

Financial Report

Comal County ESD #1

November 14, 2017

Checking Account Balances (as of 11/14/2017):

Operating Account BNB

\$ 1,532,585.55 m05
~~\$ 1,525,585.55~~

Checks issued not cleared

0.00

Bills received or payments due

none

Total Bills outstanding

0.00

Available Funds

\$ 1,532,585.55

Total tax collections for 2017 are ahead of 2016...as of November 2016 collections were \$2,547,736 compared to 2017 collections of \$2,763,970.

Safe D Conference is scheduled for Thursday February 22 through Saturday, February 24, 2018 at Moody Gardens. Single Rooms \$105 Double Rooms \$138. The cost is \$255 per Commissioner to attend. I will reserve the rooms for all 5 Commissioners and we can cancel if someone decides not to attend but this will guarantee rooms in the hotel. We pay for them when used. Conference reservations can be made until Feb 2 at the above rate so we can confirm attendance at the January meeting.

Audit for 2018 – Review of audit proposal is on agenda

Once we have confirmed the Service Provider payment for 2018, equipment purchases and capital improvements for 2018, we will need to approve a final budget for 2018.

NOV 2017
 Attach 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 r/z
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, 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 r/z
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	

*NOV 2017
Attach 1-b*

CCESD #1 - Operating Account History

Date	Payee or Description of Transaction	Check #	Cleared	Debit	Credit	Balance	Balanced
4/3/2017	Payment to Service Provider - BSBES		x	170,000.00		2,665,155.98	
4/6/2017	Comal County - Wire for collections		x		77,480.93	2,742,636.91	
4/14/2017	Interest earned on account		x		738.31	2,743,375.22	
4/14/2017	Excessive withdrawal fee		x	5.00		2,743,370.22	xxx
4/16/2017	Voided check - US Postal Service	1086			64.00	2,743,434.22	
4/21/2017	H Harrell Hicks - Reimbursement for Computer Purchases	1094	x	1,795.00		2,741,639.22	
4/21/2017	Physio-Control, Inc.	1095		108,071.62		2,633,567.60	
4/21/2017	ABIP - first installment on Audit	1096		5,350.00		2,628,217.60	
4/21/2017	Comal Appraisal District - Refund of unused collection for 2016				3,107.24	2,631,324.84	
5/1/2017	Broadway Bank - Payment on Station 3			19,225.00		2,612,099.84	
5/1/2017	Payment to Service Provider - BSBES			170,000.00		2,442,099.84	
5/5/2017	Comal County - Wire for collections				25,631.89	2,467,731.73	
5/16/2017	Interest earned on account				655.02	2,468,386.75	
5/18/2017	City of Bulverde - FPN share	1097		934.00		2,467,452.75	
5/18/2017	Comal County Tax Assessor Collector	1098		520.02		2,466,932.73	
5/18/2017	Denton Navarro Rocha Bernal Hyde & Zech	1099		59.11		2,466,873.62	
5/18/2017	BSB Fire & EMS - Reimburse for P O Box			64.00		2,466,809.62	
6/1/2017	Payment to Service Provider - BSBES			170,000.00		2,296,809.62	
6/1/2017	Broadway Bank - Payment on Station 3			19,225.00		2,277,584.62	
6/12/2017	Comal County Wire for Collections				38,557.94	2,316,142.56	
6/16/2017	Interest earned on account				682.30	2,316,824.86	
6/21/2017	ABIP - final payment on Audit	1101		2,000.00		2,314,824.86	
7/3/2017	Payment to Service Provider - BSBES			170,000.00		2,144,824.86	
7/3/2017	Broadway Bank - Payment on Station 3			19,225.00		2,125,599.86	
7/11/2017	Comal County - Wire for collections				17,230.82	2,142,830.68	
7/11/2017	Incoming Wire Transfer Fee			12.00		2,142,818.68	
7/14/2017	Interest earned on account				682.75	2,143,501.43	
8/1/2017	Payment to Service Provider - BSBES			170,000.00		1,973,501.43	

*Nov 2017
Attach 1-b*

CCESD #1 - Operating Account History

Date	Payee or Description of Transaction	Check #	Cleared	Debit	Credit	Balance	Balanced
8/1/2017	Broadway Bank - Payment on Station 3			19,225.00		1,954,276.43	
8/2/2017	New Braunfels Herald - Tax Rate notice	1102		511.00		1,953,765.43	
8/7/2017	Refund of incoming wire transfer fee				12.00	1,953,777.43	
8/8/2017	Comal County Wire for Collections				24,811.62	1,978,589.05	
8/9/2017	AR Technology	1103		600.00		1,977,989.05	
8/14/2017	New Braunfels Herald - Tax Rate notice	1104		1,022.00		1,976,967.05	
8/16/2017	Interest earned on account				697.40	1,977,664.45	
9/1/2017	Payment to Service Provider - BSBES			170,000.00		1,807,664.45	
9/1/2017	Broadway Bank - Payment on Station 3			19,225.00		1,788,439.45	
9/8/2017	Comal County Wire for Collections				11,163.66	1,799,603.11	
9/15/2017	Interest earned on account				659.53	1,800,262.64	
10/2/2017	Payment to Service Provider - BSBES			170,000.00		1,630,262.64	
10/2/2017	Broadway Bank - Payment on Station 3			19,225.00		1,611,037.64	
10/5/2017	Comal County Wire for Collections				4,886.14	1,615,923.78	
10/16/2017	Interest earned on account				541.68	1,616,465.46	rz
10/19/2017	DentonNavarroBernal Hyde & Zech			99.30		1,616,366.16	
11/1/2017	Payment to Service Provider - BSBES			170,000.00		1,446,366.16	
11/1/2017	Broadway Bank - Payment on Station 3			19,225.00		1,427,141.16	
11/9/2017	Comal County Wire for Collections				105,444.39	1,532,585.55	

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Attach 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	38,558
JUL	24,477	20,148	21,267	17,231
AUG	23,595	26,434	22,396	24,812
SEPT	7,790	8,472	14,978	11,164
OCT	4,735	5,867	4,141	4,886
NOV	67,054	7,759	23,971	105,444
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>\$ 2,763,970</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	655.02
JUN		547.11	682.30
JUL		492.83	682.75
AUG		415.66	697.40
SEPT		406.41	659.53
OCT		316.03	541.68
NOV		280.01	
DEC		270.32	
TOTAL		<u>5,704.20</u>	<u>6,235.92</u>
Total Tax Receipts & Interest		<u><u>2,812,418</u></u>	<u><u>\$ 2,770,206</u></u>

*Nov 2017
Attach 1-C*



We're here for good.

1177 N.E. Loop 410
San Antonio, TX 78209

Account Number
4300003948
Page 1 of 2



brodway.bank
800.531.7650

COMAL COUNTY EMERGENCY SERVICES
DISTRICT #1
OPERATING ACCOUNT
353 RODEO DR
SPRING BRANCH TX 78070-6257

Bank Statement

SUMMARY OF ACCOUNTS

Account Type	Account #	Balance as of Oct 16, 2017	YTD Interest
PUBLIC FUNDS MONEY MARKET	4300003948	\$1,616,465.46	\$6,235.92

This statement reports your balances and activity from Sep 17, 2017 thru Oct 16, 2017 on the following accounts.

PUBLIC FUNDS MONEY MARKET Account # 4300003948 Balance: \$1,616,465.46

Balance Last Statement 1,800,262.64

Deposits/Credits 5,427.82

Oct 05	WIRE IN 0832 COMAL COUNTY TAX ASSESSOR COLL FROST SA 12	4,886.14
Oct 16	INT PMT SYS-GEN	541.68

Total Debits 189,225.00

Other Withdrawals

Oct 02	LOAN PAYMENT 001993897701	19,225.00
Oct 02	BULVERD SPRING B MO SVCS ESD #1	170,000.00

Interest Disclosure

Annual Percentage Yield Earned	0.40 %
Interest Earned	\$541.68

Balance This Statement 1,616,465.46

Running Balances

Date	Balance	Date	Balance	Date	Balance
09-17	\$1,800,262.64	10-05	\$1,615,923.78		
10-02	\$1,611,037.64	10-16	\$1,616,465.46		

END OF STATEMENT


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Attach 1-2

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

Remittance Advice To:	<u>ESD #1</u>
Collections For The Month Of	<u>Oct-17</u>
<u>Current Collections</u>	<u>\$88,922.95</u>
<u>Delinquent Collections</u>	<u>\$14,459.30</u>
<u>Penalty & Interest</u>	<u>\$2,062.14</u>
<u>Total Collections For The Month</u>	<u>\$105,444.39</u>
<u>Less Total Advances</u>	
<u>Net Paid This Remittance</u>	<u>\$105,444.39</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 **October 2017** is true and correct.


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

Nov 2017
1-e

Oct 2017 Operations Report

Initial call volume 204 up 15.90% from 2016. YTD up 16.18%.

Department fractile response 92.53%; Fire apparatus response 98.08%; EMS responses 90.97%.

3 paramedics started on-line fire academy.

3 hiring processes this month; Only 1 Fulltime FF/PARA candidate which did not successfully complete the process; couple of Fulltime FF/EMT candidates both brand new to the industry will make offer to one; handful of part-time only candidates; will make offers to couple FF/Paramedics and FF/EMT's.

1 – In-district structure fires. Fire contained to area of fireplace; 1 – mutual aid structure

17 - Fire related Public service;

34 - MIH contacts this month;

32 - Standby events;

12 - Priority 1 transports

2 - Stroke alerts, dispatch to ER avg 49 min, scene time avg 17

0 - Heart alerts, dispatch to destination avg. 43 mins

2 - Ambulance activations / 1 transports;

4 – EMS mutual aid / 3 transports;

21/30 – Station 4 days staffed for the month; Staffed 70%, still had fulltime staff assisting with Harvey event and large portion of part-time staff effected by event has well, deployed or covering for their department.

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Attach 2

2017 Monthly BSB

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Total Initial calls :	220	208	219	237	253	244	277	222	204	204			2298
Total Transports	100	82	93	113	109	105	104	104	91	90			991
Of Total Transports # By Air:	3	1	1	4	4	0	1	0	0	1			15
Total Medical:	98	102	112	119	117	110	129	123	106	101			1117
Total Trauma:	28	27	32	31	30	32	43	31	28	25			307
Total MVA:	23	28	24	18	29	24	20	16	20	22			224
Total Wildland fire:	17	3	1	6	9	10	32	6	10	8			102
Total Structure fire:	0	1	0	0	3	0	2	0	0	1			7
Total Fire other:	35	28	23	27	30	26	27	27	22	22			267
Total Fire Mutual Aid:	5	1	5	3	0	6	7	3	2	2			34
Total canceled / false calls	14	18	22	33	35	36	27	16	16	23			240
	10-fire, 4 ems	14 fire / 4 ems	2 ems / 20 fire	4 ems / 29 fire	31 fire / 4 ems	9 ems / 27 fire 13 of these boxes	8 ems / 19 fd	10 fire / 6 ems	11 fire / 5 ems	2 ems / 21 fire			
LOST CALLS MUTUAL AID	0	0	0	0	0	0	0	0	0	0			
Associated Lost transports	0	0	0	0	0	0	0	0	0	0			
Average Scene Time EMS MIN:SEC	16.48	16.5	16.4	16.22	18.59	16.5	16.45	16.4	16.35	17.01			
Average Destination Time EMS MIN:SEC	18.25	17.75	18.2	25.17	24.2	26.02	23.3	23	20.2	21.41			
Average Transport Time EMS MIN:SEC	28.2	27.4	27.7	27.91	27.7	27.32	27.25	27.2	25.8	27.30			
Average Time On Task EMS MIN:SEC	75.35	74.8	76.02	80.26	78.58	78.69	76.2	76.12	74.9	75.30			
Fractile Percentage ALL	91.46%	91.80%	89.47%	89.18%	91.20%	89.60%	92.74%	94.30%	93.82%	92.53%			91.60%
AMBULANCE ACTIVATIONS	9	7	6	5	5	0	9	8	3	2			54
AMBULANCE TRANSPORTS	5	5	2	2	4	0	6	4	1	0			29
Mutual Aid to other EMS	5	6	2	7	2	4	5	7	3	4			45
Mutual Aid Transports	5	2	2	5	1	1	4	4	2	3			29
Priority 1 transports	13	10	13	18	16	6	11	9	11	12			119
Heart Alert Dispatch to ER AVG	43	46	37	50	0	0	39	37	43	0			
Stroke Alert Dispatch to ER AVG	39	52	40	33.5	50	0	0	39	0	49			
Stroke Alert Scene time AVG	9	16.5	10.5	11	15	0	0	13	0	17			
Standby Events	8	2	2	10	3	2	0	2	20	32			81
M/I/H (Mobile Integrated Health) formerly CH1	29	21	21	17	19	21	17	32	34	34			211
LINK VISITS													
Fire community work	8	8	15	11	9	8	7	3	8	17			94

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 Attach 2

	Initial Call Volume			Fractile			Transports		
	2015	2016	2017	2015	2016	2017	2015	2016	2017
January	165	193	220	92.16%	86.29%	91.46%	91	87	100
February	169	185	208	88.05%	93.87%	91.80%	79	90	82
March	177	202	219	91.46%	90.27%	89.47%	96	109	93
April	174	191	237	90.45%	89.66%	89.18%	77	88	113
May	210	223	253	89.01%	88.26%	91.20%	93	111	109
June	171	210	244	88.96%	91.05%	89.60%	79	102	105
July	162	248	287	89.54%	89.67%	92.74%	98	109	104
August	181	185	222	88.30%	93.41%	94.30%	97	88	104
September	172	165	204	91.52%	89.47%	93.82%	83	91	91
October	222	176	204	92.51%	90.80%	92.53%	92	87	90
November	171	183		95.73%	86.90%		81	74	
December	199	183		88.42%	90.63%		114	85	
	2173	2344	2298				1080	1121	991

YTD 2017 1978
 Variance 16.18%

YTD 2016 962
 Variance 3.01%

Nov 2017
 Attach 2

**RESOLUTION
FOR
COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 1**

Transfer of Assets by Bulverde Spring Branch Emergency Services to HIS Centre.

WHEREAS, Comal County Emergency Services District No. 1 (“**District**”), Comal County Emergency Services District No. 4, Comal County Emergency Services District No. 5 and Bulverde Spring Branch Emergency Services (“**BSBES**”) executed and delivered that certain Joint Agreement for Providing Emergency Services dated March 3, 2014 (“**Joint Services Agreement**”);

WHEREAS, BSBES is restructuring its operations and desires to transfer and convey assets, listed on Exhibit A, attached hereto and incorporated herein, that are used in BSBES’s emergency services and medical professional training and mobile integrated healthcare service activities, along with certain other assets (“**Assets**”) to HIS Centre, a Texas nonprofit corporation (“**Centre**”);

WHEREAS, Section 3.08 of the Joint Services Agreement requires the approval of the District in order for BSBES to sell, trade, assign or convey to another person or entity any asset purchased in whole or in part with District funds;

WHEREAS, although the BSBES Treasurer does not believe that the Assets were purchased in whole or in part with District funds, BSBES is seeking the approval of the District to the transfer and conveyance of the Assets by BSBES to the Centre;

RESOLVED, that the District hereby approves the transfer and conveyance of the Assets by BSBES to the Centre.

**EXHIBIT A
LIST OF ASSETS**

See Attachment

Attachment A
YE 2016 Asset Listing

									12/31/201
LP 15 Upgrade- TR S1 (40256024)	3/7/2012	34,727.00	34,727.00	15	8,681.40	2,315.13	-	10,996.53	23,730.47
iStat Blood Analysis System	7/31/2014	10,874.38	10,874.38	10	1,449.92	1,087.44	-	2,537.36	8,337.02
iStat Blood Analysis System	7/31/2014	10,874.38	10,874.38	10	1,449.92	1,087.44	-	2,537.36	8,337.02
Two Body Refrigerator	5/27/2014	8,180.00	8,180.00	5	2,454.00	1,636.00	-	4,090.00	4,090.00
Dissection Table - Synergy Lab	5/13/2014	4,319.75	4,319.75	10	683.96	431.98	-	1,115.94	3,203.81
Scotty's New Laptop	9/30/2015	2,476.10	2,476.10	10	61.90	61.90	-	123.81	2,352.30
Video Laryngoscope: 305884	7/20/2015	2,500.00	2,500.00	10	83.33	83.33	-	166.66	2,333.34
Apple iMac (EDS) - SC02K5XJCDNCR	3/26/2013	3,973.14	3,973.14	7	1,560.88	567.59	-	2,128.47	1,844.67
Apple iMac (EDS) - SC02K5XJCDNCR	3/26/2013	3,973.14	3,973.14	7	1,560.88	567.59	-	2,128.47	1,844.67
Dual Centre Mount: 404000027	1/22/2015	2,250.00	2,250.00	10	206.25	206.25	-	412.50	1,837.50
Medical Equipment for use in clinic	3/15/2014	2,170.00	2,170.00	10	379.75	217.00	-	596.75	1,573.25
McGrath MAC Video	2/28/2013	2,500.00	2,500.00	7	1,011.90	357.14	-	1,369.05	1,130.95
McGrath MAC Video	2/28/2013	2,500.00	2,500.00	7	1,011.90	357.14	-	1,369.05	1,130.95
Dual Arms (Light 1): 403006085	1/22/2015	1,125.00	1,125.00	10	103.13	103.13	-	206.25	918.75
Dual Arms (Light 2): 404406046	1/22/2015	1,125.00	1,125.00	10	103.13	103.13	-	206.25	918.75
Dell Mobile Laptop CEHS - 37HF9Z1	11/25/2013	1,323.24	1,323.24	7	393.82	189.03	-	582.86	740.38
Dell Mobile Laptop CEHS - 37HF9Z1	11/25/2013	1,323.24	1,323.24	7	393.82	189.03	-	582.86	740.38
Apple Pro (MD) - SC02JV4T3DKQ1	3/26/2013	1,257.90	1,257.90	7	494.18	179.70	-	673.88	584.03
Apple Pro (MD) - SC02JV4T3DKQ1	3/26/2013	1,257.90	1,257.90	7	494.18	179.70	-	673.88	584.03
Coffee Maker for Training Room	4/1/2013	1,350.00	1,350.00	5	742.50	270.00	-	1,012.50	337.50
Tables for Training Room	6/15/1998	1,487.00	1,487.00	5	1,487.00	-	-	1,487.00	-
Training Ambulance	12/31/2008	26,000.00	26,000.00	5	26,000.00	-	-	26,000.00	-
CPR Mannequin	12/31/2008	1,639.00	1,639.00	5	1,639.00	-	-	1,639.00	-
Compaq Computer	8/5/2007	400.00	400.00	5	400.00	-	-	400.00	-
Network Laser Printer	11/27/2007	169.00	169.00	5	169.00	-	-	169.00	-
8 UPS 750 Workstations	11/13/2007	800.00	800.00	5	800.00	-	-	800.00	-
7 Used Computers for Training	12/10/2007	1,162.00	1,162.00	5	1,162.00	-	-	1,162.00	-
5- 19" LCD Monitors for Training	11/13/2007	945.00	945.00	5	945.00	-	-	945.00	-
Dell Laptop (Education Department)	8/9/2010	3,382.00	3,382.00	5	3,382.00	-	-	3,382.00	-
Interwrite Mobile System	7/1/2010	3,305.00	3,305.00	5	3,305.00	-	-	3,305.00	-
Resusci Jr.	5/30/1996	382.00	382.00	3	382.00	-	-	382.00	-
Resusci Anne	5/30/1996	417.00	417.00	3	417.00	-	-	417.00	-
Portable Radios	2/21/1996	3,185.00	3,185.00	3	3,185.00	-	-	3,185.00	-
CPR 450 Mannequin	12/29/1998	6,244.00	6,244.00	3	6,244.00	-	-	6,244.00	-
CPR Mannequin	1/16/1999	222.00	222.00	3	222.00	-	-	222.00	-
Baby Mannequins	5/24/1999	176.00	176.00	5	176.00	-	-	176.00	-
2011 Ford Rescue Truck Chassis	4/16/2011	57,500.00	57,500.00	10	34,500.00	5,750.00	-	-	23,000.00
Mobile Unit (WOW)	4/30/2014	236,234.49	236,234.49	10	39,372.42	23,623.45	-	62,995.86	173,238.63
5.009 Acres, HWY 46W	12/31/2013	500,000.00							500,000.00

Nov 2017
Attach 3

16 Nov 2017

Bulverde Spring Branch Emergency Services 2018 Budget Review / Update

				Year 1	3yr Impact
Separation Costs	\$	(7,428)	\$	75,508	(Note 4)
Estimated net MIH cost	\$	(5,000)	\$	(44,000)	
Increase in Medical Director	\$	(5,000)	\$	(15,000)	
Increase in budgeted health care costs	\$	(3,370)	\$	(10,110)	(Note 1)
Estimated compensation adjustments	\$	(108,000)	\$	(324,000)	(Note 2)
Total estimated increase in Budget	\$	(128,798)	\$	(257,602)	
Net impact on 2018 ES budget	\$	(128,798)			
Current short fall in anticipated contributions	\$	(21,700)	(Note 3)		
Total projected short fall in 2018 ES operations	\$	(150,498)			
ESD 1	\$	2,160,000	\$	180,000	46%
ESD 4	\$	1,320,000	\$	110,000	28%
ESD 5	\$	1,260,000	\$	105,000	27%
subtotal	\$	4,740,000	\$	395,000	100%
Budget	\$	4,761,700	\$	4,912,198	
	\$	(21,700)			
Reduction in IT Budget	\$	20,000	\$	60,000	
Potential Revenue from rent in 2021	\$	75,000	\$	225,000	

Note 1: A 9% increase in health insurance costs was budgeted, actual is 10.5%

Note 2: Increase necessary to bring ES compensation in line with other surrounding departments based on analysis performed by Chief Southwell

Note 3: Based on monthly contributions previously approved by the ESD's a funding shortfall of approximately \$21,700 exists.

Note 4: It is believed that cost savings can be identified in future years in training Mechelle's consulting contract declines to \$48,000 in 2019, \$22,400 in 2020 and terminates at the end of 2020.

Nov 2017
Attach 4

Rick C. Reed
& COMPANY, PLLC
Certified Public Accountants

November 6, 2017

Mike Rarick
353 Rodeo Drive
Spring Branch, TX 78070

Re: Audit engagement letters

Dear Mike,

Per your request, I have enclosed our proposed audit engagement letter to perform the December 31, 2017 audits for the following entities:

1. Comal County Emergency Services District No. 1
2. Comal County Emergency Services District No. 4
3. Comal County Emergency Services District No. 5
4. Bulverde-Spring Branch Emergency Services
5. Bulverde Senior Center
6. Bulverde Food Pantry

Our firm has experience with these types of audits and currently performs audits for the following entities:

ESD's

1. Comal County Emergency Services District No. 2
2. Comal County Emergency Services District No. 7

Nonprofit Organizations

1. Wurstfest Association of New Braunfels, Inc.
2. Eden Home, Inc.
3. Connections Individual and Family Services, Inc.
4. Community Resource and Recreation Center (CRRC) of Canyon Lake, Inc.

Please let me know if you need any references or if you have any questions.

If the respective board members approve the enclosed engagement letters, please have the appropriate officials sign the last page of the engagement letter and return the signed copy back to me.

Thank you for considering our firm to submit the enclosed engagement letters.

Sincerely,

Ken Ward

Ken Ward
Audit Partner

352 LANDA
NEW BRAUNFELS, TX 78130
830 • 625 • 8068 830 • 625 • 8225 FAX
Website: www.reedcoopa.com

MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Nov 2017
Attach 5

Rick C. Reed
& COMPANY, PLLC
Certified Public Accountants

AUDIT ENGAGEMENT LETTER

November 6, 2017

To Board of Directors (Who also serves as management) of
Comal County Emergency Services District No. 1
353 Rodeo Drive
Spring Branch, TX 78070

We are pleased to confirm our understanding of the services we are to provide Comal County Emergency Services District No. 1 for the year ended December 31, 2017. We will audit the financial statements of the governmental activities, each major fund and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the entity's basic financial statements of Comal County Emergency Services District No. 1 as of and for the year ended December 31, 2017. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Comal County Emergency Services District No. 1's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Comal County Emergency Services District No. 1's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

1. Management's discussion and analysis
2. Budgetary Comparison Schedule – required supplementary information

We have also been engaged to report on supplementary information other than RSI that accompanies Comal County Emergency Services District No. 1'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 themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, [in a separate written report accompanying our auditor's report on the financial statements or in a report combined with our auditor's report on financial statements]:

1. Budget and actual on a Budgetary Basis-General Fund

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Attach 5

Audit Objective

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with the generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Comal County Emergency Services District No. 1's financial statements. Our report will be addressed to the governing board of Comal County Emergency Services District No. 1. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement, or may withdraw from this engagement.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

Nov 2017
11/15

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Comal County Emergency Services District No. 1's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare or assist in preparing the financial statements of Comal County Emergency Services District No. 1 in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

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

Your responsibilities include adjusting the financial statements to correct material misstatements and 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 latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Audit Administration, Fees, and Other

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

We expect to begin our audit on about April 1, 2018 but no later than May 1, 2018, and to issue our reports no later than May 15, 2018. Ken Ward is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, typing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will range from \$6,500 to \$7,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoice for these fees will be rendered when the engagement is complete and is payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service Comal County Emergency Services District No. 1 and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Rick C. Reed + Company, PLLC

Rick C. Reed & Company, PLLC

Response:

This letter correctly sets forth the understanding of Comal County Emergency Services District No. 1.

By: _____

Title: _____

Date: _____

NOV 2017
Attach 5