

WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
WILSON COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
SEPTEMBER 30, 2019

McCALL GIBSON SWEDLUND BARFOOT PLLC
Certified Public Accountants

WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE

WILSON COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

SEPTEMBER 30, 2019

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Wilson County Emergency Services
District No. 1 Fire & Rescue
Wilson County, Texas

We have audited the accompanying financial statements of the governmental activities and major fund of Wilson County Emergency Services District No. 1 Fire & Rescue (the "District"), as of and for the year ended September 30, 2019, 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 District'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.

Board of Commissioners
Wilson County Emergency Services
District No. 1 Fire & Rescue

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the District as of September 30, 2019, 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 and the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The supplementary information, excluding that portion marked "Unaudited" on which we express no opinion or provide any assurance, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

McCall Gibson Swedlund Barfoot PLLC

McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants
Houston, Texas

May 14, 2020

**WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Management’s discussion and analysis of Wilson County Emergency Services District No. 1 Fire & Rescue’s (the “District”) financial performance provides an overview of the District’s financial activities for the fiscal year ended September 30, 2019.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The basic financial statements include: (1) fund financial statements and government-wide financial statements and (2) notes to the financial statements. The fund financial statements and government-wide financial statements combine both: (1) the Statement of Net Position and Governmental Fund Balance Sheet and (2) the Statement of Activities and Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance. This report also includes required and other supplementary information in addition to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The District’s annual report includes two financial statements combining the government-wide financial statements and the fund financial statements. The government-wide financial statements provide both long-term and short-term information about the District’s overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The Statement of Net Position includes the District’s assets, liabilities, and, if applicable, deferred inflows and outflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Evaluation of the overall health of the District would extend to other non-financial factors.

The Statement of Activities reports how the District’s net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid.

FUND FINANCIAL STATEMENTS

The combined statements also include fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District has one governmental fund type. The General Fund accounts for resources not accounted for in another fund, property tax revenues, costs of assessing and collecting taxes and general expenditures.

**WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

FUND FINANCIAL STATEMENTS (Continued)

Governmental funds are reported in each of the financial statements. The focus in the fund statements provides a distinctive view of the District's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of the District and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. The adjustments columns, the Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position, and the Reconciliation of the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities explain the differences between the two presentations and assist in understanding the differences between these two perspectives.

NOTES TO THE FINANCIAL STATEMENTS

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements.

OTHER INFORMATION

In addition to the financial statements and accompanying notes, this report also presents certain required supplementary information ("RSI"). The budgetary comparison schedule is included as RSI for the General Fund.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of the District's financial position. In the case of the District, assets exceeded liabilities by \$2,198,632 as of September 30, 2019. A portion of the District's net position reflects its net investment in capital assets (i.e. land, buildings, vehicles and equipment, less any debt used to acquire those assets that is still outstanding). The District uses these assets to provide for firefighting and emergency services. The following is a comparative analysis of government-wide changes in net position:

**WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

	Summary of Changes in the Statement of Net Position		
	2019	2018	Change Positive (Negative)
Current and Other Assets	\$ 607,739	\$ 611,535	\$ (3,796)
Capital Assets (Net of Accumulated Depreciation)	2,224,371	2,359,405	(135,034)
Total Assets	\$ 2,832,110	\$ 2,970,940	\$ (138,830)
Long-Term Liabilities	\$ 576,229	\$ 605,672	\$ 29,443
Other Liabilities	57,249	93,353	36,104
Total Liabilities	\$ 633,478	\$ 699,025	\$ 65,547
Net Position:			
Net Investment in Capital Assets	\$ 1,618,699	\$ 1,689,745	\$ (71,046)
Unrestricted	579,933	582,170	(2,237)
Total Net Position	\$ 2,198,632	\$ 2,271,915	\$ (73,283)

The following table provides a summary of the District's operations for the years ended September 30, 2019, and September 30, 2018.

	Summary of Changes in the Statement of Activities		
	2019	2018	Change Positive (Negative)
Revenues:			
Property Taxes	\$ 930,164	\$ 937,883	\$ (7,719)
Capital Contributions		494,420	(494,420)
Intergovernmental	51,000	51,000	
Other Revenues	50,410	56,217	(5,807)
Total Revenues	\$ 1,031,574	\$ 1,539,520	\$ (507,946)
Expenses for Services	1,104,857	868,949	(235,908)
Change in Net Position	\$ (73,283)	\$ 670,571	\$ (743,854)
Net Position, Beginning of Year	2,271,915	1,601,344	670,571
Net Position, End of Year	\$ 2,198,632	\$ 2,271,915	\$ (73,283)

FINANCIAL ANALYSIS OF THE DISTRICT'S GOVERNMENTAL FUND

The District's General Fund fund balance as of September 30, 2019, was \$548,010, a decrease of \$13,636 from the prior year. This was primarily due to service operations and capital outlay costs exceeding property tax and operating revenues.

**WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

GENERAL FUND BUDGETARY HIGHLIGHTS

The Board of Commissioners amended the budget during the current fiscal year to more accurately reflect anticipated expenditures. Actual revenues were \$6,798 more than budgeted. Actual expenditures were \$5,325 less than budgeted.

CAPITAL ASSETS

The District's capital assets as of September 30, 2019, total \$2,224,371 (net of accumulated depreciation) and include land, buildings, vehicles and equipment. Capital asset activity during the current fiscal year included the purchase communications equipment, rescue tools and expansion of concrete driveway at Station No. 1.

Capital Assets At Year-End, Net of Accumulated Depreciation			
	2019	2018	Change Positive (Negative)
Capital Assets Not Being Depreciated:			
Land and Land Improvements	\$ 63,230	\$ 63,230	\$
Capital Assets, Net of Accumulated Depreciation:			
Buildings and Improvements	1,558,882	1,562,686	(3,804)
Equipment and Vehicles	602,259	733,489	(131,230)
Total Net Capital Assets	\$ 2,224,371	\$ 2,359,405	\$ (135,034)

LONG-TERM DEBT ACTIVITY

At year-end, the District had total debt payable of \$605,672. The changes in the debt position of the District during the fiscal year ended September 30, 2019, are summarized as follows:

Long-Term Debt Payable, October 1, 2018	\$ 669,660
Less: Principal Retired	(63,988)
Long-Term Debt Payable, September 30, 2019	\$ 605,672

CONTACTING THE DISTRICT'S MANAGEMENT

This financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Wilson County Emergency Services District No. 1 Fire & Rescue, P.O. Box 55, La Vernia, Texas 78121-4757.

WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
STATEMENT OF NET POSITION AND
GOVERNMENTAL FUND BALANCE SHEET
SEPTEMBER 30, 2019

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash	\$ 150,616	\$	\$ 150,616
Investments	363,716		363,716
Receivables:			
Property Taxes	38,685		38,685
Penalty and Interest on Delinquent Property Taxes		11,398	11,398
Due from Bank	38,729		38,729
Prepaid Costs	4,595		4,595
Land		63,230	63,230
Capital Assets (Net of Accumulated Depreciation)		2,161,141	2,161,141
TOTAL ASSETS	\$ 596,341	\$ 2,235,769	\$ 2,832,110
LIABILITIES			
Accounts Payable	\$ 9,646	\$	\$ 9,646
Accrued Interest Payable		18,160	18,160
Long-Term Liabilities:			
Note Payable, Due Within One Year		29,443	29,443
Note Payable, Due After One Year		576,229	576,229
TOTAL LIABILITIES	\$ 9,646	\$ 623,832	\$ 633,478
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	\$ 38,685	\$ (38,685)	\$ -0-
FUND BALANCE			
Nonspendable: Prepaid Costs	\$ 4,595	\$ (4,595)	\$
Restricted for Emergencies/Equipment Replacement	444,589	(444,589)	
Unassigned	98,826	(98,826)	
TOTAL FUND BALANCE	\$ 548,010	\$ (548,010)	\$ -0-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 596,341		
NET POSITION			
Net Investment in Capital Assets		\$ 1,618,699	\$ 1,618,699
Unrestricted		579,933	579,933
TOTAL NET POSITION		\$ 2,198,632	\$ 2,198,632

The accompanying notes to the financial statements are an integral part of this report.

**WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

Total Fund Balance - Governmental Fund	\$	548,010
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Deferred inflows of resources related to property tax revenues and penalty and interest receivable for 2018 and prior tax levies became part of recognized revenue in the governmental activities of the District.		50,083
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Land and capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in the governmental funds.		2,224,371
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Certain liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. These liabilities at year end consist of:

Accrued Interest Payable	\$	(18,160)	
Debt Payable Within One Year		(29,443)	
Debt Payable After One Year		<u>(576,229)</u>	<u>(623,832)</u>
Total Net Position - Governmental Activities			<u><u>\$ 2,198,632</u></u>

The accompanying notes to the financial statements are an integral part of this report.

WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
REVENUES			
Property Taxes	\$ 923,650	\$ 6,514	\$ 930,164
Intergovernmental	51,000		51,000
Penalty and Interest	9,667	1,612	11,279
Investment Revenues	6,372		6,372
Miscellaneous Revenues	<u>32,759</u>		<u>32,759</u>
TOTAL REVENUES	<u>\$ 1,023,448</u>	<u>\$ 8,126</u>	<u>\$ 1,031,574</u>
EXPENDITURES/EXPENSES			
Service Operations:			
District Administration	\$ 8,805	\$	\$ 8,805
District Operations	302,125		302,125
Salaries and Benefits	439,567		439,567
Professional Fees	24,478		24,478
Appraisal District Fees	18,419		18,419
Tax Collection Fees	11,234		11,234
Depreciation		233,750	233,750
Other	36,626		36,626
Capital Outlay	98,716	(98,716)	
Debt Service:			
Note Payable Principal	28,209	(28,209)	
Note Payable Interest	27,712	(305)	27,407
Capital Lease Principal	35,779	(35,779)	
Capital Lease Interest	<u>5,414</u>	<u>(2,968)</u>	<u>2,446</u>
TOTAL EXPENDITURES/EXPENSES	<u>\$ 1,037,084</u>	<u>\$ 67,773</u>	<u>\$ 1,104,857</u>
NET CHANGE IN FUND BALANCES	\$ (13,636)	\$ 13,636	\$
CHANGE IN NET POSITION		(73,283)	(73,283)
FUND BALANCE/NET POSITION -			
OCTOBER 1, 2018	<u>561,646</u>	<u>1,710,269</u>	<u>2,271,915</u>
FUND BALANCE/NET POSITION -			
SEPTEMBER 30, 2019	<u>\$ 548,010</u>	<u>\$ 1,650,622</u>	<u>\$ 2,198,632</u>

The accompanying notes to the financial statements are an integral part of this report.

**WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Net Change in Fund Balance - Governmental Fund	\$	(13,636)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report tax revenues when collected. However, in the Statement of Activities, revenue is recorded in the accounting period for which the taxes are levied.		6,514
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Governmental funds report penalty and interest revenue on property taxes when collected. However, in the Statement of Activities, revenue is recorded when penalties and interest are assessed.		1,612
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Governmental funds do not account for depreciation. However, in the Statement of Net Position, capital assets are depreciated and depreciation expense is recorded in the Statement of Activities.		(233,750)
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Governmental funds report capital expenditures as expenditures in the period purchased. However, in the Statement of Net Position, capital assets are increased by new purchases and the Statement of Activities is not affected.		98,716
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Governmental funds report debt principal payments as expenditures. However, in the Statement of Net Position, principal payments are reported as decreases in long-term liabilities.		63,988
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Governmental funds report interest expenditures on long-term debt as expenditures in the year paid. However, in the Statement of Net Position, interest is accrued on the long-term debt through fiscal year-end.		3,273
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Change in Net Position - Governmental Activities	\$	<u>(73,283)</u>
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The accompanying notes to the financial statements are an integral part of this report.

WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1. CREATION OF DISTRICT

Wilson County Emergency Services District No. 1 Fire & Rescue, located in Wilson County, Texas (the “District”), operates under Chapter 775 of the Health and Safety Code. The District was created on November 12, 2008. The District was established to provide operating funds for the contracting of fire prevention within the boundaries of the District. The District provides fire suppression and extinguishment services within the boundaries of the District.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (“GASB”).

The District is a political subdivision of the State of Texas governed by an appointed board. The GASB has established the criteria for determining whether an entity is a primary government or a component unit of a primary government. The primary criteria are that it has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments. Under these criteria, the District is considered a primary government and is not a component unit of any other government. Additionally, no other entities meet the criteria for inclusion in the District’s financial statement as component units.

Financial Statement Presentation

These financial statements have been prepared in accordance with GASB Codification of Governmental Accounting and Financial Reporting Standards Part II, Financial Reporting (“GASB Codification”).

The GASB Codification sets forth standards for external financial reporting for all state and local government entities, which include a requirement for a Statement of Net Position and a Statement of Activities. It requires the classification of net position into three components: Net Investment in Capital Assets; Restricted; and Unrestricted. These classifications are defined as follows:

- Net Investment in Capital Assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- Restricted Net Position – This component of net position consists of external constraints placed on the use of assets imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulation of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Statement Presentation (Continued)

- Unrestricted Net Position – This component of net position consists of assets that do not meet the definition of Restricted or Net Investment in Capital Assets.

When both restricted and unrestricted resources are available for use, generally it is the District's policy to use restricted resources first.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the District as a whole. The District's Statement of Net Position and Statement of Activities are combined with the governmental fund financial statements. The District is viewed as a special-purpose government and has the option of combining these financial statements.

The Statement of Net Position is reported by adjusting the governmental fund types to report on the full accrual basis, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. Any amounts recorded due to and due from other funds are eliminated in the Statement of Net Position.

The Statement of Activities is reported by adjusting the governmental fund types to report only items related to current year revenues and expenditures. Items such as capital outlay are allocated over their estimated useful lives as depreciation expense. Internal activities between governmental funds, if any, are eliminated by adjustment to obtain net total revenue and expense of the government-wide Statement of Activities.

Fund Financial Statements

As discussed above, the District's fund financial statements are combined with the government-wide financial statements. The fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balance.

Governmental Fund

The District has one governmental fund and considers it to be a major fund.

General Fund - To account for resources not required to be accounted for in another fund, property tax revenues, costs for assessing and collecting taxes and general expenditures.

**WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2019**

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

The District uses the modified accrual basis of accounting for governmental fund types. The modified accrual basis of accounting recognizes revenues when both “measurable and available.” Measurable means the amount can be determined. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District considers revenue reported in governmental funds to be available if they are collectible within 60 days after year end. Also, under the modified accrual basis of accounting, expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, which are recognized as expenditures when payment is due.

Property taxes considered available by the District and included in revenue include taxes collected during the year and taxes collected after year-end, which were considered available to defray the expenditures of the current year. Deferred inflows of resources related to property tax revenues are those taxes which the District does not reasonably expect to be collected soon enough in the subsequent period to finance current expenditures.

Capital Assets

Capital assets are defined as land, buildings, building improvements, firefighting apparatus, non-firefighting vehicles, communication equipment and all firefighting equipment. Items purchased by the District with an initial or individual cost greater than \$5,000 and an estimated useful life in excess of two years should be capitalized upon the books of the District. All items costing less than \$5,000 should be direct expensed and categorized in a general asset category.

In the case of donations, the District shall value these capital assets at the estimated fair market value of the item at the date of its donation. Depreciation is calculated on each class of depreciable property using no salvage value and the straight-line method of depreciation. Estimated useful lives are as follows:

	Years
Buildings	50
Building Improvements	20
Firefighting Apparatus	12
Non-Firefighting Vehicles	5
Furniture	5
Office Equipment	5
Computer Equipment	3

WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgeting

An annual unappropriated budget is adopted for the General Fund by the District's Board of Commissioners. The budget is prepared using the same method of accounting as for financial reporting. The original General Fund budget for the current year was amended. The Budget Comparison Schedule – General Fund – presents the original and revised budget amounts, if revised, compared to the actual amounts of revenues and expenditures for the current year.

Pensions

Payments are made into the social security system for all employees. The Internal Revenue Service has determined that fees of office received by Commissioners are considered wages subject to federal income tax withholding for payroll tax purposes only. See Note 10 for the District's pension plan.

Measurement Focus

Measurement focus is a term used to describe which transactions are recognized within the various financial statements. In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position, and cash flows. All assets and liabilities associated with the activities are reported. Fund equity is classified as net position.

Governmental fund types are accounted for on a spending or financial flow measurement focus. Accordingly, only current assets and current liabilities are included on the Balance Sheet, and the reported fund balances provide an indication of available spendable or appropriable resources. Operating statements of governmental fund types report increases and decreases in available spendable resources. Fund balances in governmental funds are classified using the following hierarchy:

Nonspendable: amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted: amounts that can be spent only for specific purposes because of constitutional provisions, or enabling legislation, or because of constraints that are imposed externally. The District has restricted \$444,589 of its General Fund fund balance for the future replacement of equipment and emergencies.

Committed: amounts that can be spent only for purposes determined by a formal action of the Board of Directors. The Board is the highest level of decision-making authority for the District. This action must be made no later than the end of the fiscal year. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board. The District does not have any committed fund balances.

WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus (Continued)

Assigned: amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. The District has adopted a formal policy regarding the assignment of fund balances and does not have any assigned fund balances.

Unassigned: all other spendable amounts in the General Fund.

When expenditures are incurred for which restricted, committed, assigned or unassigned fund balances are available, the District considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount 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 expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3. TAX LEVY

During the year ended September 30, 2019, the District levied an ad valorem tax rate of \$0.0768 per \$100 of assessed valuation, which resulted in a tax levy of \$927,350 on the adjusted taxable valuation of \$1,361,376,716 for the 2018 tax year.

All property values and exempt status, if any, are determined by the appraisal district. Assessed values are determined as of January 1 of each year, at which time a tax lien attaches to the related property. Taxes are levied around October/November, are due upon receipt and are delinquent the following February 1. Penalty and interest attach thereafter.

WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 4. DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District's deposit policy for custodial credit risk requires compliance with the provisions of Texas statutes.

Texas statutes require that any cash balance in any fund shall, to the extent not insured by the Federal Deposit Insurance Corporation or its successor, be continuously secured by a valid pledge to the District of securities eligible under the laws of Texas to secure the funds of the District, having an aggregate market value, including accrued interest, at all times equal to the uninsured cash balance in the fund to which such securities are pledged. At fiscal year-end, the carrying amount of the District's deposits was \$150,616 and the bank balance was \$167,963. The District was not exposed to custodial credit risk.

The carrying values of the deposits are included in the Governmental Fund Balance Sheet and the Statement of Net Position at September 30, 2019, as listed below:

	<u>Cash</u>
GENERAL FUND	\$ <u>150,616</u>

Investments

Under Texas law, the District is required to invest its funds under written investment policies that primarily emphasize safety of principal and liquidity and that address investment diversification, yield, maturity, and the quality and capability of investment management, and all District funds must be invested in accordance with the following investment objectives: understanding the suitability of the investment to the District's financial requirements, first; preservation and safety of principal, second; liquidity, third; marketability of the investments if the need arises to liquidate the investment before maturity, fourth; diversification of the investment portfolio, fifth; and yield, sixth. The District's investments must be made "with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived." No person may invest District funds without express written authority from the Board of Commissioners.

**WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

NOTE 4. DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Texas statutes include specifications for and limitations applicable to the District and its authority to purchase investments as defined in the Public Funds Investment Act. The District has adopted a written investment policy to establish the guidelines by which it may invest. This policy is reviewed annually. The District's investment policy may be more restrictive than the Public Funds Investment Act.

The District invests in TexPool and TexPool Prime, external investment pools that are not SEC registered. The State Comptroller of Public Accounts of the State of Texas has oversight of the pools. Federated Investors, Inc. manages the daily operations of the pool under a contract with the Comptroller. TexPool and TexPool Prime measures its portfolio assets at amortized cost. As a result, the District also measures its investments in TexPool and TexPool Prime at amortized cost for financial reporting purposes. There are no limitations or restrictions on withdrawals from TexPool and TexPool Prime.

As of September 30, 2019, the District had the following investments and maturities:

Fund and Investment Type	Fair Value	Maturities of Less Than 1 year
<u>GENERAL FUND</u>		
TexPool Prime	\$ 93,899	\$ 93,899
TexPool	269,817	269,817
TOTAL INVESTMENTS	\$ 363,716	\$ 363,716

Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. At September 30, 2019, the District's investments in TexPool and TexPool Prime were rated AAAM by Standard and Poor's.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District considers the investments in TexPool and TexPool Prime to have a maturity of less than one-year due to the fact that share position can usually be redeemed each day at the discretion of the District unless there has been a significant change in value.

WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 5. FIRE PROTECTION SERVICES

On March 1, 2012, the District executed an agreement with the La Vernia Volunteer Fire Department (the “Department”) to provide protection of life and property from fire, hazardous materials incidents, accident, disaster, and other emergencies to the residents of the District. The contract was for a period of one-year effective January 1, 2012. The continuation of the contract from year-to-year was subject to the adoption each year of an operating and capital budget. Under the terms of the contract, the Department agreed to provide firefighting and suppression services to all the residents and commercial interests within the geographic area of the District and those requesting mutual aid.

On November 8, 2016, the residents of Sutherland Springs, Texas, and Kicaster, Texas, voted to approve annexation and incorporation of the respective service areas into the service area of the District. The entities were merged and covered under the agreement between the Department and the District. The District will not use any revenues derived from the Sutherland Springs service area to fund their debt payments. In March 2017, upon expiration of the contract, the District assumed operations of the Department and the two entities merged and the District was renamed Wilson County Emergency Services District No. 1 Fire & Rescue. Completion of the merger took place in October 2017, with the transfer of title of all assets to the District.

NOTE 6. CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended September 30, 2019:

	October 1, 2018	Increases	Decreases	September 30, 2019
Capital Assets Not Being Depreciated				
Land and Land Improvements	\$ 63,230	\$ - 0 -	\$ - 0 -	\$ 63,230
Capital Assets Subject to Depreciation				
Building and Improvements	\$ 1,681,263	\$ 42,370	\$	\$ 1,723,633
Equipment and Vehicles	1,601,955	56,346		1,658,301
Total Capital Assets Subject to Depreciation	\$ 3,283,218	\$ 98,716	\$ - 0 -	\$ 3,381,934
Less Accumulated Depreciation				
Building and Improvements	\$ 118,577	\$ 46,174	\$	\$ 164,751
Equipment and Vehicles	868,466	187,576		1,056,042
Total Accumulated Depreciation	\$ 987,043	\$ 233,750	\$ - 0 -	\$ 1,220,793
Total Depreciable Capital Assets, Net of Accumulated Depreciation	\$ 2,296,175	\$ (135,034)	\$ - 0 -	\$ 2,161,141
Total Capital Assets, Net of Accumulated Depreciation	\$ 2,359,405	\$ (135,034)	\$ - 0 -	\$ 2,224,371

NOTE 7. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

**WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

NOTE 8. CAPITAL LEASE AND FINANCING NOTE AGREEMENTS

On February 17, 2010, the District entered into a lease agreement with Government Capital Corporation for the purchase of a fire truck. The lease is accounted for as a capital lease. The fire truck had a total cost of \$369,523 and has accumulated depreciation of \$308,105 through September 30, 2019. Lease payments and related interest of \$43,056 were due each January 15. During the current year, the District paid off the capital lease.

On January 30, 2014, the District executed a note with Government Capital Corporation to finance the construction costs of a new fire station and related equipment. The note bears interest at the rate of 4.375% per annum. The District will make 20 annual payments of \$55,921 beginning January 30, 2015 and ending January 30, 2034. The note balance as of fiscal year end is \$605,672.

The following is a summary of transactions regarding the capital lease and note payable for the year ended September 30, 2019:

Long-Term Debt Payable, October 1, 2018	\$	669,660
Less: Principal Retired		(63,988)
Long-Term Debt Payable, September 30, 2019	\$	605,672
Long-Term Debt Payable:		
Due Within One Year	\$	29,443
Due After One Year		576,229
Long-Term Debt Payable, September 30, 2019	\$	605,672

As of September 30, 2019, the debt service requirements on the note outstanding were as follows:

Fiscal Year	Principal	Interest	Total
2020	\$ 29,443	\$ 26,523	\$ 55,966
2021	30,731	25,235	55,966
2022	32,075	23,891	55,966
2023	33,479	22,487	55,966
2024	34,943	21,023	55,966
2025-2029	199,031	80,799	279,830
2030-2034	245,970	33,279	279,249
	\$ 605,672	\$ 233,237	\$ 838,909

Subsequent to year-end, on October 4, 2019, the District executed a note with Government Capital Corporation to finance a Pierce Velocity Ultimate Configuration Fire Truck. The note bears interest at the rate of 3.395% per annum. The District will make a down payment of \$150,000 at signing, followed by \$200,000 on February 1, 2020. Following the initial payments, the District will make 9 annual payments of \$55,921 beginning February 15, 2020 and ending February 15, 2028.

WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 9. INTERLOCAL AGREEMENT WITH WILSON COUNTY

Annually, the District enters into an Interlocal Cooperation Agreement with Wilson County. The District received \$51,000 of financial assistance, to enhance and promote the operation of the District for the safety of the citizens of Wilson County during the current year. The agreement may be terminated by either party with or without cause, upon 60 days written notice and is renewed annually.

NOTE 10. PENSION PLAN

The District began participation in the Texas County & District Retirement System (TCDRS) as of March 1, 2019, and therefore did not have any participating employees as of the TCERS measurement date, December 31, 2018. A description of the pension plan pursuant to Paragraph 40 of GASB Statement No. 68 is as follows:

- a. The District participates in TCERS, which is a statewide, agent multiple-employer, public employee retirement system.
- b. A brief description of benefit terms:
 - 1) All full-time and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.
 - 2) The plan provides retirement, disability and survivor benefits.
 - 3) TCERS is a savings-based plan. For the District's plan, 4% of each employee's pay is deposited into his or her TCERS account. By law, employee accounts earn 7% interest on beginning of year balances. At retirement, the account is matched at an employer set percentage(s) (current match is 100%) and is then converted to a lifetime annuity.
 - 4) There are no automatic COLAs. Each year, the District may elect an ad hoc COLA for its retirees (if any). There are two COLA types, each limited by actual inflation.
 - 5) Benefit terms are established under the TCERS Act. They may be amended as of January 1 each year, but must remain in conformity with the Act.
- c. As of the measurement date, December 31, 2018, the District had no employees covered in TCERS.
- d. The District's contribution rate is calculated annually on an actuarial basis, although the employer may elect to contribute at a higher rate. The District contribution rate is based on the TCERS funding policy adopted by the TCERS Board of Trustees and must conform with the TCERS Act. The employee contribution rates are set by the District and are currently 4%. The actuarially determined employer contribution rate for 2019 was 1.86%. Contributions to the pension plan from the District were \$3,780 for the fiscal year ended September 30, 2019.
- e. The most recent comprehensive annual financial report for TCERS can be found at the following link, www.tcders.org.

WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE

REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2019

**WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<u>Original Budget</u>	<u>Final Amended Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES				
Property Taxes, Including Penalty and Interest	\$ 926,650	\$ 926,650	\$ 933,317	\$ 6,667
Intergovernmental	51,000	51,000	51,000	
Miscellaneous Revenues	<u>39,000</u>	<u>39,000</u>	<u>39,131</u>	<u>131</u>
TOTAL REVENUES	<u>\$ 1,016,650</u>	<u>\$ 1,016,650</u>	<u>\$ 1,023,448</u>	<u>\$ 6,798</u>
EXPENDITURES				
Services Operations:				
District Operations	\$ 762,350	\$ 760,350	\$ 750,497	\$ 9,853
Professional Fees	35,000	35,000	24,478	10,522
Other	97,138	97,138	66,279	30,859
Capital Outlay	88,000	95,000	98,716	(3,716)
Debt Service:				
Note Payable Principal	29,443	29,443	28,209	1,234
Note Payable Interest	26,478	26,478	27,712	(1,234)
Capital Lease Principal			35,779	(35,779)
Capital Lease Interest			<u>5,414</u>	<u>(5,414)</u>
TOTAL EXPENDITURES	<u>\$ 1,038,409</u>	<u>\$ 1,043,409</u>	<u>\$ 1,037,084</u>	<u>\$ 6,325</u>
NET CHANGE IN FUND BALANCE	\$ (21,759)	\$ (26,759)	\$ (13,636)	\$ 13,123
FUND BALANCE - OCTOBER 1, 2018	<u>561,646</u>	<u>561,646</u>	<u>561,646</u>	
FUND BALANCE - SEPTEMBER 30, 2019	<u>\$ 539,887</u>	<u>\$ 534,887</u>	<u>\$ 548,010</u>	<u>\$ 13,123</u>

See accompanying independent auditor's report.

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WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE

OTHER SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2019

**WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
LISTING OF THE NUMBER OF EMERGENCY
RESPONSES MADE WITHIN AND OUTSIDE THE DISTRICT –
FOR THE YEAR ENDED SEPTEMBER 30, 2019
(UNAUDITED)**

Number of Emergency Responses made Within the District	817
Number of Emergency Responses made Outside the District	<u>56</u>
Total Emergency Responses	<u><u>873</u></u>

See accompanying independent auditor’s report.

**WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
SCHEDULE OF INSURANCE AND BONDING COVERAGE
SEPTEMBER 30, 2019**

Type of Coverage	From To	Amount of Coverage	Insurer/Name
PUBLIC OFFICIAL BOND Treasurer	03/01/19 03/01/20	\$ 1,000,000	American Alternative Insurance Corporation
PUBLIC EMPLOYEE BLANKET BOND Dishonesty Bond	03/01/19 03/01/20	\$ 1,000,000	American Alternative Insurance Corporation
PROPERTY Building Contents Policy Deductible Flood Deductible	03/01/19 03/01/20	\$ 1,908,748 164,074 1,000 1,000	American Alternative Insurance Corporation
GENERAL LIABILITY General Aggregate Each Occurrence	03/01/19 03/01/20	\$ 3,000,000 1,000,000	American Alternative Insurance Corporation
MANAGEMENT LIABILITY Aggregate Each Occurrence	03/01/19 03/01/20	\$ 3,000,000 1,000,000	American Alternative Insurance Corporation
HIRED AND NON-OWNED AUTOMOBILE LIABILITY Combined Single Limit	03/01/19 03/01/20	\$ 1,000,000	American Alternative Insurance Corporation
ACCIDENT & SICKNESS Accidental Death & Dismemberment Medical Disability	03/01/19 03/01/20	\$ 20,000 20,000 300	National Union Fire Insurance Company
WORKER'S COMPENSATION Each Occurrence Disease Policy Limit Disease Limit per Employee	07/01/19 07/01/20	\$ 1,000,000 1,000,000 1,000,000	Texas Mutual Insurance

See accompanying independent auditor's report.

**WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
TAXES LEVIED AND RECEIVABLE
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	Property Taxes	
TAXES RECEIVABLE -		
OCTOBER 1, 2018	\$ 32,171	
Adjustments to Beginning Balance	2,644	\$ 34,815
Original 2018 Tax Levy	\$ 966,210	
Adjustment to 2018 Tax Levy	(38,860)	927,350
TOTAL TO BE ACCOUNTED FOR		\$ 962,165
TAX COLLECTIONS:		
Prior Years	\$ 12,649	
Current Year	910,831	923,480
TAXES RECEIVABLE -		
SEPTEMBER 30, 2019		\$ 38,685
TAXES RECEIVABLE BY YEAR:		
2018		\$ 16,519
2017		6,461
2016		3,345
2015		2,675
2014		2,383
2013		1,817
2012		1,922
2011		1,177
2010		1,245
2009 and prior		1,141
TOTAL		\$ 38,685

See accompanying independent auditor's report.

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**WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
TAXES LEVIED AND RECEIVABLE
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
PROPERTY VALUATIONS	<u>\$ 1,361,376,716</u>	<u>\$ 1,164,062,470</u>	<u>\$ 803,627,922</u>	<u>\$ 757,742,996</u>
TOTAL TAX RATES PER \$100 VALUATION	<u>\$ 0.0768</u>	<u>\$ 0.0830</u>	<u>\$ 0.0835</u>	<u>\$ 0.0852</u>
ADJUSTED TAX LEVY*	<u>\$ 927,350</u>	<u>\$ 937,405</u>	<u>\$ 672,232</u>	<u>\$ 646,793</u>
PERCENTAGE OF TAXES COLLECTED TO TAXES LEVIED	<u>98.22 %</u>	<u>99.31 %</u>	<u>99.50 %</u>	<u>99.59 %</u>

* Based upon the adjusted tax levy at the time of the audit for the fiscal year in which the tax was levied. Levy may change as a result of protests, tax roll adjustments, or early payment discounts.

See accompanying independent auditor's report.

**WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
BOARD OF COMMISSIONERS AND CONSULTANTS
SEPTEMBER 30, 2019**

District Mailing Address - Wilson County Emergency Services District
No. 1 Fire & Rescue
P.O. Box 55
La Vernia, Texas 78121-4757

District Telephone Number - (512) 338-5322

<u>Commissioners</u>	<u>Term of Office (Appointed – Elected)</u>	<u>Fees of Office for the year ended September 30, 2019</u>	<u>Expense Reimbursements for the year ended September 30, 2019</u>	<u>Title</u>
Quinten Kiolbassa	01/19 – 12/20 (Appointed)	\$ -0-	\$ 462	President
George Jones	01/18 – 12/19 (Appointed)	\$ -0-	\$ 459	Vice President
Michael Trainer	01/18 – 12/19 (Appointed)	\$ -0-	\$ 70	Treasurer
Jim Burdette	01/19 – 12/20 (Appointed)	\$ -0-	\$ -0-	Secretary
Bill Mainz	01/19 – 12/20 (Appointed)	\$ -0-	\$ -0-	Assistant Treasurer

The limit of fees of office that a Commissioner may receive during a year is set by the Health and Safety Code-Chapter 775. A Commissioner is entitled to receive compensation in the same manner and amount as are provided by Section 49.060 of the Texas Water Code, currently \$7,200 per fiscal year. Fees of office and expense reimbursements are the amounts actually paid to a Commissioner during the District’s current fiscal year.

See accompanying independent auditor’s report.

**WILSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 FIRE & RESCUE
BOARD OF COMMISSIONERS AND CONSULTANTS
SEPTEMBER 30, 2019**

Consultants:	<u>Date Hired</u>	<u>Fees for the year ended September 30, 2019</u>	<u>Title</u>
Burns Anderson Jury & Brenner, LLP	1/1/09	\$ 6,978	Attorney
McCall Gibson Swedlund Barfoot PLLC	12/4/12	\$ 11,500	Auditor
Dawn Barnett Wilson County Tax Assessor/Collector		\$ 6,721	Tax Assessor/ Collector
Dupnick Tax & Financial Services	03/01/18	\$ 8,000	Bookkeeper

See accompanying independent auditor's report.

