

Blanco County Commissioners' Court

28-May-19

Invoice File Listing By Fund

Fund	Description	Disbursement
010	General Fund	79,719.19
015	Road & Bridge Fund	6,402.54
017	Records Mangement Clerk	98.35
019	Child Safety Fund	5,500.00
060	Interest & Sinking Fund	400.00

Total **92,120.08**

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 G. Kent* Date 05/23/19

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				
SIGNS ACROSS TEXAS	69326	A	INV#1461 LEC	150.00
DEPARTMENT TOTAL				150.00
0400-COUNTY JUDGE EXPENSES				
TEXAS ASSOCIATION OF COUNTIES	69333	A	INV#289729 CO JUDGE	230.00
DEPARTMENT TOTAL				230.00
0410-COUNTY CLERK				
LAURA WALLA	69305	A	REIMBURSEMENT	454.46
SHELLI MALY	69325	A	REIMBURSEMENT	41.50
DEPARTMENT TOTAL				495.96
0412-DISTRICT CLERK				
GOVERNMENT FORMS & SUPPLIES	69295	A	INV#0315211 DIST CL	295.29
GOVERNMENT FORMS & SUPPLIES	69296	A	INV#0315212 DIST CL	95.05
GOVERNMENT FORMS & SUPPLIES	69297	A	INV#0315210 DIST CL	521.52
DEPARTMENT TOTAL				911.86
0415-COUNTY ATTORNEY				
DEBORAH EARLEY	69286	A	REIMBURSEMENT	235.00
KIMBERLY AYERS	69304	A	REIMBURSEMENT	235.00
DEPARTMENT TOTAL				470.00
0420-TAX ASSESSOR/COLLECTOR				
BUSINESS CENTER PRINT & OS	69285	A	INV#136334 TAC	191.21
DEPARTMENT TOTAL				191.21
0425-COUNTY SHERIFF				
BLANCO COUNTY TAX ASSESSOR-COLLECT	69283	A	LICENSE TAG #1199673 LEC	7.50
BURNET COUNTY TREASURER	69223	A	INMATE HOUSING	320.00
DELL MARKETING L.P.	69287	A	INV#10304182350 LEC	1,121.18
EXPRESS AUTOMOTIVE SERVICE	69289	A	INV#3754603 LEC	49.83
EXPRESS AUTOMOTIVE SERVICE	69290	A	INV#3754600 LEC	57.94
EXPRESS AUTOMOTIVE SERVICE	69291	A	INV#3754544 LEC	47.94
EXPRESS AUTOMOTIVE SERVICE	69292	A	INV#3754679 LEC	49.83
FRONTIER COMMUNICATIONS	69241	A	830-868-7104 LEC	980.70
GT DISTRIBUTORS, INC	69299	A	INV#0709199 LEC	603.18
ICS JAIL SUPPLIES INC.	69300	A	INV#W2742400 LEC	89.43
JOHNSON CITY PHARMACY	69243	A	JAIL	5.49
MCHD	69247	A	INV #BCSO-0419 LEC	180.00
MOBILEXUSA	69246	A	CLIENT #9921935 LEC	100.00
NORTH BLANCO COUNTY EMS	69250	A	PATIENT #00000146 1169	407.83
OFFICESUPPLY.COM	69310	A	INV#3348801 LEC	56.12
OFFICESUPPLY.COM	69311	A	INV#3348801 LEC	34.81
OFFICESUPPLY.COM	69312	A	INV#3346741 LEC	413.78
PAY AND SAVE INC.	69314	A	ACCT#137002 LEC	35.88
PAY AND SAVE INC.	69315	A	ACCT#137002 LEC	14.32
FEDERNALES ELECTRIC COOP	69252	A	INV #955 LEC	2,856.74
PERFORMANCE FOOD SERVICE	69316	A	INV#9516992 LEC	1,113.70
PERFORMANCE FOOD SERVICE	69317	A	INV#9524121 LEC	1,149.79
PERFORMANCE FOOD SERVICE	69318	A	INV#9524121 LEC	6.97
PERSONNEL EVALUATION INC	69253	A	INV #32170 LEC	20.00
PETERSON TIRE	69320	A	INV#BL32122 LEC	719.80
PETERSON TIRE	69321	A	INV#BL32203 LEC	7.00
SIGNS ACROSS TEXAS	69327	A	INV#1462 LEC	50.00
SOUTHERN HEALTH PARTNERS	69259	A	INV #ADP15272 POPULATION INCREASE	235.80

 DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
STEVEN A LOGSDON	69329	A	PRE-EMPLOYMENT EXAMS - PETERSON, B	175.00
TEXAS A&M ENGINEERING EXT SRV	69331	A	INV#RJ7253748 LEC	500.00
THOMSON WEST	69262	A	INV #840189508 LEC	275.00
TIME WARNER CABLE	69270	A	INV #0144399051519 LEC	570.00
VERIZON WIRELESS	69341	A	INV#9828807954 LEC	1,971.81
DEPARTMENT TOTAL				14,227.37
0435-INDIGENT HEALTH CARE				
BAYLOR SCOTT WHITE	69216	A	PATIENT #H 7300111016200	10,390.46
BAYLOR SCOTT WHITE	69217	A	PATIENT #H 7300114971400	62.50
BAYLOR SCOTT WHITE	69218	A	PATIENT #H 7300118998800	290.80
BAYLOR SCOTT WHITE	69219	A	PATIENT #H 7300118779200	352.47
BAYLOR SCOTT WHITE	69220	A	PATIENT #H 7300118254800	525.51
BAYLOR SCOTT WHITE	69268	A	PATIENT #H7300108567700	52.73
JOHNSON CITY PHARMACY	69244	A	INDIGENT	233.54
SCOTT & WHITE HOSPITAL	69255	A	PATIENT #PH9352719420	46.73
SCOTT & WHITE HOSPITAL	69256	A	PATIENT #PH9353835760	42.76
SCOTT & WHITE HOSPITAL	69257	A	PATIENT #PH9351715210	33.27
SCOTT & WHITE HOSPITAL	69258	A	PATIENT #PH9352879290	33.27
DEPARTMENT TOTAL				12,064.04
0440-COUNTY EXTENSION AGENCY				
D4EAFCS STATE CONFERENCE	69332	A	INV#20190051 AG EXT	225.00
DEPARTMENT TOTAL				225.00
0445-EMERGENCY MANAGEMENT				
DIALTONESERVICEES L.P.	69272	A	ACCT #10000001487 EMC	7.01
DIALTONESERVICEES L.P.	69273	A	ACCT #10000001486 CONST. 1	7.01
DIALTONESERVICEES L.P.	69274	A	ACCT #10000001485 PCT 2	7.01
DIALTONESERVICEES L.P.	69275	A	ACCT #10000001443 CONST. 1	7.01
DIALTONESERVICEES L.P.	69276	A	ACCT #10000001488 CO JUDGE	7.01
DIALTONESERVICEES L.P.	69277	A	ACCT #10000001489 SHERIFF	7.01
GT DISTRIBUTORS, INC	69298	A	INV#0709044 EM MGMT	367.50
DEPARTMENT TOTAL				409.56
0450-JUDICIAL EXPENSES				
33RD & 424TH JUDICIAL DISTRICTS CSC	69214	A	APRIL 2019	486.62
BLANCO CO CHILD PROTECTION BD	69221	A	JURY DONATIONS	160.00
CENTRAL TEXAS AUTOPSY PLLC	69269	A	INV #12768	2,100.00
FRONTIER COMMUNICATIONS	69237	A	JUDICIAL 830-868-7986	202.09
HILL COUNTRY CHILD ADVOCACY CT	69222	A	JURY DONATIONS	85.00
NINA S WILLIS	69249	A	CASE #CR01687	425.00
STEVEN R WITTEKIEND	69260	A	CASE #1663	325.00
VANA AND VANA LAW FIRM	69263	A	CASE #1682	675.00
DEPARTMENT TOTAL				4,458.71
0451-DISTRICT JUDGE				
ALAN GARRETT	69266	A	JUVENILE BOARD COMP	100.00
EVAN C. STUBBS	69267	A	JUVENILE BOARD COMP., 424TH	100.00
DEPARTMENT TOTAL				200.00
0460-STATE AGENIES SERVICES				
FRONTIER COMMUNICATIONS	69342	A	830-868-4008 ADULT PROBATION	237.50
DEPARTMENT TOTAL				237.50
0500-COURTHOUSE EXPENSES				
AQUA TREATMENT SERVICES	69215	A	FAIR GROUNDS	110.00

 DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
BILL'S LOCK & KEY	69282	A	INV#19395 LEC	164.00
CANON FINANCIAL SERVICES, INC.	69224	A	INV # 20100947 DIST CLERK	142.35
CANON FINANCIAL SERVICES, INC.	69225	A	INV # 20100948 JP 4	47.73
CANON FINANCIAL SERVICES, INC.	69226	A	INV # 20100949 LEC	49.69
CANON FINANCIAL SERVICES, INC.	69227	A	INV # 20100950 TAC	36.65
CANON FINANCIAL SERVICES, INC.	69228	A	INV # 20100951 EXTENSION	72.15
CANON FINANCIAL SERVICES, INC.	69229	A	INV # 20100952 CO CLERK	118.95
CANON FINANCIAL SERVICES, INC.	69230	A	INV # 20100953 DIST CLERK	131.19
CANON FINANCIAL SERVICES, INC.	69231	A	INV # 20100954 JP 1	44.82
CANON FINANCIAL SERVICES, INC.	69232	A	INV # 20100955 LEC	83.52
CANON FINANCIAL SERVICES, INC.	69233	A	INV # 20100956 MAILROOM	251.18
CANON FINANCIAL SERVICES, INC.	69234	A	INV # 20100957 LEC	201.00
CANON FINANCIAL SERVICES, INC.	69235	A	INV # 20100958 COURTHOUSE UPSTAIRS	79.07
FRONTIER COMMUNICATIONS	69236	A	FAX ELEV	334.95
FRONTIER COMMUNICATIONS	69238	A	830-868-7208	14.93
FRONTIER COMMUNICATIONS	69239	A	830-868-4266 COURTHOUSE & ANNEX	1,314.43
JOHNSON CONTROLS	69245	A	LEC FIRE ALARM, SPRINKLER, BACKFLOW	145.00
MOURSUND INSURANCE AGENCY	69248	A	INV #19752 ELECTION ADMIN. BOND	70.00
ODIORNE FEED/RANCH SUPPLY INC	69308	A	INV#146467 LEC	123.00
ODIORNE FEED/RANCH SUPPLY INC	69309	A	INV#146499 CH	15.00
PEDERNALES ELECTRIC COOP	69251	A	INV #955 COUNTY	1,849.83
QUILL CORPORATION	69323	A	INV#7134720 COPIER SUPPLIES	309.90
SEPTIC PUMPING & MAINTENANCE	69324	A	INV#1135 LEC	1,200.00
SOUTHWEST COMMUNICATIONS TECHNICIAN	69328	A	INV#13953	45.00
TEXAS COLORADO RIVER FLOODPLAIN COA	69334	A	2019 DUES	1,500.00
TEXAS COMPTROLLER OF PUBLIC ACCOUNT	69261	A	ACCT #C0160	100.00
THOMSON WEST	69338	A	INV#840292321	595.00
VERTICAL BRIDGE TOWER II, LLC	69264	A	INV #00024242	619.03
DEPARTMENT TOTAL				9,768.37
0550-RECYCLING COORDINATOR				
FASTENAL COMPANY	69293	A	REF#TX001110642 RECYCLING	69.91
DEPARTMENT TOTAL				69.91
0560-GENERAL FUND CAPITAL EQUIPMENT				
ADVANCED WINDOW TINT	69278	A	INV#19055 LEC	75.00
LONE STAR PRODUCTS & EQUIP, LLC	69306	A	INV#30790 LEC	24,696.03
LONE STAR PRODUCTS & EQUIP, LLC	69307	A	INV#30791 LEC	9,989.91
VERIZON WIRELESS	69340	A	ACCT#642256328-00001 LEC	806.81
DEPARTMENT TOTAL				35,567.75
0585-COUNTY INSPECTOR				
EXPRESS AUTOMOTIVE SERVICE	69288	A	INV#3754797 INSPECTOR	41.95
DEPARTMENT TOTAL				41.95
FUND TOTAL				79,719.19

 DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0540-R&B PCT #1				
BUSINESS CENTER PRINT & OS	69284	A	INV#136304 PCT 1	94.97
KIRK FELPS	69301	A	INV#71533; CR71539 PCT 1	29.97
KIRK FELPS	69302	A	INV#71386 PCT 1	35.47
KIRK FELPS	69303	A	INV#71634 PCT 1	63.77
PATHMARK TRAFFIC PRODCT/TX INC	69313	A	INV#2237A PCT 1	100.00
PETERSON TIRE	69322	A	INV#BL32243 PCT 4	100.25
THIRD COAST DISTRIBUTING, LLC	69335	A	INV#774896 PCT 1	16.99
THIRD COAST DISTRIBUTING, LLC	69336	A	INV#775094 PCT 1	29.99
THOMAS WEIR	69337	A	REIMBURSEMENT	79.97
DEPARTMENT TOTAL				551.38
0550-R&B PCT #2				
ARMADILLO MATERIALS LLC	69280	A	INV#0001365-IN PCT 2	587.26
ARMADILLO MATERIALS LLC	69281	A	INV#0001366-IN PCT 2	375.38
FRONTIER COMMUNICATIONS	69240	A	830-868-4471 PCT 2	110.93
GARY HOBBS TIRE SERVICE	69294	A	INV#16161 PCT 2	300.00
DEPARTMENT TOTAL				1,373.57
0560-R&B PCT #3				
ARMADILLO MATERIALS LLC	69279	A	INV#0000394-IN PCT 3	163.98
FRONTIER COMMUNICATIONS	69271	A	830-825-3270 PCT 3	91.99
STROEHER & OLFERS INC	69330	A	INV#192392 PCT 3	2,270.87
VULCAN CONSTRUCTION MATERIALS, LP	69339	A	INV#61901928 PCT 3	1,767.30
DEPARTMENT TOTAL				4,294.14
0570-R&B PCT #4				
PETERSON TIRE	69319	A	INV#BL32258 PCT 4	183.45
DEPARTMENT TOTAL				183.45
FUND TOTAL				6,402.54

DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0400-RECORDS MANAGEMENT CLERK EXPENSES				
PROFESSIONAL PLOTTER TECHNOLOGIES	69254	A	INV #53004 CO CLERK	98.35
DEPARTMENT TOTAL				98.35
FUND TOTAL				98.35

DEPARTMENT

NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0400-CHILD SAFETY FUND EXPENSES				
HILL COUNTRY CHILD ADVOCACY CT	69242	A	HILL COUNTRY CHILD ADVOCACY CENTER	5,500.00
DEPARTMENT TOTAL				5,500.00
FUND TOTAL				5,500.00

DEPARTMENT				
NAME-OF-VENDOR	INVOICE-NO	S	DESCRIPTION-OF-INVOICE	AMOUNT
0400-INTEREST & SINKING EXPENSES				
WELLS FARGO BANK, N.A.	69265	A	INV #1681858 BLAN409C01	400.00
DEPARTMENT TOTAL				400.00
FUND TOTAL				400.00

DEPARTMENT

NAME-OF-VENDOR

INVOICE-NO

S

DESCRIPTION-OF-INVOICE

AMOUNT

GRAND TOTAL

92,120.08

REPORT OF EXAMINATION

**NORTH BLANCO COUNTY
EMERGENCY SERVICES
DISTRICT NO. 1**

Johnson City, Texas

**For the Year Ended
September 30, 2018**

NORTH BLANCO COUNTY EMERGENCY SERVICES DISTRICT NO. 1
BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2018

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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, 2018, 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, 2018, 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 10, 2019

NORTH BLANCO COUNTY EMERGENCY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE YEAR ENDED SEPTEMBER 30, 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, 2018. 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 \$853,195 (net position). Of this amount, \$788,195 (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 \$52,191 as a result of this year's operations.
- At September 30, 2018, the District's general fund reported an ending fund balance of \$771,683, an increase of \$51,321 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 \$801,004 to \$853,195. 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 \$788,195 at September 30, 2018. This increase in governmental net position was the result of two factors. First, the District's revenues exceeded the expenditures by \$51,321. Second, the District adjusted the difference in unavailable revenues for property taxes (convert from modified accrual to accrual basis).

Table I
North Blanco County Emergency Services District

NET POSITION

	Governmental Activities	
	2018	2017
Current and Other Assets	\$ 838,325	\$ 789,859
Capital Assets	65,000	65,000
Total Assets	\$ 903,325	\$ 854,859
Long-Term Liabilities	\$ -	\$ -
Current Liabilities	50,130	53,855
Total Liabilities	\$ 50,130	\$ 53,855
Net Position:		
Invested in Capital Assets		
Net of Related Debt	\$ 65,000	\$ 65,000
Unrestricted	788,195	736,004
Total Net Position	\$ 853,195	\$ 801,004

Table II
North Blanco County Emergency Services District

CHANGES IN NET POSITION

	Governmental Activities	
	2018	2017
Revenues:		
Maintenance & Operations Taxes	\$ 753,386	\$ 690,775
Investment Earnings	4,006	6,328
Miscellaneous	1,045	927
Sales Tax	286,061	239,336
Total Revenues	\$ 1,044,498	\$ 937,366
Expenses:		
Johnson City VFD	\$ 267,920	\$ 138,688
Round Mountain VFD	57,942	105,711
North Blanco County EMS	638,750	402,962
Appraisal District	20,383	21,625
Professional Fees	4,738	4,581
Other Operating	2,574	14,695
Total Expenses	\$ 992,307	\$ 688,262
Net Income	\$ 52,191	\$ 249,104

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 \$771,683, which is more than last year's total of \$720,362. Revenues were more than expenditures by \$51,321 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, 2018, the District had the following capital assets in operation:

Capital Assets at Year End

	<u>9/30/18</u>
Land	\$ 65,000
Computers	<u>1,134</u>
TOTAL CAPITAL ASSETS	\$ 66,134
Accumulated Depreciation	<u>1,134</u>
TOTAL NET CAPITAL ASSETS	<u>\$ 65,000</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, 2018, 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 2019 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 \$665,827 and expenditures are estimated to be \$865,827.

If these estimates are realized, the District's budgetary General fund balance is expected to be about the same by the close of 2019.

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

NORTH BLANCO COUNTY EMERGENCY SERVICES DISTRICT NO. 1
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET -
SEPTEMBER 30, 2018

	General Fund	Total	Adjust- ments (Note 3)	Statement of Net Position September 30,	
				2018	2017
ASSETS					
Cash in Bank	\$ 331,987	\$ 331,987	\$ -	\$ 331,987	\$ 69,804
Certificates of Deposit	465,540	465,540	-	465,540	686,861
Receivables:					
Taxes	17,381	17,381	-	17,381	16,465
Allowance for Uncollectible Accounts	(869)	(869)	-	(869)	(823)
Appraisal District/Sales Tax	24,286	24,286	-	24,286	17,552
Capital Assets (Net of Accumulated Depreciation)	-	-	65,000	65,000	65,000
Total Assets	\$ 838,325	\$ 838,325	65,000	903,325	854,859
LIABILITIES					
Accounts Payable	50,130	50,130	-	50,130	53,855
Total Liabilities	50,130	50,130	-	50,130	53,855
DEFERRED INFLOW OF RESOURCES					
Unavailable Revenues -					
Property Taxes	16,512	16,512	(16,512)	-	-
Total Deferred Inflow of Resources	16,512	16,512	(16,512)	-	-
FUND BALANCES/NET POSITION					
Fund Balances:					
Unassigned	771,683	771,683	(771,683)	-	-
Total Fund Balances	771,683	771,683	(771,683)	-	-
Total Liabilities & Fund Balances	\$ 838,325	\$ 838,325			
Net Position:					
Invested in Capital Assets			65,000	65,000	65,000
Unrestricted			788,195	788,195	736,004
Total Net Position			\$ 853,195	\$ 853,195	\$ 801,004

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, 2018

	General		Adjustments (Note 3)	Statement of Activities September 30,	
	Fund	Total		2018	2017
Revenues:					
Property Taxes	\$ 744,286	\$ 744,286	\$ 870	\$ 745,156	\$ 683,859
Penalty and Interest	8,230	8,230	-	8,230	6,916
Interest on Investments	4,006	4,006	-	4,006	6,328
Appraisal District Refund/Other	1,045	1,045	-	1,045	927
Sales Tax	286,061	286,061	-	286,061	239,336
Total Revenues	1,043,628	1,043,628	870	1,044,498	937,366
Expenditures/Expenses:					
Appraisal District	\$ 20,383	\$ 20,383	\$ -	\$ 20,383	\$ 21,625
Attorney Fees	640	640	-	640	-
Bonds and Insurance	840	840	-	840	918
Clerical and Auditing	4,738	4,738	-	4,738	4,581
Postage and Box Rent	56	56	-	56	56
Publications and Notices	98	98	-	98	311
Office/Computer	940	940	-	940	1,443
Contract Labor	-	-	-	-	870
Volunteer Fire Departments -					
Johnson City VFD	267,920	267,920	-	267,920	138,688
Round Mountain VFD	57,942	57,942	-	57,942	105,711
Emergency Medical Services -					
North Blanco County EMS	638,750	638,750	-	638,750	402,962
Utilities	-	-	-	-	159
Loss on Sale of Assets	-	-	-	-	10,938
Total Expenditures/Expenses	992,307	992,307	-	992,307	688,262
Excess (Deficiency) of Revenues over Expenditures	51,321	51,321	(51,321)	-	-
Change in Net Position			52,191	52,191	249,104
Fund Balance/Net Position:					
Beginning of the Year	720,362	720,362	80,642	801,004	551,900
End of the Year	\$ 771,683	\$ 771,683	\$ 81,512	\$ 853,195	\$ 801,004

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, 2018

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	\$ 771,683
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 \$66,134 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.	65,000
2. The 2018 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.	-
4. Reclassification of deferred revenues for property taxes to revenues in the government-wide statements (convert from modified accrual basis to accrual basis)	<u>16,512</u>
Net Position of Governmental Activities	<u>\$ 853,195</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	\$ 51,321
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.	-
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>870</u>
Change in Net Position of Governmental Activities	<u>\$ 52,191</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, 2018, the carrying amount of the District's deposits was \$331,987 and the bank balance was \$331,987. The District's cash deposits at September 30, 2018 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, 2018, are shown below:

Name	Carrying Amount	Market Value	FDIC Coverage	Pledged Securities
Certificates of Deposit -				
Johnson City Bank	\$ 198,839	\$ 198,839	\$ 198,839	\$ - 0 -
Bandera Bank	190,546	190,546	190,546	- 0 -
Lone Star Capital Bank	76,155	76,155	76,155	- 0 -
TOTAL	\$ 465,540	\$ 465,540	\$ 465,540	- 0 -

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, 2018, 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 2017 tax roll, the tax rate was \$.010 per \$100 valuation and the total property valuation was \$742,380,000. A summary of taxes receivable by years appears below:

Tax Roll	Taxes Receivable 10/01/17	Taxes Assessed	Collections and Adjustments	Taxes Receivable 9/30/18
2017	\$ -	\$ 742,380	\$ 730,330	\$ 12,000
2016	9,198	-	7,001	2,197
2015	2,004	-	685	1,319
2014	1,582	-	313	1,269
2013	1,271	-	1,115	156
2012	658	-	520	138
2011	727	-	627	100
2010 & Prior	1,025	-	823	202
Totals	\$ 16,465	\$ 742,380	\$ 741,414	\$ 17,381

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, 2018, the District paid \$267,920 to the Johnson City VFD (monthly budgeted expenditures of \$167,920 and \$100,000 for purchase of a new aerial truck) and \$57,942 to the Round Mountain VFD (monthly budgeted expenditures).

The District has contracted with the North Blanco County EMS for emergency medical services. For the year ended September 30, 2018 the District paid \$638,750 to the North Blanco County EMS (monthly budgeted expenditures of \$464,450 and \$174,300 for the purchase of a new ambulance).

NOTE 8. CAPITAL ASSET ACTIVITY

Capital asset activity for the District for the year September 30, 2018, was as follows:

	Primary Government			
	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities -				
Land & Building	\$ 65,000	\$ -	\$ -	\$ 65,000
Computer	1,134	-	-	1,134
Totals	\$ 66,134	\$ -	\$ -	\$ 66,134
Less Accumulated Depreciation	(1,134)	-	-	(1,134)
Capital Assets, Net	<u>\$ 65,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,000</u>

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, 2018, the District collected \$286,061 in sales tax.

NOTE 10. EXCESS OF EXPENDITURES OVER BUDGET

Actual expenditures exceeded the budgeted amounts for two line items (Johnson City VFD and North Blanco County EMS) and in total.

NOTE 11. SUBSEQUENT EVENTS

The District has evaluated subsequent events through May 10, 2019, 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

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, 2018

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance With Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$ 704,539	\$ 704,539	\$ 744,286	\$ 39,747
Penalty & Interest	5,500	5,500	8,230	2,730
Interest on Investments	3,500	3,500	4,006	506
Appraisal District Refund/Other	-	-	1,045	1,045
Sales Tax	220,000	220,000	286,061	66,061
Total Revenues	<u>\$ 933,539</u>	<u>\$ 933,539</u>	<u>\$ 1,043,628</u>	<u>\$ 110,089</u>
<u>Expenditures</u>				
Appraisal District	\$ 21,000	\$ 21,000	\$ 20,383	\$ 617
Attorney Fees	2,000	2,000	640	1,360
Bonds & Insurance	2,000	2,000	840	1,160
Clerical & Auditing	7,000	7,000	4,738	2,262
Memberships/Registration	100	100	-	100
Postage & Box Rental	125	125	56	69
Publications & Notices	250	250	98	152
Office Supplies/Computer	1,200	1,200	940	260
Internet	700	700	-	700
Volunteer Fire Departments -				
Johnson City VFD	167,978	167,978	267,920	(99,942)
Round Mountain VFD	110,300	110,300	57,942	52,358
Emergency Medical Services -				
North Blanco County EMS	464,450	464,450	638,750	(174,300)
Board Training	1,500	1,500	-	1,500
Contract Labor	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>\$ 778,603</u>	<u>\$ 778,603</u>	<u>\$ 992,307</u>	<u>\$ (213,704)</u>
Excess of (Deficit) Revenues Over (Under) Expenditures	\$ 154,936	\$ 154,936	\$ 51,321	\$ (103,615)
Fund Balance - October 1, 2017	<u>720,362</u>	<u>720,362</u>	<u>720,362</u>	<u>-</u>
Fund Balance - September 30, 2018	<u>\$ 875,298</u>	<u>\$ 875,298</u>	<u>\$ 771,683</u>	<u>\$ (103,615)</u>

Approved by BCESD2 on 5/21/2019

REPORT OF EXAMINATION

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

Blanco, Texas

**For the Year Ended
September 30, 2018**

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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, 2018, 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 22 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 17, 2019

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 are also shown 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 and capital projects 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.

Table II
Blanco County Emergency Services District No. 2

CHANGES IN NET POSITION

	Governmental Activities	
	2018	2017
Revenues:		
Maintenance & Operations Taxes	\$ 754,883	\$ 711,340
Sales Tax	94,507	88,313
Investment Earnings	1,553	1,294
Miscellaneous	16,985	1,545
Total Revenues	\$ 867,928	\$ 802,492
Expenses:		
Blanco VFD	\$ 47,302	\$ 189,350
Blanco EMS	129,321	317,000
Appraisal District	20,605	22,205
Professional Fees	13,127	14,040
Other Operating	13,253	9,405
Interest	-	1,349
Depreciation	82,308	34,271
Total Expenses	\$ 305,916	\$ 587,620
Net Change	\$ 562,012	\$ 214,872
Net Position, Beginning	762,125	545,294
Prior Period Adjustment	-	1,959
Net Position, Ending	\$ 1,324,137	\$ 762,125

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 \$381,219, which is less than last year's total of \$539,471. Expenditures and transfers out exceeded revenues by \$158,252 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.

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.

BLANCO COUNTY EMERGENCY SERVICES DISTRICT NO. 2
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET
SEPTEMBER 30, 2018

	General Fund	Capital Projects Fund	Total	Adjust- ments (Note 3)	Statement of Net Position	
					2018	2017
ASSETS						
Cash in Bank	\$ 341,337	\$ -	\$ 341,337	\$ -	\$ 341,337	\$ 347,075
Certificates of Deposit	126,781	-	126,781	-	126,781	185,225
Receivables:						
Taxes	16,180	-	16,180	-	16,180	16,054
Other Governments	11,548	-	11,548	-	11,548	7,171
Other	6,704	-	6,704	-	6,704	-
Due from Other Funds	-	105,151	105,151	(105,151)	-	-
Capital Assets, Net of Accumulated Depreciation	-	-	-	1,268,395	1,268,395	209,810
Total Assets	\$ 502,550	\$ 105,151	\$ 607,701	1,163,244	1,770,945	765,335
LIABILITIES						
Accounts Payable	-	81,171	81,171	-	81,171	-
Retainage Payable	-	23,980	23,980	-	23,980	-
Due to Other Funds	105,151	-	105,151	(105,151)	-	-
Long-Term Liabilities:						
Due Within One Year	-	-	-	-	-	-
Due After One Year	-	-	-	338,421	338,421	-
Total Liabilities	105,151	105,151	210,302	233,270	443,572	-
DEFERRED INFLOW OF RESOURCES						
Unavailable Revenues – Property Taxes	16,180	-	16,180	(12,994)	3,236	3,210
FUND BALANCES/NET POSITION						
Fund Balance:						
Designated for Debt Service	66,156	-	66,156	(66,156)	-	-
Unassigned	315,063	-	315,063	(315,063)	-	-
Total Fund Balance	381,219	-	381,219	(381,219)	-	-
Total Liabilities & Fund Balances	\$ 502,550	\$ 105,151	\$ 607,701			
Net Position:						
Invested in Capital Assets, Net of Related Debt				929,974	929,974	209,810
Assigned for Debt Service				66,516	66,516	-
Unassigned				327,647	327,647	552,315
Total Net Position				\$ 1,324,137	\$ 1,324,137	\$ 762,125

See accompanying notes to the financial statements.

BLANCO COUNTY EMERGENCY SERVICES DISTRICT NO. 2
NOTES TO THE FINANCIAL STATEMENT
SEPTEMBER 30, 2018

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.

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.

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.

Cost approach - uses the amount that currently would be required to replace the service capacity of an asset (replacement costs).

Income approach - uses valuation techniques to convert future amounts to present amounts based on current market expectations.

8. 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	\$ 381,219
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 \$356,881 and the accumulated depreciation was \$147,071. 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.	209,810
2. Current year capital outlays are expenditures in the fund financial statements, but they should be shown as increases in capital assets in the government-wide financial statements. The net effect of including the 2018 capital outlays is to increase net position.	1,140,893
3. The 2018 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.	(82,308)
4. Reclassification of deferred revenues for property taxes to revenues in the government-wide statements (convert from modified accrual basis to accrual basis).	12,944
5. Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds: Principal amount of long-term debt	<u>(338,421)</u>
Net Position of Governmental Activities	<u>\$ 1,324,137</u>

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 2017 tax roll, the tax rate was \$0.10 per \$100 valuation and the total property valuation was \$749,857,556. A summary of taxes receivable by years appears below:

Tax Roll	Taxes Receivable 10/01/17	Taxes Assessed	Collections and Adjustments	Taxes Receivable 9/30/18
2017	\$ -	\$ 749,859	\$ 739,483	\$ 10,376
2016	9,646	-	7,382	2,264
2015	2,568	-	1,705	863
2014	1,370	-	762	608
2013	708	-	191	517
2012	530	-	107	423
2011	264	-	43	221
2010 & Prior	968	-	60	908
Totals	\$ 16,054	\$ 749,859	\$ 749,733	\$ 16,180

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, 2018 were \$3,790.

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, 2018, the District paid \$47,302 to the BVFD (monthly budgeted expenditures of \$41,881 and equipment purchases of \$5,421).

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, 2018 the District paid \$129,321 to the BVAC (monthly budgeted expenditures of \$93,963 and equipment purchases of \$35,358).

NOTE 12. COMMITMENTS

The District has entered into construction contracts for the new building at September 30, 2018:

<u>Contractor</u>	<u>Total Contract</u>	<u>Amount Expended</u>	<u>Remaining Commitment</u>
Koehler Company	\$ 2,521,789	\$ 434,046	\$ 2,087,743
DSA Architects	<u>315,224</u>	<u>249,027</u>	<u>66,197</u>
TOTALS	<u>\$ 2,837,013</u>	<u>\$ 683,073</u>	<u>\$ 2,153,940</u>

NOTE 13. SUBSEQUENT EVENTS

The District has evaluated subsequent events through May 17, 2019, the date which the financial statements were available to be issued. The District assumed operations of the emergency medical services and fire department as of October 1, 2018. The District joined the Texas County and District Retirement System as of October 1, 2018. The District is not aware of any other subsequent events that materially impact the financial statements.

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, 2018

	Budget (Final Amended)	Actual	Variance Positive (Negative)
<u>Revenues:</u>			
Property Taxes	\$ 749,385	\$ 746,434	\$ (2,951)
Penalty and Interest	-	8,349	8,349
Sales Tax	99,000	94,507	(4,493)
Interest on Investments	-	1,553	1,553
Miscellaneous	5,000	16,985	11,985
Total Revenues	<u>853,385</u>	<u>867,828</u>	<u>14,443</u>
<u>Expenditures/Expenses:</u>			
Appraisal District	\$ 21,181	\$ 20,605	\$ 576
Bonds & Insurance	5,973	6,809	(836)
Postage	48	-	48
P O Box Rental	38	38	-
Office Supplies	1,020	540	480
Professional Fees	14,225	13,127	1,098
Publications/Notices	766	766	-
Communication Services	3,881	3,806	75
Dues/Training	2,035	1,294	741
Maintenance	2,939	-	2,939
Volunteer Fire Department	123,475	47,302	76,173
Emergency Medical Services	132,480	129,321	3,159
Debt Service -			
Principal	11,036	-	11,036
Interest	53,305	-	53,305
Capital Outlay	472,549	466,300	6,249
Contingency	13,025	-	13,025
Total Expenditures	<u>857,976</u>	<u>689,908</u>	<u>168,068</u>
Excess (Deficiency) of Revenues over Expenditures	(4,591)	177,920	182,511
Other Financing Sources (Uses) -			
Transfers Out	<u>(274,538)</u>	<u>(336,172)</u>	<u>61,634</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Uses	(279,129)	(158,252)	120,877
Fund Balance – October 1, 2017	539,471	539,471	-
Fund Balance – September 30, 2018	<u>\$ 260,342</u>	<u>\$ 381,219</u>	<u>\$ 120,877</u>

**INTERLOCAL AGREEMENT FOR JOINT AND COOPERATIVE
PURCHASING BY AND BETWEEN THE
BLANCO COUNTY AND
FORT BEND INDEPENDENT
SCHOOL DISTRICT**

This Interlocal Agreement (hereinafter referred to as the “Agreement”) is entered into by and between the undersigned Local Governments of the State of Texas, namely the Fort Bend Independent School District, and Blanco County, Texas (hereinafter referred to as the “Local Governments”), acting by and through their respective authorized signatories pursuant to and under authority of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, for the purpose of participating in joint and cooperative purchasing. The undersigned Local Governments may be referred to in this Agreement individually as a “Party” and collectively as the “Parties.”

RECITALS:

WHEREAS, this Agreement is authorized by Chapter 791 of the Texas Government Code and Subchapter F, Chapter 271 of the Texas Local Government Code; and,

WHEREAS, the Parties are local governments as that term is defined in Section 271.101(2) of the Texas Local Government Code; and,

WHEREAS, Section 271.102 of the Texas Local Government Code authorizes local governments to participate in a cooperative purchasing program with another local government or local cooperative organization; and,

WHEREAS, a local government that purchases materials, supplies, goods, services or equipment pursuant to a cooperative purchasing program with another local government satisfies the requirement of the local government to seek competitive bids for the purchase of the goods or services; and,

WHEREAS, local governments in the State of Texas have the ability to realize substantial savings and economics of scale by jointly procuring materials, supplies, goods, services or equipment; and,

WHEREAS, the Parties desire to enter into a cooperative purchasing program which will allow Parties to purchase materials, supplies, goods, services or equipment pursuant to Subchapter F, Chapter 271 of the Texas Local Government Code; and,

WHEREAS, each of the Parties finds that its payments for services performed pursuant to this Agreement may be made from current revenues that are readily available only for payments that are due this fiscal year; and,

WHEREAS, the Parties find that the amount paid for the services performed under this Agreement fairly compensates the performing party; and,

WHEREAS, the Parties, acting by and through their respective signature authorities, do hereby adopt and find the foregoing premises as findings of said governing bodies; and,

NOW THEREFORE, in consideration of the mutual promises, inducements, covenants, agreements, conditions and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

**ARTICLE I
PURPOSE**

The purpose of this Agreement is to establish a cooperative purchasing program between the Parties, which will allow the Parties to realize savings when purchasing materials, supplies, goods, services or equipment, and which will facilitate the Parties' ability to satisfy state laws requiring the Parties to seek competitive bids for the purchase of goods and services.

**ARTICLE II
TERM**

The term of this Agreement shall commence on the date on which all Parties hereto have executed this Agreement ("Effective Date"). This Agreement shall automatically renew for successive periods of one (1) year under the terms and conditions stated herein, unless superseded by a supplemental agreement or terminated as provided in this Agreement.

**ARTICLE III
TERMINATION**

A Party may withdraw its participation from this Agreement by providing thirty (30) days prior written notice to the other Parties. Withdrawal of one Party to this Agreement does not affect the validity of this Agreement as to the remaining Parties.

**ARTICLE IV
PURCHASING**

Each Party shall designate a person to act under the direction of, and on behalf of, said Party in all matters relating to the cooperative purchasing program. Each Party shall make payments directly to vendors under their respective contracts with vendors made under Chapter 271, Subchapter F, Texas Local Government Code. Each Party shall be responsible for the vendors' compliance with provisions relating to the quality of items and terms of delivery as to any items purchased by said Party under this Agreement. Blanco County shall not be liable for any items purchased by

**ARTICLE V
PARTICIPATION**

The Parties agree that any vendor offer of materials, supplies, goods, services or equipment to any Party to this Agreement shall be considered an offer to all Parties to this Agreement. Any vendor making a solicitation shall be notified by the Party seeking the

solicitation that they may limit their offer to apply only to that Party. They shall be further notified that their offer may be included in this cooperative program with the vendor's approval. Additionally, if other governmental entities within the State of Texas become a Party to this Agreement, any prior offer made available to the Parties to this cooperative program may be extended to that Party so the Party has the opportunity to purchase from any solicitation made by any person or entity to any of the parties participating in this Agreement; however, any vendor offer made to any Party to this agreement, if extended to another Party through this Agreement, is not a final contract without the consent and agreement of the successful vendor(s) to the extension.

All parties indicate their understanding and all parties hereby expressly agree that none of the entities that are parties to this agreement are agents of, partners to, or representatives of those other entities and that no Party to this agreement is obligated or liable for any action or debts of another party where it arises out of this agreement or independent negotiations with a vendor. The originating contracting Party is not responsible or liable for the performance of any vendor used by the purchasing Party as a result of this Agreement..

ARTICLE VI CURRENT REVENUE

The Parties hereby warrant that all payments, expenditures, contributions, fees, costs, and disbursements, if any, required of each party hereunder or required by any other agreements, contracts and documents executed, adopted, or approved pursuant to this Agreement, which shall include any exhibit, attachment, addendum or associated document, shall be paid from current revenues available to the paying Party. The Parties hereby warrant that no debt is created by this Agreement.

ARTICLE VII FISCAL FUNDING

The obligations of the Parties pursuant to this Agreement are contingent upon the availability and appropriation of sufficient funding. Any Party may withdraw from this Agreement without penalty in the event funds are not available or appropriated. However, no Party will be entitled to a refund of amounts previously contributed in the event of withdrawal for lack of funding.

ARTICLE VIII MISCELLANEOUS

A. Relationship of Parties: This Agreement is not intended to create, nor should it be construed as creating, a partnership, association, joint venture or trust.

B. Notice: Any notice required or permitted to be delivered hereunder shall be deemed received when sent in the United States Mail, Postage Prepaid, Certified Mail, Return Receipt Requested, or by hand delivery or facsimile transmission addressed to the respective Party at the address set forth opposite the signature of the Party.

C. Amendment: This Agreement may be amended by the mutual written agreement of the Parties.

D. Severability: In the event anyone or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect the other provisions, and the Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained in this Agreement.

E. Governing Law: The validity of this Agreement and any of its terms and provisions, as well as the rights and duties of the Parties, shall be governed by the laws and court decisions of the State of Texas; and venue for any action concerning this Agreement shall lie in the designated County of the first Party to the Contract named as a Defendant.

F. Entire Agreement: This Agreement represents the entire agreement among the Parties with respect to the subject matter covered by this Agreement. There is no other collateral, oral or written agreement between the Parties that in any manner relates to the subject matter of this Agreement.

G. Recitals: The recitals to this Agreement are incorporated herein.

H. Counterparts: This Agreement may be executed in any number of counterparts, each of which shall be deemed an original constituting one and the same instrument.

[SIGNATURES APPEAR ON FOLLOWING PAGES]

EXECUTED on this the _____ day of the month of _____, 2018.

Blanco County, TEXAS

By: _____
Name: _____
Title: _____
Date Signed: _____

ATTEST:

By: _____
County Clerk

FOR COUNTY, APPROVED AS TO FORM:

By: _____
County Attorney



EXECUTED on this the _____ day of the month of _____, 2018.

Fort Bend Independent School District, TEXAS

By: _____

Name: _____

Title: _____

Date Signed: _____

Address for Notice:

FBISD Legal
Department
16431 Lexington Blvd
Sugar Land, TX 77479

Texas



COPY

Western Surety Company

OFFICIAL BOND AND OATH

THE STATE OF TEXAS }
County of Blanco } ss

KNOW ALL PERSONS BY THESE PRESENTS: BOND No. 64640980

That we, Oscar L. Villarreal, as Principal, and WESTERN SURETY COMPANY, a corporation duly licensed to do business in the State of Texas, as Surety, are held and bound unto ¹County Judge, his successors in office, in the sum of ²Twenty Thousand and 00/100 DOLLARS (\$20,000.00), for the payment of which we hereby bind ourselves and our heirs, executors and administrators, jointly and severally, by these presents.

Dated this 13th day of May, 2019.

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH, That whereas, the above bounden Principal was on the 15th day of April, 2019, duly Appointed (Elected—Appointed) to the office of Administrator ^{County Elections} in and for ³Blanco County, State of Texas, for a term of 1 year commencing on the 15th day of April, 2019.

NOW THEREFORE, if the said Principal shall well and faithfully perform and discharge all the duties required of him by law as the aforesaid officer, and shall ⁴ Faithfully perform the duties of position.

then this obligation to be void, otherwise to remain in full force and effect.

PROVIDED, HOWEVER, that regardless of the number of years this bond may remain in force and the number of claims which may be made against this bond, the liability of the Surety shall not be cumulative and the aggregate liability of the Surety for any and all claims, suits, or actions under this bond shall not exceed the amount stated above. Any revision of the bond amount shall not be cumulative.

PROVIDED, FURTHER, that this bond may be cancelled by the Surety by sending written notice to the party to whom this bond is payable stating that, not less than thirty (30) days thereafter, the Surety's liability hereunder shall terminate as to subsequent acts of the Principal.

Principal
WESTERN SURETY COMPANY
By Paul T. Bruffat
Paul T. Bruffat, Vice President