


ABC's of ESD Administration

Presented by: M Logan
Logan Consulting

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ABC'



A = Accounting for the Auditor
B = Budgeting and the Board
C = Chart of Accounts and Compliance

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A = ACCOUNTING FOR THE AUDITOR

Income Statement – Profit and Loss Balance Sheet

- Income
 - Ad valorem taxes
 - Sales Taxes
 - Grants
 - Donations
 - Miscellaneous
- Expenses
 - Budgeted Line Items – further discussion in next slide

The audit is one of the most important aspects of maintaining a clean ESD. This is done with diligent bookkeeping and stringent accounting practices. Cultivate a good, ongoing working relationship.

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B = BUDGETING AND THE BOARD

- There are two types of budgets: Operational and Capital
 - Operational – P&L
 - These are the day to day expenses that all ESD's have. A few examples:
 - Utilities
 - Telephone
 - Web site – Internet
 - Insurance
 - General Liability
 - Director and Officer (D&O)
 - Property
 - Audit
 - Legal Fees
 - Outside Contract Services
 - Administrator
 - Office Supplies
 - SEE SAMPLE NEXT SLIDE
 - Capital – Balance Sheet
 - Fire and/or EMS Equipment

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SAMPLE OPERATIONAL BUDGET

4100	Ad Valorem Tax Revenue - Gross				\$638,190.00
4105	Sales Tax Collections - Gross				\$357,410.00
4300	Interest				\$12,000.00
	ESTIMATED TOTAL REVENUE				\$1,227,600.00
Expenses					
6100	Service Contract(s) Operational Appropriations				\$166,000.00
6102	Logistics Manager				\$25,200.00
6103	Fire Code Officer				\$37,500.00
6110	Audits for ESD and SVF				\$9,500.00
6120	CAD Collection Fees				\$10,370.00
6130	Bond for Commissioners				\$300.00
6140	Insurance - Liability, D&O				\$3,500.00
6150	Legal Fees				\$5,000.00
6155	Outside Contract Services				\$8,500.00
6160	Contract Business Manager				\$16,200.00
6165	Accounting Services VFD				\$14,400.00
6170	Memberships				\$1,100.00
6180	Awards/Recognitions				\$500.00
6190	Office Supplies/Equipment				\$3,000.00
6200	Postage/PO Box				\$500.00
6205	State 2% Service Fee on Sales Tax				\$7,150.00
6220	Travel/Meetings/Training				\$4,500.00
6221	Utilities for EMS Station				\$4,000.00
6230	Website Development/Maintenance				\$750.00
6240	Debt Service on Pumper Truck				\$66,850.00
6250	Miscellaneous				\$5,000.00
6260	Capital Funding				\$150,000.00
6290	EMS Service Contract				\$495,000.00
6295	Surplus				\$192,780.00
	ESTIMATED TOTAL EXPENSES				\$1,227,600.00
	ESTIMATED BALANCE				\$0.00

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BOARD

Assisting the board with their varies duties can be a challenge, but a fun one!

- Keep track of training requirements
- Assist the President with setting the agenda
 - Review previous year agenda – this helps remind with important things that occur yearly
 - Review previous month minutes to ensure capturing open items
- Assist the Secretary with the minutes
 - Either prepare and have secretary proof or proof for secretary – goal is to present clean minutes at the meeting
- Assist the Treasurer with end of month financial reports
 - Either prepare the month end reports or review from treasurer

Make sure to touch base reminding of the meeting date and time to ensure a quorum.

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C = CHART OF ACCOUNTS AND COMPLIANCE

Setting up and using an easily identifiable Chart of Accounts makes common errors less likely. The larger the ESD the more complex the Chart will be but keeping the numbering system and descriptions user friendly will help alleviate most problems.

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SAMPLE CHART OF ACCOUNTS

4100	Ad Valorem Tax Revenue - Gross
4105	Sales Tax Collections - Gross
4300	Interest
ESTIMATED TOTAL REVENUE	
Expenses	
6100	Service Contract(s) Operational Appropriations
6102	Logistics Manager
6103	Fire Code Officer
6110	Audits for ESD and SVF
6120	CAD Collection Fees
6130	Bond for Commissioners
6140	Insurance - Liability, D&O
6150	Legal Fees
6155	Outside Contract Services
6160	Contract Business Manager
6165	Accounting Services VFD
6170	Memberships
6180	Awards/Recognitions
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6200	Postage/PO Box
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6221	Utilities for EMS Station
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6260	Capital Funding
6290	EMS Service Contract
6295	Surplus

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COMPLIANCE

- Keeping the ESD in compliance with State Statutes is paramount to having an effective board. When all the parts are working together within the boundaries, everything runs smoothly.
- Things to consider:
 - Records Management
 - Keep all documents in an organized manner for easy retrieval
 - TSL.Texas.gov – Records Management - GR schedule – pages 4-19
 - Set up files that are easily recognizable with Fiscal Year
 - Agendas
 - Audits
 - Board Packets
 - Contracts
 - Minutes
 - Update Web site as needed for SB2
 - Back up DAILY on an external hard drive and the Cloud