#### 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.

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 f rom the 9-13-21 meeting. Motion passed.

4. Receive monthly report from the Treasurer and consider:

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. 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. Update, discuss and consider BSBES's 2021 year-to-date financial report, financial activities, budget amendments and other related items. No report. 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. 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.

approval of payment of monthly bills and invoices

5.

7.

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.

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
Tetal Bank Accounts	\$2,198,389
Accounts Receivable	\$2,879,938
Tetal Current Assets	\$4,278,327
Fixed Assets	\$8,699,609
TOTAL ASSETS	\$12,977,936
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	<b>\$1,883,090</b>
Tetal Current Liabilities	<u></u>
Long-Term Liabilities	
Notes Payable - Station 4	2,122,244
Tetal Leng-Term Liabilities	\$2,122,244
Tetal 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
Tetal Equity	\$8,972,662
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

		7	OTAL	
	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 %
Tetal_Inceme	\$3,332,969	\$3,939,000	\$ (606,631)	85.00 %
GROSS PROFIT	\$3,332,969	\$3,939,000	\$ (606,031)	<b>85.00</b> %
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)	
Tetal 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	. <b>74,000</b>	(10,462)	<b>86.00</b> %
Contingency / Uncategorized Expense		50,000	(50,000)	
Debt service payments	470,006	470,325	(319)	100.00 %
Total Expenses	\$2,065,050	\$2,916,575	\$ (851,525 <u>)</u>	<i>7</i> 1.00 %
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 %
Tetal Other Expenses	\$800,879	\$828,500	<b>\$ (27,621)</b>	97.00 %
NET OTHER INCOME	\$ (800,879 <u>)</u>	\$ (828,500)	\$27,621	97.00 %
NET INCOME	\$467,041	\$193,925	\$273,116	241.00 %

Saltes Tax Collections (case) basis)         2017         2018         2019         2020         2020         5% difference           Budget         2017         2018         1,487,100         3 1,245,000         2021         From PY           Collections:         1 07,028         1 113,521         1 120,915         1 120,500         2 1,046,000         687           Achinary         1 07,028         1 113,521         1 120,915         1 120,903 </th <th>Comal County ESD No. 4</th> <th>40.4</th> <th></th> <th>d ray</th> <th></th> <th></th> <th></th> <th></th> <th></th>	Comal County ESD No. 4	40.4		d ray					
ections: \$ 97.038 \$ 113.521 \$ 120.915 \$ 152.654 \$ 162.410  1.122.244 142.540 1467.46 188.983 2066.061  1.122.244 142.540 145.746 186.997 2066.061  1.122.244 142.540 145.746 186.348 206.061  1.122.244 142.540 145.746 186.348 206.061  1.122.244 142.540 146.746 186.348 206.061  1.122.244 142.540 177.744 116.77  1.104.77  1.104.876 117.744 116.576 162.667 173.683  1.107.744 116.54 129.437 168.44 191.623  1.107.744 110.611 136.044 146.365 117.65.834  1.107.744 110.611 136.044 146.365 117.65.834  1.107.744 110.611 136.044 146.365 117.65.834  1.107.744 110.611 136.044 146.365 117.65.834  1.107.744 110.611 136.044 146.365 117.65.834  1.107.744 110.611 148.369 117.66.834  1.107.744 110.611 148.369 117.65.834  1.107.744 117.607 118.369 117.86.83874  1.107.84 81.75 118.96 117.897  1.107.84 118.97 118.97 118.998 186.3874  1.107.84 118.97 118.97 118.998 186.3874  1.107.84 118.97 118.99 117.397 18.998 186.3874  1.107.84 118.97 118.90 119.908 185.3874  1.107.85 11.390 11.390 11.390 11.390  1.107.85 11.390 11.390 11.390  1.107.85 11.390 11.390  1.107.85 11.390 11.390  1.107.85 11.390 11.390  1.107.85 11.390  1.107.85 11.390  1.107.85 11.390  1.107.85 11.390  1.107.85 11.390  1.107.85 11.390  1.107.85 11.390  1.108.980 11.390  1.108.980 11.390  1.108.980 11.390  1.108.980 11.390  1.108.980 11.390  1.108.980 11.390  1.108.980 11.390  1.108.980 11.390  1.108.980 11.390  1.108.980 11.390  1.108.980 11.390  1.108.980 11.390  1.108.980 11.390  1.108.980 11.390  1.108.980  1.108.980 11.390  1.108.980  1.1	Sales Tax Collection: Rudget	s (cash	basis) 2017		50		15.000	2021	% difference from PY
\$ 10.0915 \$ 152.64 \$ 142.40  1.152.44 143.52   145.0415 \$ 152.64 \$ 142.40  1.152.44 143.52   145.74 145.74 145.80  1.152.44 145.74 145.77 156.346  1.151.75   145.77 156.346   129.86  1.151.75   145.77 156.346   129.86  1.151.75   145.77 156.346   145.77 156.346  1.151.75   145.77 156.346   145.77 168.44  1.152.64   145.77 156.346   145.37 168.44  1.152.92   145.77 168.44  1.152.93   145.77 168.44  1.152.94   145.77 168.44  1.152.96   145.78 168.46  1.152.96   145.78 168.46  1.152.96   145.78 168.46  1.152.96   145.78 168.96  1.152.96   145.78 168.96  1.152.96   145.78 168.96  1.152.96   145.78 168.96  1.152.96   145.78 168.96  1.152.96   145.78 168.96  1.152.96   145.78 168.96  1.152.96   145.78 168.96  1.152.96   145.78 168.96  1.152.96   145.78 168.96  1.152.96   145.78 168.96  1.152.97   146.96   14	Collections:			•				-	
172 244   142 540   146 746   148 746   148 8949   206.001     172 244   142 540   144 746   148 746   149 345   159 142     104 676   107 744   114 8375   165 997   173 6384     105 671   107 744   114 8375   165 997   173 6384     107 724   110 611   136 034   148 356   141 830     107 724   110 611   136 034   148 356   148 356   141 862     107 724   110 611   136 034   148 366   148 366   148 866     107 724   110 611   136 034   148 366   148 86     107 724   110 611   136 034   148 369   166 886     107 724   110 611   136 034   148 369   166 886     107 724   110 611   136 034   148 369   166 886     107 724   110 611   148 369   166 886     108	January	69						162,410	%9
1727   100 626   115   173   165 937   157.122   159.646   114.637   159.646   115.648   129.866   114.637   115.648   129.866   114.637   115.648   115.6	February		125,244	142,540	146,74		198,993	206,061	4%
104 876	March		87,379	100,626	115,17;	~	165,997	157,122	-2%
104,876	April		91,727	96,316	98,196		131,835	129,866	-1%
100,467   107,744   118,627   162,667   175,563     117,477   112,924   116,541   196,474   196,723     117,477   112,924   110,611   196,034   148,956   181,280     110,324   110,611   196,614   196,724   196,724   196,724   110,614   196,724   110,614   196,724   110,614   196,724   110,614   196,724   110,623   110,623   163,614   166,896   1786,834	May		104,876	121,761	145,37	ř.C	165,348	203,874	23%
Fig. 107,621 111,554 129,947 168,414 191,623 1172 1176,120 1176,130 118,347 118,544 119,1623 1172 118,544 118,544 119,1623 1172 118,544 118,544 119,1623 1176,141 117	June		100,467	107,744	118,62	2	162,667	173,563	%2
117,417   122,992   152,130   188,304   135,172   199,240   110,611   140,616   141,835   181,280   181,280   109,240   110,613   140,616   141,369   148,364   181,280   161,280   109,240   110,633   140,616   141,369   166,896   17,86,834   109,241   17,362   144,864   141,263,646   1,382,541   1,382,541   1,382,541   1,382,541   1,382,541   1,382,541   1,382,541   1,382,541   1,382,541   1,382,541   1,382   1,384   1,394   1,397   1,318	July		107,621	111,554	129,43	2	168,414	191,623	14%
101332	August		117.417	122,992	152.130	)	188,304	195.172	4%
101,323   109,241   140,616   141,372   184,864   107,724   117,002   153,161   147,551   144,864   117,002   153,161   141,372   144,864   117,002   148,369   166,896   17,85,834   17,85,834   17,85,834   17,85,930   17,85,930   17,85,930   17,85,930   18,786   17,85,930   18,786   17,85,930   18,786   17,851   19,178   18,786   17,851   19,178   18,786   17,851   19,178   18,786   17,851   19,178   18,786   17,851   19,178   18,786   17,851   19,178   18,786   17,851   19,178   18,786   17,851   19,178   18,786   17,851   19,178   18,786   17,851   19,178   18,786   17,851   19,178   18,786   17,851   19,178   18,786   17,851   19,178   18,786   17,851   19,178   18,786   17,851   19,178   18,786   17,851   19,178   18,886   17,880   17	September		109.240	110,611	136.03	4	148,955	181.280	22%
S	October		101 323	109 241	140 616		141372	184 864	31%
Tax Collections (cash basis)	November		107 724	117,002	163 16		157 551	50.5	%0
S   1,253,646   S   1,362,541   S   1,614,780   S   1,948,986   S   1,785,834     Tax Collections (cash basis)	December		103.590	108 633	148.36	- ~	166.896		%0
S									
Tax Collections (cash basis)   14.5%   18.5%   20.7%	TOTAL	es				- 1		1,785,834	
Tax Collections (cash basis)	o' ahomas		A 500	701-0	0.7	, A	/64 00		
Tax Collections (cash basis)   % differen 2017   2018   2019   2020   2021   from PY									
udget         \$ 1,499,600         \$ 1,750,000         \$ 1,750,000         \$ 1,800,000         3% differen           lections:         \$ 1,409,600         \$ 1,750,000         \$ 1,750,000         \$ 1,800,000         3%           lections:         \$ 1,409,600         \$ 1,750,000         \$ 1,800,000         3%           lections:         \$ 462,662         \$ 612,496         \$ 686,188         \$ 1,750,000         \$ 1,800,000         3%           1 459,757         397,384         495,514         490,908         538,405         538,405         538,405         538,405         538,405         538,405         538,405         538,405         538,405         51,825         54,105         51,825         54,105         51,825         54,105         51,825         54,105         51,825         54,105         51,825         54,105         51,825         54,105         51,825         54,105         54,825         54,113         54,725         54,113         54,725         54,113         54,725         7,880         14,397         7,880         14,397         7,880         14,390         14,394         14,388         27,874         2,762         2,762         2,762         2,762         2,762         2,762         2,762         2,762         2,762         <	Property Tax Collect		ish basis)						
Sections:			2017	2018	2019		2020	2021	% difference from PY
\$462,662 \$ 612,496 \$ 686,188 \$ 858,543 \$ 853,874     459,757	Budget						00000	1,800,000	3%
\$ 462,662 \$ 612,496 \$ 686,188 \$ 858,543 \$ 853,874  459.757 397,384 495,514 490,908 538,405  78.791 75.689 95,949 110,189 162,541  30.725 21.987 33,176 31,113 51,825  9,227 17,810 16,101 18,078 25,046  14,912 13,445 17,307 25,704 16,935  8,133 8,471 9,314 18,808 13,597  10,452 10,026 14,374 17,251 10,178  21,12 5,087 11,183 7,857 7,880  5,12 1,226,555 \$ 1,295,172 \$ 1,514,658 \$ 1,759,980 \$ 1,683,043	Collections:								
459.757         397.384         495.514         490,908         538,405           78.791         75.689         95,949         110,189         162,541           30.725         21,987         33,176         31,113         51,825           9,227         17,810         16,101         18,078         25,046           14,912         13,445         17,307         25,704         16,935           8,133         8,471         9,314         18,808         13,597           10,452         10,026         14,374         17,251         10,178           17         5,112         5,087         11,183         7,857         7,880           17,307         2,843         2,762         2,843         2,762           18         14,349         4,888         27,874         2,762           18         1,226,555         1,226,592         150,812         1,683,043           18         1,683,043         1,63%         1,62%	January	↔						853,874	-1%
78.791         75.689         95.949         110.189         162.541           30.725         21.987         33.176         31.113         51.825           9,227         17,810         16,101         18,078         25,046           14,912         13,445         17,307         25,704         16,935           8,133         8,471         9,314         18,808         13,597           10,452         10,026         14,374         17,251         10,178           17         5,112         5,087         11,183         7,857         7,880           17         48,766         14,349         4,888         27,874         2,762           18         1,226,555         1,295,172         1,514,658         1,759,980         1,683,043           10         7.0%         5.6%         16,9%         16,2%         1,62%	February		459.757	397,384	495,51	4	490,908	538,405	10%
30,726     21,987     33,176     31,113     51,825     6       9,227     17,810     16,101     18,078     25,046     3       14,912     13,445     17,307     25,704     16,935     3       8,133     8,471     9,314     18,808     13,597       10,452     10,026     14,374     17,251     10,178       5,112     5,087     11,183     7,857     7,880       37     48,766     14,349     4,888     27,874       37     1,249     125,592     150,812       4     1,295,172     1,514,658     1,514,658     1,683,043	March		78,791	75,689	95,94	σ.	110,189	162,541	48%
9,227 17,810 16,101 18,078 25,046 3 5 1,4912 13,445 17,307 25,704 16,935 -3 8,133 8,471 9,314 18,808 13,597 -3 10,452 10,026 14,374 17,251 10,178 -4 14,374 17,251 10,178 -4 14,374 17,251 10,178 -4 14,374 17,251 10,178 -4 14,374 17,397 11,183 7,857 7,880 1,230 11,330 5,072 2,843 2,762 1,780 1,226,555 \$ 1,295,172 \$ 1,514,658 \$ 1,759,980 \$ 1,683,043	April		30,725	21,987	33,170	0)	31,113	51,825	%19
14,912	May		9,227	17,810	16,10	-	18,078	25,046	39%
8,133     8,471     9,314     18,808     13,597     -2       10,452     10,026     14,374     17,251     10,178     -4       10,452     10,026     14,374     17,251     10,178     -4       11,23     5,087     11,483     7,857     7,880       11,330     5,072     2,843     2,762       11,349     4,888     27,874     2,762       11,349     125,592     150,812       11,226,555     1,295,172     1,514,658     1,759,980     1,683,043       16,3%     16,3%     16,2%	June		14,912	13,445	17,30	7	25,704	16,935	-34%
er 5,112 5,087 11,183 7,857 7,880 7,280 7,281 10,178 7,871 10,178 7,880 7,23 1,330 5,072 2,843 2,762 7,874 97,295 117,097 125,592 150,812 1,683,043 1,295,172 \$ 1,514,658 \$ 1,759,980 \$ 1,683,043	July		8,133	8,471	9,31		18,808	13,597	-28%
er 5,112 5,087 11,183 7,857 7,880 723 1,330 5,072 2,843 2,762 3r 48,766 14,349 4,888 27,874 3r 97,295 117,097 125,592 150,812 \$\$ 1,226,555 \$\$ 1,295,172 \$\$ 1,514,658 \$\$ 1,759,980 \$\$ 1,683,043	August		10,452	10,026	14,37	4	17,251	10,178	41%
FIZ3     1,330     5,072     2,843     2,762       A8,766     14,349     4,888     27,874       Pr     97,295     117,097     125,592     150,812       \$     1,226,555     1,295,172     1,514,658     1,759,980     1,683,043       Re     7.0%     5.6%     16,3%     16,2%	September		5,112	280'9	11,18	~	7,857	7,880	%0
er     48,766     14,349     4,888     27,874       er     97,295     117,097     125,592     150,812       f     1,226,555     1,295,172     1,514,658     1,514,658     1,759,980     1,683,043       fee     7.0%     5.6%     16.3%     16.2%	October		723	1,330	5,072	~	2,843	2,762	-3%
Tuber 97,295 117,097 125,592 150,812	November		48,766	14,349	4,88	~	27,874		%0
\$ 1,226,555 \$ 1,295,172 \$ 1,514,658 \$ 1,759,980 \$	December		97,295	117,097	125,59.	2	150,812		%0
7.0% 5.6% 16.9%	Total	ω.						1,683,043	
	% change		7.0%	5.6%	16.9	%	16.2%		