


Blanco County Monthly Payroll Approval Form

June 2018 Estimated Payroll

	#13 Cnty Atty Ck Collecting	#10 General Fund	#15 Road & Bridge Fund	#18 Courthouse Security	Total
Salaries		196,320.00	21,664.10		217,984.10
Soc/Med		15,018.48	1,657.30		16,675.78
Retirement		16,490.88	1,821.95		18,312.83
Insurance		50,556.68	6,890.72		57,447.40
Group Term Life		278.04	45.12		323.16
TOTAL		278,664.08	32,079.19		310,743.27

Total Payroll to be approved



 County Treasurer _____ Date 6-8-18

County Judge _____ Date _____

Commissioner Pct 1 _____ Date _____

Commissioner Pct 2 _____ Date _____

Commissioner Pct 3 _____ Date _____

Commissioner Pct 4 _____ Date _____

BLANCO COUNTY
REQUEST FOR A LINE-ITEM TRANSFER

DATE: 4/5/18

TO: HONORABLE COMMISSIONERS COURT OF BLANCO COUNTY, TEXAS

FROM: PCT 2

DEPARTMENT _____

I SUBMIT TO YOU FOR YOUR CONSIDERATION, THE FOLLOWING LINE ITEM TRANSFERS:

FUND	LINE ITEM DESCRIPTION	LINE ITEM #	AMOUNT
FROM: _____	<u>PAVING</u>	<u>324</u>	<u>\$2000.</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
TO: _____	<u>MAINT</u>	<u>308</u>	<u>\$2000.</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Reason for request:

OLD TRUCK Broken GEAR BOX + DECK Broken

Note: This change is the budget for county purposes is in accordance with 111.011
Changes in Budget for County Purposes" of the Local Government Code.

[Signature]
Department Head Signature



Attest: County Clerk
(in Commissioners' Court Action)

Co Judge/Commissioners' Court Approval
(as needed)

BLANCO COUNTY
REQUEST FOR A LINE-ITEM TRANSFER

DATE: MAY 24, 2018

TO: HONORABLE COMMISSIONERS COURT OF BLANCO COUNTY, TEXAS

FROM: DEBBY ELSBURY, DISTRICT CLERK

DEPARTMENT DISTRICT CLERK'S OFFICE

I SUBMIT TO YOU FOR YOUR CONSIDERATION, THE FOLLOWING LINE ITEM TRANSFERS:

	FUND	LINE ITEM DESCRIPTION	LINE ITEM #	AMOUNT
FROM:	<u>10</u>	<u>EQUIPMENT MAINTENANCE</u>	<u>10412 - 308</u>	<u>300⁰⁰</u>
TO:	<u>10</u>	<u>COMPUTER OPERATIONS</u>	<u>10412 - 330</u>	<u>800⁰⁰</u>

Reason for request:

ISSUANCE OF

COMPUTER PROGRAMING NEEDED FOR A NEW GRAND JURY
SUMMONS -

Note: This change is the budget for county purposes is in accordance with 111.011 Changes in Budget for County Purposes" of the Local Government Code.

Debbie Elsbury 5/24/2018
Department Head Signature

Attest: County Clerk
(if Commissioners' Court Action)

Brett Braf
Co Judge/Commissioners' Court Approval
(as needed)

Blanco County Commissioners' Court

12-Jun-18

Invoice File Listing By Fund

Fund	Description	Disbursement
010	General Fund	151,629.84
015	Road & Bridge Fund	21,582.09
017	Records Mngmt Clerk	150.00
019	Child Safety Fund	4,000.00
041	District Crt Records Pres	150.00
045	Jail Commissary	534.92
049	TCEQ Grant	437.89
Total		178,484.74

The attached list of Claims Payable have been examined & approved for payment by the County Auditor as provided by the Texas LGC 113.064 & 113.065

Attest County Auditor: *Cindy Sext* Date 06/07/18

The attached list of Claims Payable have been examined & approved for payment by the Commissioners' Court as provided by the Texas LGC 115.021 & 115.022

County Judge _____ Date _____

Commissioner Pct 1 _____ Commissioner Pct 3 _____

Commissioner Pct 2 _____ Commissioner Pct 4 _____

DEPARTMENT				
NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0300-GENERAL FUND REVENUES				
BURNET COUNTY TREASURER	65577	A	DRUG COURT PROGRAM	24.00
DEPARTMENT TOTAL				24.00
0310-GENERAL FUND GRANTS				
HILL COUNTRY IT	65618	A	INV #207 LEC EMAIL	38.50
MORIAH ESQUIVEL	65719	A	REIMBURSEMENT	294.30
DEPARTMENT TOTAL				332.80
0410-COUNTY CLERK				
POSTMASTER/BOX RENT	65733	A	BOX RENT #65 CO CLERK	56.00
DEPARTMENT TOTAL				56.00
0411-ELECTIONS ADMINISTRATOR				
CLAUDIA SMITH	65661	A	EARLY VOTING PRIMARY RUNOFF	63.75
JENNIFER WILSON	65664	A	EARLY VOTING PRIMARY RUNOFF	14.88
JERRY ANN BUCK	65662	A	EARLY VOTING PRIMARY RUNOFF	208.25
KIMBERLY WATT	65666	A	EARLY VOTING PRIMARY RUNOFF	106.25
LENONA FELPS	65665	A	EARLY VOTING PRIMARY RUNOFF	63.75
NADINE SULTEMEIER	65663	A	EARLY VOTING PRIMARY RUNOFF	272.00
YALENE HOBBS	65660	A	EARLY VOTING PRIMARY RUNOFF	335.75
DEPARTMENT TOTAL				1,064.63
0412-DISTRICT CLERK				
CARD SERVICE CENTER	65771	A	4707 1205 3610 0351 ELSBURY	315.95
DEBBY ELSBURY	65694	A	REIMBURSEMENT	80.00
DEPARTMENT TOTAL				395.95
0415-COUNTY ATTORNEY				
HILL COUNTRY IT	65617	A	INV #207 CO ATTORNEY	21.00
DEPARTMENT TOTAL				21.00
0420-TAX ASSESSOR/COLLECTOR				
AMG PRINTING & MAILING, LLC	65682	A	INV#108614 TAC	125.00
HILL COUNTRY IT	65619	A	INV #207 TAC	21.00
DEPARTMENT TOTAL				146.00
0425-COUNTY SHERIFF				
A T & T MOBILITY	65573	A	ACCT #287272104256 LEC	88.01
AUTO CHLOR SERVICES, LLC	65574	A	INV #5757848 LEC	277.35
AUTO CHLOR SERVICES, LLC	65679	A	INV #5777440 JAIL	206.35
AXON ENTERPRISE, INC	65683	A	INV#SI-1535410 LEC	700.00
BLANCO COUNTY TAX ASSESSOR-COLLECT	65684	A	TITLE PAPERWORK FOR UNIT#1803	21.75
BLANCO REGIONAL CLINIC P.A.	65576	A	ANTJOS0001 JAIL	49.71
BLANCO REGIONAL CLINIC P.A.	65686	A	INV#154822 LEC	133.00
CARD SERVICE CENTER	65765	A	4707 1205 3610 0310 SWIFT	315.95
CARD SERVICE CENTER	65767	A	4707 1205 3610 0310 SWIFT	229.09
CARD SERVICE CENTER	65768	A	4707 1205 3610 0310 SWIFT	55.46
CARD SERVICE CENTER	65769	A	4707 1205 3610 0310 SWIFT	10.54
CARD SERVICE CENTER	65777	A	4707 1205 3610 0542 JACKSON	46.00
CHARM-TEX, INC	65690	A	INV#0164375-IN LEC	73.80
CHARM-TEX, INC	65691	A	INV#0164823-IN LEC	102.36
CITY OF JOHNSON CITY	65591	A	ACCT #1317 LEC HIGH	62.74
CITY OF JOHNSON CITY	65592	A	ACCT #1316 LEC LOW	1,004.14
CITY OF JOHNSON CITY	65593	A	ACCT #1255 LEC	541.28
EXPRESS AUTOMOTIVE SERVICE	65702	A	INV#3751397 LEC	47.94
EXPRESS AUTOMOTIVE SERVICE	65703	A	INV#3751334 LEC	54.94

DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
EXPRESS AUTOMOTIVE SERVICE	65704	A	INV#3751284 LEC	144.95
EXPRESS AUTOMOTIVE SERVICE	65705	A	INV#3751240 LEC	264.62
EXPRESS AUTOMOTIVE SERVICE	65706	A	INV#3751476 LEC	221.68
EXPRESS AUTOMOTIVE SERVICE	65707	A	INV#3751500 LEC	49.73
EXPRESS AUTOMOTIVE SERVICE	65708	A	INV#3751521 LEC	46.73
FRONTIER COMMUNICATIONS	65604	A	830-868-7104 LEC	985.06
FRONTIER COMMUNICATIONS	65677	A	210-020-1205-060409-5 LEC	171.98
FUELMAN	65758	A	FUEL LEC	4,996.48
HILL COUNTRY IT	65780	A	INV#210 LEC	350.00
ICS JAIL SUPPLIES INC.	65712	A	INV#W1841700 LEC	138.40
JOHNSON CITY HYDRO GAS	65621	A	ACCT #2570 JAIL	820.42
MARY K. HAGEMEIJER DDS	65714	A	INMATE DENTAL - MULDER, R	450.00
MARY K. HAGEMEIJER DDS	65715	A	INMATE DENTAL - MULDER, R	370.00
MOBILEXUSA	65631	A	INV #1110576811-XRAY JAIL	100.00
MORIAH ESQUIVEL	65720	A	REIMBURSEMENT	8.97
NORTH BLANCO COUNTY EMS	65640	A	PATIENT #00000750 JAIL	348.13
PERFORMANCE FOOD SERVICE	65726	A	INV#9158046 LEC	983.62
PERFORMANCE FOOD SERVICE	65727	A	INV#9165338 LEC	1,578.89
PERFORMANCE FOOD SERVICE	65728	A	INV#9165338 LEC	24.55
PRECISION DELTA	65734	A	INV#11945 LEC	448.00
ROBBIN PATTERSON	65741	A	REIMBURSEMENT	120.01
STEVEN A LOGSDON	65743	A	PRE-EMPLOYMENT EXAMS - KLOTZ	175.00
WEST TEXAS FIRE & INDUSTRIAL SUPPLY	65753	A	INV#0173834 LEC	84.92
WEST TEXAS FIRE & INDUSTRIAL SUPPLY	65754	A	INV#0173841 LEC	85.80
DEPARTMENT TOTAL				16,988.35
0432-COUNTY AUDITOR				
VERIZON WIRELESS	65781	A	242014685-0001 AUDITOR	20.96
DEPARTMENT TOTAL				20.96
0435-INDIGENT HEALTH CARE				
CLINICAL PATHOLOGY ASSOCIATES PA	65599	A	PATIENT #451958F10030303CCPA	238.92
SCOTT & WHITE HOSPITAL	65645	A	PATIENT #PH9258798530	140.15
SCOTT & WHITE HOSPITAL	65646	A	PATIENT #PH9254623850	42.99
STAR ANESTHESIA, P.A.	65647	A	PATIENT #663193540	158.08
DEPARTMENT TOTAL				580.14
0440-COUNTY EXTENSION AGENCY				
CHRIS WIEMERS	65692	A	REIMBURSEMENT	251.65
GRETCHEN L. SANDERS	65711	A	REIMBURSEMENT	504.90
NEAFCS	65722	A	CONFERENCE REGISTRATION - SANDERS	470.00
QUILL CORPORATION	65736	A	INV#7316543 AG EXT	118.63
QUILL CORPORATION	65737	A	INV#7344233 AG EXT	149.99
QUILL CORPORATION	65738	A	INV#7356547 AG EXT	8.49
QUILL CORPORATION	65739	A	INV#7366971 AG EXT	75.29
DEPARTMENT TOTAL				1,578.95
0445-EMERGENCY MANAGEMENT				
CARD SERVICE CENTER	65774	A	4707 1205 3610 0385 LIESMANN	883.88
CARD SERVICE CENTER	65775	A	4707 1205 3610 0385 LIESMANN	207.55
MICHAEL J MEGNA	65716	A	REIMBURSEMENT	388.99
DEPARTMENT TOTAL				1,480.42
0450-JUDICIAL EXPENSES				
ANNE B. LITTLE, PLLC	65570	A	CV 08437	172.50
ANNE B. LITTLE, PLLC	65571	A	CV 08456	150.00
ANNE B. LITTLE, PLLC	65572	A	CV 08454	180.00

 DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
CROFTS - CROW FUNERAL HOME	65600	A	INV #2655 HUERTA	350.00
FRONTIER COMMUNICATIONS	65610	A	830-868-7986 JUDICIAL	196.88
GREENWALT COURT REPORTING	65680	A	INV #4298 CO CLERK	315.88
MEGAN M. KLAEGER	65625	A	424TH CV #08385	217.50
MEGAN M. KLAEGER	65626	A	424TH CV #08456	225.00
MEGAN M. KLAEGER	65627	A	424TH CV #08341	390.00
MEGAN M. KLAEGER	65628	A	424TH CV #08363	210.00
NATALIE WALLACE BENNETT	65633	A	33RD CV08261	37.50
NATALIE WALLACE BENNETT	65634	A	33RD CAUSE #1563	425.00
NATALIE WALLACE BENNETT	65635	A	424TH CAUSE #1377	675.00
NATALIE WALLACE BENNETT	65636	A	33RD CAUSE #1563	425.00
NATALIE WALLACE BENNETT	65637	A	33RD CV #08263	75.00
NICOLE BURNS	65638	A	CASE #CC05675 MISD.	125.00
NICOLE BURNS	65639	A	CASE #CC05667 MISD.	125.00
RICHARD D. MOCK	65644	A	33RD CASE #CR01555	325.00
SHELL & SHELL	65648	A	424TH CASE #1539	325.00
STEVEN R WITTEKIEND	65649	A	424TH CASE #1566	325.00
THOMAS M FELPS	65653	A	CR #01063 REVO.	375.00
THOMAS M FELPS	65654	A	CC 05653 MISD.	200.00
THOMAS M FELPS	65655	A	CC 05605 MISD.	200.00
VANA AND VANA LAW FIRM	65658	A	33RD CASE #1280	375.00
DEPARTMENT TOTAL				6,420.26
0451-DISTRICT JUDGE				
BURNET COUNTY TREASURER	65671	A	MAY 2018 DISTRICT JUDGES	4,384.70
DEPARTMENT TOTAL				4,384.70
0452-DISTRICT ATTORNEY				
BURNET COUNTY TREASURER	65670	A	MAY 2018 DISTRICT ATTORNEY	14,768.16
DEPARTMENT TOTAL				14,768.16
0453-JUVENILE PROBATION				
JUVENILE PROBATION DEPT	65622	A	JUNE 2018	4,471.00
DEPARTMENT TOTAL				4,471.00
0455-COMMUNITY SERVICES				
LINDA HOWARD	65623	A	REIMBURSE FOR SUPPLIES	142.74
TEXAS WILDLIFE DAMAGE MGMT FUND	65672	A	MAY 2018	2,400.00
DEPARTMENT TOTAL				2,542.74
0460-STATE AGENIES SERVICES				
CARD SERVICE CENTER	65773	A	4707 1205 3610 0377 JUDGE	645.01
FRONTIER COMMUNICATIONS	65605	A	830-868-4009 ADULT PROBATION	311.23
DEPARTMENT TOTAL				956.24
0500-COURTHOUSE EXPENSES				
ANGELA M. DOWDLE, ATTORNEY AT LAW	65569	A	MEDIATOR CV08050	487.50
BLANCO COUNTY APPRAISAL DIST	65575	A	3RD QUARTER	38,633.41
CANON FINANCIAL SERVICES, INC.	65578	A	INV #18642276 DIST CLERK	142.35
CANON FINANCIAL SERVICES, INC.	65579	A	INV #18642277 JP 4	47.73
CANON FINANCIAL SERVICES, INC.	65580	A	INV #18642278 LEC	78.39
CANON FINANCIAL SERVICES, INC.	65581	A	INV #18642279 TAC	38.75
CANON FINANCIAL SERVICES, INC.	65582	A	INV #18642280 EXTENSION	37.92
CANON FINANCIAL SERVICES, INC.	65584	A	INV #18642281 CO CLERK	123.84
CANON FINANCIAL SERVICES, INC.	65585	A	INV #18642282 DIST CLERK	137.09
CANON FINANCIAL SERVICES, INC.	65586	A	INV #18642283 JP 1	44.25
CANON FINANCIAL SERVICES, INC.	65587	A	INV #18642284 LEC	105.33

DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
CANON FINANCIAL SERVICES, INC.	65588	A	INV #18642285 MAILROOM	186.04
CANON FINANCIAL SERVICES, INC.	65589	A	INV #18642286 LEC	192.89
CARD SERVICE CENTER	65762	A	4707 1205 3610 0344 COUNTY	54.42
CARD SERVICE CENTER	65763	A	4707 1205 3610 0310 SWIFT	392.88
CARD SERVICE CENTER	65764	A	4707 1205 3610 0310 SWIFT	269.00
CARD SERVICE CENTER	65770	A	4707 1205 3610 0310 SWIFT	13.50
CARD SERVICE CENTER	65772	A	4707 1205 3610 0377 JUDGE	787.98
CITY ELECTRIC SUPPLY COMPANY	65693	A	INV#048772 CH	53.65
CITY OF BLANCO	65590	A	ACCT #16 SOUTH ANNEX	93.20
CITY OF JOHNSON CITY	65594	A	ACCT #73 COURTHOUSE	211.56
CITY OF JOHNSON CITY	65595	A	ACCT #95 OLD JAIL	75.19
CITY OF JOHNSON CITY	65596	A	ACCT #1089 PCT 2	75.19
CITY OF JOHNSON CITY	65597	A	ACCT #1186 ANNEX LO	2.59
CITY OF JOHNSON CITY	65598	A	ACCT #1187 ANNEX HIGH	51.37
DUSTING DOLLS CLEANING SERVICE	65601	A	INV #1303 COURTHOUSE	1,197.91
DUSTING DOLLS CLEANING SERVICE	65602	A	INV #1307 SOUTH ANNEX	100.00
FRONTIER COMMUNICATIONS	65606	A	830-868-4266 COUNTY	1,285.77
FRONTIER COMMUNICATIONS	65607	A	830-868-2228 FAX ELEV BRK RM	324.66
FRONTIER COMMUNICATIONS	65609	A	830-868-7208 INDIGENT	13.72
FUELMAN	65756	A	FUEL - MAINTENANCE	167.97
GRAVES HUMPHRIES, STAHL, LIMITED	65611	A	REPORT #COL005 JP 1	1,655.79
GUILFORD L JONES III	65612	A	CAUSE #CV08341	412.50
GULF COAST PAPER CO. INC.	65778	A	INV#1510771 CH	336.50
GVTC	65786	A	830-833-5331 INTERNET	74.96
HILL COUNTRY IT	65614	A	INV #207 IT SERVICE	3,041.00
HILL COUNTRY IT	65620	A	INV #207 EMAIL SERV	119.00
JASON D. DUNHAM, PHD	65782	A	CAUSE #1333	1,500.00
LOWER COLORADO RIVER AUTHORITY	65624	A	CUST #103448	253.24
MOBILEXUSA	65629	A	INV #11105765-XRAY	50.00
MOBILEXUSA	65630	A	INV #1110576811-XRAY	50.00
MOURSUND INSURANCE AGENCY	65632	A	INV #18682 CHEIF APPRAISER	350.00
ODIORNE FEED/RANCH SUPPLY INC	65724	A	INV#132743 CH	6.50
ODIORNE FEED/RANCH SUPPLY INC	65725	A	INV#132742 CH	18.60
OMNIBASE SERVICES OF TEXAS, LP	65642	A	REPORT #118-004016 JP 4	186.00
PERFORMANCE FOOD SERVICE	65729	A	INV#9167792 CH	32.50
PITNEY BOWES	65732	A	INV#1007245766 CH	186.19
PURCHASE POWER	65643	A	ACCT #8000-9090-0697-9400	1,000.00
QUILL CORPORATION	65735	A	INV#7043285 CH	99.96
REEH PLUMBING	65740	A	INV#90316 LEC	240.74
SOS LIQUID WASTE HAULERS, LTD CO	65678	A	INV #18-SA03834 JAIL	553.73
TERMINIX	65673	A	ORDER #224194 COURTHOUSE	78.00
TERMINIX	65674	A	ORDER #224089 OLD JAIL	47.00
TERMINIX	65675	A	ORDER #224289 ANNEX	100.00
TERMINIX	65676	A	ORDER #224278 LEC	111.00
TEXAS ASSOCIATION OF COUNTIES	65656	A	3RD QUARTER MEMBER #0160	7,341.00
TEXAS LAWYERS INS. EXCHANGE	65651	A	QUOTE #8776 JUDGE BRAY	1,500.00
TEXAS WIRELESS INTERNET	65652	A	PCT 4	5.00
THYSSENKRUPP ELEVATOR CORPORATION	65657	A	INV # 3003920657	267.90
TIME WARNER CABLE	65650	A	ACCT #8260 16 106 0144415	578.55
VERTICAL BRIDGE TOWER II, LLC	65659	A	INV #000168398	601.00
VIRGINIA BUNTING, CSR	65783	A	INV #1655	256.13
DEPARTMENT TOTAL				66,478.84
0515-JUSTICE OF THE PEACE PCT #1				
CTJPCA	65687	A	DUES = RANDY BRODBECK	25.00
NORTHEAST TEXAS DATA CORP.	65641	A	I TICKET REPORT CAS017 JP 1	182.00
DEPARTMENT TOTAL				207.00
0520-JUSTICE OF THE PEACE #4				

 DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
CARD SERVICE CENTER	65776	A	4707 1205 3610 0401 RILEY	50.00
GVTC	65787	A	830-833-4212 JP 4	113.72
DEPARTMENT TOTAL				163.72
0530-CONSTABLE PCT #4				
FUELMAN	65755	A	FUEL - CONSTABLE 4	48.48
DEPARTMENT TOTAL				48.48
0550-RECYCLING COORDINATOR				
BLANCO HYDRO GAS CO.	65685	A	ACCT#2411 RECYCLING	22.28
DEPARTMENT TOTAL				22.28
0560-GENERAL FUND CAPITAL EQUIPMENT				
ADVANCED WINDOW TINT	65681	A	INV#17128 LEC	175.00
HELPMAN FORD	65779	A	INV#18-1501 LEC	27,775.00
SIGNS ACROSS TEXAS	65742	A	INV#1908 LEC	500.00
DEPARTMENT TOTAL				28,450.00
0585-COUNTY INSPECTOR				
FUELMAN	65757	A	FUEL - INSPECTOR	27.22
DEPARTMENT TOTAL				27.22
FUND TOTAL				151,629.84

 DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0540-R&B PCT #1				
CHANAS AGGREGATES BLANCO, LLC	65689	A	INV#3032 PCT 1	2,327.55
ERGON ASPHALT AND EMULSIONS, INC	65697	A	INV#9401835670 PCT 1	1,743.85
ERGON ASPHALT AND EMULSIONS, INC	65698	A	INV#9401840464 PCT 1	1,671.79
ERGON ASPHALT AND EMULSIONS, INC	65699	A	INV#9401841418 PCT 1	1,751.06
ERGON ASPHALT AND EMULSIONS, INC	65700	A	INV#9401845093 PCT 1	1,772.68
ERGON ASPHALT AND EMULSIONS, INC	65701	A	INV#9401845094 PCT 1	1,502.45
FUELMAN	65759	A	FUEL PCT 1	763.98
GVTC	65785	A	830-833-5331 PCT 1	39.35
MOBLEY WELDING SERVICE	65718	A	WELDING REPAIRS PCT 1	410.00
THIRD COAST DISTRIBUTING, LLC	65749	A	INV#743190 PCT 1	273.98
THOMAS WEIR	65752	A	REIMBURSEMENT	26.99
UNIFIRST CORPORATION	65583	A	ACCT # 512256 PCT 1	302.87
DEPARTMENT TOTAL				12,586.55
0550-R&B PCT #2				
CHANAS AGGREGATES BLANCO, LLC	65688	A	INV#3033 PCT 2	486.63
ERGON ASPHALT AND EMULSIONS, INC	65695	A	INV#9401834680 PCT 2	1,583.52
ERGON ASPHALT AND EMULSIONS, INC	65696	A	INV#9401839540 PCT 2	1,587.12
FRONTIER COMMUNICATIONS	65608	A	830-868-4471 PCT 2	109.39
FUELMAN	65760	A	FUEL - PCT 2	924.98
PETERSON TIRE	65731	A	INV#JC28256 PCT 2	79.90
SUNBELT RENTALS	65744	A	INV#79237468-0001 PCT 2	176.33
UNIFIRST CORPORATION	65667	A	ACCT # 512256 PCT 2	364.61
DEPARTMENT TOTAL				5,312.48
0560-R&B PCT #3				
FRONTIER COMMUNICATIONS	65603	A	830-825-3270 PCT 3	88.03
GARY HOBBS TIRE SERVICE	65709	A	INV#14098 PCT 3	110.00
GARY HOBBS TIRE SERVICE	65710	A	INV#14180 PCT 3	1,400.00
MUSTANG EQUIPMENT	65721	A	INV#01-288361 PCT 3	100.00
ODIORNE FEED/RANCH SUPPLY INC	65723	A	INV#132229 PCT 3	94.95
THIRD COAST DISTRIBUTING, LLC	65750	A	INV#971205 PCT 3	93.33
UNIFIRST CORPORATION	65668	A	ACCT # 512256 PCT 3	182.44
DEPARTMENT TOTAL				2,068.75
0570-R&B PCT #4				
FUELMAN	65761	A	FUEL PCT 4	1,174.39
GVTC	65784	A	830-833-1077 PCT 4	37.83
KIRK FELPS	65713	A	INV#62915 PCT 4	20.95
PETERSON TIRE	65730	A	INV#BL29227 PCT 4	15.00
THIRD COAST DISTRIBUTING, LLC	65745	A	INV#740855 PCT 4	4.99
THIRD COAST DISTRIBUTING, LLC	65746	A	INV#742001 PCT 4	29.75
THIRD COAST DISTRIBUTING, LLC	65747	A	INV#742793 PCT 4	26.02
THIRD COAST DISTRIBUTING, LLC	65748	A	INV#742896 PCT 4	13.99
UNIFIRST CORPORATION	65669	A	ACCT # 512256 PCT 4	291.39
DEPARTMENT TOTAL				1,614.31
FUND TOTAL				21,582.09

DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0400-RECORDS MANAGEMENT CLERK EXPENSES				
HILL COUNTRY IT	65615	A	INV #207 CO CLERK	150.00
DEPARTMENT TOTAL				150.00
FUND TOTAL				150.00

DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0400-CHILD SAFETY FUND EXPENSES				
FAMILY CRISIS CENTER	65613	A	HIGHLAND LAKES FAMILY CRISIS CENTER	4,000.00
DEPARTMENT TOTAL				4,000.00
FUND TOTAL				4,000.00

DEPARTMENT				
NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0400-EXPENSES				
HILL COUNTRY IT	65616	A	INV #207 DIST CLERK	150.00
DEPARTMENT TOTAL				150.00
FUND TOTAL				150.00

DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0400-JAIL INMATE COMMISSARY EXPENSES				
CARD SERVICE CENTER	65766	A	4707 1205 3610 0310 SWIFT	239.92
TIMEKEEPING SYSTEMS, INC.	65751	A	REF#BLA0181818985 LEC	295.00
DEPARTMENT TOTAL				534.92
FUND TOTAL				534.92

DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0400-EXPENSES				
MICHAEL J MEGNA	65717	A	REIMBURSEMENT	437.89
DEPARTMENT TOTAL				437.89
FUND TOTAL				437.89

DEPARTMENT

NAME-OF-VENDOR

INVOICE-NO

S

DESCRIPTION-OF-INVOICE

AMOUNT

GRAND TOTAL

178,484.74



STANDARD DISHWASHING MACHINE AGREEMENT

AGREEMENT, made this 17th day of May, 2018, between AUTO-CHLOR SYSTEM ("Auto-Chlor") and Blanco County, (check one: a proprietorship, a partnership, a corporation), which has its principal office located at 400 S Hwy 28, Patton Johnson City, Tx 78636 ("Customer").

Auto-Chlor, by its acceptance hereof, hereby agrees to provide to Customer the following-described equipment (the "Equipment"), cleaning agents and services, all in accordance with the terms and conditions hereof and other related contract exhibits or attachments that may apply.

I. EQUIPMENT: Auto-Chlor will provide the following equipment:

	MAKE	MODEL	SERIAL NUMBER
DISH MACHINE (1)	<u>Auto-Chlor</u>	<u>A4</u>	<u>A03636</u>
DISH MACHINE (2)			
DISPENSING EQUIPMENT			
OTHER EQUIPMENT			

Auto-Chlor will provide all necessary parts and service to maintain the Equipment in satisfactory working condition. Auto-Chlor will also provide all detergent, rinse aid, and sanitizing solution necessary for operation of the dish machine provided a rack charge rate is used as discussed in Section II D below. Any excess detergent, rinse aid and sanitizing solution used will be charged to the customer at current prices.

II. PAYMENTS: Customer agrees to pay Auto-Chlor the following sums:

- A. A security deposit of \$ N/A, payable upon execution of this Agreement.
- B. A delivery fee of \$ N/A and an initial installation charge of \$ N/A, both payable upon execution of this Agreement.
- C. A base fee of \$ 179.95 payable in advance of each twenty eight day (28) service period. The first period's payment is due upon execution of the Agreement. Thereafter the payment is payable in advance at the beginning of each service period.
- D. A rack charge of .07 ¢ per rack for racks washed in excess of 1000 during each twenty-eight (28) day period. Payments shall be based upon a counter attached to the machine and shall be due upon receipt of invoices.
- E. All applicable sales and personal property taxes levied upon the Equipment and purchases of goods and services. Auto-Chlor shall be reimbursed for any such amounts paid by it on behalf of Customer.
- F. Customer agrees to purchase a minimum of \$ 0 of Auto-Chlor ancillary chemical products during each twenty-eight (28) day service period. Purchases shall be current prices in effect at time of product delivery. Payments shall be due upon receipt of invoices.

III. TERM OF AGREEMENT: This agreement shall be for an initial term of 3 year(s) commencing upon the date of delivery of the Equipment and shall be automatically renewed for an additional one (1) year period on each annual anniversary of the date of this Agreement thereafter unless either party gives written notice to the other sixty (60) days prior to the expiration of the initial term or any extension thereof.

IV. EQUIPMENT LOCATION: The Equipment will be located at the following address: Same as above

If the equipment is located at other than property owned by Customer, the name and address of the property owner or agent is _____

V. OTHER: There will be \$7.50 Enviro Service Charge every 28 days included with lease

THE TERMS ON THIS PAGE AND ON THE REVERSE SIDE HEREOF CONTAIN THE ENTIRE AGREEMENT OF THE PARTIES. SUCH TERMS MAY BE MODIFIED ONLY BY A WRITING SIGNED BY BOTH PARTIES.

AUTO-CHLOR SYSTEM Entity:
Austin - 18
 BY: [Signature]

CUSTOMER:
 BY: _____
 (Signature)

 (Print Name Signed Above)

FOR OFFICE USE ONLY
 Agreement binding upon Auto-Chlor only upon Acceptance and counter signature by appropriate official at the Company's office.

Title _____ Date _____

AUTO-CHLOR SYSTEM Entity:
 BY: _____
 Authorized Signature _____ Date _____

Telephone number of customer: _____

WHITE AND YELLOW COPY TO HOME OFFICE PINK TO BRANCH GOLD TO CUSTOMER



AUTO-CHLOR SERVICES, LLC

A Complete Dishwashing & Laundry Service Company

Termination Policy By Customer

Customer shall have the right to terminate this agreement only for default by Auto-Chlor System and then only in the event that Auto-Chlor System is given written notice of said default and not less than Sixty days to cure said default to the reasonable satisfaction of customer. Customer may cancel this contract, without penalty, if funds are not appropriated by the County Commissioners.

Pricing Policy

The cost of the Dishwashing Machine lease of \$179.95 7 cent over 1000 washes will remain the same for the three years term. Outside the Dish Machine chemicals may increase with written notice.

16905 Joe Barbee Dr, Round Rock, TX 78664 • (512) 458-3419 • (512) 990-0464 fax • www.AutoChlorServices.com

BRANCHES IN: New Orleans, LA • Baton Rouge, LA • Lafayette, LA • Lake Charles, LA • Pineville, LA • Bossier City, LA • West Monroe, LA • Beaumont, TX
Texarkana, TX • Houston, TX - North • Houston, TX - South • San Antonio, TX • Corpus Christi, TX • Weslaco/Harlingen, TX • Austin, TX • Waco, TX
Dallas, TX • Arlington, TX • Tyler, TX • Mobile AL • Birmingham, AL • Montgomery, AL • Decatur, AL • Destin, FL • Tampa, FL • Ft. Myers, FL
Miami, FL • Oklahoma City, OK • Ardmore, OK • Tulsa, OK • Springdale, AR • Springfield, MO



Volunteer Application

Texas law gives you the right to know what information is collected about you by means of a form you submit to a state government agency. You can receive and review this information, and request that incorrect information about you be corrected, by contacting the person or unit to whom you submitted this form."

Name (Last, First, Middle) Wood, Melissa, Kay	Preferred Name	Date of Birth 07-11-1973	Home Telephone 210.363.6864
Address (Street, City, State, ZIP Code) P.O. Box 1015 Johnson City, TX 78636			County Blanco
Other Names Used/Known By (list any other names (aliases) you have used, such as maiden name, previous married name, etc):	Organization Represented (if applicable):		Who referred you to DFPS? Kathryn Rutherford

Why do you want to volunteer for DFPS?
I want to actively participate in protecting children.

Applicable skills:

Type of volunteer service preferred: _____

Are you willing to receive training for another assignment? Yes No

Education (Check highest level completed):

<input type="checkbox"/> Elementary School	<input type="checkbox"/> Middle School	<input type="checkbox"/> High School	<input type="checkbox"/> Vocational or Technical Training	<input type="checkbox"/> College	<input checked="" type="checkbox"/> Graduate School
Interns: <input type="checkbox"/> undergraduate <input type="checkbox"/> graduate <input type="checkbox"/> post graduate					
Universit	UTSA undergraduate	Date of undergraduate degree	12/2004	Date of graduate degree	12/2014
	Texas Tech graduate				

Additional Languages (list):

	Speak	Read	Write
	<input type="checkbox"/> Fair <input type="checkbox"/> Good <input type="checkbox"/> Excellent	<input type="checkbox"/> Fair <input type="checkbox"/> Good <input type="checkbox"/> Excellent	<input type="checkbox"/> Fair <input type="checkbox"/> Good <input type="checkbox"/> Excellent
	<input type="checkbox"/> Fair <input type="checkbox"/> Good <input type="checkbox"/> Excellent	<input type="checkbox"/> Fair <input type="checkbox"/> Good <input type="checkbox"/> Excellent	<input type="checkbox"/> Fair <input type="checkbox"/> Good <input type="checkbox"/> Excellent
American Sign Language	<input type="checkbox"/> Fair <input type="checkbox"/> Good <input type="checkbox"/> Excellent <input type="checkbox"/> NA		

Previous volunteer experience:

Organization:	Position:	Responsibilities:
_____	_____	_____
_____	_____	_____

Date(s) and time(s) available:

Days per week:

Hours per week:

Comments:



Volunteer Application

Are you presently employed?

Yes No

If yes, where? Johnson City ISD Work Telephone 830.868.4025

Address: 505 North Nugent Johnson City, TX 78636

Occupation: High School Counselor

Prior employment:

Company: <u>JCISD</u>	Position: <u>Teacher/Coach</u>	Responsibilities: _____
_____	_____	_____

Can you provide transportation for others?

Yes No If yes, please complete Transportation Form 250c

Please list three (3) personal references (excluding relatives):

Name:	Address:	Telephone #:
<u>Kathryn Rutherford</u>	<u>Johnson City, TX</u>	<u>830.833.4365</u>
<u>Julie Storer</u>	<u>Johnson City, TX</u>	<u>830.868.4025</u>
<u>Heather Wilson</u>	<u>Johnson City, TX</u>	<u>210.347.8198</u>

Volunteer Agreement

I affirm that the information that I have provided is true and correct to the best of my knowledge.
 I agree to conform with the Texas Department of Family and Protective Services rules and regulations to the best of my ability.
 I agree to respect the confidential nature of case information and any personal contact with clients.
 I agree to inform the department if I am named in complaints or indictments or convicted of offenses.
 I understand that I will begin service on a reciprocal trial basis and agree to participate in orientation and training.

Melissa Wood 4-19-18
 Signature of Volunteer Date

In case of emergency, please notify:

Name <u>Sheldon Wood</u>	Relationship <u>Husband</u>	Telephone # <u>830.220.2028</u>
Address <u>PO Box 1015 Johnson City, TX 78636</u>		



Volunteer Application

Texas law gives you the right to know what information is collected about you by means of a form you submit to a state government agency. You can receive and review this information, and request that incorrect information about you be corrected, by contacting the person or unit to whom you submitted this form."

Name (Last, First, Middle) Humphrey, Lauri Lynn	Preferred Name Lauri	Date of Birth 12/7/66	Home Telephone 830-330-0507
Address (Street, City, State, ZIP Code)			County
Other Names Used/Known By (list any other names (aliases) you have used, such as maiden name, previous married name, etc):		Organization Represented (if applicable):	Who referred you to DFPS?

Why do you want to volunteer for DFPS?
I feel that with over seventeen years as a middle school secretary, I have the experience that will enable me to advocate and provide outreach on behalf of our community's youth. I hope I can help make a difference.

Applicable skills:
Service on advocacy board

Type of volunteer service preferred:
Service on advocacy board

Are you willing to receive training for another assignment? Yes No

Education (Check highest level completed):

<input type="checkbox"/> Elementary School	<input type="checkbox"/> Middle School	<input checked="" type="checkbox"/> High School	<input type="checkbox"/> Vocational or Technical Training	<input type="checkbox"/> College	<input type="checkbox"/> Graduate School
Interns: <input type="checkbox"/> undergraduate <input type="checkbox"/> graduate <input type="checkbox"/> post graduate					
University	Date of undergraduate degree	Date of graduate degree			

Additional Languages (list):

	Speak			Read			Write		
	<input type="checkbox"/> Fair	<input type="checkbox"/> Good	<input type="checkbox"/> Excellent	<input type="checkbox"/> Fair	<input type="checkbox"/> Good	<input type="checkbox"/> Excellent	<input type="checkbox"/> Fair	<input type="checkbox"/> Good	<input type="checkbox"/> Excellent
	<input type="checkbox"/> Fair	<input type="checkbox"/> Good	<input type="checkbox"/> Excellent	<input type="checkbox"/> Fair	<input type="checkbox"/> Good	<input type="checkbox"/> Excellent	<input type="checkbox"/> Fair	<input type="checkbox"/> Good	<input type="checkbox"/> Excellent
American Sign Language	<input type="checkbox"/> Fair	<input type="checkbox"/> Good	<input type="checkbox"/> Excellent	<input type="checkbox"/> NA					

Previous volunteer experience:

Organization:	Position:	Responsibilities:
_____	_____	_____
_____	_____	_____

Date(s) and time(s) available:

Days per week: _____

Hours per week: _____

Comments:



Volunteer Application

Are you presently employed?

Yes No

If yes, where? Johnson City ISD Work Telephone 830-868-9021 #4

Address: PO Box 498, Johnson City, TX 78636

Occupation: Middle School Secretary

Prior employment:

Company:	Position:	Responsibilities:
_____	_____	_____
_____	_____	_____

Can you provide transportation for others?

Yes No If yes, please complete Transportation Form 250c

Please list three (3) personal references (excluding relatives):

Name:	Address:	Telephone #:
<u>Russell Maedgen</u>	_____	<u>830-868-9025</u>
<u>Bridgette Cave</u>	_____	<u>8512-924-8676</u>
<u>Julie Storer</u>	_____	<u>830-385-2721</u>

Volunteer Agreement

I affirm that the information that I have provided is true and correct to the best of my knowledge.
 I agree to conform with the Texas Department of Family and Protective Services rules and regulations to the best of my ability.
 I agree to respect the confidential nature of case information and any personal contact with clients.
 I agree to inform the department if I am named in complaints or indictments or convicted of offenses.
 I understand that I will begin service on a reciprocal trial basis and agree to participate in orientation and training.

Lauri Humphrey 4/30/18
 Signature of Volunteer Date

In case of emergency, please notify:

Name	Relationship	Telephone #
<u>Bobby Humphrey</u>	<u>Husband</u>	<u>830-330-0348</u>
Address: <u>PO Box 940, Johnson City, TX 78636</u> <u>(507 N. LBJ)</u>		

JOHN P. ...
SOLD BY
JUAN PEREZ
1725 PINE ST
SAN MARCOS TX 78666

PROPERTY OF
PAUL WOODS CONCRETE WORKS
51005 HUNTER
JOHNSON CITY, TX 77825

Estimate to paint the
Restrooms About 7 Restrooms
I will be using Epoxy paint
& I will be using primer as well
will be painting two restrooms
by section and will be needing
twenty four hours to dry.
~~but~~ I will at least need four
days to paint and whole day
to dry BUT ~~approx~~ Approximate
eight days to be able to
complete this project.
I'll be buying the materials
needed.

\$4,500

Scraping and scaling the
walls. I will be using Epoxy
Paint Water base is not
toxic when I paint and scrap and
use the mask.



Project Overview

Water Conservation and Grinder Pump Protection
Best Plumbing Specialties | Laura Reutter/Dave Pilon



Project Goals

- Minimize grinder pump damage opportunities.
- Reduce water usage and cost due to inmate abuse of unmonitored toilet flushing, up to 40 repeated flushes.
- Initial implementation of controlled system within the day rooms including (4) four toilets. Further implementation of controlled system facility wide within two months of initial installation.



Description

- Currently inmates are flushing clothing, mattress pieces, etc into the toilets by repeatedly flushing (35-45 times) to ensure material gets into the drain possibly causing cell flooding and costly damage to the grinder pump.
- Installation of an electronically controlled flush system will allow and inmate to flush a pre-set number of times (ex 3 or 4). The inmate will be locked out upon flushing again within a pre-set time (ex 10 min). The number of flushes and the lock-out timeframe is managed by the maintenance technician.

Current Flushometer



CURRENT:

- SINGLE HYDRAULIC FLUSHOMETER
- PUSH BUTTON ACTUATION
- NO LIMITATION OF FLUSHES



Benefits

- Minimal opportunity for large items to harm grinder pump
- Reduction of water usage
- Reduction of water costs *60%*
- Increased control of overall water system
- Budget predictability using staggered implementation of facility wide retrofit.

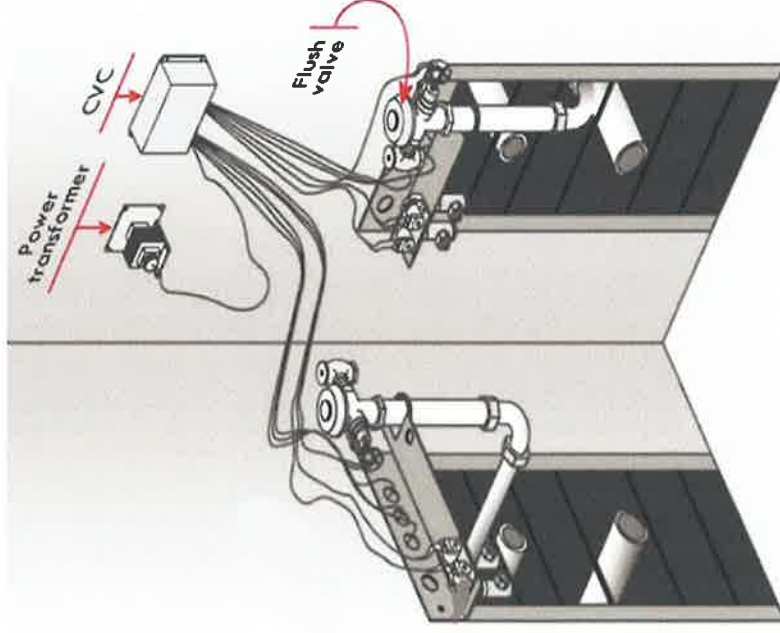


Related Factors

- Component shipping is typically 7-10 days
- Best quote 1955931 can be processed via credit card or Purchase Order
- Components are non refundable
- Technical support available via phone upon request.

Laura Reutter
Account Manager
Best Plumbing Specialties
210-540-8840
lreutter@bestplumbingonline.com

Proposed Flushometer



PROPOSED:

- USE EXISTING FLUSHOMETER (FOUR PER CONTROL MODUAL)
- CHANGE PUSH BUTTON ACTUATION AND SOLENOID TO ELECTRONIC COMPONENTS
- ADD PROGRAMMABLE CONTROL MODUAL
- ADD TRANSFORMER
- PROGRAMMABLE FLUSH LIMITATIONS



Related Factors

- Component shipping is typically 7-10 days
- Best quote 1955931 can be processed via credit card or Purchase Order
- Components are non refundable
- Technical support available via phone upon request.

Laura Reutter
Account Manager
Best Plumbing Specialties
210-540-8840
lreutter@bestplumbingonline.com



Financial Consideration Four Existing Flushometers

WILLOUGHBY ELECTRONIC WATER MANAGEMENT SYSTEM

ITEM NO.	DESCRIPTION	QTY	AMOUNT	TOTAL
99726926	FLUSH CONTROLLER (WUFC)	1	\$453.35	\$453.35
99881550	(EVA) ELECTRONIC FLUSH VALVE KIT	4	\$109.89	\$439.56
	INCLUDES: 980630 VALVE 980617 PIPE CLAMP 390010 TUBING (2 FT)			
99726927	ELECTRONIC LIGATURE RESISTANT PUSH BUTTON ASSEMBLY	4	\$138.49	\$553.96
99726928	PLUG-IN 24VAC TRANSFORMER ASSEMBLY FOR (1) WUFC	1	\$173.49	\$173.49
99528714	CABLE EXTENSION	8	\$39.89	\$319.12

TOTAL: \$1,939.48
No TAX

QUOTATION

Best Plumbing Specialties, Inc
 PO Box 30
 Myersville, MD 21773
 USA
 301-695-4488



Order Number	
1955931	
Order Date	Page
5/3/2018 09:42:12	1 of 1

Quote Expires On 8/1/2018

Bill To:

BLANCO COUNTY
 ACCOUNTS PAYABLE
 PO BOX 471
 JOHNSON CITY, TX 78636
 USA
 8303830175

Ship To:

BLANJ2: BLANCO COUNTY
 DAVE PILON
 101 E PECAN DR
 JOHNSON CITY, TX 78636
 USA
 Requested By: DAVE PILON

Customer ID: 119732

Partial/Order

PO Number		Ship Route		Taker				
DONE				LREUTTER				
Quantities					Item ID Item Description	Pricing UOM Unit Size	Unit Price	Extended Price
Ordered	Allocated	Remaining	UOM Unit Size	Disp.				
8.00	0.00	8.00	EA		99528714	EA	39.8900	319.12
				1.0	WU-NR CABLE EXTENSION NGSA	1.0		
1.00	0.00	1.00	EA		99726926	EA	453.3500	453.35
				1.0	WU-NR FLUSH CONTROLLER NGSA	1.0		
4.00	0.00	4.00	EA		99881550	EA	109.8900	439.56
				1.0	WU-NR (EVA) ELECTRONIC FLUSH VALVE KIT. INCLUDES 980630 VALVE ASSY, 980617 PIPE CLAMP AND 2 FT OF 390010 TUBING NGSA	1.0		
4.00	0.00	4.00	EA		99726927	EA	138.4900	553.96
				1.0	WU-NR ELECTRONIC LIGATURE RESISTANT PUSH BUTTON ASSEMBLY NGSA	1.0		
1.00	0.00	1.00	EA		99726928	EA	173.4900	173.49
				1.0	WU-NR PLUG-IN 24VAC TRANSFORMER ASSEMBLY FOR (1) WUFC NGSA	1.0		

Total Lines: 5

SUB-TOTAL: 1,939.48
TAX: 160.00
AMOUNT DUE: 2,099.48

U.S. Dollars

REPORT OF EXAMINATION

NORTH BLANCO COUNTY
EMERGENCY SERVICES
DISTRICT NO. 1

Johnson City, Texas

For the Year Ended
September 30, 2017

RECEIVED

MAY 30 2018

Per 

NEFFENDORF & KNOPP, P.C.
Certified Public Accountants

NORTH BLANCO COUNTY EMERGENCY SERVICES DISTRICT NO. 1
BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2017

Pending ESO Approval

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Notes to Financial Statements	11
<u>Supplementary Information</u> -	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund.....	19

Pending ESO Approval

NEFFENDORF & KNOPP, P.C.
Certified Public Accountants

P.O. BOX 874 · 736 S. WASHINGTON ST.
FREDERICKSBURG, TEXAS 78624-0874
(830) 997-3348
FAX: (830) 997-3333
email: info@nkpcpa.com

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
TEXAS SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

**Report on Basic Financial Statements Accompanied
by Required Supplementary Information**

INDEPENDENT AUDITOR'S REPORT

Board of Emergency Service Commissioners
North Blanco County Emergency Services District No. 1
Johnson City, TX 78636

We have audited the accompanying financial statements of the governmental activities of North Blanco County Emergency Services District No. 1 as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the North Blanco County Emergency Services District No. 1, as of September 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 – 7 and the budgetary comparison information on page 19 be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Neffendorf + Knopp, P.C.

NEFFENDORF & KNOPP, P.C.
Fredericksburg, Texas

May 18, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the North Blanco County Emergency Services District, we offer readers of the District's financial statements this narrative overview and analysis of the financial statements of the District for the year ended September 30, 2017. Please read it in conjunction with the independent auditors' report on page 1, and District's Basic Financial Statements which begin on page 9.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$801,004 (net position). Of this amount, \$736,004 (unrestricted net position) may be used to meet the District's ongoing obligations to citizen's and creditors.
- The District's net position increased by \$249,104 as a result of this year's operations.
- At September 30, 2017, the District's general fund reported an ending fund balance of \$720,362, an increase of \$349,512 in comparison with the prior year.
- Voters approved a 1% sales tax for the District at the November 3, 2015 special election.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (on pages 9 and 10). These provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements (also on pages 9 & 10) report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources and supply the basis for tax levies and the appropriations budget.

The notes to the financial statements (starting on page 11) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

The Budgetary Comparison Schedule (general fund) is presented as a required supplemental schedule on page 19.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

The analysis of the District's overall financial condition and operations begins on page 9. Its primary purpose is to show whether the District is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the District's assets and liabilities at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the District's operations during the year. These apply the accrual basis of accounting which is the basis used by private sector companies.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. All the District's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

These two statements report the District's net position and changes in them. The District's net position (the difference between assets and liabilities) provide one measure of the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, however, you should consider other factors as well, such as changes in the District's property tax base and the condition of the District's capital assets.

Reporting the District's Most Significant Funds

Fund Financial Statements

The fund financial statements on pages 9 & 10 and provide detailed information about the most significant funds - not the District as a whole. Governmental fund types include the general fund.

➤ Governmental funds - All of the District's basic services are reported in governmental funds. They use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in the adjustments column and Note 3 to the financial statements.

Net position of the District's governmental activities increased from \$551,900 to \$801,004. Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - was \$736,004 at September 30, 2017. This increase in governmental net position was the result of three factors. First, the District's revenues exceeded the expenditures by \$349,512. Second, the District adjusted the difference in unavailable revenues for property taxes (convert from modified accrual to accrual basis). Third, the District sold capital assets in the amount of \$90,546 resulting in a net loss on sale of \$10,938.

Table I
North Blanco County Emergency Services District

NET POSITION

	Governmental Activities	
	2017	2016
Current and Other Assets	\$ 789,859	\$ 495,007
Capital Assets	65,000	166,484
Total Assets	\$ 854,859	\$ 661,491
Long-Term Liabilities	\$ -	\$ -
Current Liabilities	53,855	109,591
Total Liabilities	\$ 53,855	\$ 109,591
Net Position:		
Invested in Capital Assets		
Net of Related Debt	\$ 65,000	\$ 166,484
Unrestricted	736,004	385,416
Total Net Position	\$ 801,004	\$ 551,900

Table II
North Blanco County Emergency Services District

CHANGES IN NET POSITION

	Governmental Activities	
	2017	2016
Revenues:		
Maintenance & Operations Taxes	\$ 690,775	\$ 649,599
Investment Earnings	6,328	2,899
Miscellaneous	927	1,025
Sales Tax	239,336	69,936
Total Revenues	\$ 937,366	\$ 723,459
Expenses:		
Johnson City VFD	\$ 138,688	\$ 130,932
Round Mountain VFD	105,711	102,150
North Blanco County EMS	402,962	382,260
Appraisal District	21,625	21,553
Professional Fees	4,581	4,190
Other Operating	14,695	6,831
Total Expenses	\$ 688,262	\$ 647,916
Net Income	\$ 249,104	\$ 75,543

THE DISTRICT'S FUNDS

As the District completed the year, its general fund (as presented in the balance sheet on page 9) reported a fund balance of \$720,362, which is more than last year's total of \$370,850. Revenues were more than expenditures by \$349,512 for the general fund.

The District adopted the General Fund Budget. Actual revenues were more than budgeted amounts and expenditures were less than budgeted amounts.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2017, the District had the following capital assets in operation:

Capital Assets at Year End

	<u>9/30/17</u>
Land	\$ 65,000
Computers	1,134
TOTAL CAPITAL ASSETS	<u>\$ 66,134</u>
Accumulated Depreciation	1,134
TOTAL NET CAPITAL ASSETS	<u><u>\$ 65,000</u></u>

More detailed information about the District's capital assets is presented in the Notes to Financial Statements (Note 8).

Debt Administration

At September 30, 2017, the District did not have any outstanding debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District's elected and appointed officials considered many factors when setting the fiscal-year 2018 budget and tax rates. Factors considered in establishing a budget are the funding needs of the District operations and programs necessary to meet the objectives of the District. Amounts available for appropriation in the General Fund budget are \$778,603 and expenditures are estimated to be \$778,603.

If these estimates are realized, the District's budgetary General fund balance is expected to be about the same by the close of 2018.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's Board President or Treasurer at P.O. Box 494, Johnson City, Texas 78636.

BASIC FINANCIAL STATEMENTS

Pending ESC approval

NORTH BLANCO COUNTY EMERGENCY SERVICES DISTRICT NO. 1
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET -
SEPTEMBER 30, 2017

	General		Adjust- ments (Note 3)	Statement of Net Position September 30,	
	Fund	Total		2017	2016
ASSETS					
Cash in Bank	\$ 69,804	\$ 69,804	\$ -	\$ 69,804	\$ 13,510
Certificates of Deposit	686,861	686,861	-	686,861	448,727
Receivables:					
Taxes	16,465	16,465	-	16,465	15,333
Allowance for Uncollectible Accounts	(823)	(823)	-	(823)	(767)
Appraisal District/Sales Tax	17,552	17,552	-	17,552	18,204
Capital Assets (Net of Accumulated Depreciation)	-	-	65,000	65,000	166,484
Total Assets	\$ 789,859	\$ 789,859	65,000	854,859	661,491
LIABILITIES					
Accounts Payable	53,855	53,855	-	53,855	109,591
Total Liabilities	53,855	53,855	-	53,855	109,591
DEFERRED INFLOW OF RESOURCES					
Unavailable Revenues -					
Property Taxes	15,642	15,642	(15,642)	-	-
Total Deferred Inflow of Resources	15,642	15,642	(15,642)	-	-
FUND BALANCES/NET POSITION					
Fund Balances:					
Unassigned	720,362	720,362	(720,362)	-	-
Total Fund Balances	720,362	720,362	(720,362)	-	-
Total Liabilities & Fund Balances	\$ 789,859	\$ 789,859			
Net Position:					
Invested in Capital Assets			65,000	65,000	166,484
Unrestricted			736,004	736,004	385,416
Total Net Position			\$ 801,004	\$ 801,004	\$ 551,900

The accompanying notes are an integral part of this financial statement.

NORTH BLANCO COUNTY EMERGENCY SERVICES DISTRICT NO. 1
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE FOR THE YEAR ENDED - SEPTEMBER 30, 2017

	General		Adjustments (Note 3)	Statement of Activities September 30,	
	Fund	Total		2017	2016
Revenues:					
Property Taxes	\$ 682,783	\$ 682,783	\$ 1,076	\$ 683,859	\$ 643,443
Penalty and Interest	6,916	6,916	-	6,916	6,156
Interest on Investments	6,328	6,328	-	6,328	2,899
Appraisal District Refund/Other	927	927	-	927	1,025
Sales Tax	239,336	239,336	-	239,336	69,936
Total Revenues	936,290	936,290	1,076	937,366	723,459
Expenditures/Expenses:					
Appraisal District	\$ 21,625	\$ 21,625	\$ -	\$ 21,625	\$ 21,553
Attorney Fees	-	-	-	-	3,592
Bonds and Insurance	918	918	-	918	1,505
Clerical and Auditing	4,581	4,581	-	4,581	4,190
Postage and Box Rent	56	56	-	56	82
Publications and Notices	311	311	-	311	714
Office/Computer	1,443	1,443	-	1,443	845
Contract Labor	870	870	-	870	-
Volunteer Fire Departments -					
Johnson City VFD	138,688	138,688	-	138,688	130,932
Round Mountain VFD	105,711	105,711	-	105,711	120,150
Emergency Medical Services -					
North Blanco County EMS	402,962	402,962	-	402,962	382,260
Utilities	159	159	-	159	93
Loss on Sale of Assets	-	-	10,938	10,938	-
Total Expenditures/Expenses	677,324	677,324	10,938	688,262	647,916
Excess (Deficiency) of Revenues over Expenditures	258,966	258,966	(258,966)	-	-
Other Financing Sources -					
Sale of Assets	90,546	90,546	(90,546)	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	349,512	349,512	(349,512)	249,104	75,543
Change in Net Position			249,104	249,104	75,543
Fund Balance/Net Position:					
Beginning of the Year	370,850	370,850	181,050	551,900	476,357
End of the Year	\$ 720,362	\$ 720,362	\$ 80,642	\$ 801,004	\$ 551,900

The accompanying notes are an integral part of this financial statement.

NORTH BLANCO COUNTY EMERGENCY SERVICES DISTRICT NO. 1
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2017

NOTE 1. CREATION OF DISTRICT

The North Blanco County Emergency Services District No. 1 was approved by voters in May, 1989 and operates under Article III, Section 48E, of the Texas Constitution. The Blanco County Commissioners Court appoints five members to the Board of Emergency Service Commissioners. The District is a political subdivision of the State and has full authority to carry out the objects of its creation, including fire prevention, fire-fighting services, emergency medical services and ambulance services.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of North Blanco County Emergency Services District No. 1 conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

A. Reporting Entity

The District has developed criteria to determine if the activities of any outside agencies or organizations should be included within its financial statements. The criteria includes the amount of oversight responsibility exercised by the District over the activities of an agency or organization, the scope of public service of an agency or organization, and the nature of any special financing relationships which may exist between the District and an agency or organization. Oversight responsibility includes financial interdependency, selection of the governing authority, designation of management, the ability to significantly influence operations, and accountability for fiscal matters. The District's financial statements include all funds over which the District exercises oversight responsibility. The District does not exercise oversight responsibility over any other reporting entity. Also, The District is not included as a part of any other reporting entity.

B. Government-Wide and Fund Financial Statements

The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all of the North Blanco County Emergency Services District No. 1 nonfiduciary activities. *Governmental activities* include sources supported by taxes, fees and interest on investments.

The Statement of Activities demonstrates how other people or entities that participate in services the District operates have shared in the payment of the direct costs.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, which is recognized when due. The expenditures related to certain claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The District considers all revenues available if they are collectible within 60 days after year end.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from customers are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

The government reports the following major governmental funds:

The general fund is the government's operating fund and accounts for all financial resources of the general government.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position

1. Deposits and investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Temporary investments are stated at cost.

2. Capital Assets

Capital assets, which include computers, are reported in the governmental activities columns in the government-wide financial statements. Assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Depreciable assets of the District are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Computer	5

3. Fund Equity

The District has implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Non-spendable fund balance – amounts that are not in non-spendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e. Board of Directors). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest level action to remove or change the constraint.
- Assigned fund balance – amounts the District intends to use for a specific purpose. Intent can be expressed by the Board of Directors or by an official or body to which the Board of Directors delegates the authority.
- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The Board of Directors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board of Directors through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or other purposes).

4. Budget

The Board of Directors annually adopt a budget for the general fund (usually in September of each year).

5. Implementation of New GASB Accounting Standard

The District has implemented new GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. Under GASB 63, amounts previously reported as deferred charges as a part of total assets and deferred amounts from refunded debt have been reported in a separate section as deferred outflows of resources and amounts previously reported as deferred revenue as a part of total liabilities have been reported in a separate section as deferred inflows of resources.

6. Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 3. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

Total Fund Balance - Governmental Fund	\$ 720,362
1. Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$167,618 and the accumulated depreciation was \$1,134. The effect of including the beginning balances for capital assets (net of depreciation) in the governmental activities is to increase net position.	166,484
2. The 2017 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.	
3. Sales of capital assets are shown as other financing sources in the fund financial statements, but the cost of the asset sold should be shown as a decrease in capital assets in the government-wide financial statements.	(101,484)
4. Reclassification of deferred revenues for property taxes to revenues in the government-wide statements (convert from modified accrual basis to accrual basis)	<u>15,642</u>
Net Position of Governmental Activities	<u>\$ 801,004</u>

Reconciliation of the Governmental Fund Statement of Revenues, Expenditure, and Changes in Fund Balance to the Statement of Activities

Total Net Change in Fund Balances - Governmental Funds	\$ 349,512
1. Sales of assets are shown as other financing sources in the fund financial statements, but the loss on the sale of assets should be shown as a decrease to net assets in the government-wide financial statements.	(101,484)
2. Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position.	-
3. Revenues in the government-wide Statement of Activities that do not provide current financial resources are not reported as revenues in the fund (convert from modified accrual basis to accrual basis).	<u>1,076</u>
Change in Net Position of Governmental Activities	<u>\$ 249,104</u>

NOTE 4. DEPOSITS AND INVESTMENTS

The funds of the District must be deposited and invested under the terms of a contract, contents of which are set out in the **Depository Contract Law**. The depository bank places approved pledged securities for safekeeping and trust with the District's agent bank in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

At September 30, 2017, the carrying amount of the District's deposits was \$69,804 and the bank balance was \$69,804. The District's cash deposits at September 30, 2017 were entirely covered by FDIC insurance.

The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the District to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the District to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the District to have independent auditors perform test procedures related to investment practices as provided by the Act. The District is in substantial compliance with the requirements of the Act and with local policies.

The District's temporary investments at September 30, 2017, are shown below:

Name	Carrying Amount	Market Value	FDIC Coverage	Pledged Securities
Certificates of Deposit -				
Johnson City Bank	\$ 246,983	\$ 246,983	\$ 246,983	- 0 -
Bandera Bank	249,332	249,332	249,332	- 0 -
Lone Star Capital Bank	190,546	190,546	190,546	- 0 -
TOTAL	<u>\$ 686,861</u>	<u>\$ 686,861</u>	<u>\$ 686,861</u>	

Policies Governing Deposits and Investments

In compliance with the **Public Funds Investment Act**, the District discloses the following risks:

Custodial Credit Risk - Deposits: This is the risk that in the event of bank failure, the District's deposits may not be returned to it. The District was not exposed to custodial credit risk since its deposits at year-end were covered by depository insurance or by pledged collateral held by the District's agent bank in the District's name.

Custodial Credit Risk - Investments: This is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investments (certificates of deposit) were secured by FDIC insurance and pledged securities.

Other Credit Risk: There is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. At September 30, 2017, the District was not exposed to concentration of credit risk, interest rate risk or foreign currency risk.

NOTE 5. PROPERTY TAXES

The District levies taxes on real property within the District on October 1 each year, which is the lien date. Such taxes become delinquent the following February 1. On January 1 of each year, a tax lien attaches to the property to secure the payment of all taxes, penalties and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period. The Blanco County Appraisal District appraises and collects taxes for the District. The District can levy a tax not to exceed .10 (10 cents) per 100 valuation. For the 2016 tax roll, the tax rate was \$0.10 per \$100 valuation and the total property valuation was \$686,924,000. A summary of taxes receivable by years appears below:

Tax Roll	Taxes Receivable 10/01/16	Taxes Assessed	Collections and Adjustments	Taxes Receivable 9/30/17
2016	\$ -	\$ 686,924	\$ 677,726	\$ 9,198
2015	7,290	-	5,286	2,004
2014	2,980	-	1,398	1,582
2013	1,723	-	452	1,271
2012	831	-	173	658
2011	1,100	-	373	727
2010	728	-	209	519
2009 & Prior	681	-	175	506
Totals	\$ 15,333	\$ 686,924	\$ 685,792	\$ 16,465

NOTE 6. BONDS & INSURANCE

The District has a Public Employee Dishonesty Bond with a \$25,000 blanket limit. The District also has general commercial liability in the general aggregate of \$3,000,000 and management liability in the general aggregate of \$3,000,000.

NOTE 7. CONTRACTS

The District has contracted with the Johnson City and Round Mountain Volunteer Fire Departments (VFD) for fire-fighting services. For the year ended September 30, 2017, the District paid \$138,688 to the Johnson City VFD and \$105,711 to the Round Mountain VFD.

The District has contracted with the North Blanco County EMS for emergency medical services. For the year ended September 30, 2017 the District paid \$402,962 to the North Blanco County EMS.

NOTE 8. CAPITAL ASSET ACTIVITY

Capital asset activity for the District for the year September 30, 2017, was as follows:

	Primary Government			
	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities -				
Land & Building	\$ 166,484	\$ -	\$ 101,484	\$ 65,000
Computer	1,134	-	-	1,134
Totals	\$ 167,618	\$ -	\$ 101,484	\$ 66,134
Less Accumulated Depreciation	(1,134)	-	-	(1,134)
Capital Assets, Net	\$ 166,484	\$ -	\$ 101,484	\$ 65,000

NOTE 9. SALES TAX ELECTION

In a special election on November 3, 2015, the District's voters approved the adoption of a Sales and Use Tax at a rate of one percent. For the fiscal year ended September 30, 2017, the District collected \$239,336 in sales tax.

NOTE 10. SUBSEQUENT EVENTS

The District has evaluated subsequent events through May 18, 2018, the date which the financial statements were available to be issued. The District is not aware of any subsequent events that materially impact the financial statements.

SUPPLEMENTARY INFORMATION

Pending ESD Approval

NORTH BLANCO COUNTY EMERGENCY SERVICES DISTRICT NO. 1
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts Final Amended	Actual Amounts (GAAP Basis)	Variance With Final Budget Positive (Negative)
<u>Revenues</u>			
Property Taxes	\$ 653,000	\$ 682,783	\$ 29,783
Penalty & Interest	5,500	6,916	1,416
Interest on Investments	3,000	6,328	3,328
Appraisal District Refund/Other	-	927	927
Sales Tax	150,000	239,336	89,336
Total Revenues	<u>\$ 811,500</u>	<u>\$ 936,290</u>	<u>\$ 124,790</u>
<u>Expenditures</u>			
Appraisal District	\$ 21,600	\$ 21,625	\$ (25)
Attorney Fees	2,000	-	2,000
Bonds & Insurance	2,000	918	1,082
Clerical & Auditing	6,000	4,581	1,419
Memberships/Registration	100	-	100
Postage & Box Rental	125	56	69
Publications & Notices	200	311	(111)
Office Supplies/Computer	1,200	1,443	(243)
Internet	700	159	541
Volunteer Fire Departments -			
Johnson City VFD	140,500	138,688	1,812
Round Mountain VFD	105,900	105,711	189
Emergency Medical Services -			
North Blanco County EMS	402,962	402,962	-
Board Training	1,000	-	1,000
Contract Labor	-	870	(870)
Capital Outlay	-	-	-
Total Expenditures	<u>\$ 684,287</u>	<u>\$ 677,324</u>	<u>\$ 6,963</u>
Excess of (Deficit) Revenues Over (Under) Expenditures	<u>\$ 127,213</u>	<u>\$ 258,966</u>	<u>\$ 131,753</u>
Other Financing Sources -			
Sale of Assets	<u>-</u>	<u>90,546</u>	<u>90,546</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ 127,213</u>	<u>\$ 349,512</u>	<u>\$ 222,299</u>
Fund Balance - October 1, 2016	<u>370,850</u>	<u>370,850</u>	<u>-</u>
Fund Balance - September 30, 2017	<u>\$ 498,063</u>	<u>\$ 720,362</u>	<u>\$ 222,299</u>

NEFFENDORF & KNOPP, P.C.

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May 18, 2018

To the Board of Emergency Services Commissioners
North Blanco County Emergency Services District No. 1
Johnson City, TX 78636

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of North Blanco County Emergency Services District No. 1 for the year ended September 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by North Blanco County Emergency Services District No. 1 are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant accounting estimates.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 18, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of North Blanco County Emergency Services District No. 1 and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Neffendorf & Knopp, P.C.

NEFFENDORF & KNOPP, P.C.
Fredericksburg, Texas

REPORT OF EXAMINATION

**BLANCO COUNTY
EMERGENCY SERVICES
DISTRICT NO. 2**

Blanco, Texas

For the Year Ended
September 30, 2017

received
5-29-18 *cut*
Blanco County
Judges office

BLANCO COUNTY EMERGENCY SERVICES DISTRICT NO. 2
REPORT OF EXAMINATION
YEAR ENDED SEPTEMBER 30, 2017

Pending ESO Approval

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NEFFENDORF & KNOPP, P.C.
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MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
TEXAS SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Report on Basic Financial Statements
Accompanied by Required Supplementary Information

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Blanco County Emergency Services District No. 2
Blanco, TX 78606

We have audited the accompanying financial statements of the governmental activities of Blanco County Emergency Services District No. 2 as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Blanco County Emergency Services District No. 2, as of September 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-8 and the budgetary comparison information on page 21 be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Neffendorf & Knopp, P.C.

NEFFENDORF & KNOPP, P.C.
Fredericksburg, Texas

May 22, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Blanco County Emergency Services District No. 2, we offer readers of the District's financial statements this narrative overview and analysis of the financial statements of the District for the year ended September 30, 2017. Please read it in conjunction with the independent auditors' report on page 1, and District's Basic Financial Statements which begin on page 10.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$762,125 (net position). Of this amount, \$552,315 (unrestricted net position) may be used to meet the District's ongoing obligations to citizen's and creditors.
- The District's net position increased by \$214,872 as a result of this year's operations.
- At September 30, 2017, the District's general fund reported an ending fund balance of \$539,471, an increase of \$70,514 in comparison with the prior year.
- Voters approved a 1% sales tax for the District at the November 3, 2015 special election.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (on pages 10 and 11). These provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements (also on pages 10 & 11) report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources and supply the basis for tax levies and the appropriations budget.

The notes to the financial statements (starting on page 12) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

The Budgetary Comparison Schedule (general fund) is presented as a required supplemental schedule on page 21

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

The analysis of the District's overall financial condition and operations begins on page 10. Its primary purpose is to show whether the District is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the District's assets and liabilities at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the District's operations during the year. These apply the accrual basis of accounting which is the basis used by private sector companies.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. All the District's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

These two statements report the District's net position and changes in them. The District's net position (the difference between assets and liabilities) provide one measure of the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the District, however, you should consider other factors as well, such as changes in the District's property tax base and the condition of the District's capital assets.

Reporting the District's Most Significant Funds

Fund Financial Statements

The fund financial statements on pages 10 & 11 and provide detailed information about the most significant funds - not the District as a whole. Governmental fund types include the general fund.

➤ Governmental funds - All of the District's basic services are reported in governmental funds. They use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the District's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in the adjustments column and Note 3 to the financial statements.

Net position of the District's governmental activities increased from \$545,294 to \$762,125. Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - was \$552,315 at September 30, 2017. This increase in governmental net position was the result of four factors. First, the District's revenues exceeded the expenditures by \$70,514. Second, the District paid principal on the loan in the amount of \$68,821. Third, the District recorded depreciation in the amount of \$34,271. Fourth, the District acquired capital assets in the amount of \$107,891.

Table I
Blanco County Emergency Services District No. 2

NET POSITION

	Governmental Activities	
	2017	2016
Current and Other Assets	\$ 555,525	\$ 507,261
Capital Assets	209,810	135,469
Total Assets	\$ 765,335	\$ 642,730
Long-Term Liabilities	\$ -	\$ 47,571
Other Liabilities	-	46,953
Total Liabilities	\$ -	\$ 94,524
Deferred Inflow of Resources	\$ 3,210	\$ 2,912
Net Position:		
Invested in Capital Assets		
Net of Related Debt	\$ 209,810	\$ 64,689
Unrestricted	552,315	480,605
Total Net Position	\$ 762,125	\$ 545,294

Table II
Blanco County Emergency Services District No. 2

CHANGES IN NET POSITION

	Governmental Activities	
	2017	2016
Revenues:		
Maintenance & Operations Taxes	\$ 711,340	\$ 688,395
Sales Tax	88,313	35,672
Investment Earnings	1,294	831
Miscellaneous	1,545	764
Total Revenues	\$ 802,492	\$ 725,662
Expenses:		
Blanco VFD	\$ 189,350	\$ 217,583
Blanco EMS	317,000	304,874
Appraisal District	22,205	22,683
Professional Fees	14,040	13,400
Other Operating	9,405	9,708
Interest	1,349	1,895
Depreciation	34,271	35,511
Total Expenses	\$ 587,620	\$ 605,654
Net Change	\$ 214,872	\$ 120,008
Net Position, Beginning	545,294	425,286
Prior Period Adjustment	1,959	-
Net Position, Ending	\$ 762,125	\$ 545,294

THE DISTRICT'S FUNDS

As the District completed the year, its general fund (as presented in the balance sheet on page 10) reported a fund balance of \$539,471, which is more than last year's total of \$468,957. Revenues exceeded expenditures by \$70,514 for the general fund.

The District adopted the General Fund Budget. Actual revenues were more than budgeted amounts and expenditures were less than budgeted amounts.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2017, the District had the following capital assets in operation:

Capital Assets at Year End

	<u>9/30/17</u>	<u>9/30/16</u>
Land	\$ 75,768	\$ -
Ambulances	239,900	239,900
Equipment	7,598	7,598
Computers	771	771
Construction in Progress	32,844	-
TOTAL CAPITAL ASSETS	<u>\$ 356,881</u>	<u>\$ 248,269</u>
Accumulated Depreciation	147,071	112,800
TOTAL NET CAPITAL ASSETS	<u>\$ 209,810</u>	<u>\$ 135,469</u>

More detailed information about the District's capital assets is presented in the Notes to Financial Statements (Note 8).

Debt Administration

At September 30, 2017, the District had debt comprised of the following:

Debt at Year End

	<u>9/30/17</u>	<u>9/30/16</u>
Loans Payable -		
Johnson City Bank	\$ -	\$ 70,780
TOTAL DEBT	<u>\$ -</u>	<u>\$ 70,780</u>

More detailed information about the District's debt is presented in the Notes to Financial Statements (Note 9). The loan was paid off on September 20, 2017.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District's elected and appointed officials considered many factors when setting the fiscal-year 2018 budget and tax rates. Factors considered in establishing a budget are the funding needs of the District operations and programs necessary to meet the objectives of the District. Amounts available for appropriation in the General Fund budget are \$853,385 and expenditures are estimated to be \$298,166 and a capital budget of \$781,564.

If these estimates are realized, the District's budgetary General fund balance is expected to decrease by the close of 2018.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District's Board President or Treasurer at P.O. Box 972, Blanco, Texas 78606.

Pending ESD approval

BASIC FINANCIAL STATEMENTS

Pending ESD approval

BLANCO COUNTY EMERGENCY SERVICES DISTRICT NO. 2
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET
SEPTEMBER 30, 2017

	General Fund	Total	Adjust- ments (Note 3)	Statement of Net Position	
				2017	2016
ASSETS					
Cash in Bank	\$ 347,075	\$ 347,075	\$ -	\$ 347,075	\$ 300,375
Certificates of Deposit	185,225	185,225	-	185,225	184,430
Receivables:					
Taxes	16,054	16,054	-	16,054	14,560
Other Governments	7,171	7,171	-	7,171	7,896
Capital Assets, Net of Accumulated Depreciation	-	-	209,810	209,810	135,469
Total Assets	<u>\$ 555,525</u>	<u>\$ 555,525</u>	<u>\$ 209,810</u>	<u>765,335</u>	<u>642,730</u>
LIABILITIES					
Accounts Payable	-	-	-	-	23,744
Long-Term Liabilities:					
Due Within One Year	-	-	-	-	23,209
Due After One Year	-	-	-	-	47,571
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>94,524</u>
DEFERRED INFLOW OF RESOURCES					
Unavailable Revenues – Property Taxes	16,054	16,054	(12,844)	3,210	2,912
FUND BALANCES/NET POSITION					
Fund Balances:					
Committed for Capital Improvements	141,082	141,082	(141,082)	-	-
Unassigned	398,389	398,389	(398,389)	-	-
Total Fund Balances	<u>539,471</u>	<u>539,471</u>	<u>(539,471)</u>	<u>-</u>	<u>-</u>
Total Liabilities & Fund Balances	<u>\$ 555,525</u>	<u>\$ 555,525</u>			
Net Position:					
Invested in Capital Assets, Net of Related Debt			209,810	209,810	64,689
Unrestricted			552,315	552,315	480,605
Total Net Position			<u>\$ 762,125</u>	<u>\$ 762,125</u>	<u>\$ 545,294</u>

See accompanying notes to the financial statements.

BLANCO COUNTY EMERGENCY SERVICES DISTRICT NO. 2
 STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	General	Capital	Total	Adjust-	Statement of	
	Fund	Projects		ments	Activities	
		Fund		(Note 3)	2017	2016
Revenues:						
Property Taxes	\$ 702,318	\$ -	\$ 702,318	\$ 1,196	\$ 703,514	\$ 678,075
Penalty and Interest	7,826	-	7,826	-	7,826	10,320
Sales Tax	88,313	-	88,313	-	88,313	35,672
Interest on Investments	1,294	-	1,294	-	1,294	831
Appraisal District Refund/Other	824	-	824	721	1,545	764
Total Revenues	800,575	-	800,575	1,917	802,492	725,662
Expenditures/Expenses:						
Appraisal District	\$ 22,205	\$ -	\$ 22,205	\$ -	\$ 22,205	22,683
Bonds & Insurance	1,172	-	1,172	-	1,172	1,172
Postage	-	-	-	-	-	47
P O Box Rental	36	-	36	-	36	32
Office Supplies	387	-	387	-	387	197
Professional Fees	14,040	-	14,040	-	14,040	13,400
Publications/Notices	450	-	450	-	450	412
Communication Services	3,805	-	3,805	-	3,805	3,805
Dues/Training	3,555	-	3,555	-	3,555	1,995
Miscellaneous	-	-	-	-	-	2,048
Volunteer Fire Departments -						
Blanco VFD	189,350	-	189,350	-	189,350	217,583
Emergency Medical Services -						
Blanco Volunteer Ambulance Corps	317,000	-	317,000	-	317,000	304,874
Debt Service -						
Principal	68,821	-	68,821	(68,821)	-	-
Interest	1,349	-	1,349	-	1,349	1,895
Capital Outlay	-	107,891	107,891	(107,891)	-	-
Depreciation	-	-	-	34,271	34,271	35,511
Total Expenditures/Expenses	622,170	107,891	730,061	(142,441)	587,620	605,654
Excess (Deficiency) of Revenues over Expenditures	178,405	(107,891)	70,514	(70,514)	-	-
Other Financing Sources (Uses) -						
Interfund Transfers	(107,891)	107,891	-	-	-	-
Excess (Deficiency) of Revenues And Other Sources Over Expenditures and Other Uses	70,514	-	70,514	(70,514)	-	-
Change in Net Position				214,872	214,872	120,008
Fund Balance/Net Position:						
Beginning of the Year	468,957	-	468,957	76,337	545,294	425,286
Prior Period Adjustment	-	-	-	1,959	1,959	-
End of the Year	\$ 539,471	\$ -	\$ 539,471	\$ 222,654	\$ 762,125	\$ 545,294

See accompanying notes to the financial statements.

BLANCO COUNTY EMERGENCY SERVICES DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2017

NOTE 1. CREATION OF DISTRICT

The Blanco County Emergency Services District No. 2 (previously reported as South Blanco Emergency Services District) was approved by voters in May, 1989 and operates under Article III, Section 48E, of the Texas Constitution. The Blanco County Commissioners Court appoints five members to the Board of Emergency Service Commissioners. The District is a political subdivision of the State and has full authority to carry out the objects of its creation, including fire prevention, fire-fighting services, emergency medical services and ambulance services.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Blanco County Emergency Services District No. 2 conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

A. Reporting Entity

The District has developed criteria to determine if the activities of any outside agencies or organizations should be included within its financial statements. The criteria includes the amount of oversight responsibility exercised by the District over the activities of an agency or organization, the scope of public service of an agency or organization, and the nature of any special financing relationships which may exist between the District and an agency or organization. Oversight responsibility includes financial interdependency, selection of the governing authority, designation of management, the ability to significantly influence operations, and accountability for fiscal matters. The District's financial statements include all funds over which the District exercises oversight responsibility. The District does not exercise oversight responsibility over any other reporting entity. Also, The District is not included as a part of any other reporting entity.

B. Government-Wide and Fund Financial Statements

The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information on all of the Blanco County Emergency Services District No. 2 nonfiduciary activities. *Governmental activities* include sources supported by taxes, fees and interest on investments.

The Statement of Activities demonstrates how other people or entities that participate in services the District operates have shared in the payment of the direct costs.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, which is recognized when due. The expenditures related to certain claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The District considers all revenues available if they are collectible within 60 days after year end.

Revenues from local sources consist primarily of property taxes. Property tax revenues are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

The government reports the following major governmental fund:

The general fund is the government's operating fund and accounts for all financial resources of the general government.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position

1. Deposits and investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Temporary investments are stated at cost.

2. Capital Assets

Capital assets, which include computers, are reported in the governmental activities columns in the government-wide financial statements. Assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Depreciable assets of the District are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Equipment	7
Ambulances	7

3. Long-Term Debt

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognized bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

4. Fund Equity

The District has implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- Non-spendable fund balance – amounts that are not in non-spendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e. Board of Directors). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest-level action to remove or change the constraint.
- Assigned fund balance – amounts the District intends to use for a specific purpose. Intent can be expressed by the Board of Directors or by an official or body to which the Board of Directors delegates the authority.
- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the general fund.

The Board of Directors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Board of Directors through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or other purposes).

5. Budget

The Board of Directors adopt an annual budget for the general fund in accordance with the Accounting Principles applicable to this fund.

6. Implementation of New GASB Accounting Standard

The District has implemented new GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. Under GASB 63, amounts previously reported as deferred charges as a part of total assets and deferred amounts from refunded debt have been reported in a separate section as deferred outflows of resources and amounts previously reported as deferred revenue as a part of total liabilities have been reported in a separate section as deferred inflows of resources.

7. Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 3. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

Total Fund Balance - Governmental Fund \$ 539,471

1. Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. In addition, long-term liabilities are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. At the beginning of the year, the cost of these assets was \$248,269 and the accumulated depreciation was \$112,800. The effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase net position.

67,369

2.	Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the 2017 capital outlays and debt principal payments is to increase net position.	176,712
3.	The 2017 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.	(34,271)
4.	Reclassification of deferred revenues for property taxes to revenues in the government-wide statements (convert from modified accrual basis to accrual basis)	<u>12,844</u>
	Net Position of Governmental Activities	<u>\$ 762,125</u>

Reconciliation of the Governmental Fund Statement of Revenues, Expenditure, and Changes in Fund Balance to the Statement of Activities

	Total Net Change in Fund Balances - Governmental Funds	\$ 70,514
1.	Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The effect of removing 2017 capital outlays and debt principal payments is to increase net position.	176,712
2.	Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position.	(34,271)
3.	Revenues in the government-wide Statement of Activities that do not provide current financial resources are not reported as revenues in the fund (convert from modified accrual basis to accrual basis).	<u>1,917</u>
	Change in Net Position of Governmental Activities	<u>\$ 214,872</u>

NOTE 4. DEPOSITS AND INVESTMENTS

At September 30, 2017, the carrying amount of the District's deposit was \$347,075 and the bank balance was \$409,519. The District's deposits were secured by FDIC coverage and pledged securities.

At September 30, 2017, the carrying value and fair value for the District's certificates of deposit were both \$185,225. The certificates of deposit were secured by FDIC insurance and pledged securities.

In compliance with the Public Funds Investment Act, the District discloses the following risks:

Custodial Credit Risk - Deposits: This is the risk that in the event of bank failure, the District's deposits may not be returned to it. The District was not exposed to custodial credit risk since its deposits at year-end were covered by depository insurance or by pledged collateral held by the District's agent bank in the District's name.

Custodial Credit Risk - Investments: This is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investments (certificates of deposit) were secured by FDIC insurance and pledged securities.

Other Credit Risk: There is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. At September 30, 2017, the District was not exposed to concentration of credit risk, interest rate risk or foreign currency risk.

NOTE 5. PROPERTY TAXES

The District levies taxes on real property within the District on October 1 each year, which is the lien date. Such taxes become delinquent the following February 1. On January 1 of each year, a tax lien attaches to the property to secure the payment of all taxes, penalties and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period. The Blanco County Appraisal District appraises property and collects taxes for the District. The District can levy a tax not to exceed .10 (10 cents) per \$100 valuation. For the 2016 tax roll, the tax rate was \$0.10 per \$100 valuation and the total property valuation was \$705,627,777. A summary of taxes receivable by years appears below:

Tax Roll	Taxes Receivable 10/01/16	Taxes Assessed	Collections and Adjustments	Taxes Receivable 9/30/17
2016	\$ -	\$ 705,236	\$ 695,590	\$ 9,646
2015	8,675	-	6,107	2,568
2014	2,786	-	1,416	1,370
2013	1,128	-	420	708
2012	642	-	112	530
2011	344	-	80	264
2010 & Prior	985	-	17	968
Totals	\$ 14,560	\$ 705,236	\$ 703,742	\$ 16,054

NOTE 6. RISK MANAGEMENT

The District has a Public Employee Dishonesty Bond with a \$25,000 blanket limit (through Brigham Insurance).

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District contracts with the VFIS of Texas to provide insurance coverage for identified risks (auto, general and management liability). Annual contributions for the year ended September 30, 2017 were \$1,052.

NOTE 7. CONTRACTS

The District has contracted with the Blanco Volunteer Fire Department (BVFD) for firefighting services. The District pays the BVFD in accordance with the amount budgeted. For the year ended September 30, 2017, the District paid \$189,350 to the BVFD.

The District has contracted with the Blanco Volunteer Ambulance Corps (BVAC) for emergency medical services. The District pays the BVAC in accordance with the amount budgeted. For the year ended September 30, 2017 the District paid \$317,000 to the BVAC.

NOTE 8. CAPITAL ASSETS

A summary of capital assets and depreciation follows:

	Primary Government			Balance 9/30/17
	Balance 10/1/16	Additions	Deletions	
Land	\$ -	\$ 75,768	\$ -	\$ 75,768
Equipment	7,598	-	-	7,598
Ambulances	239,900	-	-	239,900
Computer	771	-	-	771
Construction in Progress	-	32,844	-	32,844
Total Capital Assets	248,269	108,612	-	356,881
Accumulated Depreciation	(112,800)	(34,271)	-	(147,071)
Capital Assets, Net	\$ 135,469	\$ 74,341	\$ -	\$ 209,810

NOTE 9. LOAN PAYABLE

Changes in long-term debt appear below:

	Balance 10/1/16	Issued	Retired	Balance 9/30/17	Due Within One Year
<u>Loan Payable -</u>					
Johnson City Bank	\$ 70,780	\$ -	\$ 70,780	\$ -	\$ -

The District obtained a loan from the Johnson City Bank to purchase an ambulance. The total loan amount of \$137,750 is due in monthly installments of \$2,047.68 (including interest at 2.25%) until maturity on September 10, 2019. The loan was paid off on September 20, 2017.

NOTE 10. SALES TAX ELECTION

In a special election on November 3, 2015, the District's voters approved the adoption of a Sales and Use Tax at a rate of one percent. For the fiscal year ended September 30, 2017, the District collected \$88,313 in sales tax.

NOTE 11. PRIOR PERIOD ADJUSTMENT

The District has recorded a prior period adjustment to the net position of the government wide financial statements in the amount of \$1,959 to record the difference of the prior year loan payable balance which was paid off in September, 2017. The beginning net position of the government wide financial statements has been restated from \$545,294 to \$547,253.

NOTE 12. SUBSEQUENT EVENTS

The District has evaluated subsequent events through May 22, 2018, the date which the financial statements were available to be issued. The District is in the process of constructing a building for fire and emergency services at an estimated cost of \$2,100,000 (financed with bank loan). The District is not aware of any other subsequent events that materially impact the financial statements.

Pending ESD approval

SUPPLEMENTARY INFORMATION

Pending ESD approval

BLANCO COUNTY EMERGENCY SERVICES DISTRICT NO. 2
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budget (Final Amended)	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$ 670,346	\$ 702,318	\$ 31,972
Penalty and Interest	-	7,826	7,826
Sales Tax	-	88,313	88,313
Interest on Investments	-	1,294	1,294
Appraisal District Refund/Other	-	824	824
Total Revenues	<u>670,346</u>	<u>800,575</u>	<u>130,229</u>
<u>Expenditures/Expenses:</u>			
Appraisal District	\$ 22,683	\$ 22,205	\$ 478
Bonds & Insurance	1,350	1,172	178
Postage	50	-	50
P O Box Rental	40	36	4
Office Supplies	788	387	401
Professional Fees	17,400	14,040	3,360
Publications/Notices	600	450	150
Communication Services	4,000	3,805	195
Dues/Training	7,855	3,555	4,300
Maintenance	5,000	-	5,000
Payroll	8,500	-	8,500
Volunteer Fire Departments -			
Blanco VFD	220,550	189,350	31,200
Emergency Medical Services -			
Blanco Volunteer Ambulance Corps	317,000	317,000	-
Debt Service -			
Principal	68,821	68,821	-
Interest	1,363	1,349	14
Total Expenditures	<u>676,000</u>	<u>622,170</u>	<u>53,830</u>
Excess (Deficiency) of Revenues over Expenditures	(5,654)	178,405	184,059
Other Financing Sources (Uses) -			
Interfund Transfers	(107,891)	(107,891)	-
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	(113,545)	70,514	184,059
Fund Balance – October 1, 2016	468,957	468,957	-
Fund Balance – September 30, 2017	<u>\$ 355,412</u>	<u>\$ 539,471</u>	<u>\$ 184,059</u>

NEFFENDORF & KNOPP, P.C.
Certified Public Accountants

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MEMBER
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MEMBER
TEXAS SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Board of Emergency Services Commissioners
Blanco County Emergency Services District No. 2
Blanco, TX 78606

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Blanco County Emergency Services District No. 2, as of and for the year ended September 30, 2017, which collectively comprise the Blanco County Emergency Services District No. 2's basic financial statements and have issued our report thereon dated May 22, 2018. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of Blanco County Emergency Services District No. 2 is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Blanco County Emergency Services District No. 2's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Blanco County Emergency Services District No. 2's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Blanco County Emergency Services District No. 2's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Blanco County Emergency Services District No. 2's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, Board of Directors, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Neffendorf & Knopp, P.C.

NEFFENDORF & KNOPP, P.C.
Fredericksburg, Texas

May 22, 2018

NEFFENDORF & KNOPP, P.C.
Certified Public Accountants

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May 22, 2018

To the Board of Emergency Services Commissioners
Blanco County Emergency Services District No. 2
Blanco, TX 78606

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Blanco County Emergency Services District No. 2 for the year ended September 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 18, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Blanco County Emergency Services District No. 2 are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant accounting estimates.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 22, 2018.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Blanco County Emergency Services District No. 2 and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Neffendorf & Knopp, P.C.
NEFFENDORF & KNOPP, P.C.
Fredericksburg, Texas



PROCLAMATION
Flag Day and Week

WHEREAS, the Second Continental Congress adopted the American Flag on June 14, 1777; and

WHEREAS, June 14, 2018 marks over 241 years of displaying our American Flag; and

WHEREAS, it is fitting and proper to officially recognize "Old Glory" as a symbol of hope, inspiration and pride for the people of the United States and around the world; and

WHEREAS, in order to commemorate the adoption of our flag, on August 3, 1949, the Congress, by joint resolution, designated June 14 of each year as "Flag Day" and requested that the President issue an annual proclamation designating the week in which June 14 occurs as "National Flag Week" and call upon citizens of the United States to display the flag during that week; and

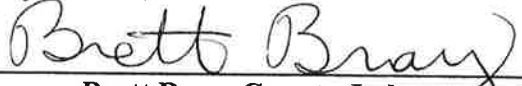
WHEREAS, the Hill County Chapter, National Society Daughters of the American Revolution, is hereby recognized for its ongoing efforts to honor and support National Flag Day and Week;

NOW, THEREFORE, I, Brett Bray, by the power vested in me as County Judge of Blanco County, Texas, and on behalf of the Citizens of Blanco County, do hereby proclaim the week of June 10-16, 2018 as

"NATIONAL FLAG WEEK"

in the County of Blanco, Texas and ask our citizens to reaffirm the ideals of our County by displaying our American Flag at their homes and throughout the Country.

Given under my hand and seal this 8th
day of June, 2018.


Brett Bray, County Judge



FOURTH OF JULY FIREWORKS PERIOD
(JUNE 24-MIDNIGHT, JULY 4)
DEADLINE TO ADOPT ORDER: JUNE 14, 2018

Local Government Code, §352.051 authorizes the commissioners court to adopt an order regulating certain fireworks in the unincorporated areas of the county under drought conditions. **The statute provides that the order must be adopted before June 15 of each year for the Fourth of July period.**

If your county is designated a drought area, and your court wishes to adopt such an order, action must be taken before the deadline. To determine whether your county is designated a drought area, please visit the Texas Interagency Coordination Center website at tamu.edu/ticc/ or call the Texas Forest Service at (979) 458-7331. The Texas Forest Service has developed drought [weblinks](#) to assist your county in monitoring drought conditions more closely.

If the court decides to adopt an order, the order may prohibit or restrict the sale or use of "restricted fireworks", which are defined as "skyrockets with sticks" as classified in 49 Code of Federal Regulations, §173.100(r)(2) in effect on October 1, 1986 and as missiles with fins. A violation of the order is a Class C misdemeanor. Also, a citizen can file suit for an injunction to prevent a violation or threatened violation of the order. An order issued by your court based on a Texas Forest Service determination will expire when the Texas Forest Service finds that your county is no longer in a drought condition.

Under Local Government Code § 352.051(f), the county may also designate one or more "safe" areas where the use of restricted fireworks is not prohibited. In determining if an area may be considered "safe" the court should take into account whether adequate public safety and fire protection services are provided to the area.

A sample order is provided on the following page. If your court decides to designate "safe" areas, the order will need to be modified to include appropriate language. A copy of Local Government Code §352.051, the portions of the Occupation Code that define and explain permitted and prohibited fireworks, and copies of the Federal regulations referenced in the state law are available online at county.org/fireworks. If you have any questions, please contact the Legal Department toll-free at (888) 275-8224.