

**COMAL COUNTY**  
**EMERGENCY SERVICES DISTRICT #5**  
**BOARD OF COMMISSIONERS**  
**Board Meeting Minutes, May 19, 2016**

A Regular meeting of the ESD #5 Board was held at the Emergency Services Building at 353 Rodeo Drive, Spring Branch, Texas 78070 on Thursday, the 19<sup>th</sup> day of May, 2016.

**Discussion/Action Items**

**1. Call meeting to order;**

Having been duly posted, the meeting was called to order at 5:00 p.m. by Mr. David Bullock (President, ESD #5) with a quorum consisting of Commissioners Barr, Bullock and Rarick present and Commissioners Ingerick and Wilcox on an excused absence.

**Workshop Agenda**

1. **Citizen Comment:** No citizen comments were offered.

**Discussion/Action Items (cont.)**

**2. ACTION AGENDA ITEM: Discuss and consider Consent Agenda.**

- a. Mr. Bullock asked for any corrections or additions to the April 21<sup>st</sup>, 2016 regular meeting minutes. None were noted.
- b. Mr. Barr made a motion that the April 21<sup>st</sup>, 2016 minutes be approved as presented.
- c. Mr. Rarick seconded the motion. The motion passed by unanimous consent.
- d. Mr. Bullock presented monthly bills for consideration consisting of an invoice from ABIP, the District's financial statement auditors, in the amount of \$8,700.00.

- e. Mr. Barr made a motion to approve the above referenced invoice.
- f. Mr. Rarick seconded the motion. The motion passed by unanimous consent.

**3. Discuss, review and consider monthly financial reports.**

- a. The End of Month (EOM) Profit and Loss Budget Performance as of April 30<sup>th</sup>, 2016 (Atch 1) reflects a net loss for the month of April, 2016 of \$72,657.06 versus a budgeted net loss of \$40,031.23. The difference is due to depreciation expense which is not included in the budget and the purchase of replacement bunker gear and equipment for the new brush truck. On a year-to-date basis, net income through April 30<sup>th</sup>, 2016 is \$838,424.94 versus a budgeted net income of \$847,127.45. This negative variance was primarily due to Ad Valorem tax revenue exceeding budget, offset by depreciation expense and the purchase of bunker gear and brush truck equipment.
- b. The EOM Balance Sheet as of April 30, 2016 (Atch 2) reflects Total Assets of \$3,333,280.97 with Fixed Assets (with depreciation) totaling \$442,370.48. Total Liabilities are noted at \$1,626,084.98. Total Equity on hand is \$1,707,195.99.
- c. The Statement of Cash Flows (Atch 3) through April 30, 2016 reflects total cash on hand of \$1,600,883.54, an increase of \$836,624.99 for the period.
- d. The Transaction List (Atch 4) for April was discussed with Mr. Bullock pointing out purchases totaling \$20,816.00 for brush truck equipment and bunker gear for which we expect partial reimbursement through approved grants.

**4. Discuss and take any necessary action regarding the 2015 Financial Audit.**

- a. Mr. Bullock made a motion to approve the final 2015 audit report and file with the County as necessary.
- b. Mr. Rarick seconded the motion. The motion passed by unanimous consent.

**5. ACTION AGENDA ITEM: Discuss and approve revised 2016 budget to comply with governmental accounting basis.**

- a. Mr. Rarick noted that the 2016 budget (Atch 5) has been updated to reflect principal payments expected to be made on outstanding loans and the purchase of a new brush truck (with equipment) as required for governmental accounting purposes. The revised budget also reflects planned depreciation of capital assets.
- b. Mr. Rarick made a motion that the revised 2016 budget be approved as presented.
- c. Mr. Barr seconded the motion. The motion passed by unanimous consent.

- 6. INFORMATION ITEM: Discuss observations regarding internal control checklists, determine if action is required.**
  - a. Mr. Bullock moved to table this item to a future meeting in consideration of the absence of Mr. Ingerick and Mr. Wilcox. Mr. Barr and Mr. Rarick concurred.
  
- 7. ACTION AGENDA ITEM: Discuss and appoint a District representative to the Joint Comal County ESD Committee addressing updates and modernization of the County 9-1-1 communications system and process.**
  - a. Mr. Bullock briefly described the purpose of the Committee.
  - b. Mr. Rarick made a motion to appointment of Mr. Bullock to represent ESD # 5 on the above referenced Joint Comal County ESD Committee.
  - c. Mr. Barr seconded the motion. The motion passed by unanimous consent.
  
- 8. ACTION AGENDA ITEM: Consider and approve the proposed joint standard apparatus outfitting list.**
  - a. Mr. Barr made a motion to approve the joint standard apparatus outfitting list discussed at the previous meeting.
  - b. Mr. Rarick seconded the motion. The motion passed by unanimous consent.
  
- 9. ACTION AGENDA ITEM: Discuss and approve practice for capitalizing assets acquired.**
  - a. Mr. Barr made a motion to defer discussion of this item pending a recommendation from the ESD Council regarding consistency in practice.
  - b. Mr. Rarick seconded the motion. The motion passed by unanimous consent.
  
- 10. ACTION AGENDA ITEM: Discuss and approve funding for joint ESD #4 and ESD #5 ISO consultant study.**
  - a. Mr. Bullock noted we are waiting on a recommendation from the Emergency Services Chiefs' who are evaluation the proposals received.
  - b. Mr. Rarick made a motion that this item be tabled to a future meeting pending a recommendation from the Chiefs'.
  - c. Mr. Barr seconded the motion. The motion passed by unanimous consent.

**11. INFORMATION ITEM: Discuss HB 1295 compliance.**

- a. Mr. Barr made a motion that this discussion be deferred to a future meeting pending input from legal counsel.
- b. Mr. Rarick seconded the motion. The motion passed by unanimous consent.

**12. INFORMATION ITEM: Discuss reports from ESD Council representatives.**

- a. Mr. Bullock provided a summary of significant matters discussed during the May 10 Council meeting including the proposed ISO study, establishing a site to hold Council meeting minutes, recognition of the need to update the financial forecast and apparatus plan and a methodology to reconcile funding provided to the Service Provider with expenses incurred by the Service Provider for emergency services activities.

**13. INFORMATION ITEM: Discuss any items to be brought to the attention of the Not-For-Profit Board.**

- a. Mr. Bullock summarized questions regarding the combined Emergency Services business unit budget vs. actual report through April 30<sup>th</sup> that he had provided to the Not-For-Profit board chair.

With no additional business to be addressed, a brief recess was called at 5:35 p.m. for purposes of reconvening in a joint workshop with ESD #1 and ESD #4.

**Workshop Agenda (Continued)**

- 2. ESD 5 reconvened at 6:12 for the purpose of receiving a report from the Comal County Tax Assessment and Collection Office.
  - a. Mr. Graff, president of ESD #4, introduced Ms. Cathy C. Talcott, PCC, Comal County Tax Assessor-Collector who proceeded to summarize the process of valuing District real estate property and assessing, collecting and remitting to the Districts' Ad Valorem tax revenues.

A brief recess was called at 6:35 for purpose of reconvening in the BSB ES Board Meeting.

- 3. ESD reconvened at 6:38 for the purpose of attending the BSB ES Board Meeting and receiving the following reports:
  - a. Operations reports
  - b. BSB ES financial results and business unit comparison to budget through April 30, 2016.

**14. Discuss agenda, time and dates for next meeting(s) and adjourn**

- a. A regular meeting will be held Thursday, June 16<sup>th</sup>, 2016 at 5:00 p.m.

**Mr. Bullock called for adjournment of ESD 5 meeting at 7:15 p.m.**

5 Attachments

1. *Profit & Loss Budget Performance, April, 2016*
2. *Balance Sheet as of April 30, 2016*
3. *Statement of Cash Flows, April, 2016*
4. *Transaction List, April, 2016*
5. *Revised 2016 budget*

Minutes prepared by Mr. Mike Rarick, Secretary.

Board Acceptance: \_\_\_\_\_, Secretary  
(Date) (Signature) June 2, 2016