City Manager
Darrell Pullin

City Secretary
D'Ann Lane

Financial Director
Shirley Holm

City Attorney
Epi Ysassi

City of George West

Mayor
Andrew J. Garza

Mayor Pro-Tem
Jearl Rannefeld

Council
VACANT
David Ainsworth
John Walker

406 Nueces Street • George West, Texas 78022
Phone 361-449-1556 • Fax 361-449-3030

CITY COUNCIL AGENDA

NOTICE IS HEREBY GIVEN THAT THE GOVERNING BODY OF THE CITY OF GEORGE WEST, TEXAS, WILL HOLD A SPECIAL SESSION CITY COUNCIL MEETING, ON WEDNESDAY, SEPTEMBER 9, 2026, AT 5:30 P.M. IN THE CITY HALL COUNCIL CHAMBERS, 406 NUECES STREET, GEORGE WEST TEXAS, TO CONSIDER AND ACT UPON ANY LAWFUL SUBJECT WHICH MAY COME BEFORE SAID MEETING, ONLY AS IDENTIFIED IN THIS AGENDA.

THIS IS A BUSINESS MEETING CONDUCTED BY THE ELECTED GOVERNING BODY FOR THE CITY OF GEORGE WEST. Out of consideration for all attendees and per Council Policy, please silence all electrical devices. Furthermore, there shall be no talking, gesturing, or derogatory comments during the meeting. All comments must be addressed to the Council and will only be permitted through acknowledgement of the presiding officer. Policy prohibits the exchange of conversation/comments amongst audience members. The advancement of the meeting will not be altered due to any interruptions. **Any violation of Council Policies will result in removal from the City Council Meeting.** Thank you for your cooperation.

AGENDA
Special Session City Council Meeting
Wednesday, September 9, 2026 – 5:30 P.M.
Council Chamber - City Hall
ZOOM ID: 818 4199 8770
ZOOM PW: 220006

SPECIAL SESSION CITY COUNCIL MEETING

I. Call Meeting to Order
II. Roll Call
III. Invocation
IV. Pledge of Allegiance to the Flag of the United States
V. Pledge of Allegiance to the Flag of Texas
VI. Public Comments

Maximum 3 Minutes per Person.
Must **Complete** Form and Turn in to City Secretary Before Call to Order.
Council Cannot Discuss any Presented Items or Take any Action at this Time.
Time cannot be passed to other speakers.

VII. Announcements and Correspondence

ORDINANCE:

Public Hearing

CITY OF GEORGE WEST, TEXAS
PUBLIC HEARING
FISCAL YEAR 2026-2027 PROPOSED PROPERTY TAX RATE
CITY HALL
WEDNESDAY, SEPTEMBER 9, 2026
AT 5:30 P.M.

Notice is hereby given that the City of George West City Council will hold its First Public Hearing at 5:30 p.m., Wednesday, September 9, 2026 at George West City Hall, 406 Nueces Street, George West, Texas to receive written and/or oral comments to discuss the proposed Property Tax Rate as it pertains to ad valorem taxes for use and support of the municipal government of the City of George West, Texas, for the 2026-2027 fiscal year; providing for apportioning each levy for specific purposes; providing discounts; and providing when taxes shall become due and when same shall become delinquent if not paid.

1. **Consideration and Action to approve the First Reading of Ordinance No. 943, LEVYING AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF GEORGE WEST, TEXAS FOR THE 2026-2027 FISCAL YEAR; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; PROVIDING DISCOUNTS; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.**

ORDINANCE:

Public Hearing

CITY OF GEORGE WEST, TEXAS
PUBLIC HEARING
2026-2027 PROPOSED BUDGET
CITY HALL
WEDNESDAY, SEPTEMBER 9, 2026
AT 5:30 P.M.

Notice is hereby given that the City of George West City Council will hold its First Public Hearing at 5:30 p.m., Wednesday, September 9, 2026, at George West City

Hall, 406 Nueces Street, George West, Texas to receive written and/or oral comments to discuss the Budget for Fiscal Year October 1, 2026, to September 30, 2027, for use of municipal funds to support the City of George West Budget.

2. **Consideration and Action to approve the First Reading of Ordinance No. 944, ADOPTING THE CITY OF GEORGE WEST OPERATING BUDGET FOR THE FISCAL YEAR 2026-2027 BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; TO BE FILED WITH THE COUNTY CLERK; APPROPRIATING MONIES AS PROVIDED IN THE BUDGET; AND PROVIDING FOR SEVERANCE.**

3. **Consideration and Action** to approve the **Second Reading of Ordinance No. 940**, an Amendment to Ordinance No. 935, amending garbage rates beginning October 1, 2026.

4. **Consideration and Action** to approve the **Second Reading of Ordinance No. 941** amending Ordinance No. 670-B, revising rates for the waterworks system.

5. **Consideration and Action** to approve the **Second Reading of Ordinance No. 942** amending Ordinance No. 671-B, revising rates for the wastewater system.

BUSINESS

6. **Consideration and Action** to approve Armstrong, Vaughn & Associates, PC to perform the George West City audit of the financial statements of the governmental activities for fiscal year ending September 30, 2026, in the amount of $ 28,500.00.

7. **Consideration and Action** to select a contractor for the road improvements on Queen Ann St. from Houston St. to Fannin St.

8. **Consideration and Action** to select a contractor for the road improvements on Katzfey Dr. from HWY 281 to the end of Katzfey Dr.

9. **Adjournment.**

EXECUTIVE SESSIONS

The City Council for the City of George West reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices) and 551.086 (Economic Development).

DISABILITY ACCESS STATEMENT

Persons with disabilities who plan to attend this meeting and who may need auxiliary aid or services are requested to contact D'Ann Lane, City Secretary, at (361) 449-1556 so that appropriate arrangements can be made. The accessible entrance and accessible parking spaces are located at City Hall, 406 Nueces Street.

CERTIFICATION

I, the undersigned authority, do hereby certify that this Notice of Meeting was posted on the bulletin board, at the City of George West City Hall, Texas, in a place convenient and readily accessible to the general public at all times, and said Notice was posted on the following date and time: September 2, 2026 @ 3:00 p.m. and remained so posted continuously for at least 72 hours preceding the scheduled time of said Meeting.

D'Ann Lane
City Secretary

CITY OF GEORGE WEST
ORDINANCE #943
TAX RATE ADOPTION

AN ORDINANCE LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF GEORGE WEST, TEXAS, FOR THE 2026-2027 FISCAL YEAR; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; PROVIDING DISCOUNTS; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GEORGE WEST, TEXAS:

SECTION 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of George West, to provide an Interest and Sinking Fund for the October 1, 2026-September 30, 2027 fiscal year, upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of $0.78363 on each $100.00 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

1. For the maintenance and operations of general government, $0.69825 on each $100.00 valuation of property; and

2. For the interest and sinking fund, $0.08538 on each $100.00 valuation of property.

THE TOTAL TAX RATE OF $0.78363 IS EFFECTIVELY AN INCREASE IN THE NO-NEW REVENUE TAX RATE. THIS TAX RATE WILL NOT RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

SECTION 2. That Taxes levied under this Ordinance shall be due October 1, 2026 and if not paid on or before January 31, 2027 shall immediately become delinquent.

SECTION 3. That there be given a 3% discount on all current taxes paid by October 31, 2026; a 2% discount on all current taxes paid by November 30, 2026; and a 1% discount on all current taxes paid by December 31, 2026.

SECTION 4. All taxes shall become a lien upon the property against which assessed, and the city tax collector of the City of George West is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and Ordinances of the City of George West and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

SECTION 5. That this Ordinance shall take effect and be in force from and after its passage.

FIRST READING PASSED AND APPROVED this 9th day of September, 2026.

ATTEST:_____ SIGNED: _____

D'Ann Lane
City Secretary

Andrew Garza
Mayor

SECOND READING PASSED AND APPROVED this 23rd day of September, 2026.

ATTEST:_____ SIGNED: _____

D'Ann Lane
City Secretary

Andrew Garza
Mayor

CITY OF GEORGE WEST
APPROPRIATION ORDINANCE #944
FISCAL YEAR FISCAL YEAR 10/01/2026 – 09/30/2027

AN ORDINANCE ADOPTING THE CITY OF GEORGE WEST OPERATING BUDGET FOR THE FISCAL YEAR 2026-2027 BEGINNING OCTOBER 1, 2026, AND ENDING SEPTMBER 30, 2027; TO BE FILED WITH THE COUNTY CLERK; APPROPRIATING MONIES AS PROVIDED IN THE BUDGET; AND PROVIDING FOR SEVERANCE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GEORGE WEST, TEXAS:

SECTION 1. That the Budget of the City of George West, covering proposed expenditures amounting to $4,793,092.00 and estimated revenues amounting to $4,793,092.00 for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027, as submitted by the City Manager, with modifications directed by the City Council and recorded in its minutes being incorporated by reference, is adopted.

SECTION 2. If any part of this Ordinance shall be held to be invalid or illegal, such invalidity or illegality shall not affect the remaining parts of this Ordinance. The City Council hereby declares that it would have passed the remaining parts of this Ordinance as if it had known that such parts thereof would be declared illegal or invalid.

FIRST READING OF THIS ORDINANCE PASSED AND APPROVED this 9th day of September 2026.

ATTEST: _____ SIGNED: _____
D'Ann Lane
City Secretary

Andrew Garza
Mayor

SECOND READING OF THIS ORDINANCE PASSED AND APPROVED this 23rd day of September, 2026.

ATTEST: _____ SIGNED: _____
D'Ann Lane
City Secretary

Andrew Garza
Mayor

ORDINANCE NO. 940

GARBAGE RATES

AN ORDINANCE REVISING RATES FOR THE PROVISION OF SOLID WASTE SERVICE; PROVIDING FOR THE REPEAL OF ORDINANCES IN CONFLICT HEREWITH; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE AND PUBLICATION.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GEORGE WEST, TEXAS:

SECTION 1.

A. The charges for the collection and disposal of garbage and trash by the City shall be as follows:

1. Single family residences, multi-family residences, apartments and trailer parks (which shall include house trailers, mobile homes and/or HUD manufactured homes) shall be charged $29.82 plus any applicable taxes per month, each additional cart shall be charged an additional $26.24 plus any applicable taxes per month. Normal collection for residences shall be two times per week. Trailer parks that pay for utility services, for example water, gas, or sewer, for all the house trailers, mobile homes and/or HUD manufactured homes in the trailer park, must pay for garbage services for each house trailer, mobile home and/or HUD manufactured homes in the trailer park at the above-mentioned rate, or provide other means of garbage service. (For example, large commercial trash bin.

   For all individual family residences with a single water meter shall be billed a monthly garbage charge for each individual residence at the above-mentioned rate. Churches witin City Limits will be considered Residential for 95-gallon containerized service and will not be eligible for bulk or yard waste collection as part of the refuse collection service 2X per week.

2. Commercial rates are as follows:

1 x 95-gallon cart x 2 pickups per week	$47.68
2 x 95-gallon cart x 2 pickups per week	$88.20
3 x 95-gallon cart x 2 pickups per week	$122.42

Front Load:

2 yd dumpster x 1 pickups per week	$134.44
2 yd dumpster x 2 pickups per week	$234.53
3 yd dumpster x 1 pickups per week	$161.56
3 yd dumpster x 2 pickups per week	$239.29
4 yd dumpster x 1 pickups per week	$187.92
4 yd dumpster x 2 pickups per week	$326.80
6 yd dumpster x 1 pickups per week	$281.40
6 yd dumpster x 2 pickups per week	$562.80
8 yd dumpster x 1 pickups per week	$326.80
8 yd dumpster x 2 pickups per week	$653.63

Republic Services will charge for extra pick-ups, relocations and removals, locks, and overage on yardage.

Each commercial account will be assessed a $7.00 administrative fee and an 7% local franchise fee.

B. The above charges shall be due and payable monthly as water, gas, and/or sewage bills are paid to the City of George West at the office of the City of George West and the garbage collection charges shall be paid upon the same bill with the water, gas, and/or sewage bill, as a separate item, and the City of George West shall not accept payment of water, gas, and/or sewage bills unless the garbage collection bill is also paid, and likewise the City of George West will not accept the payment of garbage collection bill unless the water, gas, and/or sewage bills are paid also.

All bills for garbage collection shall be payable on the 10th day of each month after such service is rendered.

C. All customers mentioned in section 1 located outside the corporate city limits of the City of George West, Texas, shall be charged a minimum of one and one-half (1 ½) times the respective schedules set out above.

SECTION 2. If any part of this Ordinance shall be held to be invalid, such invalidity shall not affect the validity of the remaining parts of this Ordinance. The City Council of the City of George West, Texas, hereby declares that it would have passed the remaining parts of this Ordinance if it had known that such parts thereof would not be invalid or illegal

SECTION 3.. All Ordinances and parts of Ordinances inconsistent or conflicting with the provisions of the Ordinance are hereby repealed. Said Ordinance No. 940, as amended, shall remain in full force and effect except as herein or heretofore expressly amended

FIRST READING PASSED AND APPROVED this 27th day of August, 2026.

ATTEST:_____ SIGNED:_____
D'Ann Lane, City Secretary Andrew Garza, Mayor

SECOND READING PASSED AND APPROVED this _____ day of _____, 2026.

ATTEST:_____ SIGNED:_____
D'Ann Lane, City Secretary Andrew Garza, Mayor

ORDINANCE NO. 941

AN ORDINANCE AMENDING AN ORDINANCE ENTITLED "AN ORDINANCE BY THE CITY COUNCIL OF GEORGE WEST, TEXAS, PRESCRIBING RATES TO BE CHARGED FOR SERVICES FURNISHED BY THE WATERWORKS SYSTEM OF SAID CITY; REPEALING ALL ORDINANCES OR RESOLUTIONS IN CONFLICT HEREWITH; PROVIDING FOR TERMINATION OF SERVICE TO DELINQUENT USERS, FIXING RECONNECTION CHARGES, DEFINING RENTAL MONTH, PROVIDING FOR DEPOSITS AND REFUNDS THEREOF; ADDING INDUSTRIAL USERS; DEFINING INDUSTRIAL USERS; REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES INCONSISTENT HEREWITH AND PROVIDING A SAVINGS CLAUSE", WHICH ORDINANCE WAS PASSED BY THE BOARD OF COMMISSIONERS OF THE CITY OF GEORGE WEST, TEXAS, ON THE 14TH DAY OF JUNE, 1954, AND RECORDED IN ORDINANCE BOOK TWO OF THE ORDINANCE RECORDS OF THE CITY OF GEORGE WEST, TEXAS, AND THEREAFTER AMENDED, BY AMENDING SECTION 1., REPEALING ALL ORDINANCES INCONSISTENT HEREWITH AND PROVIDING A SAVINGS CLAUSE .

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GEORGE WEST, TEXAS:

Section 1. That certain Ordinance entitled "An Ordinance by the City Council of the City of George West, Texas, prescribing rates to be charged for services furnished by the waterworks system of said city; repealing all ordinances or resolutions in conflict herewith; providing for termination of service to delinquent users, fixing reconnection charges, defining rental month, establishing rates inside and outside of the corporate limits of the City of George West for industrial users; repealing all ordinances and parts of ordinances inconsistent herewith and providing a savings clause", which ordinance was passed by the board of commissioners of the City of George West, Texas, on the 14th day of June, 1954, and recorded in the Ordinance Book Two of the ordinance records of said City; and thereafter amended, is hereby amended by amending Section I., so it shall hereafter read and be as follows:

DEFINITIONS:

Commercial users shall mean any and all places in which commerce is conducted, i.e., service stations, car washes, restaurants, washaterias, motels, hotels, apartments, trailer parks, churches and public schools.

Industrial users shall mean oilfield supply companies or any other establishment, which uses or purchases water for resale or usage for profit or gain.

Recreational Vehicle Park users shall mean a unified development of recreational vehicle spaces arranged on a tract of land at least three (3) gross acres in size for the purpose of renting or leasing lots meeting all requirements of City Ordinances.

Section 2. That the monthly rates or charges, except flat rates, for services furnished by the City waterworks system per rental month shall be as follows:

SCHEDULE A. WATER RATES FOR CUSTOMERS INSIDE THE CORPORATE LIMITS OF THE CITY OF GEORGE WEST, TEXAS:

All family residences and individual mobile homes.

First 500 gallons	$22.00 up to 500 gallons (Minimum Rate)
Next 9,500 gallons	$ 1.55 per 1,000 gallons
Next 10,000 gallons	$ 1.71 per 1,000 gallons
After 20,000 gallons	$1.82 per 1,000 gallons

Commercial Users:

First 500 gallons	$33.00 up to 500 gallons (Minimum Rate)
Next 9,500 gallons	$1.82 per 1,000 gallons
Next 10,000 gallons	$1.93 per 1,000 gallons
After 20,000 gallons	$2.20 per 1,000 gallons

Industrial Users:

First 500 gallons	$44.00 up to 500 gallons (Minimum Rate)
After 500 gallons	$17.60 per 1,000 gallons

SCHEDULE B. WATER RATES FOR CUSTOMERS OUTSIDE THE CORPORATE LIMITS OF THE CITY OF GEORGE WEST, TEXAS:

All family residences and individual mobile homes.

First 500 gallons	$33.00 up to 500 gallons (Minimum Rate)
Next 9,500 gallons	$2.48 per 1,000 gallons
Next 10,000 gallons	$2.57 per 1,000 gallons
After 20,000 gallons	$2.73 per 1,000 gallons

Commercial Users:

First 500 gallons	$49.50 up to 500 gallons (Minimum Rate)
Next 9,500 gallons	$2.73 per 1,000 gallons
Next 10,000 gallons	$2.90 per 1,000 gallons
After 20,000 gallons	$3.30 per 1,000 gallons

Industrial Users:

First 500 gallons	$66.00 up to 500 gallons (Minimum Rate)
After 500 gallons	$24.40 per 1,000 gallons

SCHEDULE C.

For all businesses, buildings, family residences, individual mobile homes, and apartment complexes with a single water meter, there will be a monthly minimum rate plus any consumption for the use of water service from the occupant or owner of each business, building, family residence, individual mobile home and apartment unit, as per Schedule A and B, Water Rates for customers inside and outside the Corporate Limits of the City of George West, Texas.

SCHEDULE D. WATER RATES FOR RV PARK CUSTOMERS INSIDE AND OUTSIDE THE CORPORATE LIMITS OF THE CITY OF GEORGE WEST, TEXAS:

RV Parks Inside City Limits

First 500 gallons	$34.65 up to 500 gallons (Minimum Rate)
Next 9,500 gallons	$2.49 per 1,000 gallons
Next 10,000 gallons	$2.72 per 1,000 gallons
After 20,000 gallons	$2.95 per 1,000 gallons

RV Parks Outside City Limits

First 500 gallons	$51.98 up to 500 gallons (Minimum Rate)
Next 9,500 gallons	$3.74 per 1,000 gallons
Next 10,000 gallons	$4.09 per 1,000 gallons
After 20,000 gallons	$4.44 per 1,000 gallons

Section 3. If any part of this Ordinance shall be held to be invalid or illegal, such invalidity or illegality shall not affect the validity or legality of the remaining parts of this Ordinance. The City Council hereby declares that it would have passed the remaining parts of this Ordinance as if it had known that such parts thereof would be declared invalid or illegal.

Section 4. All Ordinances and parts of Ordinances inconsistent or conflicting with the provisions of the Ordinance are hereby repealed. Said Ordinance #941, as amended, shall remain in full force and effect except as herein or heretofore expressly amended.

FIRST READING OF THIS ORDINANCE passed and approved this 27th day of August, 2026.

ATTEST: _____ SIGNED: _____

D'Ann Lane — Andrew Garza

City Secretary — Mayor

SECOND READING OF THIS ORDINANCE passed and approved this _____ day of _____ 2026.

ATTEST: _____ SIGNED: _____

D'Ann Lane — Andrew Garza

City Secretary — Mayor

ORDINANCE NO. 942

AN ORDINANCE AMENDING AN ORDINANCE ENTITLED "AN ORDINANCE FIXING THE RATES TO BE CHARGED BY THE CITY OF GEORGE WEST, TEXAS, TO PERSONS, FIRMS AND CORPORATIONS USING ITS SANITARY SEWER LINES AND SYSTEM OR PARTS THEREOF, INCLUDING. THE SEWAGE DISPOSAL PLANT AND OTHER EQUIPMENT AND PROPERTY USED IN THE TREATMENT OF SEWAGE; PRESCRIBING THE TIME AND PLACE FOR THE PAYMENT OF ACCOUNTS; PROVIDING FOR DISCONN,ECTION OF SERVICE LINES AND OTHER PENALTIES FOR THE FAILURE TO PAY SUCH CHARGES AS THEY BECOME DUE AND PAYABLE; DEFINING FAMILY, ONE FAMILY RESIDENCE, TWO FAMILY RESIDENCE, APARTMENT HOUSE, ROOMING HOUSE, BOARDING BOUSE, SANITARY SEWAGE, INDUSTRIAL WASTES AND CHARITABLE INSTITUTIONS; REGULATING THE USE OF SAID SEWER SYSTEM; REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES INCONSISTENT HEREWITH AND PROVIDING A SAVINGS CLAUSE", WHICH ORDINANCE WAS PASSED BY THE BOARD OF COMMISSIONERS OF THE CITY OF GEORGE WEST, TEXAS ON DECEMBER 8, 1969 AND RECORDED IN ORDINANCE BOOK TWO OF THE ORDINANCE RECORDS OF THE CITY OF GEORGE WEST, TEXAS AND THEREAFTER AMENDED BY AMENDING SCHEDULE A THROUGH SCHEDULE E, SCHEDULE G AND SCHEDULE H; REPEALING ALL ORDINANCES INCONSISTENT HEREWITH AND PROVIDING A SAVINGS CLAUSE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GEORGE WEST, TEXAS:

Section 1. That certain Ordinance entitled "An Ordinance fixing the rates to be charged by the City of George West, Texas, to persons, firms, and corporations using its sanitary sewer lines and system or parts thereof, including the sewage disposal plant and other equipment and property used in the treatment of sewage, prescribing, the time and place for the payment of accounts; providing for disconnection of service lines and other penalties for the failure to pay such charges as they become due and payable; defining family, one family residence, two family residence, apartment house, rooming house, boarding house, sanitary sewage, industrial wastes and charitable inconsistent herewith and providing a savings clause", which ordinance was passed by the Board of Commissioners of the City of George West, Texas on the 8th day of December, 1969, and recorded in the Ordinance Book Two of the Ordinance Records of the City of George West, Texas and thereafter amended, is hereby amended by amending Schedule A through Schedule E, Schedule G and Schedule H; so they shall hereafter read and be as follows;

Section 2. It is hereby determined and declared to be necessary for the City of George West, Texas, to levy and collect charges from all persons using the sanitary sewer system and lines of the City of George West, Texas. The charges shall be based on Schedules A through H listed below:

SCHEDULE A

For one family residences, mobile homes, two family residences, boarding houses, and rooming houses, the monthly charge to be paid by these users of the sewer service furnished by the City's sewer system shall be as follows: A monthly charge of $31.90 per month.

SCHEDULE B

For all apartments houses, hotels, motels and tourist courts, the monthly charge to be paid by these users of the sewer service furnished by the City's sewer system shall be as follows: A monthly charge of $39.88 per month or sixty-five (65) percent of the monthly charge for water, whichever is greater.

SCHEDULE C

For businesses, commercial and dry operated industrial and manufacturing concerns (including office buildings), the monthly charge to be paid by these users of the sewer service furnished by the City's sewer system shall be as follows: A monthly charge of $39.88 per month or sixty-five (65) percent of the monthly charge for water, whichever is greater.

SCHEDULE D

For commercial laundries and service stations having a wash rack or racks connected to the sewer system of the City of George West, the monthly charge to be paid by these users of the sewer service furnished by the City's sewer system shall be-as follows: A monthly charge of $44.66 per month or sixty-five (65) percent of the monthly charge for water, whichever is greater.

SCHEDULE E

For all mobile home parks with a single water meter, there will be a charge of $31.90 per trailer from the resident of the trailer. If sixty-five (65) percent of the cost of the total water billed through the water meter is greater than the total of $31.90 per trailer for the Mobile Home Park, then the park owner will be billed for the amount of the sixty-five (65) percent exceeds the total trailer billings.

SCHEDULE F

All customers mentioned in Schedules A, B, C, D, E, G and H located outside the corporate city limits of the City of George West, Texas, and using its sewer facilities shall be charged a minimum of one and one-half (1 1/2) times the minimum provided in the respective schedules set out above in which such customer would fall or if their water usage should exceed one and one half (1 1/2) the minimum provided for in respective schedule in which such customer would fall as above provided, they shall then be charged standard rates listed in the mentioned schedules.

SCHEDULE G

For all businesses/buildings with a single water meter, there will be a charge of $39.88 per business/building from the occupant or owner of the business/building. If sixty-five (65) percent of the cost of the total water billed through the water meter is greater than the total of $39.88 per business/building, then the occupant/owner will be billed for the amount that the sixty-five (65) percent exceeds the total business/buildings billing."

SCHEDULE H

Sewer rates for RV Park customers inside and outside city limits.

RV Parks Inside City Limits

1-25 spaces	$79.75 Minimum Rate of 65% of monthly charge for water whichever is greater
26-50 spaces	$103.68 Minimum Rate or 65% of monthly charge for water whichever is greater
51-75 spaces	$119.63 Minimum Rate or 65% of monthly charge for water whichever is greater
76-100 spaces	$159.50 Minimum Rate or 65% of monthly charge for water whichever is greater

RV Parks Outside City Limits

1-25 spaces	$119.63 Minimum Rate or 65% of monthly charge for water whichever is greater
26-50 spaces	$155.52 Minimum Rate or 65% of monthly charge for water whichever is greater
51-75 spaces	$179.44 Minimum Rate or 65% of monthly charge for water whichever is greater
76-100 spaces	$239.25 Minimum Rate or 65% of monthly charge for water whichever is greater

Section 3. This amended Ordinance shall be in full force and in effect after its passage and applicable to the utility billing for sewer charges by the City of George West, Texas, after its passage.

Section 4. If any part of this Ordinance shall be held to be invalid or illegal, such invalidity or illegality shall not affect the validity or legality of the remaining parts of this Ordinance. The City Council hereby declares that it would have passed the remaining parts of this Ordinance as if it had known that such parts thereof would be declared invalid or illegal.

Section 5. All Ordinances and parts of Ordinances inconsistent or conflicting with the provisions of the Ordinance are hereby repealed. Said Ordinance 942, as amended, shall remain in full force and effect except as herein or heretofore expressly amended.

FIRST READING OF THIS ORDINANCE passed and approved this 27th day of August, 2026.

ATTEST: _____ SIGNED: _____

D'Ann Lane
City Secretary

Andrew Garza
Mayor

SECOND READING OF THIS ORDINANCE passed and approved this _____day of _____, 2026.

ATTEST: _____ SIGNED: _____

D'Ann Lane
City Secretary

Andrew Garza
Mayor

Armstrong, Vaughan & Associates, P. C.
Certified Public Accountants

August 23, 2026

City of George West, Texas
406 Nueces Street
George West, Texas 78022

You have requested that we audit the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of City of George West, Texas, as of September 30, 2026, and for the year then ended and the related notes to the financial statements, which collectively comprise City of George West, Texas' basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal award programs for the period ended September 30, 2026 (if necessary based on federal expenditures and if an examination is not selected). We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs.

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS), and in accordance with *Government Auditing Standards*, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting standards generally accepted in the United States of America require that required supplementary information (RSI), such as management's discussion and analysis (MD&A) and budgetary comparison information, be presented to supplement the City of George West, Texas' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City of George West, 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.

941 West Byrd Blvd., Suite 101 • Universal City, Texas 78148
Phone: 210-658-6229 • Fax: 210-659-7611 • Email: info@avacpa.com • www.avacpa.com

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 and any Major Special Revenue Funds with legally adopted budgets
3) Schedules of Liabilities and Contributions - Pension and Other Post-employment Benefits

We have also been engaged to report on supplementary information other than RSI that accompanies the City's 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) Combining Balance Sheet and Statements of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds
2) Comparative Balance Sheets and Statements of Revenues, Expenditures and Changes in Fund Balances – Major Funds

Schedule of Expenditures of Federal Awards (If Necessary)

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audits in accordance GAAS, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). As part of an audit of financial statements in accordance with GAAS and, in accordance with Government Auditing Standards,

we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, detected abuse, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the City's basic financial statements. Our report will be addressed to the governing body of City. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance (if necessary)

Our audit of the City's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant

agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements;
3. For identifying all federal awards expended during the period including federal awards and funding increments received prior to December 26, 2014, and those received in accordance with the Uniform Guidance generally received after December 26, 2014;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenses of federal awards (including notes and noncash assistance

received) in accordance with the Uniform Guidance requirements;

6. For the design, implementation, and maintenance of internal control over compliance;
7. For identifying and ensuring that the entity complies with laws, regulations, grants, and contracts applicable to its activities and its federal award programs;
8. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant vendor relationships where the vendor is responsible for program compliance;
15. To provide us with:
    a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal award programs, such as records, documentation, and other matters;
    b. Additional information that we may request from management for the purpose of the audit;
    c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;
    d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
    e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information

and our report thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Nonattest Services

With respect to any nonattest services we perform:

At the end of the year, we agree to perform the following:

- Propose adjusting or correcting journal entries to be reviewed and approved by the City's management.
- Assistance with depreciation schedule
- Prepare a draft annual report for review by the City's management.

We will not assume management responsibilities on behalf of the City. However, we will provide advice and recommendations to assist management of the City in performing its responsibilities.

The City's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Fees and Timing

We anticipate conducting fieldwork in November and preparing draft reports for management's review in February.

Deborah F. Fraser is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Armstrong, Vaughan & Associates, P.C.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees for the financial statement audit services will be $28,500. Should a single audit be required, additional fees will be $5,000. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use City of George West, Texas' personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

Other Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and

you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

The audit documentation for this engagement is the property of Armstrong, Vaughan & Associates, P.C. and constitutes confidential information. However, we may be requested to make certain audit documentation available to federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Armstrong, Vaughan & Associates, P.C.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to the City Council the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes, before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that, in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

We appreciate the opportunity to be of service to the City of George West, 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.

Respectfully,

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates, P.C.

RESPONSE:

This letter correctly sets forth the understanding of the City of George West, Texas.

By: _____

Title: _____ Date: _____

WILF & HENDERSON, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
Member of American Institute of Certified Public Accountants
Member of Private Company Practice Section
Member of AICPA Governmental Audit Quality Center

Report on the Firm's System of Quality Control

September 15, 2023

To the Shareholders of Armstrong, Vaughan & Associates, P.C.
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 Armstrong, Vaughan & Associates, P.C. (the firm) in effect for the year ended March 31, 2023. 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 are described in the standards at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a 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 Armstrong, Vaughan & Associates, P.C. in effect for the year ended March 31, 2023, 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*. Armstrong, Vaughan & Associates, P.C. has received a peer review rating of *pass*.

Wilf & Henderson, P.C.

Wilf & Henderson, P. C.

1810 Galleria Oaks • Texarkana, Texas 75503 • 903.793.5616 • Fax 903.792.7630 • www.wilhen.com

J. CARROLL WEAVER, INC.

P. O. BOX 1361
SINTON, TEXAS 78387
Contact: **Wesley Vickers**
Phone: **361.364.1569**
Fax: **361.364.4729**

Quote To: Darrell Pullin

Phone:
Fax:

Job Name: Katzfey DR
Date of Plans:
Revision Date:

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
	MOBILIZATION	1.00	EA	6,117.84	6,117.84
	REWORK BASE	2,000.00	SY	10.41	20,820.00
	TWO COURSE	2,000.00	SY	12.43	24,860.00
	REGRADE DITCHES	1.00	LS	8,013.61	8,013.61
GRAND TOTAL					**$59,811.45**

NOTES:

1) price is good for 30 days
2) no taxes included
3) billing will be based on measured quantities

Respectfully,
J. CARROLL WEAVER, INC.

Wesley Vickers
Project Manager

J. CARROLL WEAVER, INC.

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SINTON, TEXAS 78387
Contact: **Wesley Vickers**
Phone: **361.364.1569**
Fax: **361.364.4729**

Quote To: Darrell Pullin

Phone:
Fax:

Job Name: Katzfey DR CMNT
Date of Plans:
Revision Date:

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
	MOBILIZATION	1.00	EA	6,061.18	6,061.18
	CEMENT TREAT EXIST MATL	2,000.00	SY	12.11	24,220.00
	TWO COURSE	2,000.00	SY	12.32	24,640.00
	REGRADE DITCHES	1.00	LS	7,939.40	7,939.40
GRAND TOTAL					**$62,860.58**

NOTES:

1) price is good for 30 days
2) no taxes included
3) billing will be based on measured quantities

Respectfully,
J. CARROLL WEAVER, INC.

Wesley Vickers
Project Manager

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SINTON, TEXAS 78387
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Quote To: Darrell Pullin

Phone:
Fax:

Job Name: Katzfey DR CMNT
Date of Plans:
Revision Date:

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
	MOBILIZATION	1.00	EA	6,000.00	6,000.00
	CEMENT TREAT EXIST MATL	2,000.00	SY	11.92	23,840.00
	TWO COURSE	2,000.00	SY	10.50	21,000.00
	REGRADE DITCHES	1.00	LS	8,000.00	8,000.00
	KATZFEY CMNT TRT				**58,840.00**
	REWORK BASE	3,250.00	SY	6.55	21,287.50
	TWO COURSE	3,250.00	SY	8.62	28,015.00
	QUEEN ANN				**49,302.50**
GRAND TOTAL					**$108,142.50**

NOTES:

1) price is good for 30 days
2) no taxes included
3) billing will be based on measured quantities

Respectfully,
J. CARROLL WEAVER, INC.

Wesley Vickers
Project Manager

J. CARROLL WEAVER, INC.

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SINTON, TEXAS 78387
Contact: **Wesley Vickers**
Phone: **361.364.1569**
Fax: **361.364.4729**

Quote To: Darrell Pullin

Phone:
Fax:

Job Name: Katzfey DR
Date of Plans:
Revision Date:

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
	MOBILIZATION	1.00	EA	6,000.00	6,000.00
	REWORK BASE	2,000.00	SY	9.64	19,280.00
	TWO COURSE	2,000.00	SY	10.50	21,000.00
	REGRADE DITCHES	1.00	LS	8,000.00	8,000.00
	KATZFEY REWORK				**54,280.00**
	REWORK BASE	3,250.00	SY	6.55	21,287.50
	TWO COURSE	3,250.00	SY	8.62	28,015.00
	QUEEN ANN				**49,302.50**
GRAND TOTAL					**$103,582.50**

NOTES:

1) price is good for 30 days
2) no taxes included
3) billing will be based on measured quantities

Respectfully,
J. CARROLL WEAVER, INC.

Wesley Vickers
Project Manager

TRANSPORT & SALES INC.

Mailing: P.O. Box 383 / Physical: 1221 Hwy 72 E
Three Rivers, TX 78071
361.786.3653
90transportation@gmail.com

SCOPE OF WORK

Project: Katzfey Drive
Roadway Length: Approximately 0.10 mile (528 linear feet)
Roadway Width: 20 feet
Approximate Surface Area: 1,173 square yards

1. Roadway Preparation

Contractor will prepare the existing roadway surface for placement of asphalt millings and chip seal. Work will include grading, shaping, and compacting the roadway as necessary to establish a firm, properly crowned surface suitable for the proposed improvements.

2. Asphalt Millings

Contractor will furnish, haul, place, spread, grade, and compact approximately **15 loads of asphalt millings** over the prepared roadway.

The asphalt millings will be distributed uniformly across the 20-foot-wide roadway and compacted to provide a stable base/surface for the chip seal treatment.

3. First Chip Seal Course

Contractor will furnish and apply **GTRX 66-33 asphalt emulsion** using an asphalt distributor.

The first application of emulsion will be uniformly sprayed over the prepared asphalt-milling surface at an application rate appropriate for the existing surface conditions and chip-seal design.

Aggregate/asphalt millings will then be uniformly spread over the emulsion while the emulsion is in the proper condition to bond with the aggregate. The surface will be rolled and compacted to properly embed and lock the material into the emulsion.

4. Second Chip Seal Course

After the first chip seal course has adequately set, contractor will apply a **second course of GTRX 66-33 asphalt emulsion.**

A second layer of asphalt millings/aggregate will be uniformly distributed over the emulsion and compacted with appropriate rolling equipment to produce a dense, durable wearing surface.

A double chip-seal treatment is intended to provide a denser wearing and waterproofing surface than a single treatment.

5. Final Rolling and Cleanup

Contractor will perform final rolling to properly seat and bond the aggregate. Loose or excess material will be removed from the roadway as necessary following completion of the chip-seal operation.

6. Completed Roadway

The completed roadway will consist of a prepared and compacted asphalt-milling surface followed by **two courses of GTRX 66-33 asphalt emulsion and aggregate chip seal,** providing a sealed, durable driving surface.

Estimated Materials

- **Asphalt millings:** Approximately 15 truckloads
- **GTRX 66-33 asphalt emulsion:** Quantity determined by final application rate and field conditions
- **Chip-seal aggregate/asphalt millings:** As required for the two-course application

Important Note

Final emulsion and aggregate application rates will be established based on field conditions, material characteristics, weather, and the manufacturer's/engineer's recommended application rates. Proper chip-seal application requires the emulsion to be uniformly distributed and the aggregate to be placed promptly before the emulsion breaks.

9/0Transport & Sales Inc.
P.O Box 383
Three Rivers, TX 78071
90transportation@gmail.com

Estimate

TRANSPORT & SALES INC.

ADDRESS	SHIP TO
City of George West 406 Nueces Street George West, TX 78022	City of George West LOCATION: KATZFEY DRIVE

ESTIMATE #	DATE	EXPIRATION DATE
1082	08/26/2026	09/15/2026

SHIP DATE
08/27/2026

SALES REP
MATT

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
Material Sales	MILLINGS	15	800.00	12,000.00
Oil	Oil Sprayed	1	10,000.00	10,000.00
CIVIL WORK	CIVIL CONSTRUCTION	1	8,000.00	8,000.00

Thank you for the opportunity to provide this ESTIMATE on this project. We look forward to working with you.

TOTAL **$30,000.00**

Accepted By

Accepted Date

TRANSPORT & SALES INC.

Mailing: P.O. Box 383 / Physical: 1221 Hwy 72 E
Three Rivers, TX 78071
361.786.3653
90transportation@gmail.com

SCOPE OF WORK

Project: Queen Ann Street
Roadway Length: Approximately 0.10+ mile
Roadway Width: 30 feet
Asphalt Millings: Approximately 15 truckloads
Surface Treatment: Two-course chip seal
Binder: GTRX 66-33
Contract Price: $40,000.00

1. Roadway Preparation

Contractor will prepare the existing roadway for the proposed improvements. Work will include grading, shaping, leveling, establishing proper roadway crown and drainage, and compacting the existing surface as necessary to provide a suitable foundation for the asphalt millings.

2. Asphalt Millings

Contractor will furnish, haul, place, spread, grade, and compact approximately **15 loads of asphalt millings**.

The millings will be placed uniformly across the approximately 30-foot-wide roadway and compacted to create a firm, stable roadway surface suitable for the chip-seal treatment.

3. First Chip Seal Course

Contractor will furnish and apply **GTRX 66-33 asphalt binder** using an asphalt distributor.

The binder will be uniformly applied to the prepared roadway surface at a rate appropriate for the existing surface conditions and chip-seal application.

Asphalt millings/aggregate will then be uniformly distributed over the binder while the binder remains in suitable condition for bonding. The surface will be rolled and compacted to properly embed the aggregate and establish a uniform first chip-seal course.

4. Second Chip Seal Course

After the first course has adequately set, contractor will apply a **second course of GTRX 66-33 binder.**

A second layer of asphalt millings/aggregate will be uniformly placed over the binder and thoroughly rolled to produce a dense, durable wearing surface.

A two-course chip seal is intended to provide a more durable and water-resistant wearing surface than a single course.

5. Final Rolling and Cleanup

Contractor will perform final rolling and compaction necessary to properly seat the aggregate and establish a uniform finished surface.

Loose excess material will be removed or redistributed as necessary upon completion of the work.

6. Completed Improvement

Upon completion, Queen Anne will have an approximately 30-foot-wide roadway constructed with approximately 15 loads of asphalt millings and finished with a **two-course GTRX 66-33 chip-seal treatment.**

Contract Amount
Total Contract Price: $40,000.00

Scope Clarification

Final application rates for GTRX 66-33 and aggregate will be determined based on roadway conditions, material characteristics, weather, and proper field application requirements. Proper chip-seal installation requires the binder and aggregate to be applied in a coordinated operation and adequately rolled.

Price includes labor, equipment, asphalt millings, binder, placement, grading, compaction, chip-seal application, rolling, and cleanup associated with the work described above.

9/0Transport & Sales Inc.
P.O Box 383
Three Rivers, TX 78071
90transportation@gmail.com

Estimate

TRANSPORT & SALES INC.

ADDRESS	SHIP TO
City of George West 406 Nueces Street George West, TX 78022	City of George West LOCATION: QUEEN ANN STREET

ESTIMATE #	DATE	EXPIRATION DATE
1083	08/26/2026	09/15/2026

SHIP DATE
08/27/2026

SALES REP
MATT

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
Material Sales	MILLINGS	15	800.00	12,000.00
Oil	Oil Sprayed	1	12,000.00	12,000.00
CIVIL WORK	CIVIL CONSTRUCTION	1	16,000.00	16,000.00

Thank you for the opportunity to provide this ESTIMATE on this project. We look forward to working with you.

TOTAL **$40,000.00**

Accepted By

Accepted Date