



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Williamson County Emergency Services District No. 2

Bookkeeper's Report

March 31, 2020

Cash Flow Report - Checking Account

As of March 31, 2020

Num	Name	Memo	Amount	Balance
BALANCE AS OF 03/01/2020				\$18,341.68
Receipts				
	Wire Transfer to Operating		260,000.00	
	Interest Earned on Checking		1.93	
Total Receipts				260,001.93
Disbursements				
3542	Jordan Baltazor	Fees of Office 03/19/2020	(92.35)	
3543	Russell Strahan	Fees of Office 03/19/2020	(92.35)	
3544	McCall Gibson Swedlund Barfoot PLLC	Auditing Fees	(10,000.00)	
3545	Municipal Accounts & Consulting, LP	Bookkeeping Expense	(3,305.65)	
3546	Sam Bass Fire Department	Monthly Contract Payment Fire & EMS	(250,000.00)	
3547	Williamson Central Appraisal District	2nd Qtr CAD Fees 2020	(4,903.50)	
Total Disbursements				(268,393.85)
BALANCE AS OF 03/31/2020				\$9,949.76

Williamson County ESD2
Check Register
As of April 30, 2020

Num	Name	Memo	Amount
11000 · Cash in Bank			
3548	Darryl Pool	Fees of Office 1Q 2020	(554.10)
3549	Jordan Baltazor	Fees of Office 04/16/2020	(92.35)
3550	Russell Strahan	Fees of Office 04/16/2020	(92.35)
3551	Municipal Accounts & Consulting, LP	Bookkeeping Expense	(2,240.25)
3552	Sam Bass Fire Department	Monthly Contract Payment Fire & EMS	(250,000.00)
3553	United States Treasury	1Q2020 - 941	(168.30)
3554	Jordan Baltazor	Fees of Office 03/23/2020	(92.35)
Total 11000 · Cash in Bank			(253,239.70)
TOTAL			(253,239.70)

Account Balances

As of March 31, 2020

Financial Institution (Acct Number)	Issue Date	Maturity Date	Interest Rate	Account Balance	Notes
Fund: Operating					
Certificates of Deposit					
REGIONS BANK (XXXX6759)	04/05/2019	04/03/2020	2.70 %	240,000.00	
COMMUNITY BANK OF TX (XXXX3227)	05/07/2019	05/06/2020	2.60 %	240,000.00	
BANCORPSOUTH (XXXX8915)	06/05/2019	06/05/2020	2.75 %	240,000.00	
THIRD COAST BANK, SSB (XXXX5392)	07/22/2019	07/21/2020	2.60 %	240,000.00	
FRONTIER BANK (XXXX2501)	03/06/2020	09/02/2020	1.70 %	240,000.00	
VERITEX COMMUNITY BANK (XXXX0443)	02/27/2020	02/26/2021	1.80 %	240,000.00	
Money Market Funds					
TEXPOOL (XXXX0001)	05/18/2017		1.00 %	3,856,487.62	
TEXPOOL (XXXX0002)	09/07/2017		1.00 %	203,959.46	Station 3-SR 17
Checking Account(s)					
FIRST CITIZENS BANK-CKING (XXXX4879)			0.25 %	9,949.76	Checking Account
Totals for Operating Fund:				\$5,510,396.84	
Grand total for Williamson County Emergency Services District No. 2:				\$5,510,396.84	

Actual vs. Budget Comparison

March 2020

		March 2020			January 2020 - March 2020			Annual
		Actual	Budget	Over/(Under)	Actual	Budget	Over/(Under)	Budget
Revenues								
14320	Property Tax	14,789	0	14,789	14,789	0	14,789	0
14321	Property Tax - Operating	0	25,386	(25,386)	1,031,227	1,008,440	22,787	3,220,086
14325	Property Tax Penalty	0	703	(703)	1,269	1,839	(570)	4,000
14340	Mutual Aid Revenue	0	2,083	(2,083)	14,015	6,250	7,765	25,000
14370	Int Earned On Temp Investment	10,142	4,167	5,975	33,941	12,500	21,441	50,000
14390	Interest Earned on Checking	2	0	2	3	1	2	5
Total Revenues		24,933	32,339	(7,407)	1,095,244	1,029,030	66,214	3,299,091
Expenditures								
16210	Emergency Services-Sam Bass FD	250,000	250,000	0	750,000	750,000	0	3,000,000
16220	Radio Service Fees - Wilco	0	0	0	3,043	3,000	43	12,000
16320	Tax Collection Fees-CAD	4,904	0	4,904	9,807	4,000	5,807	20,000
16325	Tax Collection Fees - Assessor	0	2,400	(2,400)	2,387	2,400	(13)	2,400
16330	Legal Fees	0	417	(417)	0	1,250	(1,250)	5,000
16340	Auditing Fees	10,000	8,600	1,400	10,000	8,600	1,400	14,000
16370	Election Expenses	0	0	0	0	0	0	3,500
16430	Bookkeeping Fees	2,113	1,883	229	7,213	7,150	62	28,600
16440	Training Expense	0	250	(250)	1,078	750	328	3,000
16455	SB 622 Publications	0	0	0	0	0	0	2,500
16460	Printing and Reproduction	101	50	51	167	150	17	600
16480	Delivery Expense	0	13	(13)	0	38	(38)	150
16520	Postage	2	6	(4)	9	19	(10)	75
16530	Insurance	0	1,250	(1,250)	0	3,750	(3,750)	15,000
16540	Travel	15	83	(68)	618	250	368	1,000
16550	Dues and Subscriptions	0	125	(125)	0	375	(375)	1,500
16560	Miscellaneous	10	42	(32)	114	125	(11)	500
16570	Software Expense	0	0	0	0	350	(350)	350
16590	Future Website Service	0	417	(417)	0	1,250	(1,250)	5,000
16591	Technology	0	167	(167)	0	500	(500)	2,000
16620	Bank Service Charges	0	3	(3)	0	8	(8)	30
16690	Payroll Expenses	215	583	(368)	1,184	1,750	(566)	7,000
17100	Loan Payment-Principal	0	0	0	0	0	0	231,943
17110	Loan Interest Expense	0	0	0	0	0	0	180,971
17121	Capital Outlay - Station 1&2	0	0	0	0	0	0	60,000
17122	Capital Outlay - Vehicle	0	0	0	0	0	0	100,000
Total Expenditures		267,359	266,288	1,071	785,620	785,714	(94)	3,697,119
Other Revenues								
15950	Assigned Operating Surplus	0	0	0	0	0	0	398,028
Total Other Revenues		0	0	0	0	0	0	398,028
Excess Revenues (Expenditures)		<u>(\$242,426)</u>	<u>(\$233,949)</u>	<u>(\$8,478)</u>	<u>\$309,624</u>	<u>\$243,317</u>	<u>\$66,307</u>	<u>\$0</u>

Balance Sheet

As of March 31, 2020

	Mar 31, 20
ASSETS	
Current Assets	
Checking/Savings	
11000 · Cash in Bank	9,950
Total Checking/Savings	9,950
Other Current Assets	
11300 · Time Deposits	5,500,447
11510 · Accrued Int Receivable	32,338
11520 · Tax Receivable	
11521 · Maintenance Tax Receivable	95,678
11522 · Debt Tax Receivable	909
Total 11520 · Tax Receivable	96,586
Total Other Current Assets	5,629,372
Total Current Assets	5,639,322
TOTAL ASSETS	5,639,322
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
12000 · Accounts Payable	2,240
Total Accounts Payable	2,240
Other Current Liabilities	
12100 · Payroll Liabilities	168
12790 · Deferred Tax	
12791 · Maintenance Deferred Tax	2,293,082
12792 · Debt Deferred Tax	909
Total 12790 · Deferred Tax	2,293,991
Total Other Current Liabilities	2,294,159
Total Current Liabilities	2,296,399
Total Liabilities	2,296,399
Equity	
13010 · Unassigned Fund Balance	3,033,299
Net Income	309,624
Total Equity	3,342,922
TOTAL LIABILITIES & EQUITY	5,639,322

District Debt Service Payments

03/01/2020 - 02/28/2021

Paying Agent	Series	Date Due	Date Paid	Principal	Interest	Total Due
Debt Service Payment Due 09/25/2020						
Government Capital Corporation	STATION 3	09/25/2020		163,587.30	167,237.44	330,824.74
		Total Due 09/25/2020		163,587.30	167,237.44	330,824.74
Debt Service Payment Due 10/25/2020						
Frost Bank	FIRE TRUCK	10/25/2020		68,355.55	13,733.73	82,089.28
		Total Due 10/25/2020		68,355.55	13,733.73	82,089.28
		District Total		\$231,942.85	\$180,971.17	\$412,914.02

Station 3 Int Rate: 3.99% (09/25/37)
 Fire Truck Int Rate: 2.65% (10/25/26)
 Total O/S Debt: \$6,942,384.45

WILLIAMSON COUNTY ESD 2
ANALYSIS OF TAXES COLLECTED FYE 12/31/20

TAX YEARS	TAX YEAR 2019		TAX YEAR 2018	
	MT 100.00%	TOTAL 2019	MT 100.00%	TOTAL 2018
PRIOR YEAR		1,109,813.59		4,086.35
TAX LEVY	0.00	0.00	0.00	0.00
COLLECTIONS				
JANUARY 20				
TAXES	876,437.79	876,437.79	76.55	76.55
PENALTY	0.00	0.00	16.28	16.28
FEBRUARY 20				
TAXES	154,541.68	154,541.68	158.41	158.41
PENALTY	1,229.19	1,229.19	19.95	19.95
MARCH 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
APRIL 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
MAY 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
JUNE 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
JULY 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
AUGUST 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
SEPTEMBER 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
OCTOBER 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
NOVEMBER 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
DECEMBER 20				
TAXES	0.00	0.00	0.00	0.00
PENALTY	0.00	0.00	0.00	0.00
TOTALS	1,032,208.66	1,032,208.66	271.19	271.19
TAXES	1,030,979.47	1,030,979.47	234.96	234.96
PENALTY	1,229.19	1,229.19	36.23	36.23
TOTALS	1,032,208.66	1,032,208.66	271.19	271.19
ADJUSTMENTS	390.66	390.66	(0.12)	(0.12)
TAX REC @ 02/29/20	79,224.78	79,224.78	3,851.27	3,851.27
TAX RATES	0.100000	0.100000	0.100000	0.100000

WILLIAMSON COUNTY ESD 2
ANALYSIS OF TAXES COLLECTED FYE 12/31/20

TAX YEARS	PERCENTAGE	TAX YEAR 2019		TAX YEAR 2018	
		TOTAL DEBT SERV	TOTAL MAINT	TOTAL GRAND TOTAL	
PRIOR YEAR		0	1,131,631.65	1,131,631.65	
TAX LEVY		0	0.00	0.00	
COLLECTIONS:					
JANUARY 20					
TAXES		0.00	876,518.83	876,518.83	
PENALTY		0.00	16.73	16.73	
FEBRUARY 20					
TAXES		0.00	876,535.56	876,535.56	
PENALTY		0.00	1,252.07	1,252.07	
MARCH 20					
TAXES		0.00	155,960.09	155,960.09	
PENALTY		0.00	0.00	0.00	
APRIL 20					
TAXES		0.00	0.00	0.00	
PENALTY		0.00	0.00	0.00	
MAY 20					
TAXES		0.00	0.00	0.00	
PENALTY		0.00	0.00	0.00	
JUNE 20					
TAXES		0.00	0.00	0.00	
PENALTY		0.00	0.00	0.00	
JULY 20					
TAXES		0.00	0.00	0.00	
PENALTY		0.00	0.00	0.00	
AUGUST 20					
TAXES		0.00	0.00	0.00	
PENALTY		0.00	0.00	0.00	
SEPTEMBER 20					
TAXES		0.00	0.00	0.00	
PENALTY		0.00	0.00	0.00	
OCTOBER 20					
TAXES		0.00	0.00	0.00	
PENALTY		0.00	0.00	0.00	
NOVEMBER 20					
TAXES		0.00	0.00	0.00	
PENALTY		0.00	0.00	0.00	
DECEMBER 20					
TAXES		0.00	0.00	0.00	
PENALTY		0.00	0.00	0.00	
TOTALS		0.00	0.00	0.00	
TAXES		0.00	1,031,226.85	1,031,226.85	
PENALTY		0.00	1,268.80	1,268.80	
TOTALS		0.00	1,032,495.65	1,032,495.65	
ADJUSTMENTS		(36.77)	304.73	267.96	
TAX REC @ 02/29/20		908.64	95,677.77	96,586.41	
Oct - Dec 2019 Deferral				2,197,404.48	
Total Tax Year				3,228,631.33	

**ROLLBACK Maintenance

Williamson County ESD2
Station 3 Expenditures
January 2018 through December 2019

Type	Date	Num	Name	Memo	Amount
13010 - Unassigned Fund Balance					
Closing Entry	12/31/2018				4,364,973.01
Total 13010 - Unassigned Fund Balance					4,364,973.01
17120 - Capital Outlay - Station 3					
16662 - Engineering Services					
Bill	01/31/2019	00020143	Halff Associates, Inc	Construction Related Servi...	259.62
Bill	01/31/2019	00020143	Halff Associates, Inc	Direct Costs - Hourly Servic...	9.81
Bill	02/28/2019	00021411	Halff Associates, Inc	Construction Related Servi...	450.00
Bill	02/28/2019	00021411	Halff Associates, Inc	Direct Costs - Hourly Servic...	0.00
Total 16662 - Engineering Services					719.43
16663 - Architect Fees					
Bill	01/31/2019	21516.00	Brinkley Sargent Wi...	Basic Services - Constructi...	3,636.73
Bill	01/31/2019	21516.00	Brinkley Sargent Wi...	Travel	68.90
Bill	02/28/2019	21516.36	Brinkley Sargent Wi...	Basic Services - Constructi...	1,570.87
Bill	02/28/2019	21516.36	Brinkley Sargent Wi...	Travel	0.00
Bill	02/28/2019	21516.36	Brinkley Sargent Wi...	Mail/Deliveries	0.00
Bill	04/30/2019	21516.37	Brinkley Sargent Wi...	Basic Services - Constructi...	785.43
Bill	04/30/2019	21516.37	Brinkley Sargent Wi...	Travel	33.11
Credit	05/31/2019	21516.00	Brinkley Sargent Wi...	Basic Services - Constructi...	-688.57
Credit	05/31/2019	21516.00	Brinkley Sargent Wi...	Travel	0.00
Credit	05/31/2019	21516.00	Brinkley Sargent Wi...	Mail/Deliveries	0.00
Total 16663 - Architect Fees					5,406.47
16666 - Legal Fees					
Bill	03/31/2019	40040	Dietz & Jarrard, P.C.	Legal Fees - Station 3	465.00
Total 16666 - Legal Fees					465.00
16668 - Construction					
Bill	02/28/2019	Pay App 13	Chasco Constructor...	Station 3 - Pay Application 13	136,138.88
Bill	03/31/2019	Pay App 14	Chasco Constructor...	Station 3 - Pay Application 14	-48,523.00
Bill	06/20/2019	Pay App 1...	Chasco Constructor...	Station 3 - Pay Application ...	32,149.00
Total 16668 - Construction					119,764.88
16669 - Inspection Expense					
Bill	02/28/2019	7041	Brushy Creek MUD	Inspection Fee - Station 3	1,105.00
Total 16669 - Inspection Expense					1,105.00
Total 17120 - Capital Outlay - Station 3					127,460.78
TOTAL					4,492,433.79

Williamson County ESD No 2
Cash Flow Forecast

	<u>Dec-20</u>	<u>Dec-21</u>	<u>Dec-22</u>	<u>Dec-23</u>	<u>Dec-24</u>
Assessed Value	\$3,285,802,494	\$3,285,802,494	\$3,285,802,494	\$3,285,802,494	\$3,285,802,494
Maintenance Tax Rate	\$0.1000	\$0.1000	\$0.1000	\$0.1000	\$0.1000
Maintenance Tax	\$3,220,086	\$3,220,086	\$3,220,086	\$3,220,086	\$3,220,086
% Change in Revenue	3.00%	3.00%	3.00%	3.00%	3.00%
% Change in Expenses	5.00%	5.00%	5.00%	5.00%	5.00%
Beginning Cash Balance	\$5,196,109	\$4,798,081	\$4,217,568	\$3,445,397	\$2,471,937
<u>Revenues</u>					
Maintenance Tax	\$3,220,086	\$3,220,086	\$3,220,086	\$3,220,086	\$3,220,086
Mutual Aid	25,000	25,750	26,523	27,318	28,138
Additional Revenue	54,005	55,625	57,294	59,013	60,783
	<u>\$3,299,091</u>	<u>\$3,301,462</u>	<u>\$3,303,903</u>	<u>\$3,306,417</u>	<u>\$3,309,007</u>
<u>Expenses</u>					
Sam Bass FD	\$3,000,000	\$3,150,000	\$3,307,500	\$3,472,875	\$3,646,519
Administrative	284,205	298,415	313,336	329,003	345,453
Loan Payments	412,914	433,560	455,238	478,000	501,900
	<u>\$3,697,119</u>	<u>\$3,881,975</u>	<u>\$4,076,074</u>	<u>\$4,279,877</u>	<u>\$4,493,871</u>
Net Surplus	(\$398,028)	(\$580,513)	(\$772,171)	(\$973,460)	(\$1,184,864)
<u>Capital Outlay</u>					
Station 3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	0
Ending Cash Balance	<u><u>\$4,798,081</u></u>	<u><u>\$4,217,568</u></u>	<u><u>\$3,445,397</u></u>	<u><u>\$2,471,937</u></u>	<u><u>\$1,287,073</u></u>
Operating Reserve % of Exp	129.78%	108.64%	84.53%	57.76%	28.64%

**Williamson County ESD2
Budget Overview
Cash Flow Projections**

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Ordinary Income/Expense										
Income										
14320 - Property Tax										
14321 - Property Tax - Operating	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00
14322 - Property Tax - Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 14320 - Property Tax	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00	3,220,086.00
14325 - Property Tax Penalty	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
14330 - Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14340 - Mutual Aid	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
14370 - Int Earned On Temp Investment	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
14390 - Int Earned On Checking	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
14450 - Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	3,299,091.00	3,299,091.00	3,299,091.00	3,299,091.00	3,299,091.00	3,299,091.00	3,299,091.00	3,299,091.00	3,299,091.00	3,299,091.00
Gross Profit	3,299,091.00	3,299,091.00	3,299,091.00	3,299,091.00	3,299,091.00	3,299,091.00	3,299,091.00	3,299,091.00	3,299,091.00	3,299,091.00
Expense										
16210 - Emergency Services-Sam Bass FD	3,000,000.00	3,090,000.00	3,182,700.00	3,278,181.00	3,376,526.43	3,477,822.22	3,582,156.89	3,689,621.60	3,800,310.24	3,914,319.55
16220 - Radio Service Fees - Wilco	12,000.00	12,360.00	12,730.80	13,112.72	13,506.11	13,911.29	14,328.63	14,758.49	15,201.24	15,657.28
16320 - Tax Collection Fees - CAD	20,000.00	20,600.00	21,218.00	21,854.54	22,510.18	23,185.48	23,881.05	24,597.48	25,335.40	26,095.46
16325 - Tax Collection Fees - Assessor	2,400.00	2,472.00	2,546.16	2,622.54	2,701.22	2,782.26	2,865.73	2,951.70	3,040.25	3,131.46
16330 - Legal Fees	5,000.00	5,150.00	5,304.50	5,463.64	5,627.54	5,796.37	5,970.26	6,149.37	6,333.85	6,523.87
16370 - Election Expense	3,500.00	3,605.00	3,713.15	3,824.54	3,939.28	4,057.46	4,179.18	4,304.56	4,433.70	4,566.71
16341 - Auditing Fees	14,000.00	14,420.00	14,852.60	15,298.18	15,757.12	16,229.84	16,716.73	17,218.23	17,734.78	18,266.82
16430 - Bookkeeping Fees	28,600.00	29,458.00	30,341.74	31,251.99	32,189.55	33,155.24	34,149.90	35,174.39	36,229.62	37,316.51
16435 - Administrative Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16440 - Training Expense	3,000.00	3,090.00	3,182.70	3,278.18	3,376.53	3,477.82	3,582.16	3,689.62	3,800.31	3,914.32
16455 - SR 622 Publications	2,500.00	2,575.00	2,652.25	2,731.82	2,813.77	2,898.19	2,985.13	3,074.68	3,166.93	3,261.93
16480 - Delivery	150.00	154.50	159.14	163.91	168.83	173.89	179.11	184.48	190.02	195.72
16460 - Printing & Reproduction	600.00	618.00	636.54	655.64	675.31	695.56	716.43	737.92	760.06	782.86
16520 - Postage	75.00	77.25	79.57	81.95	84.41	86.95	89.55	92.24	95.01	97.86
16530 - Insurance	15,000.00	15,450.00	15,913.50	16,390.91	16,882.63	17,389.11	17,910.78	18,448.11	19,001.55	19,571.60
16540 - Travel	1,000.00	1,030.00	1,060.90	1,092.73	1,125.51	1,159.27	1,194.05	1,229.87	1,266.77	1,304.77
16550 - Dues and Subscriptions	1,500.00	1,545.00	1,591.35	1,639.09	1,688.26	1,738.91	1,791.08	1,844.81	1,900.16	1,957.16
16560 - Miscellaneous	500.00	515.00	530.45	546.36	562.75	579.64	597.03	614.94	633.39	652.39
16570 - Software Expense	350.00	360.50	371.32	382.45	393.93	405.75	417.92	430.46	443.37	456.67
16590 - Technology	2,000.00	2,060.00	2,121.80	2,185.45	2,251.02	2,318.55	2,388.10	2,459.75	2,533.54	2,609.55
16590 - Future Website Service	5,000.00	5,150.00	5,304.50	5,463.64	5,627.54	5,796.37	5,970.26	6,149.37	6,333.85	6,523.87
16620 - Bank Service Charges	30.00	30.90	31.83	32.78	33.77	34.78	35.82	36.90	38.00	39.14
16630 - Cost of Issuance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16660 - Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16690 - Payroll Expense	7,000.00	7,210.00	7,426.30	7,649.09	7,878.56	8,114.92	8,358.37	8,609.12	8,867.39	9,133.41
16710 - Capital Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16711 - Equipment - Engine 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17100 - Loan Payment-Principal	231,943.00	240,281.40	248,928.39	257,895.48	267,194.78	276,838.87	286,840.80	215,124.87	223,708.35	223,708.35
17110 - Loan Interest Expense	180,971.00	172,632.44	163,985.64	155,018.55	145,719.25	136,075.15	126,073.22	115,699.87	107,116.69	107,116.69
17120 - Station 1&2 - Capital	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17119 - Vehicle - Capital	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17120 - Station 3 - Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16661 - Site Assessment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16662 - Engineering Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16663 - Architect Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16664 - Equipment Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16665 - Furniture/Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16666 - Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16667 - Permits and Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16668 - Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16669 - Inspection Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17200 - Capital Lease Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17210 - Capital Lease Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense	3,697,119.00	3,630,844.99	3,727,383.11	3,826,817.19	3,929,234.28	4,034,723.88	4,143,378.18	4,173,202.82	4,288,474.46	4,407,203.94
Net Ordinary Income	(398,028.00)	(331,753.99)	(428,292.11)	(527,726.19)	(630,143.28)	(735,632.88)	(844,287.18)	(874,111.82)	(989,383.46)	(1,108,112.94)
Beginning Cash Balance	\$5,196,109.00	4,798,081.00	4,466,327.01	4,038,034.90	3,510,308.71	2,880,165.43	2,144,532.55	1,300,245.37	(563,249.91)	(1,671,362.85)

**Williamson County ESD2
Budget Overview
Cash Flow Projections**

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Capital Expenditures										
Station #3 (North Great Oaks)										
Engine 4										
1996 Spartan Pumper (\$40k refurb)										
Brush 1										
2013 Ford										
Engine 3										
2018 Pierce Pumper										
Tender 1										
2001 Freightliner										
Brush 2										
2013 Ford										
Engine 2										
2004 Pierce (\$60k refurb)		120,000.00								
Engine 1										
2003 Pierce (\$60k refurb)	120,000.00									
Truck 2										
2004 Pierce (\$60k refurb)			180,000.00							
1996 GMC Top Kick										
1994 Ford										
2005 Chevy (FM)										
2019 SC Vehicle										
2019 Command Vehicle										
Station Maint/Upgrades	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
Total Capital Expense	120,000.00	120,000.00	180,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Capital Expense	4,678,081.00	4,346,327.01	3,858,034.90	3,510,308.71	2,880,165.43	2,144,532.55	1,300,245.37	426,133.55	(563,249.91)	(1,671,362.85)
6 Month Reserve Balance Based on Budget	1,848,559.50	1,815,422.50	1,863,691.56	1,913,408.59	1,964,617.14	2,017,361.94	2,071,689.09	2,086,601.41	2,144,237.23	2,203,601.97

Williamson County Emergency Services District #2

CREDIT CARD POLICY

Williamson County ESD #2 is authorized to obtain a credit card for the sole and exclusive use of facilitating financial transactions of the District.

Credit card charges are permitted only for authorized District business. No personal or non-District entity expenses may be charged to the card even if such charges are later reimbursed.

Those authorized to use the credit card are the members of the Williamson County ESD #2 Board of Commissioners. Authorization to use the card automatically ceases immediately once a person listed on the credit card agreement no longer holds the office of Board Commissioner.

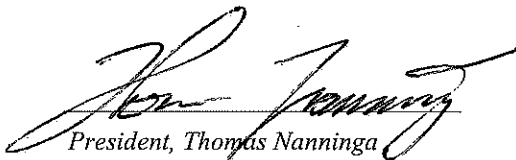
Charges to the credit card are permitted only for expenditures already approved in the District's adopted budget. An explanatory receipt must be obtained for each charge, be signed by the person who authorized the charge, and attached to the card's billing statement.

The credit card is to be stored in the ESD office. The card may be removed only when required for use outside the office and is to be returned promptly after that use.

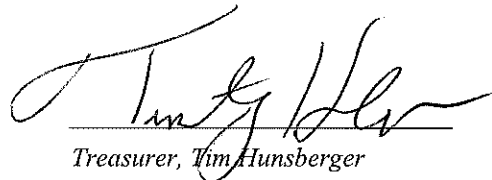
District officials are to make every effort to pay credit card balances in full by the due date.

Authorized use of the card is automatically cancelled for any person the District finds to have violated this policy.

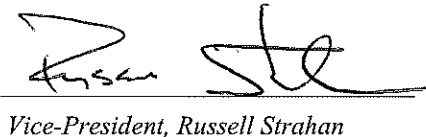
A copy of the current Williamson County ESD #2 Credit Card Policy is to be included as part of the financial report each time such a report is presented as a District agenda item.



President, Thomas Nanninga



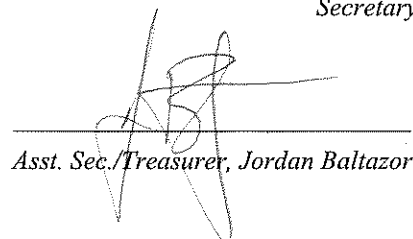
Treasurer, Tim Hunsberger



Vice-President, Russell Strahan



Secretary, Darryl Pool



Asst. Sec./Treasurer, Jordan Baltazor

WILLIAMSON COUNTY ESD NO 2

Board of Directors Request for Director Fee

Each of the undersigned Directors of Williamson County ESD No 2 hereby verifies that he or she performed the services described below on behalf of the District:

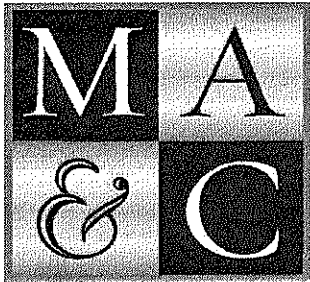
Date of Service: 4/16/2020 Amount: \$100.00

\$100.00
Jordan Baltazor

\$100.00
Russell Strahan

Nature of Business: Check One

Attendance at Regular Meeting	<u>XXX</u>
Attendance at Special Meeting	<u> </u>
Committee Meeting (Name)	<u> </u>
Seminar/Other (Explain)	<u> </u>



Director's Expense Report

Name:
District:

Dates	Place/Purpose	Airfare	Lodging	Miles	\$0.54 Mileage	Meals		
						Breakfast	Lunch	Dinner
01/16/20	ESD #2 Board meeting				0.00			
02/21/20	SAFE-D Conference							
02/22/20	SAFE-D Conference							
02/27/20	ESD #2 Board meeting				0.00			
03/26/20	ESD #2 Board meeting				0.00			
various dates	Preparation of 1st quarter minutes				0.00			
Subtotals		0.00	0.00	0.00	0.00	0.00	0.00	0.00

Send to:

MUNICIPAL ACCOUNTS & CONSULTING, L.P.

6500 River Place Blvd., Bldg 4, Suite 104

Austin, TX 78730

512-782-2400 Fax: 512-795-9968

info@municipalaccounts.com

I certify that I incurred these expenses in accordance with
the District's Ethics/Expense Reimbursement Policy

Signature: Darryl Pool

Date: 3/30/20

Darryl Pool
Williamson County ESD #2

** Receipts must be attached*

Other	Description	Totals
		100.00
		100.00
		100.00
		100.00
		100.00
		100.00
0.00		
Total Reimbursable Expenses		
Number of Fees of Office		6.00
Director Fees of Office Due:		600.00
Less FICA/Medicare		
Additional Federal Income Tax Withheld		
Director Advance		
TOTAL DUE TO/FROM DIRECTOR:		

SAM BASS FIRE DEPARTMENT
6500 River Place Blvd
Bldg 4, Suite 104
AUSTIN, TX 78730
512-782-2400

April 16, 2020

WILLIAMSON COUNTY ESD 2

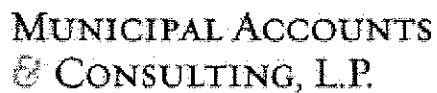
BILLING FOR: Apr-20
MONTHLY CONTRACT PAYMENT

FIRE AND EMS SERVICES \$ 250,000.00

Total \$ 250,000.00

Please make check payable to SAM BASS FIRE DEPARTMENT and forward to:

SAM BASS FIRE DEPARTMENT
6500 River Place Blvd
Bldg 4, Suite 104
AUSTIN, TX 78730



Williamson County ESD No. 2
6500 River Place Blvd
Bldg 4, Suite 104
Austin, TX 78730

Date	Invoice #
3/31/2020	62359

[illegible]

Total Outstanding Balance \$2,240.25



Director's Expense Report

Name: Jordan Baltazor
District: Williamson County ESD #2

** Receipts must be attached*

Dates	Place/Purpose	Airfare	Lodging	Miles	\$0.575 Mileage	Meals			Other	Description	Totals
						Breakfast	Lunch	Dinner			
03/23/20	Safe-D COVID-19 Webinar				0.00				100.00	Fees of Office	100.000
											0.000
											0.000
											0.000
											0.000
											0.000
					0.00						0.000
					0.00						0.000
					0.00						0.000
Subtotals		0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		100.000
Total Reimbursable Expenses											100.00
Number of Fees of Office											1.00
Director Fees of Office Due:											0.00
Less FICA/Medicare											
Additional Federal Income Tax Withheld											
Director Advance											
TOTAL DUE TO/FROM DIRECTOR:											\$100.00

Send to:
MUNICIPAL ACCOUNTS & CONSULTING, L.P.
6500 River Place Blvd., Bldg 4, Suite 104
Austin, TX 78730
512-782-2400 Fax: 512-795-9968
akolmodin@municipalaccounts.com

I certify that I incurred these expenses in accordance with
the District's Ethics/Expense Reimbursement Policy

Signature: _____

Date: _____

2020
LIST OF AUTHORIZED BROKERS

ABC Bank
Allegiance Bank
Amegy Bank of Texas, N.A.
Austin Capital Bank
BB & T
BancorpSouth
Bank of America N.A.
Bank of New York- Mellon
Bank of Texas N.A.
BBVA USA Bank
Business Bank of Texas
Cadence Bank
Capital Bank of Texas
Capital Markets Group
Capital One
Central Bank
Chasewood Bank
Citibank N.A.
Comerica Bank
Comerica Securities
Commercial State Bank
Community Bank of Texas
Community Trust Bank
Coastal Securities
East West Bank
First Bank of Texas
First Citizens Bank
First Financial Bank, N.A.
First National Bank of Texas
First Texas Bank
Frontier Bank of Texas
Frost National Bank
Guaranty Bank & Trust
Herring Bank
Hometown Bank, N.A.
Iberia Bank
Independent Bank
International Bank of Commerce
Inter National Bank
JP Morgan Chase
Legacy Texas Bank
Lone Star Bank
Lone Star Investment Pool
Moody National Bank

New First National Bank
North Star Bank of Texas
Omni Bank N.A.
Pioneer Bank
Plains Capital Bank
Plains State Bank
Prosperity Bank
R Bank
Regions Bank
SouthStar Bank
Southwest Securities
Spirit of Texas Bank
State Bank of Texas
State Street Bank & Trust Co.
Stifel Nicolaus
Tex Star Investment Pool
Texan Bank
Texas Capital Bank N.A.
Texas Class
Texas Citizens Bank
Texas Exchange Bank
Texas First Bank
Texas Gulf Bank
Texas Regional Bank
The Independent Bankers Bank
The Mint National Bank
Texas Savings Bank
Texpool/Texpool Prime
The Right Bank for Texas
Third Coast Bank
Trustmark National Bank
United Bank of el Paso Del Norte
United Texas Bank
Unity National Bank
U. S. Bank
Veritex Bank
Wallis Bank
Wells Fargo Bank, N.A.
Wells Fargo Brokerage Services, LLC
Wells Fargo Trust
Westbound Bank
West Star Bank
Whitney Bank
Woodforest National Bank

Williamson County ESD2
Actual vs Budget
January through March 2020

	<u>Jan - Mar 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>Jan - Mar 20</u>	<u>YTD Budget</u>	<u>\$ Over Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense							
Income							
14320 - Property Tax							
14321 - Property Tax - Operating	1,046,016	1,008,440	37,576	1,046,016	1,008,440	37,576	3,220,086
Total 14320 - Property Tax	1,046,016	1,008,440	37,576	1,046,016	1,008,440	37,576	3,220,086
14325 - Property Tax Penalty	1,269	1,839	(570)	1,269	1,839	(570)	4,000
14340 - Mutual Aid Revenue	14,015	6,250	7,765	14,015	6,250	7,765	25,000
14370 - Int Earned On Temp Investment	33,941	12,500	21,441	33,941	12,500	21,441	50,000
14390 - Interest Earned on Checking	3	1	2	3	1	2	5
Total Income	1,095,244	1,029,030	66,214	1,095,244	1,029,030	66,214	3,299,091
Gross Profit	1,095,244	1,029,030	66,214	1,095,244	1,029,030	66,214	3,299,091
Expense							
16210 - Emergency Services-Sam Bass FD	750,000	750,000	0	750,000	750,000	0	3,000,000
16220 - Radio Service Fees - Wilco	3,043	3,000	43	3,043	3,000	43	12,000
16320 - Tax Collection Fees-CAD	9,807	4,000	5,807	9,807	4,000	5,807	20,000
16325 - Tax Collection Fees - Assessor	2,387	600	1,787	2,387	600	1,787	2,400
16330 - Legal Fees	0	1,250	(1,250)	0	1,250	(1,250)	5,000
16340 - Auditing Fees	10,000	8,600	1,400	10,000	8,600	1,400	14,000
16370 - Election Expenses	0	0	0	0	0	0	3,500
16430 - Bookkeeping Fees	7,213	7,150	63	7,213	7,150	63	28,600
16440 - Training Expense	1,078	750	328	1,078	750	328	3,000
16455 - SB 622 Publications	0	0	0	0	0	0	2,500
16460 - Printing and Reproduction	167	150	17	167	150	17	600
16480 - Delivery Expense	0	38	(38)	0	38	(38)	150
16520 - Postage	9	19	(10)	9	19	(10)	75
16530 - Insurance	0	3,750	(3,750)	0	3,750	(3,750)	15,000
16540 - Travel	618	250	368	618	250	368	1,000
16550 - Dues and Subscriptions	0	375	(375)	0	375	(375)	1,500
16560 - Miscellaneous	114	125	(11)	114	125	(11)	500
16570 - Software Expense	0	350	(350)	0	350	(350)	350
16590 - Future Website Service	0	1,250	(1,250)	0	1,250	(1,250)	5,000
16591 - Technology	0	500	(500)	0	500	(500)	2,000
16620 - Bank Service Charges	0	8	(8)	0	8	(8)	30
16690 - Payroll Expenses	1,184	1,750	(566)	1,184	1,750	(566)	7,000
17100 - Loan Payment-Principal	0	0	0	0	0	0	231,943
17110 - Loan Interest Expense	0	0	0	0	0	0	180,971
17120 - Capital Outlay - Station 3	0	0	0	0	0	0	0
17121 - Capital Outlay - Station 1&2	0	0	0	0	0	0	60,000
17122 - Capital Outlay - Vehicle	0	0	0	0	0	0	100,000
Total Expense	785,620	783,915	1,705	785,620	783,915	1,705	3,697,119
Net Ordinary Income	309,624	245,115	64,509	309,624	245,115	64,509	(398,028)
Other Income/Expense							
Other Income							
15950 - Assigned Operating Surplus	0	0	0	0	0	0	398,028
Total Other Income	0	0	0	0	0	0	398,028
Net Other Income	0	0	0	0	0	0	398,028
Net Income	309,624	245,115	64,509	309,624	245,115	64,509	0

CERTIFICATE FOR RESOLUTION

THE STATE OF TEXAS §
 §
COUNTY OF WILLIAMSON §

The undersigned officer of the Board of Commissioners of Williamson County Emergency Services District No. 2 hereby certifies as follows:

1. The Board of Commissioners of Williamson County Emergency Services District No. 2 convened in special session on the ____ day of APRIL, 2020, at the regular designated meeting place, and the roll was called of the duly-constituted officers and members of the Commission, to wit:

THOMAS NANNINGA	-	President
RUSSELL STRAHAN	-	Vice President
DARRYL POOL	-	Secretary
TIMOTHY HUNSBERGER	-	Treasurer
JORDAN BALTAZOR	-	Asst Treasurer/Secretary

and all of said persons were present, except Commissioner(s) _____, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

RESOLUTION APPROVING ANNUAL REVIEW OF INVESTMENT POLICY,
STRATEGIES,
GUIDELINES AND MANAGEMENT PRACTICES FOR
WILLIAMSON COUNTY EMERGENCY SERVICES DISTRICT NO. 2

was introduced for the consideration of the Commission. It was then duly moved and seconded that the Certificate of Resolution ("Resolution") be adopted, and, after due discussion, the motion prevailed and carried unanimously.

2. A true, full and correct copy of the Resolution adopted at the meeting described in the above paragraph is attached to this certificate; the Resolution has been duly recorded in the Commission's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Commission as indicated therein; each of the officers and members of the Commission was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting and that the Resolution would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject of the meeting was given as required by Chapter 551 of the Government Code.

SIGNED AND SEALED the ____ day of APRIL, 2020.

(SEAL)

Secretary, Board of Commissioners

THE STATE OF TEXAS §

COUNTY OF WILLIAMSON §

This instrument was acknowledged before me on _____, 2020, by _____, Secretary of the Board of Commissioners of Williamson County Emergency Services District No. 2, on behalf of said District.

Notary Public Signature

(seal)

2020
LIST OF AUTHORIZED BROKERS

ABC Bank	New First National Bank
Allegiance Bank	North Star Bank of Texas
Amegy Bank of Texas, N.A.	Omni Bank N.A.
Austin Capital Bank	Pioneer Bank
BB & T	Plains Capital Bank
BancorpSouth	Plains State Bank
Bank of America N.A.	Prosperity Bank
Bank of New York- Mellon	R Bank
Bank of Texas N.A.	Regions Bank
BBVA USA Bank	SouthStar Bank
Business Bank of Texas	Southwest Securities
Cadence Bank	Spirit of Texas Bank
Capital Bank of Texas	State Bank of Texas
Capital Markets Group	State Street Bank & Trust Co.
Capital One	Stifel Nicolaus
Central Bank	Tex Star Investment Pool
Chasewood Bank	Texan Bank
Citibank N.A.	Texas Capital Bank N.A.
Comerica Bank	Texas Class
Comerica Securities	Texas Citizens Bank
Commercial State Bank	Texas Exchange Bank
Community Bank of Texas	Texas First Bank
Community Trust Bank	Texas Gulf Bank
Coastal Securities	Texas Regional Bank
East West Bank	The Independent Bankers Bank
First Bank of Texas	The Mint National Bank
First Citizens Bank	Texas Savings Bank
First Financial Bank, N.A.	Texpool/Texpool Prime
First National Bank of Texas	The Right Bank for Texas
First Texas Bank	Third Coast Bank
Frontier Bank of Texas	Trustmark National Bank
Frost National Bank	United Bank of el Paso Del Norte
Guaranty Bank & Trust	United Texas Bank
Herring Bank	Unity National Bank
Hometown Bank, N.A.	U. S. Bank
Iberia Bank	Veritex Bank
Independent Bank	Wallis Bank
International Bank of Commerce	Wells Fargo Bank, N.A.
Inter National Bank	Wells Fargo Brokerage Services, LLC
JP Morgan Chase	Wells Fargo Trust
Legacy Texas Bank	Westbound Bank
Lone Star Bank	West Star Bank
Lone Star Investment Pool	Whitney Bank
Moody National Bank	Woodforest National Bank