

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 4

Minutes for October 11, 2021 Meeting

A meeting of the Board of Commissioners of Comal County Emergency Services District No. 4 was held on **Monday, October 11, 2021, at 6:30PM at Station 4, 215 Rebecca Creek Rd., Canyon Lake, Texas 78133** for the following purposes:

Call meeting to order.

Meeting was called to order by President Clausen at 1830hrs.

Commissioners in attendance included President Clausen, Vice-President Dean, Treasurer Graf, Vice-Treasurer Duke, and Secretary VanAusdall. Fire Chief Southwell also in attendance.

1. Public Comment: Individual members of the public may address the Board for a maximum of three minutes on items either on or not on the current agenda. In reliance upon the guidance provided by the Office of the Attorney General of Texas Open Meetings Handbook, any issues raised in public comment may be responded to by member of the Board of Commissioners with only (1) state of specific factual information, (2) recitation of existing District policy or (3) a brief deliberation by the Board in order to determine if any items should be placed on a subsequent agenda.

No public comment and no public present.

2. Introduce new Commissioner, Colby Duke, and assign to officer position.

President Clausen introduced Commissioner Duke. After brief discussion Commissioner Duke was appointed to Vice-Treasurer.

3. Review and consider approval of recent meeting minutes.

Treasurer Graf made a motion seconded by Vice-President Dean to approve the minutes from the 9-13-21 meeting. Motion passed.

4. Receive monthly report from the Treasurer and consider:

- approval of payment of monthly bills and invoices

Treasurer Graf made a motion seconded by Vice-President Dean to approve payment to Coveler and Peeler for \$218.25. Motion passed.

- acceptance of monthly financial report.

Monthly financial report given by Treasurer Graf. Motion made by Treasurer Graf and seconded by Vice-President Dean to approve monthly financial report. Motion passed.

5. Receive monthly report from BSBES Chief regarding emergency operations, response times, call volume, training, management activities and personnel.

Chief Southwell delivered monthly call statistics. No action taken.

6. Update, discuss and consider BSBES's 2021 year-to-date financial report, financial activities, budget amendments and other related items.

No report.

7. Discuss and consider action on any items related to Stations 1, 4 and 6.

The City of Spring Branch will continue to have meetings at Station 6.

Chief Southwell is attaining quotations on bay heaters for Station 1.

No action taken.

8. Discuss and consider action on items related to the Capital Acquisition Committee Report including the purchase or repair of apparatus and proposed capital items.

No report.

9. Discuss and consider action on items related to the 2021 budget, bank accounts and TexPool accounts.

No action taken.

10. To meet in Closed Session to discuss legal matters and real estate matters under provisions of Government Code §§ 551.071 and 551.072.

No closed session taken.

11. Action items from Closed Session, including action on legal and real estate matters.

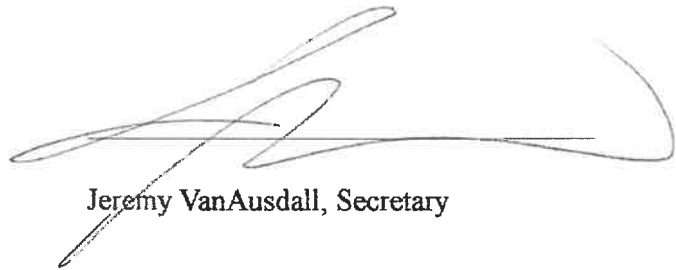
No actions due to no closed session.

12. Discuss agenda, time, and date for next regular meeting.

Next meeting will take place on 11/16/21 at 1800hrs.

13. Adjournment.

Meeting adjourned by President Clausen at 1934hrs.

A handwritten signature in black ink, appearing to read 'Jeremy VanAusdall', is written over a horizontal line. The signature is stylized with a large, sweeping initial 'J' and 'V'.

Jeremy VanAusdall, Secretary

Comal County Emergency Service District 4

Balance Sheet UNAUDITED

As of September 30, 2021

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Frost Bank	849,281
Petty Cash	137
Texas Regional Bank	90,237
TexPool	1,258,734
Total Bank Accounts	\$2,198,389
Accounts Receivable	\$2,079,938
Total Current Assets	\$4,278,327
Fixed Assets	\$8,699,609
TOTAL ASSETS	\$12,977,936
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	\$1,883,090
Total Current Liabilities	
Long-Term Liabilities	
Notes Payable - Station 4	2,122,244
Total Long-Term Liabilities	\$2,122,244
Total Liabilities	\$4,005,334
Equity	
Committed & Assigned Fund Totals	(600,000)
Committed Fund, Building	300,000
Committed Fund, Equipment (new)	300,000
Net Position	7,095,954
Net Position, Opening balance	1,409,607
Net Income	467,041
Total Equity	\$8,972,602
TOTAL LIABILITIES AND EQUITY	\$12,977,936

Comal County Emergency Service District 4

Budget vs. Actuals: YTD Actuals to Total Annual Budget- FY21 P&L

January - September, 2021

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
1000 Property Tax, Comal County Tax Assessor	1,680,282	1,800,000	(119,718)	93.00 %
1100 Sales Tax, Comptroller	1,600,970	2,066,000	(465,030)	77.00 %
1200 Interest Income	680	5,000	(4,320)	14.00 %
1500 Lease income	51,037	68,000	(16,963)	75.00 %
Total Income	\$3,332,969	\$3,939,000	\$ (606,031)	85.00 %
GROSS PROFIT	\$3,332,969	\$3,939,000	\$ (606,031)	85.00 %
Expenses				
100 BSBES CONTRACT EXPENSES				
551 Monthly Contract Payments	1,669,689	2,226,250	(556,561)	75.00 %
552 Service Provider Credit	(174,275)		(174,275)	
Total 100 BSBES CONTRACT EXPENSES	1,495,414	2,226,250	(730,836)	67.00 %
200 OPERATIONS	36,892	96,000	(59,908)	38.00 %
300 Administrative & General	63,538	74,000	(10,462)	86.00 %
Contingency / Uncategorized Expense		50,000	(50,000)	
Debt service payments	470,006	470,325	(319)	100.00 %
Total Expenses	\$2,065,850	\$2,916,575	\$ (851,525)	71.00 %
NET OPERATING INCOME	\$1,267,919	\$1,022,425	\$245,494	124.00 %
Other Expenses				
Capital Equipment Purchased (>\$2,000)	1,222,379	1,250,000	(27,621)	98.00 %
Real estate purchased	(421,500)	(421,500)	0	100.00 %
Total Other Expenses	\$800,879	\$828,500	\$ (27,621)	97.00 %
NET OTHER INCOME	\$ (800,879)	\$ (828,500)	\$27,621	97.00 %
NET INCOME	\$467,041	\$193,925	\$273,116	241.00 %

Comal County ESD No. 4									
Sales Tax Collections (cash basis)									
Budget Collections:	2017	2018	2019	2020	2021	% difference from PY 6%			
January	\$ 97,038	\$ 113,521	\$ 120,915	\$ 152,654	\$ 162,410	6%			
February	125,244	142,540	146,746	198,993	206,061	4%			
March	87,379	100,626	115,173	165,997	157,122	-5%			
April	91,727	96,316	98,196	131,835	129,866	-1%			
May	104,876	121,761	145,375	165,348	203,874	23%			
June	100,467	107,744	118,627	162,667	173,563	7%			
July	107,621	111,554	129,437	168,414	191,623	14%			
August	117,417	122,992	152,130	188,304	195,172	4%			
September	109,240	110,611	136,034	148,955	181,280	22%			
October	101,323	109,241	140,616	141,372	184,864	31%			
November	107,724	117,002	163,161	157,551		0%			
December	103,590	108,633	148,369	166,896		0%			
TOTAL	\$ 1,253,646	\$ 1,362,541	\$ 1,614,780	\$ 1,948,986	\$ 1,785,834				
% change	14.5%	8.7%	18.5%	20.7%					
Property Tax Collections (cash basis)									
Budget Collections:	2017	2018	2019	2020	2021	% difference from PY 3%			
January	\$ 462,662	\$ 612,496	\$ 686,188	\$ 858,543	\$ 853,874	-1%			
February	459,757	397,384	495,514	490,908	538,405	10%			
March	78,791	75,689	95,949	110,189	162,541	48%			
April	30,725	21,987	33,176	31,113	51,825	67%			
May	9,227	17,810	16,101	18,078	25,046	39%			
June	14,912	13,445	17,307	25,704	16,935	-34%			
July	8,133	8,471	9,314	18,808	13,597	-28%			
August	10,452	10,026	14,374	17,251	10,178	-41%			
September	5,112	5,087	11,183	7,857	7,880	0%			
October	723	1,330	5,072	2,843	2,762	-3%			
November	48,766	14,349	4,888	27,874		0%			
December	97,295	117,097	125,592	150,812		0%			
Total	\$ 1,226,555	\$ 1,295,172	\$ 1,514,658	\$ 1,759,980	\$ 1,683,043				
% change	7.0%	5.6%	16.9%	16.2%					