

# Comal County Emergency Services District No. 5

## Regular Meeting Minutes

April 18, 2018

1) Call meeting to order; Commissioner Ingerick called the meeting to order at 1730

### WORKSHOP AGENDA

- 1) Citizens Comments (limited to 3 minutes per citizen).
  - a. There were no citizens' comments.

### DISCUSSION / ACTION ITEMS (continued)

1. **ACTION AGENDA ITEM:** new Commissioners were introduced
  - a. Dave Geisbush
  - b. Bob Guilbault
2. **ACTION AGENDA ITEM:** Election of Officers
  - a. **The following slate of officers was proposed**
    - i President – Tom Turk
    - ii Vice President – Bob Guilbault
    - iii Treasurer – Eldyn Ingerick
    - iv Secretary – Robert Evans
    - v Assistant Treasurer Dave Geisbush
3. Commissioner Turk moved that the slate of officers be approved as proposed, Commissioner Evans seconded, the motion was approved unanimously.
4. **ACTION AGENDA ITEM:** Appointment of Commissioners to various Committees
  - a. **CCESD 5 Committees**
    - i Apparatus and Capital Acquisitions – Commissioners Ingerick and Geisbush
    - ii Site acquisition – Commissioners Turk and Guibault
    - iii Station Design and Construction – Commissioners Guibault and Evans
    - iv Policies – Currently Inactive
    - v Records Retention - Currently Inactive

vi Web Site – CCESD1.com Currently Inactive

b. **Common Provider Board**

i Board Member – Commissioner Ingerick

ii Board Member – Commissioner Turk

c. **Common Provider Committees**

i Capital Acquisition Committee – Commissioner Ingerick,

ii Dispatch Communications Task Force – Commissioners Guibault and Evans

iii Executive Committee – Commissioners Turk and Guibault

iv Finance Planning Committee – Commissioners Ingerick and Geisbush

v Revenue Sharing Task Force – Commissioners Ingerick and Geisbush

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

a. Commissioner Turk moved approval of the March 20th regular meeting minutes, Commissioner Ingerick seconded, the motion was approved unanimously.

b. Discuss and approve monthly bills and invoices;

6. One invoice from John Carlton for legal advice in the amount of \$388.50 Commissioner Turk moved we approve payment of the invoice, Commissioner Ingerick seconded, the motion was approved unanimously.

7. Discuss, review, and consider monthly Treasurer’s report and accompanying financial reports.

a. Commissioner Ingerick reviewed the financial statements (accompany). Commissioner Geisbush moved acceptance of the financial statements, Commissioner Guibault seconded, the motion was approved unanimously.

8. **INFORMATION ITEM:** CCESD 5 Committee Reports

a. The following reports were submitted. Copies accompany.

i Apparatus and Capital Acquisitions

ii Policies

iii Records Retention

9. **INFORMATION ITEM:** Discuss reports from ESD #5 representatives on the Not-For-Profit Board;

a. BSBES financial information; see report

i The commission discussed the additional \$50,000 payment to the Common Provider (see Finance Committee Report. Commissioner Turk moved approval of the

payment, Commissioner Guibault seconded, the motion was approved unanimously.

- b. BSBES capital acquisitions information; see Apparatus Committee Report
- c. Incident response; Chief Southwell - see Operations Report

10. **INFORMATION ITEM:** Discuss reports from BSBES Committee representatives, if any:

- a. There were no reports from these committees

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

- a. There were no items brought forward.

12. **EXECUTIVE SESSION:**

- a. The commission entered Executive Session at 1736
- b. The commission exited Executive Session at 1906

13. **ACTION AGENDA ITEM:** Discuss and approve any decisions to be made from executive session discussions;

- i Authorize Commissioner Ingerick to sign the amendment extending the Buyers Representation Agreement with Larry Hull. Commissioner Turk moved approval, commissioner Evans seconded, the motion was approved unanimously.
- ii Authorize Larry Hull to make an offer on the property for the next station. Commissioner Evans moved approval, Commissioner Turk seconded, the motion passed unanimously.
- iii Authorize Commissioner Ingerick to communicate with Larry Shallcross regarding the sub-lease with Provisions, including the possibly of Provisions leasing the entire space for the same amount that we had previously offered to them for a partial use of the space. Commissioner Turk moved approval, Commissioner Ingerick seconded, the motion was approved unanimously.

14. **ADDITIONAL ITEMS**

- a. New commissioner shirts. The current ones are no longer available. Commissioner Turk moved that we get new shirts for all commissioners, Commissioner Ingerick to select the style, Commissioner Ingerick seconded, the motion was approved unanimously.
- b. All commissioners need to sign signature cards, 2 at Broadway Bank and 1 at Frost Bank, Commissioner Ingerick will arrange.

- c. The 2019 budget and the 2017 audit are both in progress.
  - d. A Workshop is needed to familiarize all commissioners with the new computer program. Commissioner Ingerick will undertake to arrange a time convenient to all.
15. Discuss agenda, time and dates for next Regular meeting(s) and adjourn;
- a. The next Regular meeting will be on 16 May 2018 at the Johnson Ranch substation at 1730.
  - b. There being no further business at this time the meeting was Adjourned at 2029

Recorded by

**Robert Evans**

Commission Secretary

Approved by the Board at the \_\_\_\_\_ board meeting

**Comal County Emergency Services District 5  
Treasurer's Comments  
RE: Financial Statements dated March 31, 2018**

I. Agreed with all bank account reconciliations

A.4 active bank accounts

II. Prepaid Provider Fee

A.April provider fee paid during last week in March to cover third payroll in March

1.Provider has insufficient working capital to cover third payroll in one month

2.Discussed during BSSES Finance committee meeting

III. Monthly payment to Frost Bank for financing on Tender was paid timely.

A.Principle amount and interest expense in accordance with the amortization schedule

B.

IV. Profit and Loss for the Month of March

A.Revenue from Ad Valorem Tax \$62,506 below budget

B.Resulting in Net Income \$61,139 below budget

V. Profit and Loss for Year to date

A.Revenue from Ad Valorem Tax \$90,030 above budget

B.Net Income is \$105784 above budget

VI. Frost Bank Fees

A.\$5.00 per month charged for online banking

B.FB agreed to refund these fees quarterly

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04/18/18

Accrual Basis

**Comal County Emergency Service District 5**  
**Balance Sheet**  
 As of March 31, 2018

	Mar 31, 18	Feb 28, 18	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
10010 · Money Market Accounts			
10050 · Reserve for Disasters	635,000.00	635,000.00	0.00
10070 · Reserve for Expansion	300,000.00	300,000.00	0.00
10090 · Reserve for Debt Service	82,000.00	82,000.00	0.00
10100 · Money Market - Broadway Bank	1,197,293.92	1,207,293.92	-10,000.00
10010 · Money Market Accounts - Other	-97,874.51	2,877.29	-100,751.80
<b>Total 10010 · Money Market Accounts</b>	<b>2,116,419.41</b>	<b>2,227,171.21</b>	<b>-110,751.80</b>
10200 · Operating Account - Broadway Bk	11,576.61		
10300 · Frost Bank		8,831.34	2,745.27
10310 · Frost Business Checking	301,496.64	306,050.00	-4,553.36
10320 · Frost Public Fund Checking	40,000.00	40,000.00	0.00
<b>Total 10300 · Frost Bank</b>	<b>341,496.64</b>	<b>346,050.00</b>	<b>-4,553.36</b>
<b>Total Checking/Savings</b>	<b>2,469,492.66</b>	<b>2,582,052.55</b>	<b>-112,559.89</b>
<b>Other Current Assets</b>			
11300 · Ad Valorem Tax Receivables	797,650.30	797,650.30	0.00
11400 · Other Ad Valorem Tax Receivable	547,681.42	547,681.42	0.00
12100 · Deposit on Fixed Asset	315,203.00	315,203.00	0.00
13005 · Prepaid Provider Fee	108,334.00	0.00	108,334.00
<b>Total Other Current Assets</b>	<b>1,768,868.72</b>	<b>1,660,534.72</b>	<b>108,334.00</b>
<b>Total Current Assets</b>	<b>4,238,361.38</b>	<b>4,242,587.27</b>	<b>-4,225.89</b>
<b>Fixed Assets</b>			
14100 · Fire Apparatus	1,754,368.64	1,754,368.64	0.00
14200 · Equipment	173,966.97	173,966.97	0.00
14400 · Building and structures	21,228.31	21,228.31	0.00
14900 · Accumulated Depreciation	-1,454,121.40	-1,442,121.40	-12,000.00
<b>Total Fixed Assets</b>	<b>495,442.52</b>	<b>507,442.52</b>	<b>-12,000.00</b>
<b>TOTAL ASSETS</b>	<b>4,733,803.90</b>	<b>4,750,029.79</b>	<b>-16,225.89</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
20000 · Accounts Payable	331.00	7,147.49	-6,816.49
<b>Total Accounts Payable</b>	<b>331.00</b>	<b>7,147.49</b>	<b>-6,816.49</b>
<b>Other Current Liabilities</b>			
21300 · Deferred Revenue	1,425,446.43	1,425,446.43	0.00
22100 · Accrued Interest Payable	1,892.01	1,892.01	0.00
<b>Total Other Current Liabilities</b>	<b>1,427,338.44</b>	<b>1,427,338.44</b>	<b>0.00</b>
<b>Total Current Liabilities</b>	<b>1,427,669.44</b>	<b>1,434,485.93</b>	<b>-6,816.49</b>
<b>Long Term Liabilities</b>			
28100 · NP - Ferrara Fire Truck	150,807.54	150,807.54	0.00
28300 · NP - Tanker	343,658.14	347,515.24	-3,857.10
<b>Total Long Term Liabilities</b>	<b>494,465.68</b>	<b>498,322.78</b>	<b>-3,857.10</b>
<b>Total Liabilities</b>	<b>1,922,135.12</b>	<b>1,932,808.71</b>	<b>-10,673.59</b>
<b>Equity</b>			
31000 · Fund Balance	95,626.16	95,626.16	0.00
32000 · Retained Earnings	1,649,757.38	1,649,757.38	0.00
Net Income	1,066,285.24	1,071,837.54	-5,552.30

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Accrual Basis

**Comal County Emergency Service District 5**  
**Balance Sheet**  
**As of March 31, 2018**

	<u>Mar 31, 18</u>	<u>Feb 28, 18</u>	<u>\$ Change</u>
Total Equity	2,811,668.78	2,817,221.08	-5,552.30
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,733,803.90</b>	<b>4,750,029.79</b>	<b>-16,225.89</b>

## Comal County Emergency Service District 5 Profit & Loss Budget Performance

March 2018

	Mar 18	Budget	Jan - Mar 18	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
41000 · Ad Valorem Tax Revenue	84,938.55	147,445.00	1,333,403.48	1,243,373.00	1,467,152.00
42000 · State Sales Tax Revenue	30,138.28	31,158.00	104,873.51	93,474.00	373,896.00
<b>Total Income</b>	<u>115,076.81</u>	<u>178,603.00</u>	<u>1,438,276.99</u>	<u>1,336,847.00</u>	<u>1,841,048.00</u>
<b>Gross Profit</b>	115,076.81	178,603.00	1,438,276.99	1,336,847.00	1,841,048.00
<b>Expense</b>					
60100 · Common Provider Fees and Costs	108,334.00	108,334.00	325,002.00	325,002.00	1,300,008.00
60200 · Appraisal District Fees	0.00	0.00	3,787.59	0.00	13,000.00
60400 · Bank Service Charges	-5.00	0.00	5.00	0.00	0.00
62000 · Commissioner Expenses					
62100 · Conventions	0.00	0.00	3,718.55	6,000.00	6,000.00
62000 · Commissioner Expenses - Other	0.00	100.00	0.00	300.00	1,200.00
<b>Total 62000 · Commissioner Expenses</b>	<u>0.00</u>	<u>100.00</u>	<u>3,718.55</u>	<u>6,300.00</u>	<u>7,200.00</u>
64700 · Insurance Expense	0.00	0.00	1,561.00	0.00	1,638.00
64800 · QuickBook Expenses	107.24	0.00	107.24	0.00	0.00
64900 · Office Supplies	0.00	0.00	54.11	0.00	0.00
66700 · Professional Fees	331.00	1,200.00	691.00	3,600.00	14,400.00
67100 · Rent Expense	0.00	0.00	1.00	0.00	0.00
68000 · Support Organization Expenses	0.00	0.00	1,100.00	1,100.00	1,100.00
70000 · Debt Service Expenses	0.00	0.00	0.00	0.00	21,987.00
73500 · Interest Expense	796.39	796.00	2,415.61	2,415.00	9,183.00
<b>Total Expense</b>	<u>109,563.63</u>	<u>110,430.00</u>	<u>336,443.10</u>	<u>338,417.00</u>	<u>1,368,487.00</u>
<b>Net Ordinary Income</b>	5,513.18	68,173.00	1,099,833.89	998,430.00	472,561.00
<b>Other Income/Expense</b>					
<b>Other Income</b>					
80010 · Interest Income	934.52	414.00	2,451.35	1,071.00	3,280.00
<b>Total Other Income</b>	<u>934.52</u>	<u>414.00</u>	<u>2,451.35</u>	<u>1,071.00</u>	<u>3,280.00</u>
<b>Other Expense</b>					
85000 · Other Expenses	0.00	1,000.00	0.00	3,000.00	12,000.00
85100 · Depreciation Expense	12,000.00	12,000.00	36,000.00	36,000.00	144,000.00
<b>Total Other Expense</b>	<u>12,000.00</u>	<u>13,000.00</u>	<u>36,000.00</u>	<u>39,000.00</u>	<u>156,000.00</u>
<b>Net Other Income</b>	-11,065.48	-12,586.00	-33,548.65	-37,929.00	-152,720.00
<b>Net Income</b>	<u>-5,552.30</u>	<u>55,587.00</u>	<u>1,066,285.24</u>	<u>960,501.00</u>	<u>319,841.00</u>

**Comal County Emergency Service District 5**  
**Statement of Cash Flows**  
January through March 2018

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	<u>Jan - Mar 18</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	1,066,285.24
Adjustments to reconcile Net Income to net cash provided by operations:	
13005 · Prepaid Provider Fee	-108,334.00
20000 · Accounts Payable	1,606.00
Net cash provided by Operating Activities	<u>959,557.24</u>
<b>INVESTING ACTIVITIES</b>	
14900 · Accumulated Depreciation	36,000.00
Net cash provided by Investing Activities	<u>36,000.00</u>
<b>FINANCING ACTIVITIES</b>	
28300 · NP - Tanker	-11,544.86
Net cash provided by Financing Activities	<u>-11,544.86</u>
Net cash increase for period	984,012.38
Cash at beginning of period	<u>1,485,480.28</u>
Cash at end of period	<u><u>2,469,492.66</u></u>

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**Comal County Emergency Service District 5**  
**A/P Aging Summary**  
As of March 31, 2018

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	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>&gt; 90</u>	<u>TOTAL</u>
<b>Carlton Law Firm, P.L.L.C.</b>	<u>0.00</u>	<u>331.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>331.00</u>
<b>TOTAL</b>	<u>0.00</u>	<u>331.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>331.00</u>

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04/14/18

**Comal County Emergency Service District 5**  
**A/P Aging Detail**  
As of March 31, 2018

Type	Date	Num	Name	Memo	Due Date	Split	Aging	Open Balance
<b>Current</b>								
<b>Total Current</b>								
<b>1 - 30</b>								
Bill	03/06/2018	3804	Carlton Law Firm, .	Draft Resolution Consenting to Sublease of Courger Bend	03/19/2018	20000 - Accounts Payable	12	231.00
Bill	03/06/2018	3883	Carlton Law Firm, .	Review info regarding Relay Texas Program and use of 711, telecoo...	03/19/2018	20000 - Accounts Payable	12	100.00
<b>Total 1 - 30</b>								<u>331.00</u>
<b>31 - 60</b>								
<b>Total 31 - 60</b>								
<b>61 - 90</b>								
<b>Total 61 - 90</b>								
<b>&gt; 90</b>								
<b>Total &gt; 90</b>								
<b>TOTAL</b>								
								<u><u>331.00</u></u>

**Comal County Emergency Service District 5  
Transaction List by Date  
March 2018**

Type	Date	Num	Adj	Name	Memo	Account	Cir	Split	Debit	Credit
Mar 18										
Bill	03/01/2018	Mar P...		BULVERDE SPRIN...		20000 · Accounts P...		60100 · Com...		108,334.00
Bill Pmt -Check	03/01/2018	Draft		BULVERDE SPRIN...		10010 · Money Mar...	X	20000 · Accou...		108,334.00
Deposit	03/07/2018				Deposit	10010 · Money Mar...	X	41000 · Ad Val...	84,938.55	
Bill	03/08/2018	Office...		BROADWAY BANK		20000 · Accounts P...		64800 · Quirk...		107.24
Bill Pmt -Check	03/08/2018	Draft		BROADWAY BANK		10200 · Operating ...	X	20000 · Accou...		107.24
Bill	03/09/2018	3894		Carlton Law Firm, P...		20000 · Accounts P...		66700 · Profes...		231.00
Bill	03/09/2018	3893		Carlton Law Firm, P...		20000 · Accounts P...		66700 · Profes...		100.00
Deposit	03/09/2018				Deposit	10010 · Money Mar...	X	42000 · State ...	26,395.21	
Bill	03/13/2018	03.18...		Frost Bank		20000 · Accounts P...		-SPLIT-		4,653.49
General Journal	03/13/2018	18			Depreciation ...	85100 · Depreciatio...		-SPLIT-	12,000.00	
Bill Pmt -Check	03/14/2018	Draft		Frost Bank		10310 · Frost Busin...	X	20000 · Accou...		4,653.49
Deposit	03/14/2018				Deposit	10310 · Frost Busin...	X	60400 · Bank ...	10.00	
Bill Pmt -Check	03/15/2018	5253		AR Technology		10200 · Operating ...	X	20000 · Accou...		150.00
Bill Pmt -Check	03/15/2018	5254		COMAL APPRAISA...		10200 · Operating ...	X	20000 · Accou...		3,787.59
Bill Pmt -Check	03/15/2018	5255		Dan Hamilton		10200 · Operating ...		20000 · Accou...		641.15
Bill Pmt -Check	03/15/2018	5256		ELDYN L INGERICK		10200 · Operating ...	X	20000 · Accou...		645.21
Bill Pmt -Check	03/15/2018	5257		Robert Evans		10200 · Operating ...	X	20000 · Accou...		362.54
Bill Pmt -Check	03/15/2018	5258		VFIS of Texas		10200 · Operating ...	X	20000 · Accou...		1,561.00
Deposit	03/19/2018				Deposit	10010 · Money Mar...	X	42000 · State ...	3,743.05	
Transfer	03/27/2018				Funds Transf...	10100 · Money Mar...	X	10200 · State ...		10,000.00
Bill	03/29/2018	Apr Pr...		BULVERDE SPRIN...		20000 · Accounts P...	X	13005 · Prepal...		108,334.00
Bill Pmt -Check	03/29/2018	Draft		BULVERDE SPRIN...		10010 · Money Mar...	X	20000 · Accou...		108,334.00
Deposit	03/31/2018				Interest	10010 · Money Mar...	X	80010 · Intere...	839.39	
Check	03/31/2018				Service Charge	10310 · Frost Busin...	X	60400 · Bank ...		5.00
Deposit	03/31/2018				Interest	10310 · Frost Busin...	X	80010 · Intere...	95.13	
Mar 18										

**Comal County Emergency Services District 5**  
**BSBES Capital Acquisitions Committee**  
**April 9, 2018**

- I. Discussed Acquisition by ESD of certain small equipment
- II. Received email requesting acquisition of bunker gear racks
  - A. Joint Service Agreement and CCESD 5 Depreciation of Capital Assets
  - B. The Joint Services Agreement states the Service Provider (BSBES) will pay all expenses for providing fire and ambulance services
  - C. CCESD 5 has a policy stated in its audit report that items or groups of like items exceeding \$5,000 initial cost will be capitalized and depreciated
  - D. Some of the items BSBES is requesting fall below the \$5,000 threshold and should therefore be expensed by BSBES
- III. Reviewed and discussed the schedule for acquisition of Apparatus
  - A. Requested Chief Southwell update schedule and distribute to members

**Comal County Emergency Services District 5**  
**BSBES Finance Committee**  
**April 9, 2018**

I. Discuss 7 Year Financial Forecast (Cash Flow Forecast)

- A. Discussed growth assumptions
- B. Discussed timing for acquisitions of stations and apparatus

II. Discussed working capital needs for months with 3 payrolls

- A. Requested each ESD pay BSBES additional \$50,000 in May
- B. Then reduce payment June to December by \$7,143
- C. Resulting in 12 month total payments as agreed
- D. ACTION ITEM – Requires Board Approval

III. Discussed preparation of Budgets

- A. ESD's
- B. BSBES

IV. Discussed timing for 2017 audit

V. Discussed BSBES financial policies

- A. Update existing policies

VI. Next Meeting

- A. 5:00 pm May 7, 2018
- B. BSBES Conference Room

## Mar 2018 Operations Report

Initial call volume 271 up 23.74% from 2017. YTD up 17.93%. Transports up 20.00% YTD

Department fractile response 94.02%; Fire apparatus response 89.23%; EMS responses 94.74%.

- 1 – In-district structure fires.
- 2 – Mutual aid structure fires
- 6 - Fire related Public service;
- 18 - MIH contacts this month; different people
- 3 - Standby events;
- 15 - Priority 1 transports
- 2 - Stroke alerts; dispatch to hospital 51 min avg (1 was 30 mile trans); scene 23 min avg
- 2 - Heart alerts, dispatch to destination avg 38 min.
- 19 - Ambulance activations; 7 -transport
- 5 – EMS mutual aid / 3 transports;
- 12/31 – Station 4 days staffed for the month; Staffed 39%.
- 0 - Vehicle incident
- 0 – Injury
- Staffing – 4 full time and 2 part-time started orientation 4/2



	Initial Calf Volume				Fractile			Transports		
	2016	2017	2018	2018	2016	2017	2018	2016	2017	2018
January	193	220	262	262	86.29%	91.46%	88.26%	87	100	113
February	185	208	230	230	93.87%	91.80%	88.27%	90	82	104
March	202	219	271	271	90.27%	89.47%	94.02%	109	93	113
April	191	237			89.66%	89.18%		88	113	
May	223	253			88.26%	91.20%		111	109	
June	210	244			91.05%	89.60%		102	105	
July	248	287			89.67%	92.74%		109	104	
August	185	222			93.41%	94.30%		88	104	
September	165	204			89.47%	93.82%		91	91	
October	176	204			90.80%	92.53%		87	90	
November	183	235			86.90%	87.99%		74	107	
December	183	275			90.63%	89.87%		85	100	
	2344	2808	763					1121	1198	330

YTD 2017  
Variance

YTD 2017  
Variance