

**COMAL COUNTY**  
**EMERGENCY SERVICES DISTRICT #5**  
**BOARD OF COMMISSIONERS**  
**Board Meeting Minutes, April 21, 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 21<sup>st</sup> day of April, 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, Ingerick and Rarick present and Commissioner Wilcox on an excused absence.

**Workshop Agenda**

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

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

**2. Discuss, review and consider draft 2015 financial statement audit report.**

- a. Mr. Bullock asked that this item be moved forward on the agenda and introduced Mr. Jeremy Barbatto, CPA, representative of ABIP Certified Public Accountants who provide financial statement audit services to the District. Mr. Barbatto reviewed the draft 2015 audit report with the Commissioners and responded to questions regarding recognition of Ad Valorem tax revenue and governmental budgeting considerations. Mr. Barbatto also presented the letter of required communications. Following his presentation Mr. Barbatto excused himself from the meeting.

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

- a. Mr. Bullock asked for any corrections or additions to the March 17<sup>th</sup>, 2016 regular meeting minutes. None were noted.
- b. Mr. Rarick made a motion that the March 17<sup>th</sup>, 2016 minutes be approved as presented.
- c. Mr. Barr seconded the motion. The motion passed by unanimous consent.
- d. Mr. Ingerick presented monthly bills for consideration including an invoice from VSIF of Texas for commercial insurance, an invoice from the Carlton Law Firm, a reimbursement request from BSB ES for Safe-D costs incurred by a Commissioner, an invoice from Metro Fire for equipment related to the recently purchased brush truck and an invoice from NAFECO for bunker gear. Mr. Ingerick stated his belief that the bunker gear was an operating cost that should be incurred by the Joint Service Provider as part of the monthly fee paid by the District. Mr. Bullock agreed this was a question that should be pursued.
- e. Mr. Ingerick made a motion to approve all of the above referenced invoices with the exception of the NAFECO invoice for bunker gear which would be discussed with the Joint Service Provider.
- f. Mr. Barr seconded the motion. The motion passed by unanimous consent.

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

- a. The End of Month (EOM) Profit and Loss Budget Performance as of March 31<sup>st</sup>, 2016 (Atch 1) reflects net income for the month of March, 2016 of \$48,841.04 versus a budgeted net income of \$58,757.15. The difference is due to depreciation expense which is not included in the budget. On a year-to-date basis, net income through March 31<sup>st</sup>, 2016 is \$912,721.56 versus a budgeted net income of \$887,158.68. This increase was primarily due to Ad Valorem tax revenue exceeding budget, partially offset by depreciation expense that was not budgeted.
- b. The EOM Balance Sheet as of March 31, 2016 (Atch 2) reflects Total Assets of \$3,294,039.29 with Fixed Assets (with depreciation) totaling \$452,164.90. Total Liabilities are noted at \$1,529,615.88. Total Equity on hand is \$1,764,423.41.
- c. The Statement of Cash Flows (Atch 3) through March 31, 2016 reflects total cash on hand of \$1,665,285.18, an increase of \$901,026.63 for the period.

**5. ACTION AGENDA ITEM: Discuss and approve revised 2015 budget to comply with governmental accounting reporting basis.**

- a. Mr. Ingerick reviewed the 2015 budget as revised to include the purchase of a brush truck and sale of a support truck to comply with governmental requirements.
  - b. Mr. Bullock made a motion to approve the revised 2015 budget.
  - c. Mr. Rarick seconded the motion. The motion passed by unanimous consent.
- 6. ACTION AGENDA ITEM: Discuss draft internal control checklists, determine if action is required.**
- a. Mr. Ingerick presented a draft internal control checklist covering financial accounting matters.
  - b. Mr. Bullock presented a draft checklist of required administrative matters.
  - c. Mr. Bullock suggested the Commissioners review the drafts and bring comments and or suggestions for implementation to the May meeting.
- 7. ACTION AGENDA ITEM: Discuss and approve design / construction changes for new 2016 Brush Truck.**
- a. Mr. Bullock discussed desired changes to the brush truck to reflect additional storage and light bar at an estimated cost of \$1,500.00
  - b. Mr. Rarick made a motion to approve suggested changes at an estimated cost of \$1,500.00
  - c. Mr. Barr seconded the motion. The motion passed by unanimous consent.
- 8. INFORMATION ITEM: Discuss potential funding for joint ESD 4 and ESD 5 ISO consultant study.**
- a. Mr. Bullock discussed potential benefits to District residents from engaging a consultant to improve the Districts ISO ratings for home owners' insurance purposes. The consensus of Commissioners was to pursue obtaining proposals from consultants to bring to a future meeting for consideration.
- 9. INFORMATION ITEM: Discuss reports from ESD Council representatives.**
- a. Mr. Bullock summarized a discussion / consensus of the Council that equipment to outfit apparatus be standardized across District 1, District 4 and District 5.
- 10. INFORMATION ITEM: Discuss any items to be brought to the attention of the Not-For-Profit Board.**
- a. No items were identified.

**11. INFORMATION ITEM: Review March, 2016 budget-to-actual report for ES operations from BSB ES.**

- a. It was noted the budge-to-actual report will be presented at the BSB ES meeting following conclusion of this meeting.

With no additional business to be addressed, a brief recess was called at 6:28 p.m. for purposes of reconvening in the BSB ES Board Meeting.

**Workshop Agenda (Continued)**

- 2. ESD 5 reconvened at 6:36 for the purpose of attending the BSB ES Board Meeting and receiving reports as follows:
  - a. Operation reports
  - b. BSB ES financial results and business unit comparison to budget

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

- a. A regular meeting will be held Thursday, May 19<sup>th</sup>, 2016 at 5:00 p.m.

**Mr. Bullock called for adjournment of ESD 5 meeting at 8:15 p.m.**

4 Attachments

- 1. *Profit & Loss Budget Performance, January, 2016*
- 2. *Balance Sheet as of January 31, 2016*
- 3. *Statement of Cash Flows, January, 2016*
- 4. *Revised 2015 budget*

Minutes prepared by Mr. Mike Rarick, Secretary.

Board Acceptance: \_\_\_\_\_  
(Date)

\_\_\_\_\_, Secretary  
(Signature) May 8, 2016