

Financial Report**Comal County ESD #1****May 14, 2017**

Checking Account Balances (as of 05/14/2017):

Operating Account BNB		\$2,467,731.73
Checks issued not cleared		0.00
City of Bulverde – Front Porch News	\$934.00	
Comal County Tax Assessor-Collector	\$ 520.02	
Denton Navarro Rocha Bernal Hyde & Zech, P.C.		
Legal Fees	59.11	
ABIP – Balance Due Auditor – up to	\$2,000.00	
Total Bills outstanding		<u>-3,513.13</u>
Available Funds		\$ 2, 464.218.60

2017 Tax & Interest Receipts are \$2,564,193 compared May 2016 YTD of \$2,430,761.

Post Office Box renewal is normally up in February. Per Post Office Representative \$64 per yr. This was paid by BSB Fire & EMS – Requested invoice for reimbursement.

We received a check (and deposited) from Comal Appraisal District in the amount of \$3,107.24 which represents the unexpended funds from 2016 budget.

ABIP will be presenting the Final 2016 CCESD #1 Audit at our meeting. I have uploaded a copy to Board Effect – ESD 1/Library/Other Files/Audit 2016.

Attachment 1-a

CCESD #1 - Operating Account History

Date	Payee or Description of Transaction	Check #	Cleared	Debit	Credit	Balance	Balanced
1/1/2017	Balance Forwarded					1,084,958.28	
1/4/2017	Payment to Service Provider - BSBES			170,000.00		914,958.28	
1/4/2017	Broadway Bank - Payment on Station 3			19,225.00		895,733.28	
1/8/2017	Comal County - Wire for collections				1,125,502.49	2,021,235.77	
1/15/2017	Interest earned on account				315.50	2,021,551.27	xx
1/19/2017	Southside Bank - Annual Payment on #2	1080	x	98,077.99		1,923,473.28	
2/1/2017	Payment to Service Provider - BSBES			170,000.00		1,753,473.28	
2/1/2017	Broadway Bank - Payment on Station 3			19,225.00		1,734,248.28	
2/8/2017	Comal County - Wire for collections				1,118,563.61	2,852,811.89	
2/13/2017	Voided check	1081				2,852,811.89	
2/13/2017	Rhonda Zunker - Safe-D Registration,						
2/13/2017	Treasurer's Bond & Legal Posting	1082	x	2,001.66		2,850,810.23	
2/16/2017	Denton, Navarro, Rocha Bernal Hyde & Zech	1083	x	156.00		2,850,654.23	
2/16/2017	Harrell Hicks	1084	x	68.02		2,850,586.21	
2/16/2017	Interest earned on account				579.50	2,851,165.71	xx
2/16/2017	SAFE-D - membership renewal	1085		1,100.00		2,850,065.71	
2/16/2017	US Postal Service	1086		64.00		2,850,001.71	
2/16/2017	Voided check	1087				2,850,001.71	
2/16/2017	Comal County Appraisal District - balance	1088	x	19,795.85		2,830,205.86	
3/1/2017	Broadway Bank - Payment on Station 3		x	19,225.00		2,810,980.86	
3/6/2017	Comal County - Wire for collections		x		214,696.91	3,025,677.77	
3/9/2017	Payment to Service Provider - BSBES		x	170,000.00		2,855,677.77	
3/16/2017	VFIS - D & O renewal	1089	x	1,582.00		2,854,095.77	
3/16/2017	Denton, Navarro, Rocha Bernal Hyde & Zech	1090	x	97.50		2,853,998.27	
3/16/2017	Interest earned on account		x		683.93	2,854,682.20	
3/16/2017	Mark Schmalz - Travel Reimbursement	1091	x	102.72		2,854,579.48	
3/16/2017	John Scheffler - Travel Reimbursement	1092	x	117.18		2,854,462.30	
3/16/2017	H Harrell Hicks - Travel Reimbursement	1093	x	81.32		2,854,380.98	
4/3/2017	Broadway Bank - Payment on Station 3		x	19,225.00		2,835,155.98	

1-B

1-B

CCESD#1 PROPERTY TAX REMITTANCES FROM COMAL COUNTY

<u>MONTH</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
JAN	\$ 1,071,739	\$ 1,166,234	1,319,077	1,125,502
FEB	679,366	728,628	752,756	1,118,564
MAR	192,580	220,714	270,391	214,697
APR	59,106	68,543	63,349	77,481
MAY	30,457	22,384	25,188	25,632
JUN	29,669	28,716	30,222	
JUL	24,477	20,148	21,267	
AUG	23,595	26,434	22,396	
SEPT	7,790	8,472	14,978	
OCT	4,735	5,867	4,141	
NOV	67,054	7,759	23,971	
DEC	165,127	194,537	258,978	
TOTAL	<u><u>\$ 2,355,695</u></u>	<u><u>\$ 2,498,437</u></u>	<u><u>\$ 2,806,714</u></u>	<u><u>\$ 2,561,876</u></u>

Note: The 2017 budget for revenues from taxes & interest is \$2,911,012

<u>MONTH</u>	<u>Interest payments received</u>	<u>2016</u>	<u>2017</u>
JAN		418.30	315.50
FEB		569.61	579.50
MAR		670.47	683.93
APR		741.25	738.31
MAY		576.20	
JUN		547.11	
JUL		492.83	
AUG		415.66	
SEPT		406.41	
OCT		316.03	
NOV		280.01	
DEC		270.32	
TOTAL		<u>5,704.20</u>	<u>2,317.24</u>
Total Tax Receipts & Interest		<u><u>2,812,418</u></u>	<u><u>\$ 2,564,193</u></u>

1-6

Pledge Inventory Report

Broadway National Bank
 San Antonio, TX
 FROM 4/1/2017 TO 4/30/2017

Customer ID: 10943
 Report Date: 4/27/2017
 PAS Rep: Chris Rodgers
 Account Rep: Ray Stallings

Cusip Ticket	Description Location Code/Name	Maturity Date Group	Intent Coupon	S&P Moody	Market Price Dt Maturity (Yr)	Original Face Par	Book Value Market Value
Pledged: CCESD - COMAL COUNTY ESD #1							
220435NF4 782179	CORSICANA TEX INDPT HLB - FEDERAL HOME LOAN BANK	02/15/2027 MUN	AFS 3.50000	AAA NR	4/21/2017 9.80	1,090,000.00 1,090,000.00	1,138,394.22 1,157,481.92
220435NG2 782175	CORSICANA TEX INDPT HLB - FEDERAL HOME LOAN BANK	02/15/2028 MUN	AFS 3.50000	AAA NR	4/21/2017 10.80	1,125,000.00 1,125,000.00	1,170,787.49 1,193,793.73
245505QE5 803875	DEL VALLE TEX INDPT HLB - FEDERAL HOME LOAN BANK	06/15/2026 MUN	AFS 3.00000	AAA	4/21/2017 9.13	500,000.00 500,000.00	521,508.04 520,309.98
3	Total Pledged: CCESD - COMAL COUNTY ESD #1					2,715,000.00 2,715,000.00	2,830,689.75 2,871,585.63

1-2

This report reflects information submitted to us by the customer. It is not intended to be used as the official record of safekeeping location and/or pledged holdings. This information should be provided by the customer's safekeeper.

Report of Monthly Tax Collections
Cathy C. Talcott Tax Assessor/Collector, Comal County

Remittance Advice To:	ESD #1
Collections For The Month Of	<u>Apr-17</u>
<u>Current Collections</u>	<u>\$21,025.57</u>
<u>Delinquent Collections</u>	<u>\$2,307.29</u>
<u>Penalty & Interest</u>	<u>\$2,299.03</u>
<u>Total Collections For The Month</u>	<u>\$25,631.89</u>
<u>Less Total Advances</u>	
<u>Net Paid This Remittance</u>	<u>\$25,631.89</u>

WT

I, Cathy C. Talcott Tax Assessor-Collector, County of Comal, State of Texas, do solemnly swear the above statement of collections made by me during the month of **April 2017** is true and correct.



Cathy C. Talcott, PCC
Comal County Tax Assessor-Collector

1-2



Cathy C. Talcott, PCC
Comal County
Tax Assessor-Collector
PO Box 311445
New Braunfels, Texas 78131-1445

INVOICE

EMERGENCY SERVICE DISTRICT #1
PO BOX 126
SPRING BRANCH , TX 78070

Date: 4/24/17
Due Date: 5/1/17

ITEM	QTY	DESCRIPTION	AMOUNT
2016 Cost of Collection Fees	1	Tax Assessor-Collector Fee	520.02
TOTAL			\$520.02

2-a

City of Bulverde

30360 Cougar Bend
Bulverde, TX 78163
Office (830) 438-3612
Fax (830) 438-4339



INVOICE

RECEIVED JAN 06 2017

Date: March 1, 2017
Invoice # FPN 2016-1

Invoiced To:

ESD 1, 4, and 5
c/o Mechelle Salmon
P.O Box 38
Spring Branch, TX 78070

split between ESDs

<u>Year</u>	<u>Description</u>	<u>Quantity</u>	<u>Total Price</u>
10/2016 – 9/2017	1 pages of content equivalent in the Front Porch News Community Newsletter	12 issues	\$2,800

Remit payment to:

City of Bulverde
30360 Cougar Bend
Bulverde, TX 78163

Date

G/L Account

Class

Signature

2-B

Denton Navarro Rocha Bernal Hyde & Zech, P. C.

A Professional Corporation
ATTORNEYS & COUNSELORS

2517 North Main Avenue
San Antonio, TX 78212
(210) 227-3243 Office (210) 225-4481 Fax

Tax ID # 74 259 3927
www.rampagelaw.com

STATEMENT

April 17, 2017

RECEIVED APR 21 2017

Bill Gonser
President
Comal County ESD #1
353 Rodeo Drive
Spring Branch, TX 78070

**In Reference To: DNRBH&Z #25089
Comal County Emergency Service District #1 General Counsel**

Date	Description	Amount	Balance
4/17/2017	Invoice #22724	59.11	59.11
	Ending Balance		59.11
	Amount Due		59.11

Current	30 Days	60 Days	90 Days	120+ Days
\$59.11	\$0.00	\$0.00	\$156.00	\$0.00

Need a copy of your invoice, have questions or concerns, please contact Donald "Don" Kelsey in the Billing Department at (210) 227-3243.

Attach 2-4

Denton Navarro Rocha Bernal Hyde & Zech, P. C.

A Professional Corporation
Attorneys & Counselors
2517 N. Main Avenue
San Antonio, TX 78212
(210) 227-3243 Office (210) 225-4481 Fax
Tax ID # 74 259 3927
www.rampagelaw.com

**Attorney - Client Communication
Privileged and Confidential**

INVOICE NO. 22724

April 17, 2017

Bill Gonser
President
Comal County ESD #1
353 Rodeo Drive
Spring Branch, TX 78070

**RE: DNRBH&Z #25089
Comal County Emergency Service District #1 General Counsel**

Professional services

	<u>Hours</u>	<u>Amount</u>
3/20/2017 DS Teleconference with President Gonser regarding Form 1295 applicability to the District; review statutory provisions related to Form 1295 as well as bidding requirements; provide legal guidance	0.30	58.50
For professional services rendered Additional charges:	<u>0.30</u>	<u>\$58.50</u>
3/3/2017 Long Distance Charges: Statement Date March 3, 2017		0.61
Total costs		<u>\$0.61</u>
Total amount of this bill		\$59.11
Previous balance		\$253.50
3/20/2017 Payment - Thank you! CCESD #1, Check No. 1090		<u>(\$97.50)</u>
Balance due		<u>\$215.11</u>

30 Days	60 Days	90 Days	120+ Days
\$0.00	\$0.00	\$156.00	\$0.00

2-C

DNRBH&Z #25089
Comal County Emergency Service District #1 General Counsel

Attorney - Client Communication
Privileged and Confidential

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Daniel Santee	0.30	195.00	\$58.50

Thank you!

Thanks!
[Signature]

DENTON NAVARRO ROCHA BERNAL HYDE & ZECH
A Professional Corporation

If you have any questions or concerns regarding this invoice, please contact Donald "Don" Kelsey at (210) 227-3243 or by email at donald.kelsey@rampage-sa.com



Designation of Local Government Records Management Officer

Purpose: The purpose of this form is to notify the Texas State Library and Archives Commission of a change in Records Management Officer (RMO).

Instructions: Elected officials complete Section One only; all other local governments complete Section Two only.

Section 1 Elected County Officials ONLY

1. County: _____
2. Title of Office: _____
3. Name of Officeholder: _____
4. Address: _____
5. City: _____ ZIP code: _____
6. Telephone: _____
7. Email address (optional): _____

Please subscribe this email address to *The Texas Record* blog for news and training information.

Signature _____ Date: _____

Section 2 All Other Local Government Offices

Before filling out this form, consult the Records Management policy/order/ordinance ("policy") approved by your governing body. If the position of the RMO has changed, or if the policy names an individual who is no longer serving as RMO, a new policy must be filed along with this form.

1. Government: Comal County Emergency Services District Number 1
2. Position Designated in Policy: Secretary, Comal County Emergency Services District Number 1 Board Of Commissioners
3. Individual's Name: Mark Schmalz
4. Address: P.O. Box 126
5. City: Spring Branch ZIP code: 78070
6. Telephone: 830-885-7464
7. Email address (optional): esd1.secretary@bsb911.com

Please subscribe this email address to *The Texas Record* blog for news and training information.

Signature Mark D Schmalz Date: 10 May 2017

Please return original, signed form within 30 days of RMO change to:

State and Local Records Management Division
Texas State Library and Archives Commission
P.O. Box 12927
Austin, TX 78711-2927

Attach 3a



SLRM
STATE AND LOCAL
RECORDS
MANAGEMENT

Declaration of Compliance

with the Records Scheduling Requirement of the Local Government Records Act
Submitted pursuant to Local Government Code §203.041(a)(2)

Section 1 SUBMISSION OF DATA

1. Government: Comal County Emergency Services District Number 1
2. Address: P.O. Box 126
- City: Spring Branch ZIP code: 78070
3. Telephone: 830-885-7464 4. Email (optional): esd1.secretary@bsb911.com

Section 2 LOCAL GOVERNMENT CERTIFICATION

As records management officer for the local government or elective county office named, I hereby declare, that in lieu of filing records control schedules, we have adopted records control schedules that comply with minimum requirements established on records retention schedules issued by the Texas State Library and Archives Commission (as checked below) for use in our records management program. In doing so, I also certify that the administrative rules for electronic records, adopted by the commission under Local Government Code §205.003(a) will be followed for records subject to the rules. I understand that:

- the validity of this declaration is contingent on its acceptance for filing by the commission;
- if we have previously filed documentation with the commission in which we declared our intent to retain all records permanently, we must attach amended documentation to this declaration before it can be accepted for filing;
- the records retention schedules adopted by this declaration may be amended by filing for approval a supplemental Records Control Schedule Amendment (SLR 520) on which are listed proposed retention periods for records that do not appear on schedules issued by the commission (as checked below);
- if a supplemental Records Control Schedule Amendment is not filed, we must file a Request for Authorization to Destroy Unscheduled Records (SLR 501) in order to destroy records that do not appear on schedules issued by the commission (as checked below); and
- the commission will provide us with access to subsequent editions of any schedules issued by the commission.

1. I hereby declare that our records control schedules will comply with the following schedules issued by the commission:

- | | |
|---|---|
| <input type="checkbox"/> Schedule CC (Records of County Clerks) | <input type="checkbox"/> Schedule LC (Records of Justice and Municipal Courts) |
| <input type="checkbox"/> Schedule DC (Records of District Clerks) | <input checked="" type="checkbox"/> Schedule PS (Records of Public Safety Agencies) |
| <input checked="" type="checkbox"/> Schedule EL (Records of Elections and Voter Registration) | <input type="checkbox"/> Schedule PW (Records of Public Works and Services) |
| <input checked="" type="checkbox"/> Schedule GR (Records Common to All Governments) | <input type="checkbox"/> Schedule SD (Records of Public School Districts) |
| <input type="checkbox"/> Schedule HR (Records of Public Health Agencies) | <input type="checkbox"/> Schedule TX (Records of Property Taxation) |
| <input type="checkbox"/> Schedule JC (Records of Public Junior Colleges) | <input type="checkbox"/> Schedule UT (Records of Utility Services) |

2. If any records control schedules or amendments have been filed with the commission, I also hereby declare that those schedules or amendments:

- are superseded by this declaration.
- are not superseded by this declaration. I understand that, in the event of a conflict between the previously filed records control schedules or amendments and the schedules adopted by this declaration, the longer retention period shall apply.

Name and Title: Mark Schmalz, Secretary - Comal County ESD#1

Signature: Mark D Schmalz Date: 5/10/2017

Section 3 TEXAS STATE LIBRARY ACCEPTANCE (to be completed by Texas State Library)

This Declaration of Compliance has been accepted for filing pursuant to Local Government Code §203.043(a). A record appearing on a schedule issued by the commission (as checked above) may be disposed of at the expiration of its retention period without additional notice to the Director and Librarian, subject to the provisions of Local Government Code §203.041(d).

Name and Title: _____ Date: _____

Attach. 3-B

Comal County Emergency Services District #1

ORDER

WHEREAS, Title 6, Subtitle C, Local Government Code (Local Government Records Act), provides that each local government must establish an active and continuing records management program; and

WHEREAS, the COMAL COUNTY EMERGENCY SERVICES DISTRICT #1 desires to adopt a plan for that purpose and to prescribe policies and procedures consistent with the Local Government Records Act and in the interests of cost-effective and efficient recordkeeping;

NOW THEREFORE:

SECTION 1. DEFINITION OF RECORDS OF THE COMAL COUNTY EMERGENCY SERVICES DISTRICT #1. All documents, papers, letters, books, maps, photographs, sound or video recordings, microfilm, magnetic tape, electronic media, or other information recording media, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under the laws of the state, created or received by the COMAL COUNTY EMERGENCY SERVICES DISTRICT #1 or any of its officers or employees pursuant to law or in the transaction of public business are hereby declared to be the records of the COMAL COUNTY EMERGENCY SERVICES DISTRICT #1 and shall be created, maintained, and disposed of in accordance with the provisions of this ordinance or procedures authorized by it and in no other manner.

SECTION 2. RECORDS DECLARED PUBLIC PROPERTY. All records as defined in Sec. 1 of this plan are hereby declared to be the property of the COMAL COUNTY EMERGENCY SERVICES DISTRICT #1. No official or employee of the COMAL COUNTY EMERGENCY SERVICES DISTRICT #1 has, by virtue of his or her position, any personal or property right to such records even though he or she may have developed or compiled them. The unauthorized destruction, removal from files, or use of such records is prohibited.

SECTION 3. POLICY. It is hereby declared to be the policy of the COMAL COUNTY EMERGENCY SERVICES DISTRICT #1 to provide for efficient, economical, and effective controls over the creation, distribution, organization, maintenance, use, and disposition of all records of this office through a comprehensive system of integrated procedures for the management of records from their creation to their ultimate disposition, consistent with the requirements of the Local Government Records Act and accepted records management practice.

SECTION 4. RECORDS MANAGEMENT OFFICER. The COMAL COUNTY EMERGENCY SERVICES DISTRICT #1 Secretary will serve as records management officer for the COMAL COUNTY EMERGENCY

SERVICES DISTRICT #1 as provided by law and will ensure that the maintenance, destruction, electronic storage, or other disposition of the records of this office are carried out in accordance with the requirements of the Local Government Records Act.

SECTION 5. RECORDS CONTROL SCHEDULES. Appropriate records control schedules issued by the Texas State Library and Archives Commission shall be adopted by the records management officer for use in COMAL COUNTY EMERGENCY SERVICES DISTRICT #1, as provided by law. Any destruction of records of the COMAL COUNTY EMERGENCY SERVICES DISTRICT #1 will be in accordance with these schedules and the Local Government Records Act.

SECTION 6. SERVICE PROVIDER COMPLIANCE. The contracted Service Provider of the COMAL COUNTY EMERGENCY SERVICES DISTRICT #1, shall also adopt the appropriate records control schedules as set forth herein and by law, and shall fully comply with said records control schedules.

Ordered this the 14th day of August 2006

COMAL COUNTY EMERGENCY SERVICES DISTRICT #1

By: Judith Wilken
Secretary

ESD #1

Receipts and capital contributions:

Property taxes
 Other revenues (Donations, grant, interest, etc.)
 Total cash receipts

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actuals	2017 Budget	2018 Budget
Property taxes	2,129,647	2,173,559	2,334,094	2,498,076	2,806,714	2,900,000	3,045,000.00
Other revenues (Donations, grant, interest, etc.)	3,349	529	3,983	8,013	7,469	4,500	5,500.00
Total cash receipts	2,132,996	2,174,088	2,338,077	2,506,089	2,814,183	2,904,500	3,050,500.00

Expenditures (cash only)

Service Provider
 O&A Expenses (2014 includes \$30,000 workers comp refund)
 Debt Service
 Capital Expenditures
 Budgeted Reserves

Service Provider	1,671,137	1,751,804	1,891,904	1,920,000	2,040,000	2,040,000	2,160,000.00
O&A Expenses (2014 includes \$30,000 workers comp refund)	31,183	39,603	12,726	36,206	36,407	48,350	48,500.00
Debt Service	200,684	217,385	183,576	267,340	328,778	329,000	329,000.00
Capital Expenditures	235,188	399,276	149,353	207,384	465,235	125,000	280,000.00
Total expenditures (cash only)	2,138,192	2,408,068	2,237,559	2,430,929	2,870,420	2,542,350	2,817,500
Receipts less expenditures	(5,196)	(233,980)	100,518	75,160	(56,237)	362,150	142,150.00

Cash projection:

Bank account balances beginning of year
 Excess/shortage of revenue
 Actual/projected cash bank account balances at end of year

Bank account balances beginning of year	1,319,176	1,313,980	1,080,000	1,090,167	1,156,388	1,084,958
Excess/shortage of revenue	(5,196)	(233,980)			(56,237)	362,150
Actual/projected cash bank account balances at end of year	1,313,980	1,080,000	1,090,167	1,156,388	1,100,151	1,447,108

6 months of Reserves $\$2,537,350 / 12 * 6 =$ $\$ 1,268,750$
 (Service Provider, Debt Service & O & A)

2,160,000
 48,500
 329,000
\$ 2,537,500

Attach 4

* This is calculated with \$180,000 a month payments