computer Programming, Austin Community College, Austin, Texas.

#### **EXPERIENCE**

1975- 1979

- CO-OWNER, Eleventh Street Art Gallery, Brownsville, Texas, exhibiting local and state artists
- ACTOR/DIRECTOR, Front Row Dinner Theatre, Brownsville, Texas

1979 - 1982

- HR MANAGER. Employers included CTS, Brownsville, and Travis County, Austin, Texas

1982 - 1994

- ADMINISTRATOR/PROJECT MANAGER specializing in set-up of automated office systems. Employers in the Austin area included software development companies; investment and public relations consultants.

1994 - 1998

- CORRECTIONS AND PROBATION CONSULTING. Assisted in bookkeeping and travel arrangements for husband's consulting venture, representing an ignition interlock device company, Smart-Start, Inc.

1998 - Present

- RETIRED. Volunteer for several organizations. Also served as election judge in 2012 for Valley M.U.D. District #2 Board of Directors elections.



Jennie S. Johnson, Ph.D., SPHR  
31 Pizarro Avenue  
Rancho Viejo, Texas 78575  
956 621 2244  
[jenniesjohnson@aol.com](mailto:jenniesjohnson@aol.com)

### **Education**

- Ph.D., Human Resource Development, Virginia Polytechnic Institute and State University, Falls Church, Virginia
- M.S., Organizational Behavior and Development, Eastern Michigan University, College of Business, Ypsilanti, MI
- B.S., Management and Psychology, Oakland University, Rochester, Michigan
- Certified Senior Professional in Human Resources (SPHR) since 1995

### **Experience**

- Professor of Management, Department of Management and Marketing, The University of Texas at Brownsville (2007 – current)
- Instructor, Department of Management and Marketing, Old Dominion University, Sterling, Virginia (2004-2007)
- Consultant and Conference Speaker on topics related to human resource management, organizational behavior and performance improvement (1997 – 2004). Worked in 25 countries outside the United States.
- Various management positions in business and industry in human resource management and development. (1980 – 1997).

### **Current Service**

- Director and Founder, advoCAT Trap-Neuter-Return Group in Rancho Viejo. Registered as a public charity with the Internal Revenue Service.
- Member Board of Directors for the Lower Valley Chapter #313 of the Society for Human Resource Management since 2009.

**NINFA V. GARCIA**  
400 De Leon Avenue  
Rancho Viejo, Texas 78575  
(956) 350-6614

## **CAREER OBJECTIVE**

I am interested in securing the position of Human Resources Specialist for Classified Personnel.

## **EDUCATION**

Doctorate of Education with a Major in Curriculum and Instruction, University of Houston, awarded May 2008.

Master of Education Degree with a Major in Educational Administration, University of Texas at Brownsville, awarded December 2003.

Bachelor of Arts Degree with a Major in Psychology and a Minor in Criminal Justice, University of Texas at Brownsville, awarded May 2001.

## **EXPERIENCE**

Brownsville Independent School District, (Presently Employed) Brownsville, Texas, Sixth Grade, Language Arts. August 2001 to Present.

University of Texas – Brownsville, Aspire Program. Writing Lab Mentor. November 2000 to July 2001.

State of Texas, Department of Human Services, Brownsville, Texas, Eligibility Specialist, July 1996 to March 1999.

Heard, Goggan, Blair, & Williams, Brownsville, Texas, Bankruptcy Paralegal specializing in ad valorem tax collection, August 1994 to May 1996.

Chris Phillippe, Attorney at Law, Brownsville, Texas, Supervisor and Senior Bankruptcy Paralegal, October 1993 to August 1994.

Juneau N. Shepherd, Attorney at Law, Brownsville, Pasadena and Houston, Texas, Supervisor and Senior Bankruptcy Paralegal, June 1991 to October 1993.

Richard S. Hoffman, Attorney at Law, Brownsville, Texas, Bankruptcy Paralegal, June 1987 to June 1991.

## **SKILLS**

Fluent in English and Spanish.

Trained in Total Quality Management.

Joseph O'Bell Motivational Course.

Proficient in Internet research, Word, and Excel.

## **REFERENCES**

Attached

## References:

1. Dr. Laura Villarreal  
UTB-TSC  
80 Ft. Brown  
Brownsville, Texas 78520  
956-882-8000
2. Dr. Stephen Rosales  
UTB-TSC  
80 Ft. Brown  
Brownsville, Texas 78520  
956-882-8000
3. Paula Parson  
80 Fort Brown  
Brownsville, Texas 78520  
956-544-8200  
Former Professor
4. Eric Valle, DDS  
925 W. Jefferson  
Brownsville, Texas 78520  
956-542-4135  
Personal Reference
5. Mozelle Pace Friday  
Brownsville, Texas 78520  
956-546-3910  
Personal Reference

Consideration/Action on Employment of  
Regular Police Officer and setting of Salary

Chief Cruz will present a  
candidate for the Full Time  
Police Officer position

# Public Comments

Adjourn