BURNET COUNTY COMMISSIONERS COURT

Jim Luther. Jr	Damon Beierle	Vacant	Chad Collier	Joe Don Dockery
Precinct 1	*Precinct 2*	*County Judge*	*Precinct 3*	*Precinct 4*

An agenda packet containing detailed information on the items listed below is distributed to the County Judge, Commissioners, and County Clerk the Friday preceding the meeting. The agenda packet is also posted on the county website at www.burnetcountytexas.org, under Public Meetings. A hard copy of the agenda packet is available in the County Clerk's office. Our Mission Statement: The mission of Burnet County is to maintain overall efficient and effective management of county resources while providing the services mandated by state and federal law and desired by the citizens of Burnet County.

REGULAR SESSION MEETING DATE: Tuesday FEBRUARY 11, 2025
MEETING TIME: 9:00 a.m.
MEETING PLACE: 2nd Floor Courtroom located at 220 S. Pierce, Burnet, Texas

1. Call to Order

2. Invocation and Pledge of Allegiance to the Flags

3. Public Comments - Pursuant to Texas Government Code 551.007 (b), any person may make comment on any item appearing on the agenda. Any comments made will not be addressed by the Commissioners Court during the Public Comments agenda item. Public Comments are limited to three (3) minutes per person.

4. Discussion regarding notice for a Texas Association of Counties (TAC) training for Harassment Prevention (Beierle)

   Attachments
   Harassment Training

5. Discussion and/or action regarding the acceptance of the offer of donation from the Lake Buchanan Conservation Corporation for the costs of installing a concrete slab, a bench, and an awning at the Burnet County Boat Ramp location in the Siver Creek area (Luther)

   Attachments
   Lake Buchanan Boat Ramp

6. Discussion and/or action regarding the approval of Bond for Frank Reilly, Justice of the Peace, Precinct 4 (Beierle)

7. Discussion and/or action regarding the acceptance of the Quarterly Investment report from the Treasurer's office for Q1FY25 (Beierle)

   Attachments
   Quarterly Report FY25

8. Discussion and/or action regarding the approval of the monthly Treasurer's report for December 2024 (Beierle)

   Attachments
   Treasurer report December

9. Discussion and/or action regarding scheduling a Town Hall and a Commissioners Court workshop meeting to receive public input on the potential purchase of new election equipment for Burnet County (Beierle)

10. Discussion and/or action regarding the current uniform policy (Beierle)

11. Discussion and/or action regarding the annual approval of the Burnet County Investment Policy - 2025 (Beierle/Crownover)

   Attachments
   Investment Policy

12. Discussion and/or action regarding the burn ban for the unincorporated areas of Burnet County (Beierle)

13. Discussion and/or action concerning the replat of lots WR-2 and WR-3, Wolf Creek Ranch Subdivision to be known as lots WR-2A, Wolf Creek Ranch Subdivision, a combination of 2 lots into 1 (Luther)

14. Discussion and/or action regarding the release of Maintenance Bond #S919-6604 for Sandia Ridge at The Legends (Luther)

15. Discussion and/or action regarding budget inner departmental line item transfers (Beierle)

   Attachments
   Line item transfers

16. Discussion and/or action for the authorization of payment of claims previously approved by the County Auditor (Beierle)

17. Discussion and/or action regarding FY25 Budget Amendments (Beierle)

   Attachments
   budget amendment

18. Discussion and/or action regarding Departmental asset transfers (Beierle)

19. Discussion and/or action regarding Department Updates:

20. Acknowledgment of Receipt:
a. MIS Summary
b. Burnet County Emergency Services District No. 4 Financial Statements for the year ended September 30, 2023
c. Burnet County Emergency Services District No. 2 Financial Statements for the year ended September 30, 2024
d. Bertram Volunteer Fire Department Financial Statements for September 30, 2023 and 2022
e. January 2025 Septic & Building Report
f. Notice of Oncor Electric Delivery Company LLC's and LCRA Transmission Services Corporation proposed Bell County East Switch (Oncor) - Big Hill Substation (LCRA TSC) 765 kV Transmission Line

Attachments
MIS Summary
ESD 4 Financials
ESD 2 Financials
Bertram VFD
Septic and Bldg Report
Oncor Notice

21. Discussion and/or action regarding contracts, agreements or grants to be approved and/or ratified:
a. Renewal of Marketing/Advertising/Services with Texas Hotel & Lodging Association
b. Axon and Motorola Demo Agreements
c. Approval of the Sequel Data Systems quote, under TIPS Contract #210101, in an amount not to exceed $16,696.83, to install new switches at the South Annex
d. Approval of the Sponsorship form for the Confederate Airforce Bluebonnet Airshow

Attachments
THLA Invoice
Axon Agreement
Motorola agreement
Sequel
CAF Bluebonnet Airshow

22. Discussion and/or action concerning calling for Bids and Bid openings, request for proposals/qualifications and related openings:

23. Discussion and/or action regarding conducting interviews of all applicants seeking the appointment for the vacant position of Burnet County Judge. Said interviews shall strictly be conducted by the members of the Burnet County Commissioners Court.
A. The Burnet County Commissioners Court may go into executive session as authorized under 551.071 of the Texas Government Code (Attorney Consultation) in order to consult with legal counsel regarding law on the selection of an official by a commissioners court.
B. The Burnet County Commissioners Court may go into executive session as authorized under 551.074 of the Texas Government Code (Personnel Matters) to deliberate the appointment of a Burnet County Judge

24. Discussion and/or action in selecting the Burnet County Judge by the majority vote of the Burnet County Commissioners Court. (Beierle)
A. The Burnet County Commissioners Court may go into executive session as authorized under 551.071 of the Texas Government Code (Attorney Consultation) in order to consult with legal counsel regarding law on the selection of an official by a commissioners court.

25. In the event of a failure to obtain a majority vote for the appointment, the Burnet County Commissioners Court may conduct further discussion and take action to modify the selection process previously outlined by the Burnet County Commissioners Court. (Beierle)
A. The Burnet County Commissioners Court may go into executive session as authorized under 551.071 of the Texas Government Code (Attorney Consultation) in order to consult with legal counsel regarding law on the selection of an official by a commissioners court

26. Calendar Review.

27. Adjournment

The Commissioners' Court reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any matters as authorized by the Texas Government Code including, but not limited to, Sections: 551.071 (Consultation with Attorney) 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations)Deliberations about Security Devices), 551.087 (Economic Development), 418.183 (Deliberations about Homeland Security Issues). Compliance with the Americans with Disabilities Act, Burnet County will provide for reasonable accommodations for persons attending Commissioners' Court. To better serve you, requests should be received 24 hours prior to the meetings. Please contact Ms. Stephanie McCormick, Commissioners' Court Coordinator, at (512) 715-5276. Please note, the location of the meeting is subject to change based upon availability of the Courtroom. If meeting location is changed, notice at the above meeting location shall be posted to ensure public access to meeting is granted.

Posted by 5:00 o'clock P.M. on the 7th day of February, 2025
COMMISSIONERS COURT, BURNET COUNTY, TEXAS

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CLERK OF THE COURT

Burnet County Commissioners Court

Jim Luther Jr.	Damon Beierle	James Oakley	Billy Wall	Joe Don Dockery
Precinct 1	*Precinct 2*	*County Judge*	*Precinct 3*	*Precinct 4*

Regular Session **4.**

Meeting Date: 02/11/2025

Subject

Discussion regarding notice for a Texas Association of Counties (TAC) training for Harassment Prevention (Beierle)

Attachments

Harassment Training

Burnet County Harassment Prevention Training Schedule March, 2025			
Date	*Time*	*Type*	*Location*
Monday - 03-03-2025	**8:30 - 9:30 am**	**Employees**	**Agrilife Building, Burnet**
Monday - 03-03-2025	**10:30 - 11:30 am**	**Employees**	**Agrilife Building, Burnet**
Monday - 03-03-2025	**1:00 - 2:30 pm**	**EO/Dept Heads**	**Agrilife Building, Burnet**
Monday - 03-03-2025	**3:30 - 4:30 pm**	**Employees**	**SO Training Room, Burnet**
Tuesday - 03-04-2025	**8:30 - 9:30 am**	**Employees**	**JP Courtroom, Marble Falls**
Tuesday - 03-04-2025	**10:30 - 11:30 am**	**Employees**	**JP Courtroom, Marble Falls**
Tuesday - 03-04-2025	**1:00 - 2:30 pm**	**EO/Dept Heads**	**JP Courtroom, Marble Falls**

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Regular Session 5.

Meeting Date: 02/11/2025

Subject

Discussion and/or action regarding the acceptance of the offer of donation from the Lake Buchanan Conservation Corporation for the costs of installing a concrete slab, a bench, and an awning at the Burnet County Boat Ramp location in the Siver Creek area (Luther)

Attachments

Lake Buchanan Boat Ramp

LAKE BUCHANAN CONSERVATION CORP.
P.O. Box 217
Buchanan Dam, TX 78609
LakeBuchananCC.org

Mr. Eddie Arredondo
Burnet County Attorney
Burnet County Texas

January 13 2025

Dear Mr. Arredondo

Re: Improvements at the Burnet County Boat Ramp/ County Park

The Lake Buchanan Conservation Corp. Board has approved an expenditure to help with the instillation of a new bench and will pay for the cost of a slab and awning for the bench. We have been working with Jim Luther on this project. He asked that we contact you. If you have any questions, please call me 512-658-9944 Nick Zackoff nick@zackoff.com
It's always great working with the county. The Park and boat ramp look good over there.
Thanks.

Nick Zackoff
President
Lake Buchanan
Conservation Corp.
512-658-9944

Burnet County Commissioners Court

Jim Luther Jr.	Damon Beierle	James Oakley	Billy Wall	Joe Don Dockery
Precinct 1	*Precinct 2*	*County Judge*	*Precinct 3*	*Precinct 4*

Regular Session 7.

Meeting Date: 02/11/2025

Subject

Discussion and/or action regarding the acceptance of the Quarterly Investment report from the Treasurer's office for Q1FY25 (Beierle)

Attachments

Quarterly Report FY25

Burnet County
Quarterly Investment Report

For the 1st Quarter of FY 2024-2025

Submitted to Commissioner's Court on February 11, 2025

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Karrie Crownover
Burnet County Treasurer

Prepared: 2/3/2025

Burnet County Treasurer's
Quarterly Investment Report
For Period Ended 12/31/2024

The Public Funds Investment Act, Chapter 2256.023 of the Government Code requires the investment officer of each local government to submit to its governing body a quarterly report of investment transactions.

As of December 31, 2024

Investment	%	Balance	Interest Earned (10/24-12/24)
LOGIC		$20,365,191.83	$246,314.12
Tex Pool		$72,157.37	$854.26
Texas Class		$23,561,519.70	$310,360.03
Total Pool Accts	**73%**	**$43,998,868.90**	**$557,528.41**
Certificates of Deposit			
See Attachment		$3,724,303.88	$48,697.69
Total C.D.'s	**6%**	**$3,724,303.88**	**$48,697.69**
Treasury/Agencies			
See Attachment	**2%**	**$1,019,027.78**	**$12,500.00**
Total Investments		**$48,742,200.56**	
Total Investment Earnings			**$618,726.10**
Cash in Bank	**19%**	**$11,601,539.50**	**$108,110.66**
Total Cash/Investments	**100%**	**$60,343,740.06**	
Total Cash/Investment Earnings			**$726,836.76**

*As per Burnet County's Investment Policy, "the basis used by the Investment Officer to determine whether market yields are being achieved shall be the six-month Treasury Bill"

Government Pools:	6 mo Tbill	LOGIC	TEXPOOL	TX CLASS
OCTOBER	**4.43%**	**4.99%**	**4.91%**	**5.04%**
NOVEMBER	**4.42%**	**4.83%**	**4.91%**	**4.88%**
DECEMBER	**4.24%**	**4.69%**	**4.56%**	**4.75%**
QTR Average	**4.36%**	**4.84%**	**4.79%**	**4.89%**

DEPOSITORY:	CKG ACCT (HCNB)
OCTOBER	**4.60%**
NOVEMBER	**4.34%**
DECEMBER	**4.17%**
QTR Average	**4.37%**

Invested C.D.'s:

FIXED Rate **(Various; See Attachment)**

CHECKING ACCOUNT BALANCES
BancorpSouth, Burnet, TX
1ST QUARTER FY 2024-2025
As of December 31, 2024

Account	End Balance
GENERAL	$9,295,223.47
APCA	$1,839,383.63
HCOMM	$0.00
DA-SEIZURE	$159,716.15
BOND	$123,363.30
Jury Clearing Acct	$3.19
Copies/Search	$271.53
County Clerk Clearing Acct	$35,851.84
District Clerk Clearing Acct	$84,456.59
JP1 Clearing Acct	$13,552.98
JP2 Clearing Acct	$23,807.23
JP3 Clearing Acct	$8,852.77
JP4 Clearing Acct	$17,056.82
Treasurer Clearing Acct	$258,890.67

Total Cash Balance
of Checking Accounts
For the 1st Quarter of FY 2024-2025
For Period Ended 12/31/2024 **$11,601,539.50**

CHECKING ACCOUNT INTEREST
1ST QUARTER FY 2024-2025
10/1/2024 through 12/31/2024

Account Description	10/1/2024 10/31/2024	11/1/2024 11/30/2024	12/1/2024 12/31/2024	OVERALL TOTAL
HCOMM	$0.00	$0.00	$0.00	$0.00
APCA	$5,952.89	$6,453.14	$6,331.90	$18,737.93
GENERAL	$37,151.79	$26,551.61	$21,957.09	$85,660.49
DA-SEIZURE	$505.05	$492.80	$548.00	$1,545.85
Search/Copies	$0.03	$0.03	$0.03	$0.09
JCA	$7.47	$6.04	$3.19	$16.70
CCLK CLEARING ACCT	$111.27	$97.30	$72.09	$280.66
DCLK CLEARING ACCT	$78.20	$86.44	$232.58	$397.22
JP1 CLEARING ACCT	$34.17	$20.57	$25.53	$80.27
JP2 CLEARING ACCT	$59.92	$55.31	$55.41	$170.64
JP3 CLEARING ACCT	$16.84	$18.16	$18.32	$53.32
JP4 CLEARING ACCT	$41.44	$41.84	$37.11	$120.39
TREASURER CLRNG ACCT	$210.77	$99.16	$737.17	$1,047.10
OVERALL TOTAL	**$44,169.84**	**$33,922.40**	**$30,018.42**	**$108,110.66**

ACCOUNT BALANCES - LOGIC

(Includes Unrealized Gaines)

As of December 31, 2024

INVESTMENT ACCOUNTS	Balance
HOTEL/MOTEL	$1,259,875.93
RECORDS ARCHIVES	$69,216.10
ROAD & BRIDGE	$3,773,212.61
GENERAL	$8,860,652.71
DEBT SERVICE	$1,441,559.18
TN2024	$4,960,675.30
TOTAL INVESTMENTS	**$20,365,191.83**

INVESTMENT EARNINGS - LOGIC
1ST QUARTER FY 2024-2025
10/1/2024 through 12/31/2024

Account Description	10/1/2024 10/31/2024	11/1/2024 11/30/2024	12/1/2024 12/31/2024	OVERALL TOTAL
HOTEL/MOTEL	$5,275.43	$4,961.74	$5,000.86	$15,238.03
RECORDS ARCHIVES	$289.82	$272.61	$274.74	$837.17
ROAD & BRIDGE	$15,799.41	$14,859.92	$14,977.10	$45,636.43
GENERAL	$37,101.88	$34,895.64	$35,170.83	$107,168.35
DEBT SERVICE	$6,036.17	$5,677.24	$5,722.04	$17,435.45
TN2024	$20,771.66	$19,536.49	$19,690.54	$59,998.69
OVERALL TOTAL	**$85,274.37**	**$80,203.64**	**$80,836.11**	**$246,314.12**

ACCOUNT BALANCES - TEXPOOL

(Includes Unrealized Gaines)
As of December 31, 2024

INVESTMENTACCOUNTS	Balance
PRESERVATION	$1,087.13
RECORDS ARCHIVES	$67,475.99
ROAD & BRIDGE	$1,966.79
HOTEL/MOTEL	$735.95
DEBT SERVICE	$891.51
TOTAL INVESTMENTS	**$72,157.37**

INVSTMENT EARNINGS - TEXPOOL
1ST QUARTER FY 2024-2025
10/1/2024 through 12/31/2024

Account Description	10/1/2024 10/31/2024	11/1/2024 11/30/2024	12/1/2024 12/31/2024	OVERALL TOTAL
PRESERVATION	$4.42	$4.20	$4.21	$12.83
RECORDS ARCHIVES	$278.20	$260.28	$260.40	$798.88
ROAD & BRIDGE	$8.08	$7.61	$7.62	$23.31
HOTEL/MOTEL	$3.10	$2.81	$2.79	$8.70
DEBT SERVICE	$3.72	$3.41	$3.41	$10.54
OVERALL TOTAL	**$297.52**	**$278.31**	**$278.43**	**$854.26**

Account Balances - TEXAS CLASS

(Includes Unrealized Gaines)
As of December 31, 2024

INVESTMENT ACCOUNTS	Balance
TN2020	$1,715,449.89
ROAD & BRIDGE	$631,684.32
GENERAL	$7,922,301.26
CARES 2021	$0.00
TN2022	$1,725,717.33
DEBT SERVICE	$1,698,118.82
REST/DEDICATED FUNDS	$7,085,416.06
TN2023	$2,782,832.02
TOTAL INVESTMENTS	**$23,561,519.70**

INVESTMENT EARNINGS - TEXAS CLASS
1ST QUARTER FY 2024-2025
10/1/2024 through 12/31/2024

Account Description	10/1/2024 10/31/2024	11/1/2024 11/30/2024	12/1/2024 12/31/2024	OVERALL TOTAL
TN2020	$7,250.92	$6,824.40	$6,881.72	$20,957.04
ROAD & BRIDGE	$2,670.00	$2,512.97	$2,534.06	$7,717.03
GENERAL	$33,486.32	$31,516.54	$31,781.11	$96,783.97
CARES 2021	$2,588.32	$2,436.07	$2,378.78	$7,403.17
TN2022	$12,578.54	$11,838.66	$11,779.37	$36,196.57
DEBT SERVICE	$7,177.69	$6,755.46	$6,812.19	$20,745.34
REST/DEDICATED FUNDS	$29,948.94	$28,187.26	$28,423.84	$86,560.04
TN2023	$11,762.60	$11,070.68	$11,163.59	$33,996.87
OVERALL TOTAL	**$107,463.33**	**$101,142.04**	**$101,754.66**	**$310,360.03**

INVESTMENT EARNINGS - MultiBank Securities
4TH QUARTER FY23-24
10/1/2024 through 12/31/2024

FUND	CERTIFICATE OF DEPOSIT	10/1/2024 10/31/2024	11/1/2024 11/30/2024	12/1/2024 12/31/2024	OVERALL TOTAL
10-GP	All In FCU	$ 741.96	$ 794.96	$ 821.46	$ 2,358.38
3.90%	Maturity 4/6/2026				
	Ending Balance				$ 248,741.96
	01664MAL0				
10-GP	First National Bank		$ 815.34	$ 842.53	$ 1,657.87
4.00%	Maturity 4/16/26				
	Ending Balance				$ 251,750.58
	329864BP6				
10-GP	JPMorgan Chase	$ -	$ -	$ -	$ -
5.35%	Maturity 12/24/24 - CALL				
	Ending Balance				$ -
	46656MYB1				
10-GP	CITIZENS BANK	$ 1,102.83	$ 1,067.26	$ 1,102.84	$ 3,272.93
5.30%	Maturity 5/22/24				
	Ending Balance				$ 252,968.88
	75524KRN6				
10-GP	American Riviera	$ 1,030.01	$ -	$ -	$ 1,030.01
4.95%	Maturity 1/30/25 - CALL				
	Ending Balance				$ -
	02932AAB2				
10-gp	EVERBANK NA		$ 996.78	$ 1,030.01	$ 2,026.79
4.95%	Maturity 4/30/25				
	Ending Balance				$ 250,116.81
	29978MDC9				
10-GP	Peoples Savings Bank	$ 977.99	$ 996.78	$ 1,030.01	$ 3,004.78
4.95%	Maturity 8/6/26				
	Ending Balance				$ 245,863.88
	712233AQ8				
10-GP	Morton Community Bk	$ 684.89	$ 733.81	$ 758.27	$ 2,176.97
3.60%	Maturity 10/5/26				
	Ending Balance				$ 248,684.89
	619165KS1				
10-GP	American First CU	$ 1,061.23	$ 718.89	$ -	$ 1,780.12
5.10%	Maturity 11/22/24				
	Ending Balance				$ -
	02616ACM9				
10-GP	MI BK BLOOMFIELD TWP	$ 527.93	$ 754.19	$ 779.33	$ 2,061.45
3.70%	Maturity 4/13/26				
	Ending Balance				$ 248,527.93
	59319LBD6				
10-GP	Americu Credit Union	$ 1,126.87	$ 1,090.52	$ 799.72	$ 3,017.11
5.35%	Maturity 12/23/24				
	Ending Balance				$ -
	03065QAP3				
10-GP	Kish Bank	$ 1,040.41	$ -	$ -	$ 1,040.41
5.00%	Maturity 2/14/25 - CALL				
	Ending Balance				$ -
	497710AM5				
10-GP	Neighbors FCU	$ 1,054.85	$ 1,020.84	$ 1,054.85	$ 3,130.54
5.00%	Maturity 2/14/25				
	Ending Balance				$ 245,544.44
	64017ABK9				
10-GP	Highmark FCU	$ 1,009.20	$ 976.64	$ 1,009.20	$ 2,995.04
4.85%	Maturity 1/26/26				
	Ending Balance				$ 245,195.33
	43114NAC6				
10-GP	First OKL Bank	$ 1,071.61	$ -	$ -	$ 1,071.61
5.15%	Maturity 9/15/25 - CALL				
	Ending Balance				$ -
	335857DP0				
10-GP	US BANK N.A.	$ 1,158.46	$ -	$ -	$ 1,158.46
5.50%	CALL				
	Ending Balance				$ -
	12/5/2024				
10-GP	Flagstar Bank	$ 1,071.63	$ 1,037.05	$ 1,071.62	$ 3,180.30
5.15%	Maturity 6/6/25				
	Ending Balance				$ 249,044.51
	33847GEK4				
10-GP	LEGACY BK & Trust Co	$ 684.89	$ 733.81	$ 758.27	$ 2,176.97
3.60%	Maturity 10/5/2026				
	Ending Balance				$ 248,684.89
	52470QEZ3				
10-GP	First Freedom Bank	$ -	$ 946.44	$ 977.99	$ 1,924.43
4.70%	Maturity 10/31/25				
	Ending Balance				$ 245,031.55
	32027BAS6				
10-GP	Guaranty Bank	$ 1,082.02	$ 1,047.13	$ 1,082.02	$ 3,211.17
5.20%	Maturity 3/12/26				
	Ending Balance				$ 245,698.08
	40102PAH0				
10-gp	Wells Fargo Bank	$ 1,071.62	$ 1,037.05	$ 1,071.62	$ 3,180.29
5.15%	Maturity 11/21/25				
	Ending Balance				$ 245,380.25
	949764NS9				
10-GP	Western Alliance	$ 1,092.43	$ 1,057.20	$ 1,092.43	$ 3,242.06
	Maturity 5/16/25				
	Ending Balance				$ 253,069.90
	95763PTK7				
			Total C.D. Interest Earned:		**$48,697.69**
			Total C.D. Investments:		**$ 3,724,303.88**
	U.S. Government Bonds				
10-GP	Federal Home Loan Banks	$ 4,166.66	$ 4,166.67	$ 4,166.67	$ 12,500.00
5.00%	Maturity 2/14/25				
	Ending Balance				$ 1,019,027.78
	3130AYYS9				
			Total MBS Investment Interest Earnings		**$61,197.69**
			TOTAL MBS INVESTMENTS		**$ 4,743,331.66**

Burnet County Commissioners Court

Jim Luther Jr.	Damon Beierle	James Oakley	Billy Wall	Joe Don Dockery
Precinct 1	*Precinct 2*	*County Judge*	*Precinct 3*	*Precinct 4*

Regular Session **8.**

Meeting Date: 02/11/2025

Subject

Discussion and/or action regarding the approval of the monthly Treasurer's report for December 2024 (Beierle)

Attachments

Treasurer report December

AFFIDAVIT

I, Karrie Crownover, Treasurer, CIO, in and for the County of Burnet, State of Texas, do present the foregoing Monthly Report to be a true and correct statement, to the best of my knowledge, of all accounts under the control of the Burnet County Treasurer for December, 2024. Any reconciling items not available to me at time of commissioners court meeting will be noted on the next month's report.

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Karrie Crownover, Treasurer

			Previous Year Balances:
Beginning Cash and Investments Balance	$58,538,120.34		$47,723,669.40
Cash Receipts	$6,369,735.63		$7,605,790.13
Allocated Int Earned	$30,018.42	**Combined Int**	$32,253.03
Interest Earned	$202,318.04	**$232,336.46**	$178,369.06
Cash Disbursements	-$4,507,781.66		-$5,520,070.58
Month Ending Cash and Investments Balance	$60,602,392.35		$49,987,758.01

For County purposes all contributions are hereby accepted LGC {81.302}
December 2024 contributions received:
Reserve Donations received; VetRides $2,540.00; EAB $250.00
Commissioners' Court having reviewed the Treasurer's Report as presented, having taken reasonable steps to ensure its accuracy, and based upon presentations of the Treasurer's Office, approve the report, subject to the independent auditor's review and request that it be filed with the official minutes of this meeting. {LGC 114.026(c)}
On this 11th day of February, 2025.

In addition, the below signatures affirm that the Treasurers' Report complies with statutes as referenced. {LGC 114.026(d)}

____
N/A, County Judge

____
Jim Luther Jr., Commissioner Pct. 1

____
Damon Beierle, Commissioner Pct. 2

____
Chad Collier, Commissioner Pct. 3

____
Joe Don Dockery, Commissioner Pct. 4

ATTEST:

____
Karin Smith, Auditor

____
Vicinta Stafford, County Clerk

*NOTE: For a complete copy of the monthly report contact the Burnet County Treasurer's office at 512-756-5497

TOTAL CASH AND INVESTMENTS DECEMBER 2024

Fund		Beg Balance	adjusted prev mo	Receipts	Disbursements	Interest	End Balance	
HCNB								
050-1030-5000	APCA	$351,519.24	$335.86	$5,975,103.59	-$4,487,575.06	$6,331.90	$1,839,383.63	$1,839,383.63
	DA-SZ	$128,079.00		$31,637.15	$0.00	$548.00	$159,716.15	$159,716.15
	BOND	$134,363.30		$14,750.00	-$25,750.00	$0.00	$123,363.30	$123,363.30
	HISTORICAL COMM	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00
	JCA-Jury Clearing Acct	$4.02		$3.19	-$4.02	$3.19	$3.19	$3.19
	SEARCH/COPIES	$260.40		$11.13	$0.00	$0.03	$271.53	$271.53
050-1030-1000	GEN POOLED CASH	$7,103,164.75	-$97.48	$8,161,712.37	-$5,969,556.17	$21,957.09	$9,295,223.47	$9,295,223.47
	FUNDS DETAIL EXHIBIT 'A'							
	County Clerk Clearing Acct	$36,543.90		$35,874.84	-$36,566.90	$72.09	$35,851.84	$35,851.84
	District Clerk Clearing Acct	$42,510.19		$84,456.59	-$42,510.19	$232.58	$84,456.59	$84,456.59
	JP1 Clearing Acct	$6,943.96		$13,552.98	-$6,943.96	$25.53	$13,552.98	$13,552.98
	JP2 Clearing Acct	$21,373.28		$23,807.23	-$21,373.28	$55.41	$23,807.23	$23,807.23
	JP3 Clearing Acct	$9,177.76		$8,852.77	-$9,177.76	$18.32	$8,852.77	$8,852.77
	JP4 Clearing Acct	$17,730.34		$17,056.82	-$17,730.34	$37.11	$17,056.82	$17,056.82
	Treasurer Clearing Acct	$26,386.24		$258,890.67	-$26,386.24	$737.17	$258,890.67	$258,890.67
	TOTAL CASH	**$7,878,056.38**	**$238.38**	**$14,625,709.33**	**-$10,643,573.92**	**$30,018.42**	**$11,860,430.17**	**$11,860,430.17**
C.D. Investments								
All In FCU	CD-Gen Pooled Cash	$248,715.46		$0.00	-$794.96	$821.46	$248,741.96	$248,741.96
American Rivie	CD-Gen Pooled Cash	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00
American First	CD-Gen Pooled Cash	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00
Citizens Bank	CD-Gen Pooled Cash	$251,866.04		$0.00	$0.00	$1,102.84	$252,968.88	$252,968.88
First OKLA Bk	CD-Gen Pooled Cash	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00
Kish BK Bellvil	CD-Gen Pooled Cash	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00
Neighbors FCU	CD-Gen Pooled Cash	$245,510.42		$0.00	-$1,020.83	$1,054.85	$245,544.44	$245,544.44
Highmark FCU	CD-Gen Pooled Cash	$245,162.77		$0.00	-$976.64	$1,009.20	$245,195.33	$245,195.33
MI Bk Bloomfie	CD-Gen Pooled Cash	$248,502.79		$0.00	-$754.19	$779.33	$248,527.93	$248,527.93
Everbank NA	CD-Gen Pooled Cash	$249,086.80		$0.00	$0.00	$1,030.01	$250,116.81	$250,116.81
First Freedom	CD-Gen Pooled Cash	$245,031.55		$0.00	-$977.99	$977.99	$245,031.55	$245,031.55
US BK NATL A	CD-Gen Pooled Cash	$0.00		$0.00	$0.00	$0.00	$0.00	$0.00
Americu CR UN	CD-Gen Pooled Cash	$248,036.35		$0.00	-$248,836.07	$799.72	$0.00	$0.00
Morton Commu	CD-Gen Pooled Cash	$248,660.43		$0.00	-$733.81	$758.27	$248,684.89	$248,684.89
Wells Fargo BK	CD-Gen Pooled Cash	$245,345.68		$0.00	-$1,037.05	$1,071.62	$245,380.25	$245,380.25
Western Allianc	CD-Gen Pooled Cash	$251,977.47		$0.00	$0.00	$1,092.43	$253,069.90	$253,069.90
First Natl Bk Lo	CD-Gen Pooled Cash	$250,908.05		$0.00	$0.00	$842.53	$251,750.58	$251,750.58
Flagstar Bk Nat	CD-Gen Pooled Cash	$247,972.89		$0.00	$0.00	$1,071.62	$249,044.51	$249,044.51
Peoples Saving	CD-Gen Pooled Cash	$245,830.65		$0.00	-$996.78	$1,030.01	$245,863.88	$245,863.88
Guaranty Bk &	CD-Gen Pooled Cash	$245,663.18		$0.00	-$1,047.12	$1,082.02	$245,698.08	$245,698.08
Legacy Bank &	CD-Gen Pooled Cash	$248,660.43		$0.00	-$733.81	$758.27	$248,684.89	$248,684.89
Treasury								
FEDERAL HOME LOAN BK		$1,014,861.11		$0.00	$0.00	$4,166.67	$1,019,027.78	$1,019,027.78
		$4,981,792.07		**$0.00**	**-$257,909.25**	**$19,448.84**	**$4,743,331.66**	
TEXPOOL								
	PRESERVATION	$1,082.92		$0.00	$0.00	$4.21	$1,087.13	$1,087.13
	RECORDS ARCHIVES	$67,215.59		$0.00	$0.00	$260.40	$67,475.99	$67,475.99
	ROAD & BRIDGE	$1,959.17		$0.00	$0.00	$7.62	$1,966.79	$1,966.79
	HOTEL/MOTEL	$733.16		$0.00	$0.00	$2.79	$735.95	$735.95
	DEBT SERVICE	$888.10		$0.00	$0.00	$3.41	$891.51	$891.51
	TOTAL TEXPOOL	**$71,878.94**		**$0.00**	**$0.00**	**$278.43**	**$72,157.37**	
LOGIC	HOTEL/MOTEL	$1,254,875.07		$0.00	$0.00	$5,000.86	$1,259,875.93	$1,259,875.93
	RECORDS ARCHIVES	$68,941.36		$0.00	$0.00	$274.74	$69,216.10	$69,216.10
	ROAD & BRIDGE	$3,758,235.51		$0.00	$0.00	$14,977.10	$3,773,212.61	$3,773,212.61
	GENERAL	$8,825,481.88		$0.00	$0.00	$35,170.83	$8,860,652.71	$8,860,652.71
	DEBT SERVICE	$1,435,837.14		$0.00	$0.00	$5,722.04	$1,441,559.18	$1,441,559.18
	TN2024	$4,940,984.76		$0.00	$0.00	$19,690.54	$4,960,675.30	$4,960,675.30
	TOTAL LOGIC	**$20,284,355.72**		**$0.00**	**$0.00**	**$80,836.11**	**$20,365,191.83**	
TXCLASS	TN2020	$1,708,568.17		$0.00	$0.00	$6,881.72	$1,715,449.89	$1,715,449.89
	ROAD & BRIDGE	$629,150.26		$0.00	$0.00	$2,534.06	$631,684.32	$631,684.32
	GENERAL	$7,890,520.15		$0.00	$0.00	$31,781.11	$7,922,301.26	$7,922,301.26
	CARES 2021	$609,893.41		$0.00	-$612,272.19	$2,378.78	$0.00	$0.00
	TN2022	$2,963,937.96		$0.00	-$1,250,000.00	$11,779.37	$1,725,717.33	$1,725,717.33
	DEBT SERVICE	$1,691,306.63		$0.00	$0.00	$6,812.19	$1,698,118.82	$1,698,118.82
	REST/DEDICATED FUND	$7,056,992.22		$0.00	$0.00	$28,423.84	$7,085,416.06	$7,085,416.06
	TN2023	$2,771,668.43		$0.00	$0.00	$11,163.59	$2,782,832.02	$2,782,832.02
	TOTAL TXCLASS	**$25,322,037.23**		**$0.00**	**-$1,862,272.19**	**$101,754.66**	**$23,561,519.70**	
	TOTAL INVESTMENTS	**$50,660,063.96**	**$0.00**	**$0.00**	**-$2,120,181.44**	**$202,318.04**	**$48,742,200.56**	$48,742,200.56
TOTAL CASH		$7,878,056.38	$238.38	$14,625,709.33	-$10,643,573.92	$30,018.42	$11,860,430.17	$11,860,430.17
LESS FUND TRANSFERS				-$6,135,792.26	$6,135,792.26			$0.00
LESS INVEST TRANSFERS								
INVESTMENTS		$50,660,063.96	$0.00	-$2,120,181.44		$202,318.04	$48,742,200.56	$48,742,200.56
TOTAL CASH & INVESTMENTS		**$58,538,120.34**	**$238.38**	**$6,369,735.63**	**-$4,507,781.66**	**$202,318.04**	**$60,602,630.73**	**$60,602,630.73**

	6 Month T-Bill	HCNB	TexPool	Logic	TX Class
% Rate for Month	4.24%	4.17%	4.56%	4.69%	4.75%

EXHIBIT 'A' -- POOLED CASH
DECEMBER 2024

Fund	POOLED CASH ACC	adjusted prev mo	Begining Balance	Current Activity	End Balance		
05-103-100	GEN POOLED CASH				$9,295,223.47		
05-103-500	PCA/APCA POOLED CASH				$1,839,383.63		
TOTAL CASH IN BANK POOLED CASH					$11,134,607.10		
100	GENERAL	-$1,648,617.52	$3,004,959.23	$1,505,193.37	$2,861,535.08	$2,861,535.08	$0.00
110	CATTY CHCK COLLEC		$821.55	$555.90	$1,377.45	$1,377.45	$0.00
120	D.A. SPECIAL		-$8,763.90	$0.00	-$8,763.90	-$8,763.90	$0.00
122			$15,741.26	$0.00	$15,741.26	$15,741.26	$0.00
140	ECONOMICAL DEVLPMT		$292,306.13	-$27,030.93	$265,275.20	$265,275.20	$0.00
150	LAW LIBRARY	$2,510.00	$171,439.06	$1,177.91	$175,126.97	$175,126.97	$0.00
160	WESTERN CTY TW	$205,099.14	$420,487.85	-$6,431.33	$619,155.66	$619,155.66	$0.00
170	IHC	$543,000.00	$0.00	-$34,115.61	$508,884.39	$508,884.39	$0.00
180	RESTRICTED	$34,156.55	$2,020,688.83	-$39,544.69	$2,015,300.69	$2,015,300.69	$0.00
190	BCSO CHPTR 59		$44,319.16	$7,491.37	$51,810.53	$51,810.53	$0.00
200	LIB	$598.75	-$49,106.05	-$93,898.05	-$142,405.35	-$142,405.35	$0.00
201	HBL DONATIONS		-$1,407.75	-$91.07	-$1,498.82	-$1,498.82	$0.00
202			$31,224.93	-$3,499.31	$27,725.62	$27,725.62	$0.00
210	HISTORICAL COMM	$230.82	$167,455.67	$2,055.09	$169,741.58	$169,741.58	$0.00
211	LOCAL YOUTH DIV	-$3,333.80	$3,333.80	$0.00	$0.00	$0.00	$0.00
221	COUNTY REC MGM	$69.25	$2,287.87	$10.40	$2,367.52	$2,367.52	$0.00
222	CCLK RECORDS	$21,232.47	$362,139.63	$22,480.01	$405,852.11	$405,852.11	$0.00
223	DCLK RECORDS	$2,209.91	$213,957.07	$2,514.27	$218,681.25	$218,681.25	$0.00
230	TECHNOLOGY FND	$915.94	$52,108.35	$735.20	$53,759.49	$53,759.49	$0.00
270	IMHS	$98,000.00	-$881,597.02	$65,360.71	-$718,236.31	-$718,236.31	$0.00
281			$0.00	$0.00	$0.00	$0.00	$0.00
290	GRANTS	-$114,465.44	-$140,958.30	-$30,415.72	-$285,839.46	-$285,839.46	$0.00
291	GRANTS-HATTF	$691.35	$57,055.79	-$11,839.18	$45,907.96	$45,907.96	$0.00
292	GRANTS-SEX OFFNDR REG		$0.00	$0.00	$0.00	$0.00	$0.00
293	ELECTIONS GRANT	$15.00	-$15.00	$0.00	$0.00	$0.00	$0.00
294	COVID REIMB	-$20.00	$20.00	$0.00	$0.00	$0.00	$0.00
295	ARPA	$506,614.10	-$325,131.06	$288,536.35	$470,019.39	$470,019.39	$0.00
296	SB22-SHERIFF		$337,486.16	-$6,252.29	$331,233.87	$331,233.87	$0.00
297	SB22 COUNTY ATTY		$150,238.89	-$12,709.46	$137,529.43	$137,529.43	$0.00
298	SB22 DISTRICT ATTY		$236,690.18	-$17,709.60	$218,980.58	$218,980.58	$0.00
299	TIDC-ADD'L MH SO		-$36,707.96	$10,006.80	-$26,701.16	-$26,701.16	$0.00
300	ROAD & BRIDGE	$1,977.50	-$692,582.33	$553,478.76	-$137,126.07	-$137,126.07	$0.00
310	R&B PCT #1	-$4,290.03	$0.00	-$62,768.00	-$67,058.03	-$67,058.03	$0.00
320	R&B PCT #2	-$494.38	-$1,473.80	-$69,785.57	-$71,753.75	-$71,753.75	$0.00
330	R&B PCT #3	-$494.38	$0.00	-$86,080.68	-$86,575.06	-$86,575.06	$0.00
340	R&B PCT #4	-$494.36	-$275.00	-$54,940.90	-$55,710.26	-$55,710.26	$0.00
501	2018 FLOOD RCVRY		$33,669.68	$0.00	$33,669.68	$33,669.68	$0.00
504	CHS	$261,865.46	$0.00	-$57,594.89	$204,270.57	$204,270.57	$0.00
505	JAIL COMM		$306,719.98	-$4,838.09	$301,881.89	$301,881.89	$0.00
510	BLOOD DRAW PRG	$1,283.23	$41,927.63	$409.12	$43,619.98	$43,619.98	$0.00
514	LEOSE TRNG		$34,712.32	$0.00	$34,712.32	$34,712.32	$0.00
600	DS		$674,498.97	$655,004.85	$1,329,503.82	$1,329,503.82	$0.00
700	CAP PRJCTS		$0.00	$0.00	$0.00	$0.00	$0.00
710	CAP PRJCTS FACILITY IMPRVMNT		$622,291.75	$0.00	$622,291.75	$622,291.75	$0.00
719	CAP PRJCTS 2019		$522,110.48	$2,311.41	$524,421.89	$524,421.89	$0.00
720	TN2020		$183,933.92	$44,233.90	$228,167.82	$228,167.82	$0.00
722	TN2022	$36,877.41	-$918,530.39	$1,124,209.82	$242,556.84	$242,556.84	$0.00
723	TN2023		$341,321.94	$0.00	$341,321.94	$341,321.94	$0.00
724	TN2024		$37,500.00	$0.00	$37,500.00	$37,500.00	$0.00
850	HRA	$20,000.00	$0.00	-$1,334.86	$18,665.14	$18,665.14	$0.00
880	T&A	$34,978.65	$131,564.57	$16,323.99	$182,867.21	$182,867.21	$0.00
881	CASH BONDS/SUBD		$500.00	$0.00	$500.00	$500.00	$0.00
990	PAYROLL		-$4,157.34	-$1,524.27	-$5,681.61	-$5,681.61	$0.00
		$115.62	$7,454,806.75	$3,679,684.73	$11,134,607.10	$11,134,607.10	$0.00
	TOTAL CLAIM ON CASH				$11,134,607.10		
	DIFFERENCE				$0.00		

Burnet County Commissioners Court

Jim Luther Jr.	Damon Beierle	James Oakley	Billy Wall	Joe Don Dockery
Precinct 1	*Precinct 2*	*County Judge*	*Precinct 3*	*Precinct 4*

Regular Session 11.

Meeting Date: 02/11/2025

Subject

Discussion and/or action regarding the annual approval of the Burnet County Investment Policy - 2025 (Beierle/Crownover)

Attachments

Investment Policy

BURNET COUNTY
INVESTMENT POLICY
Approved by Commissioners Court
February 11, 2025

GENERAL STATEMENT

This policy serves to satisfy the statutory requirements of Local Government Code 116.112 and Government Code Chapter 2256 to define and adopt a formal investment policy. See **Attachment A:** Resolution to Adopt Investment Policy. This policy will be reviewed and adopted by resolution at least annually according to Section 2256.005(e).

1.0 POLICY

It is the policy of the County of Burnet, Texas to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the County of Burnet and conforming to all state and local statutes governing the investment of public funds.

2.0 SCOPE

This investment policy applies to all financial assets of the County of Burnet, Texas at the present time and any funds to be created in the future and any other funds held in custody by the Burnet County Treasurer, unless expressly prohibited by law or unless it is in contravention of any depository contract between the County of Burnet and any depository bank. These funds are accounted for in the Burnet County Comprehensive Annual Financial Report.

3.0 PRUDENCE

Investments shall be made with judgment and care – under circumstances then prevailing – which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

A. The standard of prudence to be used by investment officials shall be the **"prudent person"** standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

4.0 OBJECTIVE

The primary objectives, in priority order, of the County of Burnet's investment activities shall be:

A. **Safety:** Safety of principal is the foremost objective of the investment program. Investments of the County of Burnet shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To obtain this objective diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

B. **Liquidity:** The County of Burnet's investment portfolio will remain sufficiently liquid to enable the County of Burnet to meet all operating requirements which might be reasonably anticipated.

C. **Return on Investment:** The County of Burnet's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the County of Burnet's investment risk constraints and the cash flow characteristics of the portfolio.

5.0 DELEGATION OF AUTHORITY

In accordance with Sec. 116.112(a), Local Government Code and/or Chapter 2256, Sec. 2256.005 (f) and (g), the Burnet County Investment Officer, under the direction of the Burnet County Commissioners' Court, may invest County funds that are not immediately required to pay obligations of the County of Burnet. The Commissioners' Court shall designate by resolution one or more officers or employees as investment officers. See **Attachment B:** Resolution that designates the Burnet County Investment Officer.

A. It is the County of Burnet's policy to provide training as required by the Public Funds Investment Act, Sec. 2256.008, and periodic training in investments for the County Investment Officer through courses and seminars offered by professional organizations and associations in order to insure the quality, capability, and currency of the County Investment Officer in making investment decisions.

6.0 ETHICS & CONFLICTS OF INTEREST

If the Investment Officer has a personal business relationship with an entity – or is related within the second degree by affinity or consanguinity to an individual – seeking to sell an investment to the county, the Investment Officer must file a statement disclosing that personal business interest – or relationship – with the Texas Ethics Commission and the Burnet County Commissioners' Court in accordance with Government Code 2256.005(i).

7.0 AUTHORIZED FINANCIAL DEALERS & INSTITUTIONS

The Burnet County Investment Officer shall invest Burnet County funds with any or all of the following institutions or groups consistent with federal and state law and the current Depository Bank contract:

A. Depository bank;
B. other state or national banks domiciled in Texas that are insured by the FDIC;
C. Public funds investment pools limited to TEXPOOL, LOGIC, TX Class or Lone Star; and
D. Government securities brokers and dealers approved by Burnet County Commissioners' Court. **Attachment C:** Brokers/Dealers approved by Commissioners' Court.

7.1 QUALIFICATIONS FOR APPROVAL OF BROKER/DEALERS

In accordance with 2256.005(k), a written copy of this investment policy shall be presented to any person seeking to sell to the County of Burnet an authorized investment. The registered principal of the business organization seeking to sell an authorized investment shall execute a written instrument substantially to the effect that the registered principal has:

A. received and thoroughly reviewed the investment policy of the County of Burnet; and
B. acknowledged that the organization has implemented reasonable procedures and controls in an effort to preclude imprudent investment activities arising out of investment transactions conducted between the County of Burnet and the organization.

The Investment Officer may not buy any securities from a person who has not delivered to the County of Burnet an instrument in substantially the form provided above according to Sec. 2256.005(l).

8.0 <u>AUTHORIZED AND SUITABLE INVESTMENTS</u>

The Burnet County Investment Officer shall use any or all of the following authorized investment instruments consistent with governing law (Government Code 2256);

A. Except as provided by Government Code 2256.009(b), the following are authorized investments:

(1) obligations of the United States or its agencies and instrumentalities, including the Federal Home Loan Banks;

(2) direct obligations of this state or its agencies and instrumentalities;

(3) collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States:

(4) other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United States or their respective agencies and instrumentalities; and

(5) obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized rating firm not less than A or its equivalent.

B. Certificates of deposit if issued by a state or national bank domiciled in this state and is:

(1) guaranteed or insured by the Federal Deposit Insurance Corporation or its successor:

(2) secured by obligations that are described by Sec.2256.009(a) of the Public Funds Investment Act, including mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates, but excluding those mortgage backed securities of the nature described by Sec. 2256.009(b) of the Public Funds Investment Act; or

(3) secured in accordance with Chapter 2257 or in any other manner and amount provided by law for deposits of the County of Burnet

C. A fully collateralized repurchase agreement, as defined in the Public Funds Investment Act if it:

(1) has a defined termination date;

(2) is secured by obligations described by Sec. 2256.009(a)(1) or 2256.013 of the Public Investment Act; and

(3) requires the securities being purchased by the county to be pledged to the county, held in the county's name, and deposited at the time the investment is made with the county or with a third party selected and approved by the county; and

(4) is placed through a primary government securities dealer, as defined by the Federal Reserve, or a financial institution doing business in this state.

Notwithstanding any law, the term of any reverse security repurchase agreement may not exceed 90 days after the date the reverse security purchase agreement is delivered.

Money received by a county under the terms of a reverse security repurchase agreement shall be used to acquire additional authorized investments, but the term of the authorized investments acquired must mature not later than the expiration date stated in the reverse security repurchase agreement.

D. A banker's acceptance if it:

(1) has a stated maturity of 270 days or fewer from the date of its issuance: (2) will be, in accordance with its terms, liquidated in full at maturity; (3) is eligible for collateral for borrowing from a Federal Reserve Bank; and (4) is accepted by a bank organized and existing under the laws of the United States or any state, if the short-term obligations of the bank, or of a bank holding company of which the bank is the largest subsidiary, are rated not less than A-1 or P-1 or an equivalent rating by at least one nationally recognized credit rating agency.

E. Commercial paper is an authorized investment under this subchapter if the commercial paper:

(1) has a stated maturity of 365 days or fewer from the date of its issuance; and

(2) is rated not less than A-1 or P-1 or an equivalent rating by at least:

(a) two nationally recognized credit rating agencies; or

(b) one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state.

F. Mutual funds and money market mutual funds with limitations described below:

(1) A no-load money market mutual fund is authorized if it:

(a) is regulated by the Securities and Exchange Commission;

(b) has a dollar weighted average stated maturity of 90 days or fewer; and (c) includes in its investment objectives the maintenance of a stable net asset value of $1 for each share.

(2) A no-load mutual fund is authorized if it:

(a) is registered with the Securities and Exchange Commission;

(b) has an average weighted maturity of less than two years;

(c) is invested exclusively in obligations approved by this subchapter; (d) is continuously rated as to investment quality by at least one nationally recognized investment rating firm of not less than AAA or its equivalent; and

(e) conforms to the requirements set forth in Sections 2256.016(b) and (c) relating to the eligibility of investment pools to receive and invest funds of investing entities.

(3) Relative to mutual funds and money market mutual funds, the County of Burnet may not:

(a) invest in the aggregate more than 80 percent of its monthly average fund balance, excluding bond proceeds and reserves and other funds held for debt service, in money market mutual funds or mutual funds, either separately or collectively;

(b) invest in the aggregate more than 15 percent of its monthly average fund balance, excluding bond proceeds and reserves and other funds held for debt service, in mutual funds;

(c) invest any portion of bond proceeds, reserves and funds held for debt service, in mutual funds; or

(d) invest its funds or funds under its control, including bond proceeds and reserves and other funds held for debt service, in any one mutual fund or money market mutual fund in an amount that exceeds 10 percent of the total assets of the mutual fund or money market mutual fund.

8.1 PROHIBITED

The Burnet County Investment Officer has no authority to use any of the following investment instruments which are strictly prohibited:

A. obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal;

B. obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest;

C. collateralized mortgage obligations that have a stated final maturity date of greater than 10 years; and

D. collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

9.0 INVESTMENT POOLS

The County of Burnet Commissioners' Court authorizes the Investment Officer to invest county funds in Local Government Investment Cooperative (LOGIC, TEXPOOL, TX Class, and Lone Star, in accordance with the Public Funds Investment Act, Sec.2256.016-2256.019.

10.0 COLLATERALIZATION

Collateralization will be required on two types of investments: certificates of deposit and repurchase (and reverse) agreements. Burnet County's depository contract requires the same collateralization as stated herein. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued interest.

Collateral will always be held by an independent third party with whom the entity has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity and retained.

The right of collateral substitution is granted.

11.0 SAFEKEEPING AND CUSTODY

All security transactions, including collateral for repurchase agreements, entered into by the County of Burnet shall be conducted on a delivery vs. payment (DVP) basis. By so doing, County of Burnet funds are not released until the County has received, through the Federal Reserve wire, the securities purchased.

12.0 DIVERSIFICATION

It will be the policy of the County of Burnet to diversify its portfolio to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer, or a specific class of investments. Investments of the County of Burnet shall always be selected that provide for stability of income and reasonable liquidity.

13.0 MAXIMUM MATURITIES

To the extent possible, the County of Burnet will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the County of Burnet will not directly invest in securities maturing more than two years from the date of purchase.

Reserve funds may be invested in securities exceeding two years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of the funds.

14.0 NON – COUNTY FUNDS

The County Clerk and District Clerk Funds fall into this category. These funds are not considered funds that belong to the County of Burnet but could be considered a liability for the County of Burnet. All investments of these funds shall be in compliance with the Public Funds Investment Act and the County of Burnet's Investment Policy except when a court order is issued to follow a different procedure. The County Clerk and District Clerk are responsible for these investments.

A. **County Clerk Trust Funds –** County Clerk Trust funds are received by court order from either Commissioners' Court or County Court. These funds must be deposited in the County depository and then invested according to the court orders. A court order is required from the County Court prior to disbursement of funds.

B. **District Clerk Trust Funds –** District Clerk Trust Funds are received by court order from the District Court. These funds must be deposited in the county depository and then invested according to the court orders. A court order is required from the District Court prior to the disbursement of the funds.

15.0 INTERNAL CONTROL

The Burnet County Investment Officer will establish liaison with the Burnet County Auditor in preparing investment forms to assist the County Auditor for accounting and auditing control. The Investment Officer is subject to audit by the Burnet County Auditor. In addition, the Burnet County Commissioners' Court, at a minimum, will have an annual financial audit of all County funds by an external auditor, as well as an annual compliance audit of management controls on investments and adherence to the County of Burnet's established investment policies in accordance with Sec.2256.005(m)

16.0 PERFORMANCE STANDARD

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs.

A. **Market Yield (Benchmark) –** The County of Burnet's investment strategy is active. Given this strategy, the basis used by the Investment Officer to determine whether market yields are being achieved shall be the six-month Treasury Bill.

17.0 REPORTING

Not less than quarterly, the Investment Officer shall prepare and submit to the Commissioners' Court a written report of investment transactions for all funds covered by this chapter for the preceding period in accordance with the Public Funds Investment Act, Sec.2256.012.

A. **Notification of Investment Changes**

It shall be the duty of the Investment Officer of Burnet, County, Texas to present to the Burnet County Commissioners' Court for approval of any significant changes in current investment methods and procedures prior to their implementation, regardless of whether they are authorized by this policy or not.

18.0 INVESTMENT POLICY ADOPTION

The Investment Policy of the County of Burnet shall be adopted by resolution of the Burnet County Commissioners' Court. Public Funds Investment Act, Sec. 2256.003 (e) states that the governing body reviews Investment Policies and Strategies annually and shall record any changes made to either.

INVESTMENT STRATEGIES

OPERATING FUNDS: All financial resources traditionally associated with governments which are not legally required to be accounted for in another fund. Investments are matched with projected cash flow needs. These investments shall have a final maturity of no longer than 365 days.

CAPITAL PROJECT FUNDS: Funds for acquisition and construction of major capital facilities. Invested to meet cash flow needs, based on the projections provided by the appropriate entity, over the length of the project. Maturity not to exceed 365 days.

DEBT SERVICE FUNDS: Accumulated for payment of General Obligation Bond principal and interest. Invested to meet obligation payments on 1/15, 2/1, 7/15 and 8/1 of each year. Maturity not to exceed 365 days.

SPECIAL PURPOSE FUNDS: Funds reserved for specific purposes (ex. County Clerk Records Preservation, Law Library, etc.). Investments are matched with projected cash flow needs. Maturity shall be no greater than 365 days.

THE ABOVE LISTED FUNDS SHALL BE INVESTED AS A SINGLE POOLED FUND GROUP.

PROBATION FUNDS: Funds belonging to the Adult Probation Department, Intermediate Sanction Facility and the Juvenile Probation Department. Invested according to the instruction of the fiscal officer of each department and in compliance with the Burnet County Investment Policy.

Attachment A

STATE OF TEXAS	IN THE COMMISSIONERS COURT
COUNTY OF BURNET	OF BURNET COUNTY,TEXAS

WHEREAS, the Commissioners Court has reviewed the attached investment policy and believes that said policy is in compliance with Local Government Code 116.112 and Government Code Chapter 2256;

NOW, THEREFORE, it is hereby ADJUDGED AND DECREED that the attached investment policy revised February 5, 2025, came before the Burnet County Commissioners Court for review and that said policy be adopted on this the 11th day of February, 2025.

____

Burnet County Judge

____

Chad Collier
Commissioner, Precinct #3

____

Jim Luther, Jr.
Commissioner, Precinct #1

____

Joe Don Dockery
Commissioner, Precinct #4

____

Damon Beierle
Commissioner, Precinct #2

ATTEST: ___________________
Vicinta Stafford
Burnet County Clerk

Attachment B

STATE OF TEXAS	IN THE COMMISSIONERS COURT
COUNTY OF BURNET	OF BURNET COUNTY, TEXAS

February 11, 2025

BE IT REMEMBERED AT A MEETING OF Commissioners Court of Burnet County, Texas, held on the 12th day of July, 2011, Karrie Crownover, Burnet County Treasurer was named Investment Officer for the County of Burnet. In addition, _Tori Kuhn_, Burnet County Chief Deputy Treasurer is hereby given authority to make investments under the direction of the Investment Officer, and in compliance with the Burnet County Investment Policy.

____
Burnet County Judge

____
Chad Collier
Commissioner, Precinct #3

____
Jim Luther, Jr.
Commissioner, Precinct #1

____
Joe Don Dockery
Commissioner, Precinct #4

____
Damon Beierle
Commissioner, Precinct #2

ATTEST: ____________________
Vicinta Stafford
Burnet County Clerk

ATTACHMENT C

BROKERS/DEALERS APPROVED BY COMMISSIONERS COURT

Edward D. Jones
First State Bank of Burnet
Hill Country National Bank a branch of Llano National Bank
Merrill Lynch
MBS, Inc. (Multi-Bank Securities, Inc.)

Burnet County Commissioners Court

Jim Luther Jr.	Damon Beierle	James Oakley	Billy Wall	Joe Don Dockery
Precinct 1	*Precinct 2*	*County Judge*	*Precinct 3*	*Precinct 4*

Regular Session 15.

Meeting Date: 02/11/2025

Subject

Discussion and/or action regarding budget inner departmental line item transfers (Beierle)

Attachments

Line item transfers

Burnet County, TX

Budget Adjustment Register

Adjustment Detail

Packet: GL 42425 - CCT 2.11.25

Adjustment Number	Budget Code	Description	Adjustment Date
3276	FY 2025 ADOPTED BUDGET	CCT 2.11.25	2/5/2025

Summary Description:

Account Number		Account Name	Adjustment Description	Before	Adjustment	After
320-6120-3300		OPERATING SUPPLIES	CCT 2.11.25	832,114.55	-1,001.08	831,113.47
February:	-1,001.08					
320-6120-4820		UNIFORMS	CCT 2.11.25	5,000.00	1,001.08	6,001.08
February:	1,001.08					

Commissioner's Approval : ____

Burnet County Commissioners Court

Jim Luther Jr.	Damon Beierle	James Oakley	Billy Wall	Joe Don Dockery
Precinct 1	*Precinct 2*	*County Judge*	*Precinct 3*	*Precinct 4*

Regular Session 17.

Meeting Date: 02/11/2025

Subject

Discussion and/or action regarding FY25 Budget Amendments (Beierle)

Attachments

budget amendment

Burnet County, TX

Budget Adjustment Register
Adjustment Detail
Packet: GL 42411 - BUDGET AMENDMENT CC 2-11-25

Adjustment Number	Budget Code	Description	Adjustment Date
3275	FY 2025 ADOPTED BUDGET	CC 2-11-25	2/11/2025

Summary Description:

Account Number		Account Name	Adjustment Description	Before	Adjustment	After
100-4090-4010		PROFESSIONAL SERVICES	CC 2-11-25	406,870.00	-16,700.00	390,170.00
September:	-16,700.00					
100-4090-4980		UNALLOCATED	CC 2-11-25	35,079.58	-1,500.00	33,579.58
February:	-1,500.00					
100-4250-4270		CONFERENCE/DUES/TRAINING	CC 2-11-25	4,000.00	1,500.00	5,500.00
February:	1,500.00					
100-5040-5750		TECHNOLOGY EQUIPMENT	CC 2-11-25	9,321.58	16,700.00	26,021.58
September:	16,700.00					

Budget Code Summary

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
FY 2025 ADOPTED	FY 2025 ADOPTED BUDGET	100-4090-4010	PROFESSIONAL SERVICES	406,870.00	-16,700.00	390,170.00
		100-4090-4980	UNALLOCATED	35,079.58	-1,500.00	33,579.58
		100-4250-4270	CONFERENCE/DUES/TRAINING	4,000.00	1,500.00	5,500.00
		100-5040-5750	TECHNOLOGY EQUIPMENT	9,321.58	16,700.00	26,021.58
			FY 2025 ADOPTED Total:	**455,271.16**	**0.00**	**455,271.16**
			Grand Total:	**455,271.16**	**0.00**	**455,271.16**

Fund Summary

Fund	Before	Adjustment	After
Budget Code:FY 2025 ADOPTED - FY 2025 ADOPTED BUDGET Fiscal: 10/2024-09/2025			
100	455,271.16	0.00	455,271.16
Budget Code FY 2025 ADOPTED Total:	**455,271.16**	**0.00**	**455,271.16**
Grand Total:	**455,271.16**	**0.00**	**455,271.16**

Regular Session **20.**
Meeting Date: 02/11/2025

Subject
Acknowledgment of Receipt:
a. MIS Summary
b. Burnet County Emergency Services District No. 4 Financial Statements for the year ended September 30, 2023
c. Burnet County Emergency Services District No. 2 Financial Statements for the year ended September 30, 2024
d. Bertram Volunteer Fire Department Financial Statements for September 30, 2023 and 2022
e. January 2025 Septic & Building Report
f. Notice of Oncor Electric Delivery Company LLC's and LCRA Transmission Services Corporation proposed Bell County East Switch (Oncor) - Big Hill Substation (LCRA TSC) 765 kV Transmission Line

Attachments

MIS Summary
ESD 4 Financials
ESD 2 Financials
Bertram VFD
Septic and Bldg Report
Oncor Notice

A|R

Texas Wildlife Services Program - State Office

Street Address
5730 Northwest Parkway
Suite 700
San Antonio, Texas 78249-3378

Telephone: (210) 472-5451
Fax: (210) 561-3846

Mailing Address
P.O. Box 690170
San Antonio, TX 78269-0170

January 28, 2025

Dear Cooperator:

The enclosed MIS Monthly Summary contains the activities performed by the WS Technician assigned within your county during October 1, 2024 through December 31, 2024.

If you have any questions, please contact the appropriate District Office.

Sincerely,
Mary Ann Rendon
MIS Data Technician

Land Involved In This Summary

Land Type	Uom	Total	Person-day-visits
COUNTY OR CITY LAND	ACRE	700	11
PRIVATE LAND	ACRE	34,097	149
	Total	34,797	

Agreement/Property Summary

Total Agreements/Properties Worked: 30/30
Total Person-day-visits: 160

Agreement Common Name	Time	Person-day-visits
4s ranch llc	10 : 00	6
bar h bar land and cattle co	27 : 00	7
bible ranch	9 : 00	5
bishop ranch	6 : 00	2
brown ranch	3 : 00	3
burnet	18 : 35	0
cedar ridge	15 : 00	12
city of marble falls	0 : 45	0
clear springs ranch	11 : 30	7
cockrell ranch	3 : 00	1
creek	1 : 30	1
d-cross ranch	5 : 00	2
ebeling ranch	5 : 00	2
estes ranch	18 : 00	7
evans ranches	4 : 00	2
frazier ranch	9 : 00	5
hoover ranch	36 : 00	17
kingma place	10 : 30	6
morelands	26 : 30	13
oak alley ranch	15 : 30	11
redrock ranch	8 : 30	6
rocking s ranch	3 : 30	3
shifflett ranch	8 : 20	11
t moore ranch	9 : 00	6
thompson ranch	18 : 00	8
three creek ranch	13 : 00	5
tnt ranch	1 : 00	2
vann home place	4 : 00	4
whitewater springs poa	5 : 00	4
wolf creek ranch	3 : 30	2

Employee Summary - Total includes converted Hobbs

	FIELD WORK	AERIAL	OUTREACH	admin LEAVE	ADMIN	TOTAL
	hrs : mins	hobbs	hrs : mins	hrs : mins	hrs : mins	hrs : mins
Flaningan, Patrick	97 : 00		2 : 15		7 : 00	106 : 15
Greiner, Corey	171 : 00		1 : 00		8 : 00	180 : 00
Mcniel, Trenton	19 : 20		1 : 05			20 : 25
Sandoval, Rafael	2 : 00					2 : 00
Total	289 : 20	0.0	4 : 20	0 : 00	15 : 00	308 : 40

Take Summary

Target Intentional

	Killed Euthanized	Transfer Custody	Relocated	Removed Destroyed	Freed Released	Dispersed	Surveyed	Immobilized	Collared	Treated
Bobcats										
firearms	1									
snares, neck	1									
Total	2									
Coyotes										
firearms	1									
snares, neck	38									
traps, foothold	1									
Total	40									
Foxes, Gray										
snares, neck	1									
Total	1									
Raccoons										
snares, neck	1									
Total	1									
Swine, Feral										
snares, neck	10									
traps, cage	32									
Total	42									
Bottom Line Total	86									

Target Un-Intentional

no take data of this type.

Non-Target Un-Intentional

no take data of this type.

Damage Summary

Loss Reported

Resource	Species	Damage	WTs (Occurs)	Proj Starts	Loss	Value
AGRICULTURE						
Fruits And Nuts						
plants, grapes/muscadines	swine, feral	damage threat	1	1	1 in	$0
Fruits And Nuts **Sub Total**			1	1	1 in	$0
Range/Pasture						
rangeland	swine, feral	damage threat	1	1	1 in	$0
Range/Pasture **Sub Total**			1	1	1 in	$0
AGRICULTURE **Sub Total**			2	2	2 in	$0
PROPERTY						
Landscaping, Turf And Gardens						
z-landscaping (other)	swine, feral	damage	1	1	1 acre	$400
Landscaping, Turf And Gardens **Sub Total**			1	1	1 acre	$400
PROPERTY **Sub Total**			1	1	1 acre	$400
		Total	3	3	1 acre 2 in	$400

Loss Verified

Resource	Species	Damage	WTs (Occurs)	Proj Starts	Loss	Value
AGRICULTURE						
Field Crops						
hayfields, mixed species	swine, feral	damage	2	0	7 acre	$2,296
Field Crops **Sub Total**			2	0	7 acre	$2,296
AGRICULTURE **Sub Total**			2	0	7 acre	$2,296
PROPERTY						
Landscaping, Turf And Gardens						
turf and/or flowers	swine, feral	damage	2	2	5 in	$8,400
Landscaping, Turf And Gardens **Sub Total**			2	2	5 in	$8,400

Resource	Species	Damage	WTs (Occurs)	Proj Starts	Loss	Value
		PROPERTY Sub Total	2	2	5 in	$8,400
		Total	4	2	7 acre 5 in	$10,696

Distinct Species/Resource Conflict Counts by Form Type

Total distinct TA Species/Resource conflicts: 4
Total distinct DC (all non TA) Species/Resource conflicts: 17

Samples Summary

Species/Disease	Sample Type	Samples
swine, feral **Total Sampled** 13		
african swine fever	blood/serum	1
classical swine fever	blood/serum	1
genetics	tissue	1
pseudorabies	blood/serum	1
swine brucellosis	blood/serum	1
	Total Samples	5
	Total Bottom Line	5

TA/Outreach by Species Summary

1=consultation, personal, 2=consultation, written/telephone, 3=consultation, hotline, 4=instructional session, 5=radio/tv personal appearance, 6=radio/tv public service announcement, 7=newspaper/periodical article, 8=exhibit, 9=bait distribution program, 10=information transfer, ws, 11=info. transfer, gen. wildlife management, 12=site visit, 13=web hits

Species	1	2	3	4	5	6	7	8	9	10	11	12	13	Total	Parties	Leaflets
swine, feral	4	1												5	8	2
Total	4	1	0	0	0	0	0	0	0	0	0	0	0	5	8	2

*0 distinct instructional sessions (which can contain more than one species or no species indicated).

TA/Outreach by Employee Summary

1=consultation, personal, 2=consultation, written/telephone, 3=consultation, hotline,
4=instructional session, 5=radio/tv personal appearance, 6=radio/tv public service announcement,
7=newspaper/periodical article, 8=exhibit, 9=bait distribution program,
10=information transfer, ws, 11=info. transfer, gen. wildlife management, 12=site visit, 13=web hits

	1	2	3	4	5	6	7	8	9	10	11	12	13	Total	Parties	Leaflets
Flaningan,Patrick	1	1												2	4	2
Greiner,Corey	1													1	2	
Mcniel,Trenton	2													2	2	
Total	4	1	0	0	0	0	0	0	0	0	0	0	0	5	8	2

Chemicals Summary

CHEMICALS: EPA-REGULATED

no EPA-REGULATED PRDCT chemical data.

CHEMICALS: EXPLOSIVE

no EXPLOSIVE chemical data.

CHEMICALS: I/E DRUGS

no I/E DRUGS chemical data.

CHEMICALS: NON-REGULATED

no NON-REGULATED PRDCT chemical data.

BIOLOGICS

no BIOLOGICS chemical data.

Equipment Loaned/Distributed/Sold Summary

no data.

Conflict Project Start Button Summary

Resource	Species	Proj Start Button	WTs (Occurs)
cattle calves (beef)	coyotes	0	21
cattle calves (beef)	swine, feral	0	9

Resource	Species	Proj Start Button	WTs (Occurs)
designated natural areas	swine, feral	0	4
goats, meat (kids)	coyotes	0	6
goats, z-(other kids)	coyotes	0	12
hay (stack/bales)	swine, feral	0	1
hayfields, mixed species	swine, feral	0	11
hlth/sfty, human z-(general)	foxes, gray	0	4
hlth/sfty, human z-(general)	raccoons	0	8
mammals, deer, axis	coyotes	0	30
mammals, deer, axis	swine, feral	0	7
mammals, deer, fallow	bobcats	0	4
mammals, deer, white-tailed ag	coyotes	0	47
mammals, z-exotic game (other)	coyotes	0	7
pasture	swine, feral	0	44
plants, grapes/muscadines	swine, feral	1	1
rangeland	swine, feral	1	8
turf and/or flowers	swine, feral	2	7
z-landscaping (other)	swine, feral	1	1

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4

Financial Statements

For the Year Ended September 30, 2023

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
September 30, 2023

TABLE OF CONTENTS

MANAGEMENT'S DISCUSSION AND ANALYSIS
REQUIRED SUPPLEMENTARY INFORMATION

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2023

As management of Burnet County Emergency Services District No. 4 (the District), we are pleased to offer readers of the District's financial statements this narrative overview and analysis of the District's financial activities for the year ended September 30, 2023. We encourage readers to consider it in conjunction with the additional information presented in the accompanying basic financial statements and the notes to the financial statements.

Financial Statements

- The net position of the District increased by $200,887 as a result of the current year's operations. Net position at year end consisted of invested in capital assets, net of related debt, of $175,108 and unrestricted net position of $1,236,602, for total net position of $1,411,710.
- Total revenues from all sources were $1,356,931 which represents an increase of $215,326 over the prior year. This is due to an increase in interest income and property and sales tax revenue collections.
- Total costs of all programs were $1,156,044 which represents an increase of $171,565. This is due primarily to increases in contract payments.
- As of September 30, 2023, the District's governmental fund reported an ending fund balance of $1,236,602, an increase of $196,723.

Using this Annual Report

This annual report presents the following three components of the financial statements:

1. Government-wide financial statements provide information for the District as a whole.
2. Fund financial statements provide detailed information for the District's significant funds.
3. Notes to the financial statements provide additional information that is essential to understanding the government-wide and fund financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves. The other information includes this management's discussion and analysis as well as the budgetary comparison schedule.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the assets and liabilities of the District. The difference between assets and liabilities is 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.

The *Statement of Activities* presents information on how the District's net position changed during the most recent fiscal year. This statement is presented using the accrual basis of accounting, which means that all of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

Both the Statement of Net Position and the Statement of Activities present information for the following:

Governmental activities–This includes all of the District's emergency protection services which will be primarily supported with property tax and sales tax revenues.

The government-wide financial statements begin on page 8. The following is a summary of net position as of September 30, 2023:

Table 1
Net Assets

	Governmental Activities	
	9/30/2023	9/30/2022
Current assets	$ 1,236,602	$ 1,039,879
Capital assets, net	564,345	637,918
Total assets	1,800,947	1,677,797
Other liabilities	389,237	466,974
Total liabilities	389,237	466,974
Net position:		
Invested in capital assets, net of related debt	175,108	170,944
Unrestricted	1,236,602	1,039,879
Total net position	$ 1,411,710	$ 1,210,823

The following table is a summary of changes in net position:

Table 2
Changes in Net Assets

	Governmental Activities	
	9/30/2023	9/30/2022
Revenues:		
Program revenues:		
Capital grants and contributions	$ 4,148	$ 2,558
General revenues:		
Property taxes	767,671	687,994
Sales taxes	573,997	448,410
Interest income	11,115	2,643
Total revenues	1,356,931	1,141,605
Expenses:		
General government	38,327	38,328
Public safety	1,117,717	946,151
Total expenses	1,156,044	984,479
Change in net position	200,887	157,126
Net position - October 1	1,210,823	1,053,697
Net position - September 30	$ 1,411,710	$ 1,210,823

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, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The fund financial statements provide detailed information about the District's significant funds - not the District as a whole. The District's funds fall into one category - governmental fund.

The focus of the District's *governmental fund* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, the *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The *governmental fund statements* provide a detailed short-term view of the government operations and the basic services it provided, and are reported on the modified accrual basis of accounting which focuses on available spendable resources. This allows the reader to evaluate the District's short-term financing requirements. Both the governmental fund *Balance Sheet* and the governmental fund *Statement of Revenues, Expenditures, and Changes in Fund Balances* provide a reconciliation to the government-wide financial statements.

The District adopts an annual budget for the general fund. A budgetary comparison schedule has been provided to demonstrate compliance with the budget. The governmental fund financial statements begin on page 10, and the budgetary comparison schedule is on page 21.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 13 through 19 of this report.

General Fund Budgetary Highlights

The District did not amend the budget during the fiscal year.

Actual expenditures on a budgetary basis were less than one percent over budgeted expenditures due to increased office and administration expenses. The District's overall actual revenues were 18 percent more than budgeted due to unanticipated property and sales tax collections.

Capital Assets

The District's investment in capital assets for its governmental activities as of September 30, 2023, amounts to $564,345 (net of accumulated depreciation). This investment in capital assets includes computers, machinery, equipment, and vehicles.

Capital Assets
Government Activities
(net of depreciation)

	9/30/2023	9/30//2022
Equipment	$ 4,404	$ 6,885
Vehicles	559,941	631,033
Total	$ 564,345	$ 637,918

During the fiscal year ended September 30, 2023, no assets were purchased or disposed of.

Additional information on the District's capital assets can be found in Note 4 on page 17 of this report.

Debt Administration

As of September 30, 2023, the District was obligated on the following debt:

Outstanding Debt at Year End

	9/30/2023 Total	9/30//2022 Total
Notes Payable	$ 389,237	$ 466,974
Total	$ 389,237	$ 466,974

During the year, the District assumed no new loans. The District incurred $14,596 of interest expense for the year ended September 30, 2023, which has been charged to public safety expenses.

Additional information on the District's non-current liabilities can be found in Note 5 beginning on page 18 of this report.

Economic Factors and Next Year's Budgets and Rates

The District's tax revenues are expected to continue to grow with the steady population growth, increased property values, and sales tax collections. In the next fiscal year, the District will continue to fund the Bertram Volunteer Fire Department to help ensure adequate facilities, personnel, and services are provided to the community.

Contacting the District's Financial Management

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's accountability for the money it receives from the citizens of Burnet County Emergency Services District No. 4. If you have any questions about this report or need further information, contact Burnet County Emergency Services District No. 4, P.O. Box 204, Bertram, TX 78605.

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INDEPENDENT AUDITORS' REPORT

To The Board of Commissioners
Burnet County Emergency Services District No. 4

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Burnet County Emergency Services District No. 4, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Burnet County Emergency Services District No. 4's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Burnet County Emergency Services District No. 4, as of September 30, 2023, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Burnet County Emergency Services District No. 4, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Burnet County Emergency Services District No. 4's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Burnet County Emergency Services District No. 4's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Burnet County Emergency Services District No. 4's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Oliver, Rainey & Wojtek, LLP

Oliver, Rainey & Wojtek, LLP
October 15, 2024

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
STATEMENT OF NET POSITION
As of September 30, 2023

	Primary Government	
	Governmental Activities	Total
Assets		
Deposits and investments	$ 1,143,004	$ 1,143,004
Sales taxes receivable	93,598	93,598
Capital assets, net	564,345	564,345
Total Assets	1,800,947	1,800,947
Liabilities		
Non-current liabilities:		
Due within one year	81,168	81,168
Due in more than one year	308,069	308,069
Total Liabilities	389,237	389,237
Net Position		
Invested in capital assets, net of related debt	175,108	175,108
Unrestricted assets	1,236,602	1,236,602
Total Net Position	$ 1,411,710	$ 1,411,710

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

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

		Program Revenues			Net (Expense) Revenue and Change in Net Assets	
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Activities	Total
Primary government:						
Governmental activities:						
General government	$ 38,327	$ -	$ -	$ -	$ (38,327)	$ (38,327)
Public safety	1,117,717	-	4,148	-	(1,113,569)	(1,113,569)
Total net (expense) revenue for governmental activities and the primary government	$1,156,044	$ -	$ 4,148	$ -	(1,151,896)	(1,151,896)
		General Revenues:				
		Taxes				
		Property taxes			767,671	767,671
		Sales taxes			573,997	573,997
		Interest income			11,115	11,115
		Total general revenues			1,352,783	1,352,783
		Change in net assets			200,887	200,887
		Net position, Beginning of Year			1,210,823	1,210,823
		Net position, End of Year			$ 1,411,710	$ 1,411,710

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

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
BALANCE SHEET – GOVERNMENTAL FUND
As of September 30, 2023

	General Fund	Total Governmental Funds
Assets		
Deposits & investments	$ 1,143,004	$ 1,143,004
Receivables	130,102	130,102
Total Assets	1,273,106	1,273,106
Liabilities		
Accounts payable	-	-
Total Liabilities	-	-
Deferred Inflows of Resources		
Unavailable property taxes	36,504	36,504
Total Deferred Inflows of Resources	36,504	36,504
Fund Balance		
Unassigned	1,236,602	1,236,602
Total Fund Balance	1,236,602	1,236,602
Total Liabilities and Fund Balance	$ 1,273,106	
Amounts reported for government activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. (See Note 4)		564,345
Long-term liabilities are not due and payable in the current year and therefore are not reported as liabilities in the governmental funds balance sheet. (See Note 5)		(389,237)
Net Position of Governmental Activities		$ 1,411,710

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

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUND
For the Year Ended September 30, 2023

	General Fund	Total Governmental Funds
Revenues		
Property taxes	$ 767,671	$ 767,671
Sale taxes	573,997	573,997
Interest income	11,115	11,115
Miscellaneous income	4,148	4,148
Total Revenues	1,356,931	1,356,931
Expenditures		
Contract disbursements	1,027,749	1,027,749
Insurance	1,452	1,452
Office and administration	11,928	11,928
Pension cost	1,800	1,800
Professional fees	21,620	21,620
Travel and training	3,327	3,327
Loan payments	92,332	92,332
Total Expenditures	1,160,208	1,160,208
Excess (Deficiencies) of Revenues Over (Under) Expenditures and Other (Uses)	196,723	196,723
Fund Balance, Beginning of Year	1,039,879	1,039,879
Fund Balance, End of Year	$ 1,236,602	$ 1,236,602

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

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

Net Change in Fund Balance - Governmental Funds	$ 196,723
Amount reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This amount is the net effect of these differences in the treatment of capital assets and related items. (See Note 4)	(73,573)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt and related items. (see Note 5)	77,737
Change in Net Position of Governmental Activities	$ 200,887

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

NOTE 1 – Summary of Significant Accounting Policies

Reporting Entity

Burnet County Emergency Services District No. 4 (the District) was created by an election held on May 10, 2008. The District operates under Article III, Section 48-e of the Texas Constitution and Chapter 775 of the Texas Health and Safety Code and is run by a Board of Commissioners appointed by the Burnet County Commissioners Court. The District's major activities include providing emergency services to the residents of the District.

As required by U.S. generally accepted accounting principles, the financial statements of the reporting entity include those of the District (the primary government) and its component units. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in U.S. generally accepted accounting principles. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant indication of this ability is financial interdependency. Other indications of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities. The District had no component units for the year ended September 30, 2023.

Government-Wide Financial Statements

The reporting model includes financial statements prepared using full accrual accounting for all of the District's activities. This approach includes not just current assets and liabilities (such as cash and accounts payable) but also capital assets and long-term liabilities (such as buildings and infrastructure, including bridges and roads, and general obligation debt). Accrual accounting also reports all of the revenues and cost of providing services each year, not just those received or paid in the current year or soon thereafter.

Statement of Net Position

The Statement of Net Position is designed to display the financial position of the primary government (governmental activities) and its discretely presented component units, if any. Governments will report all capital assets, including infrastructure, in the government-wide Statement of Net Position and will report depreciation expense - the cost of "using up" capital assets - in the Statement of Activities. The net position of a government will be broken down into three categories - 1) invested in capital assets, net of related debt; 2) restricted; and 3) unrestricted.

Statement of Activities

The government-wide Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of the District's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

Fund Financial Statements

In the fund financial statements, financial transactions of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, and revenues and expenditures. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements are provided for the governmental fund.

NOTE 1 – Summary of Significant Accounting Policies – Continued

General Fund

The General Fund is the principal fund of the District which accounts for all financial transactions not accounted for in other funds. The District had no other funds for the year ended September 30, 2023.

Fund Balance Classification

In the fund financial statements, governmental funds report the following classifications of fund balance:

- Nonspendable - includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact.

- Restricted - includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

- Committed - includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to ordinances passed by the Board, the District's highest level of decision-making authority. Commitments may be modified or rescinded only through ordinances approved by the District's Board.

- Assigned - includes amounts that the District intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance.

- Unassigned - includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund. The District reports all amounts that meet the unrestricted General Fund Balance Policy as unassigned.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed.

In fiscal year 2018, the District adopted a minimum fund balance policy. The policy requires the unassigned fund balance to be at least equal to $150,000.

Budgetary Comparison Schedules

Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate in one way or another in the process of establishing the annual operating budgets of state and local governments and have a keen interest in following the actual financial progress of their governments over the course of the year. Many governments revise their original budgets over the course of the year for a variety of reasons. Under the current reporting model, governments will provide budgetary comparison information in their annual reports. The District is required to present the original budget with the comparison of final budget and actual results. The budget is adopted by the Board prior to the beginning of the fiscal year. Amendments are made during the year on approval by the Board. The District adopted the current year budget on a line item basis.

Basis of Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured, such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

NOTE 1 – Summary of Significant Accounting Policies – Continued

Government-Wide and Fund Accounting

The basic financial statements include both government-wide (based on the District as a whole) and fund financial statements. Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type. As of September 30, 2023, the District had no business-type activities.

In the government-wide Statement of Net Position, the governmental activity columns are to be presented on a consolidated basis by column, and are reflected, on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (public safety), which are otherwise being supported by general government revenues. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants, and contributions. The program revenues must be directly associated with the function (public safety). The District does not allocate indirect expenses. The operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

In the fund financial statements, financial transactions of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, and revenues and expenditures. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The governmental fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustments necessary to reconcile the fund financial statements with the governmental column of the government-wide presentation.

The focus of the reporting model is on the District as a whole and the fund financial statements, including the major individual funds of the governmental categories, and the component units (if any). Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the information.

Basis of Accounting

Basis of accounting refers to the method by which revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

NOTE 1 – Summary of Significant Accounting Policies – Continued

The government-wide statement of net position and statement of activities, are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these activities are included on the statement of net position.

All revenue and expenditure recognition for governmental funds are accounted for using the modified accrual basis of accounting. Only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. The District's revenues are recognized when they become measurable and available as current assets. Available means collectible within the current year or as soon enough thereafter to be used to pay liabilities of the current year. For this purpose, the government considers revenue to be available if they are collected within 60 days of the end of the current fiscal year. Penalties and interest, and miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

Estimates

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

Deposits and Investments

The District's investment guidelines are defined by a written investment policy that is approved by the District's Board. In accordance with this policy, the funds are invested, and the investments of those funds managed, as a prudent investor would do, exercising reasonable care, skill and caution.

Capital Assets

Capital outlays are recorded as expenditures of the General Fund and as assets in the government-wide financial statements of the District. Depreciation is recorded on general fixed assets on a government-wide basis. All fixed assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated fixed assets are valued at their estimated fair market value on the date donated. Depreciation is computed using the straight line method

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

Estimated useful lives for depreciable assets are as follows:

Computer equipment	5 years
Machinery and equipment	15 years
Vehicles and equipment	7 to 15 years

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

NOTE 1 – Summary of Significant Accounting Policies – Continued

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

NOTE 2 – Property Taxes

The District's property tax is levied each October 1 on the assessed value listed as of the previous January 1 for all real property located in the District. The tax levy for October, 2022 was $761,626.

The tax assessment of October 1, 2022, sets the tax levy at $0.0807 per $100 of assessed valuation.

Delinquent property taxes estimated to be collectible within the next fiscal year are recognized as revenues. Other delinquent property taxes receivable at year end that are deemed to be ultimately collectible are recorded as deferred revenues.

NOTE 3 – Deposits and Investments

As of September 30, 2023, cash deposits were with a depository bank in interest bearing accounts, and these balances approximated fair value. As of the balance sheet date, the District's deposits totaled $1,143,004 and the bank balance was $1,142,908.

At September 30, 2023 all of the District's balances are either insured by the FDIC or are collateralized by registered securities held by the bank's trust department in the District's name.

Custodial Credit Risk: The custodial credit risk for deposits is the risk that, in the event of the failure of the 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 policy requires all deposits to be fully secured in accordance with Texas Government Code, Chapter 2257, by either surety bonds, letters of credit of the United States or its agencies and instrumentalities, or by eligible securities held by an independent third-party custodian. At September 30, 2023, all District cash balances were secured.

NOTE 4 – Changes in Capital Assets

Changes in general fixed assets during the year ended September 30, 2023, were as follows:

	October 1, 2022	Increase	Decrease	September 30, 2023
Capital Assets				
Computer & Equipment	$ 33,791	$ -	$ -	$ 33,791
Vehicle	1,093,752	-	-	1,093,752
Total Capital Assets	1,127,543	-	-	1,127,543
Less accumulated depreciation	(489,625)	(73,573)	-	(563,198)
Capital Assets, Net	$ 637,918	$ (73,573)	$ -	$ 564,345

Current year depreciation expense of $73,573 was charged to public safety expenses.

NOTE 5 – Changes in Non-current Liabilities

The following is a summary of non-current liability transactions during the year ended September 30, 2023:

	October 1, 2022	Additions	Payments	September 30, 2023
Notes payable	$ 466,974	$ -	$ (77,737)	$ 389,237
Total	$ 466,974	$ -	$ (77,737)	$ 389,237

Payee and Terms	Per annum Interest Rate	Principal Balance
R Bank, payable in annual installments of $38,647 including interest, beginning July 2014, due July 2029, to purchase fire engine, secured by the fire engine.	2.85%	210,163
R Bank, payable in annual installments of $23,954 including interest, beginning January 2018, due January 2024, to purchase fire engine, secured by the fire engine.	3.00%	24,297
Extraco Bank, payable in annual installments of $28,315 including interest, beginning December 2019, due March 2029, to purchase a fire truck, secured by the fire truck.	2.65%	154,777
Total non-current liabilities		389,237
Less current portion		(81,168)
Total Long-Term Debt		$ 308,069

Annual payments required to amortize all long-term debt outstanding as of September 30, 2023 including interest payments, are as follows:

Year Ending September 30,	Principal	Interest	Total
2024	$ 81,168	$ 10,820	$ 91,988
2025	58,443	8,519	66,962
2026	60,059	6,903	66,962
2027	61,720	5,242	66,962
2028	127,847	3,536	131,383
	$ 389,237	$ 35,020	$ 424,257

NOTE 6 - Commitments

Effective August 19, 2008, the District entered into an agreement with the Bertram Volunteer Fire Department (the Department). The Department agreed to provide emergency services to all persons and property within the emergency services district, including response to life-threatening emergencies and rescue calls by making available adequate staff and administrative assistance.

Amounts to be paid to the Volunteer Fire Department shall be disbursed at the discretion of the Commissioners and may include expenses for operations and other expenditures approved by the District for maintaining emergency services within the District. If at any time the Department is dissolved or the agreement is terminated by either party, any assets purchased wholly or in part with funds from the ESD shall be immediately transferred to another Department contracted by the ESD or to the ESD at its sole discretion.

NOTE 7 - Retirement

The District contributes to the Texas Emergency Services Retirement System for the volunteer fire department. For the fiscal years ended September 30, 2023 and 2022, the Organization made all required contributions of $1,800 and $8,600, respectively. At age 55 with 15 years of service, a member is eligible for a retirement of six times the average monthly contribution.

NOTE 8 – Subsequent Events

The District did not have any subsequent events through October 15, 2024, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the fiscal year ended September 30, 2023.

REQUIRED SUPPLEMENTARY INFORMATION

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 4
BUDGETARY COMPARISON SCHEDULE
For the Year Ended September 30, 2023

	Budget Original	Budget Final	Actual Amounts Budgetary Basis	Variance with Final Final Budget Positive (Negative)
Revenues				
Property taxes	$ 754,051	$754,051	$ 767,671	$ 13,620
Sale taxes	399,009	399,009	573,997	174,988
Interest income	-	-	11,115	11,115
Miscellaneous income	-	-	4,148	4,148
Total Revenues	1,153,060	1,153,060	1,356,931	203,871
Expenditures				
Contract disbursements	1,027,749	1,027,749	1,027,749	-
Insurance	1,700	1,700	1,452	248
Office and administration	2,775	2,775	11,928	(9,153)
Pension cost	3,500	3,500	1,800	1,700
Professional fees	27,000	27,000	21,620	5,380
Travel and training	-	-	3,327	(3,327)
Loan payments	91,320	91,320	92,332	(1,012)
Total Expenditures	1,154,044	1,154,044	1,160,208	(6,164)
Excess (Deficiencies) of Revenues Over (Under) Expenditures and Other (Uses)	$ (984)	$ (984)	196,723	$ 197,707
Fund Balance, Beginning of Year			1,039,879	
Fund Balance, End of Year			$ 1,236,602	

BURNET COUNTY EMERGENCY SERVICES DISTRICT No. 2

Financial Statements

For the Year Ended September 30, 2024

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 2
September 30, 2024

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BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 2
MANAGEMENT DISCUSSION AND ANALYSIS
September 30, 2024

As management of Burnet County Emergency Services District No. 2 (the District), we are pleased to offer readers of the District's financial statements this narrative overview and analysis of the District's financial activities for the year ended September 30, 2024. We encourage readers to consider it in conjunction with the additional information presented in the accompanying basic financial statements and the notes to the financial statements.

Financial Statements

- The net position of the District decreased by $41,625 as a result of the current year's operations. Net position at year end consisted of invested in capital assets, net of related debt of $842, unrestricted net position of $626,895, for a total net position of $627,737.
- Total revenues from all sources were $747,040, which represents an increase of $255,991 over the prior year. This is due to an increase in property tax revenue, sales tax revenue and other revenue from the sale of a volunteer fire department asset.
- Total costs of all programs were $788,665 which represents an increase of $573,903. This is due primarily to an increase in spending on capital expenditures for the volunteer fire department.
- As of September 30, 2024, the District's governmental fund reported an ending fund balance of $626,895, a decrease of $41,400.

Using this Annual Report

This annual report presents the following three components of the financial statements:

1. Government-wide financial statements provide information for the District as a whole.
2. Fund financial statements provide detailed information for the District's significant funds.
3. Notes to the financial statements provide additional information that is essential to understanding the government-wide and fund financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves. The other information includes this management's discussion and analysis as well as the budgetary comparison schedule.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the assets and liabilities of the District. The difference between assets and liabilities is 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.

The *Statement of Activities* presents information on how the District's net position changed during the most recent fiscal year. This statement is presented using the accrual basis of accounting, which means that all of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

Both the Statement of Net Position and the Statement of Activities present information for the following:

Governmental activities–This includes all of the District's emergency protection services which will be primarily supported with property tax and sales tax revenues.

The government-wide financial statements begin on page 8. The following is a summary of net position as of September 30, 2024:

Table 1
Net Assets

	Governmental Activities	
	9/30/2024	9/30/2023
Current and other assets	$ 626,895	$ 668,295
Capital assets, net	842	1,067
Total assets	627,737	669,362
Other liabilities	-	-
Total liabilities	-	-
Net position:		
Invested in capital assets, net of related debt	842	1,067
Unrestricted	626,895	668,295
Total net position	$ 627,737	$ 669,362

The following table is a summary of changes in net position:

Table 2
Changes in Net Assets

	Governmental Activities	
	9/30/2024	9/30/2023
Revenues:		
Program revenues:		
Charges for services	$ -	$ -
Operating grants and contributions	-	-
Capital grants and contributions	-	-
General revenues:		
Property taxes	434,225	382,569
Sales taxes	118,058	100,974
Other income	162,750	-
Investment income	32,007	7,506
Total revenues	747,040	491,049
Expenses:		
General government	29,963	19,562
Public safety	758,702	195,200
Total expenses	788,665	214,762
Change in net position	(41,625)	276,287
Net position - October 1	669,362	393,075
Net position - September 30	$ 627,737	$ 669,362

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, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The fund financial statements provide detailed information about the District's significant funds - not the District as a whole. The District's funds fall into one category - governmental fund.

The focus of the District's *governmental fund* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, the *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The *governmental fund statements* provide a detailed short-term view of the government operations and the basic services it provided and are reported on the modified accrual basis of accounting which focuses on available spendable resources. This allows the reader to evaluate the District's short-term financing requirements. Both the governmental fund *Balance Sheet* and the governmental fund *Statement of Revenues, Expenditures, and Changes in Fund Balances* provide a reconciliation to the government-wide financial statements.

The District adopts an annual budget for the general fund. A budgetary comparison schedule has been provided to demonstrate compliance with the budget. The governmental fund financial statements begin on page 10, and the budgetary comparison schedule is on page 20.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 13 through 18 of this report.

General Fund Budgetary Highlights

The District did amend the budget during the fiscal year to increase contract labor payments and to decrease capital reserve funding.

Actual expenditures on a budgetary basis were 52 percent over budgeted expenditures due to more capital expenditures paid out during the year. The District's overall actual revenues were 44 percent more than budgeted primarily due to proceeds from a volunteer fire department asset.

Capital Assets

The District's investment in capital assets for its governmental activities as of September 30, 2024, amounts to $842 (net of accumulated depreciation). This investment in capital assets includes a computer.

Capital Assets
Government Activities
(net of depreciation)

	9/30/2024	9/30//2023
Computer and Equipment	$ 842	$ 1,067
Total	$ 842	$ 1,067

Additional information on the District's capital assets can be found in Note 4 on page 17 of this report.

Economic Factors and Next Year's Budgets and Rates

The District's tax revenues are expected to continue to grow with the steady population growth, increased property values, and sales tax collections. These revenues will continue to be used to fund the operations of the volunteer fire department.

Contacting the District's Financial Management

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's accountability for the money it receives from the citizens of Burnet County Emergency Services District No. 2. If you have any questions about this report or need further information, contact Burnet County Emergency Services District No. 2, P.O. Box 249, Buchanan Dam, TX 78609.

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INDEPENDENT AUDITORS' REPORT

To The Commissioners
Burnet County Emergency Services District No. 2

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Burnet County Emergency Services District No. 2, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise Burnet County Emergency Services District No. 2's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Burnet County Emergency Services District No. 2, as of September 30, 2024, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Burnet County Emergency Services District No. 2, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Burnet County Emergency Services District No. 2's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Burnet County Emergency Services District No. 2's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Burnet County Emergency Services District No. 2's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Oliver, Rainey & Wojtek, LLP

Oliver, Rainey & Wojtek, LLP
January 3, 2025

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 2
STATEMENT OF NET POSITION
As of September 30, 2024

	Primary Government	
	Governmental Activities	Total
Assets		
Deposits and investments	$ 580,345	$ 580,345
Taxes receivable	28,962	28,962
Volunteer Fire Department receivable	17,588	17,588
Capital assets, net	842	842
Total Assets	627,737	627,737
Liabilities		
Accounts payable	-	-
Total Liabilities	-	-
Net Position		
Invested in capital assets, net of related debt	842	842
Unrestricted assets	626,895	626,895
Total Net Position	$ 627,737	$ 627,737

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

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 2
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

		Program Revenues			Net (Expense) Revenue and Change in Net Assets	
					Primary Government	
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Activities	Total
Primary government:						
Governmental activities:						
General government	$ 29,963	$ -	$ -	$ -	$ (29,963)	$ (29,963)
Public safety	758,702	-	-	-	(758,702)	(758,702)
Total net (expense) revenue for governmental activities and the primary government	$ 788,665	$ -	$ -	$ -	(788,665)	(788,665)
		General Revenues:				
		Taxes				
		Property taxes			434,225	434,225
		Sales taxes			118,058	118,058
		Other income			162,750	162,750
		Investment income			32,007	32,007
		Total general revenues			747,040	747,040
		Change in net assets			(41,625)	(41,625)
		Net position, Beginning of Year			669,362	669,362
		Net position, End of Year			$ 627,737	$ 627,737

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

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 2
BALANCE SHEET – GOVERNMENTAL FUND
As of September 30, 2024

	General Fund	Total Governmental Funds
Assets		
Deposits & investments	$ 580,345	$ 580,345
Taxes receivables	32,135	32,135
Volunteer Fire Department receivable	17,588	17,588
Total Assets	$ 630,068	$ 630,068
Liabilities		
Accounts payable	$ -	$ -
Total Liabilities	-	-
Deferred Inflows of Resources		
Unavailable property taxes	3,173	3,173
Total Deferred Inflows of Resources	3,173	3,173
Fund Balance		
Assigned for capital expenditures	130,160	130,160
Unassigned	496,735	496,735
Total Fund Balance	626,895	626,895
Total Liabilities and Fund Balance	$ 630,068	
Amounts reported for government activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. (See Note 4)		842
Net Position of Governmental Activities		$ 627,737

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

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 2
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUND
For the Year Ended September 30, 2024

	General Fund	Total Governmental Funds
Revenues		
Property taxes	$ 434,225	$ 434,225
Sales taxes	118,058	118,058
Other income	162,750	162,750
Investment income	32,007	32,007
Total Revenues	747,040	747,040
Expenditures		
Contract disbursements	758,702	758,702
Insurance	1,651	1,651
Legal and professional	22,513	22,513
Office and administration	609	609
Travel and training	4,965	4,965
Total Expenditures	788,440	788,440
Excess (Deficiencies) of Revenues Over (Under) (Under) Expenditures and Other (Uses)	(41,400)	(41,400)
Fund Balance, Beginning of Year	668,295	668,295
Fund Balance, End of Year	$ 626,895	$ 626,895

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

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 2
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

Net Change in Fund Balance - Governmental Funds	$	(41,400)
Amount reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This amount is the net effect of these differences in the treatment of capital assets and related items. (See Note 4)		(225)
Change in Net Position of Governmental Activities	$	(41,625)

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

Note 1 – Summary of Significant Accounting Policies

Reporting Entity

Burnet County Emergency Services District No. 2 (the District) was created by an election held on May 10, 2008. The District operates under Article III, Section 48-e of the Texas Constitution and Chapter 775 of the Texas Health and Safety Code and is run by a Board of Commissioners appointed by the Burnet County Commissioners Court. The District's major activities include providing emergency services to the residents of the District.

As required by U.S. generally accepted accounting principles, the financial statements of the reporting entity include those of the District (the primary government) and its component units. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in U.S. generally accepted accounting principles. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant indication of this ability is financial interdependency. Other indications of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities. The District had no component units for the year ended September 30, 2024.

Government-Wide Financial Statements

The reporting model includes financial statements prepared using full accrual accounting for all of the District's activities. This approach includes not just current assets and liabilities (such as cash and accounts payable) but also capital assets and long-term liabilities (such as buildings and infrastructure, including bridges and roads, and general obligation debt). Accrual accounting also reports all of the revenues and cost of providing services each year, not just those received or paid in the current year or soon thereafter.

Statement of Net Position

The Statement of Net Position is designed to display the financial position of the primary government (governmental activities) and its discretely presented component units, if any. Governments will report all capital assets, including infrastructure, in the government-wide Statement of Net Position and will report depreciation expense - the cost of "using up" capital assets - in the Statement of Activities. The net position of a government will be broken down into three categories - 1) invested in capital assets, net of related debt; 2) restricted; and 3) unrestricted.

Statement of Activities

The government-wide Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of the District's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

Fund Financial Statements

In the fund financial statements, financial transactions of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, and revenues and expenditures. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements are provided for the governmental fund.

Note 1 – Summary of Significant Accounting Policies – Continued

General Fund

The General Fund is the principal fund of the District which accounts for all financial transactions not accounted for in other funds. The District had no other funds for the year ended September 30, 2024.

Fund Balance Classification

In the fund financial statements, governmental funds report the following classifications of fund balance:

- Nonspendable - includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact.

- Restricted - includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

- Committed - includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to ordinances passed by the Board, the Districts highest level of decision-making authority. Commitments may be modified or rescinded only through ordinances approved by the District's Board.

- Assigned - includes amounts that the District intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance.

- Unassigned - includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund. The District reports all amounts that meet the unrestricted General Fund Balance Policy as unassigned.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed. The District's current minimum fund balance policy is to maintain the unassigned fund balance at 10 percent of the budget.

Budgetary Comparison Schedules

Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate in one way or another in the process of establishing the annual operating budgets of state and local governments and have a keen interest in following the actual financial progress of their governments over the course of the year. Many governments revise their original budgets over the course of the year for a variety of reasons. Under the current reporting model, governments will provide budgetary comparison information in their annual reports. The District is required to present the original budget with the comparison of the final budget and actual results. The budget is adopted by the Board prior to the beginning of the fiscal year. Amendments are made during the year on approval by the Board. The District adopted the current year budget on a line-item basis.

Basis of Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured, such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

Note 1 – Summary of Significant Accounting Policies – Continued

Government-Wide and Fund Accounting

The basic financial statements include both government-wide (based on the District as a whole) and fund financial statements. Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type. As of September 30, 2024, the District had no business-type activities.

In the government-wide Statement of Net Position, the governmental activity columns are to be presented on a consolidated basis by column, and are reflected, on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well as long-term debt and obligations.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (public safety), which are otherwise being supported by general government revenues. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants, and contributions. The program revenues must be directly associated with the function (public safety). The District does not allocate indirect expenses. The operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

In the fund financial statements, financial transactions of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, and revenues and expenditures. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The governmental fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustments necessary to reconcile the fund financial statements with the governmental column of the government-wide presentation.

The focus of the reporting model is on the District as a whole and the fund financial statements, including the major individual funds of the governmental categories, and the component units (if any). Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the information.

Basis of Accounting

Basis of accounting refers to the method by which revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide statement of net position and statement of activities are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these activities are included on the statement of net position.

All revenue and expenditure recognition for governmental funds are accounted for using the modified accrual basis of accounting. Only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses)

Note 1 – Summary of Significant Accounting Policies – Continued

in net current assets. The District's revenues are recognized when they become measurable and available as current assets. Available means collectible within the current year or as soon enough thereafter to be used to pay liabilities of the current year. For this purpose, the government considers revenue to be available if they are collected within 60 days of the end of the current fiscal year. Penalties and interest, and miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

Estimates

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

Deposits and Investments

The District's investment guidelines are defined by a written investment policy that is approved by the District's Board. In accordance with this policy, the funds are invested, and the investments of those funds managed, as a prudent investor would do, exercising reasonable care, skill and caution.

Capital Assets

Capital outlays are recorded as expenditures of the General Fund and as assets in the government-wide financial statements of the District. Depreciation is recorded on general fixed assets on a government-wide basis. All fixed assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated fixed assets are valued at their estimated fair market value on the date donated. Depreciation is computed using the straight-line method.

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations.

Estimated useful lives for depreciable assets are as follows:

Computer and equipment	5 years

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Note 2 – Property Taxes

The District's property tax is levied each October 1 on the assessed value listed as of the previous January 1 for all real property located in the District. The tax levy for October, 2023 was $437,369.

The tax assessment of October 1, 2023, sets the tax levy at $0.10 per $100 of assessed valuation at 100 percent of market value.

Delinquent property taxes estimated to be collectible within the next fiscal year are recognized as revenues. Other delinquent property taxes receivable at year end that are deemed to be ultimately collectible are recorded as deferred revenues.

Note 3 – Deposits and Investments

As of September 30, 2024, cash deposits were with a depository bank in interest bearing accounts as well as accounts with Texas CLASS, and these balances approximated fair value. As of the balance sheet date, the District's deposits totaled $580,345 and the bank balance was $580,345.

At September 30, 2024 all of the District's balances are either insured by the FDIC or are collateralized by registered securities held by the bank's trust department in the District's name.

Custodial Credit Risk: The custodial credit risk for deposits is the risk that, in the event of the failure of the 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 policy requires all deposits to be fully secured in accordance with Texas Government Code, Chapter 2257, by either surety bonds, letters of credit of the United States or its agencies and instrumentalities, or by eligible securities held by an independent third-party custodian. At September 30, 2024, all District cash balances were secured.

The Texas Cooperative Liquid Assets Securities System Trust (Texas CLASS) was created as a local government investment pool (LGIP) pursuant to Section 2256.016 of the Public Funds Investment Act, Texas Government Code (PFIA). Per state code, entities may pool any of their funds, or funds under their control. Texas CLASS seeks to preserve principal, maintain the liquidity of the funds, and prioritize yield. The Texas CLASS Trust Agreement is an agreement of indefinite term regarding the investment, reinvestment, and redemption of local government funds. The parties to the Trust Agreement are Texas local government entities that choose to participate in the Trust (the Participants), Public Trust Advisors, LLC (Public Trust) as Program Administrator, and UMB Bank, N.A. as Custodian. There are no maximum transaction amounts and withdrawals from the Texas CLASS may be made daily. Texas CLASS uses amortized cost rather than fair value to report net assets share price.

Note 4 – Changes in Capital Assets

Changes in general fixed assets during the year ended September 30, 2024, were as follows:

	October 1, 2023	Increase	Decrease	September 30, 2024
Capital Assets				
Computer and Equipment	$ 1,123	$ -	$ -	$ 1,123
Total Capital Assets	1,123	-	-	1,123
Less accumulated depreciation	(56)	(225)	-	(281)
Capital Assets, Net	$ 1,067	$ (225)	$ -	$ 842

Current year depreciation expense of $225 was charged to public safety expenses.

Note 5 - Commitments

Effective October 7, 2008, the District entered into an agreement with the Cassie Volunteer Fire Department and Emergency Medical Services, Inc. (the Department). The Department agreed to provide emergency services to all persons and property within the emergency services district, including response to life-threatening emergencies and rescue calls by making available adequate staff and administrative assistance.

Amounts to be paid to the Department shall be disbursed at the discretion of the Commissioners and may include expenses for operations and other expenditures approved by the District for maintaining emergency services within the District. If at any time the Department is dissolved or the agreement is terminated by either party, any assets purchased wholly or in part with funds from the ESD shall be immediately transferred to another Department contracted by the ESD or to the ESD at its sole discretion.

Note 6 – Subsequent Events

The District did not have any subsequent events through January 3, 2025, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the fiscal year ended September 30, 2024.

REQUIRED SUPPLEMENTARY INFORMATION

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 2
BUDGETARY COMPARISON SCHEDULE
For the Year Ended September 30, 2024

	Budget		Actual Amounts	Variance with Final
	Original	Final	Budgetary Basis	Final Budget Positive (Negative)
Revenues				
Property taxes	$ 405,438	$ 405,438	$ 434,225	$ 28,787
Sales taxes	100,000	100,000	118,058	18,058
Other income	-	-	162,750	162,750
Investment income	12,090	12,090	32,007	19,917
Total Revenues	517,528	517,528	747,040	229,512
Expenditures				
Contract disbursements	486,740	482,240	758,702	(276,462)
Insurance	3,049	3,049	1,651	1,398
Legal & professional	20,520	25,020	22,513	2,507
Office and administration	1,619	1,619	609	1,010
Travel & training	5,600	5,600	4,965	635
Total Expenditures	517,528	517,528	788,440	(270,912)
Excess (Deficiencies) of Revenues Over (Under) Expenditures and Other (Uses)	$ -	$ -	(41,400)	$ (41,400)
Fund Balance, Beginning of Year			668,295	
Fund Balance, End of Year			$ 626,895	

BERTRAM VOLUNTEER FIRE DEPARTMENT

Financial Statements

September 30, 2023 and 2022

BERTRAM VOLUNTEER FIRE DEPARTMENT
September 30, 2023 and 2022

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Bertram Volunteer Fire Department

Opinion

We have audited the accompanying financial statements of Bertram Volunteer Fire Department (a non-profit organization), which comprise the Statements of Financial Position as of September 30, 2023 and 2022, and the related Statements of Activities, Cash Flows, and Functional Expenses for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bertram Volunteer Fire Department as of September 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of the internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Oliver, Rainey & Wojtek, LLP

Burnet, Texas
September 30, 2024

BERTRAM VOLUNTEER FIRE DEPARTMENT
STATEMENTS OF FINANCIAL POSITION
September 30, 2023 and 2022

ASSETS

	2023	2022
Current Assets		
Cash and cash equivalents (Note 2)	$ 746,447	$ 586,026
Prepaid expenses	12,117	-
Miscellaneous Receivable	-	15,000
Total Current Assets	758,564	601,026
Property and Equipment (Note 3)		
Building and improvements	226,152	226,152
Land	10,000	10,000
Machinery and equipment	519,542	489,348
Vehicles and Equipment	404,232	489,072
Total Property and Equipment	1,159,926	1,214,572
Accumulated Depreciation	(855,759)	(871,749)
Net Property and Equipment	304,167	342,823
Total Assets	$ 1,062,731	$ 943,849

LIABILITIES AND NET ASSETS

	2023	2022
Current Liabilities		
Accounts payable	$ 1,207	$ 25,096
Accrued expenses	111,534	82,808
Total Current Liabilities	112,741	107,904
Net Assets		
Net assets without donor restrictions	949,990	835,945
Net assets with donor restrictions (Note 4)	-	-
Total Net Assets	949,990	835,945
Total Liabilities and Net Assets	$ 1,062,731	$ 943,849

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

BERTRAM VOLUNTEER FIRE DEPARTMENT
STATEMENT OF ACTIVITIES
Year Ended September 30, 2023

	Without Donor Restrictions	With Donor Restrictions	2023 Total
Revenue, Gains, and Other Support:			
Emergency Services District No. 4 contribution	$ 1,027,749	$ -	$ 1,027,749
Donations	13,069	-	13,069
Gain (Loss) on sale of assets	3,000	-	3,000
Interest income	371	-	371
Total Revenue, Gains, and Other Support	1,044,189	-	1,044,189
Cost of Special Activities and Programs:			
Communication equipment	1,843	-	1,843
Depreciation	76,895	-	76,895
Dues	16,635	-	16,635
Insurance	167,007	-	167,007
Payroll and benefits	503,758	-	503,758
Repair and maintenance	48,222	-	48,222
Responder and on-call pay	1,675	-	1,675
Supplies	11,258	-	11,258
Training	2,444	-	2,444
Travel	1,782	-	1,782
Uniforms	3,084	-	3,084
Utilities	19,242	-	19,242
Total Cost of Special Activities and Programs	853,845		853,845
Revenues Net of Cost of Special Activities and Programs	190,344	-	190,344
Supporting Services:			
Advertising and public relations	5,814	-	5,814
Management and general	7,912	-	7,912
Payroll and benefits	56,975	-	56,975
Professional fees	5,598	-	5,598
Total Supporting Services	76,299	-	76,299
Change in Net Assets	114,045	-	114,045
Net Assets, Beginning of Year	835,945	-	835,945
Net Assets, End of Year	$ 949,990	$ -	$ 949,990

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

BERTRAM VOLUNTEER FIRE DEPARTMENT
STATEMENTS OF ACTIVITIES
Years Ended September 30, 2022

	Without Donor Restrictions	With Donor Restrictions	2022 Total
Revenue, Gains, and Other Support:			
Emergency Services District No. 4 contributio	$ 848,626	$ -	$ 848,626
Donations	14,694	-	14,694
Gain (Loss) on sale of assets	15,000	-	15,000
Grants	20,000	-	20,000
Interest income	324	-	324
Reimbursement income	5,284	-	5,284
Total Revenue, Gains, and Other Support	903,928	-	903,928
Cost of Special Activities and Programs:			
Communication equipment	647	-	647
Depreciation	68,952	-	68,952
Insurance	117,175	-	117,175
Payroll and benefits	432,889	-	432,889
Repair and maintenance	65,868	-	65,868
Responder and on-call pay	5,090	-	5,090
Supplies	20,823	-	20,823
Training	2,304	-	2,304
Travel	3,103	-	3,103
Uniforms	11,017	-	11,017
Utilities	18,512	-	18,512
Total Cost of Special Activities and Programs	746,380	-	746,380
Revenues Net of Cost of Special Activities and Programs	157,548	-	157,548
Supporting Services:			
Advertising and public relations	5,011	-	5,011
Management and general	6,922	-	6,922
Payroll and benefits	62,320	-	62,320
Professional fees	5,204	-	5,204
Total Supporting Services	79,457	-	79,457
Change in Net Assets	78,091	-	78,091
Net Assets, Beginning of Year	757,854	-	757,854
Net Assets, End of Year	$ 835,945	$ -	$ 835,945

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

BERTRAM VOLUNTEER FIRE DEPARTMENT
STATEMENTS OF CASH FLOWS
Years Ended September 30, 2023 and 2022

	2023	2022
Cash Flows From Operating Activities:		
Changes in Net Assets	$ 114,045	$ 78,091
Adjustment to Reconcile Changes in Net Assets to Net Cash Provided by (Used In) Operating Activities:		
Depreciation	76,895	68,952
(Increase) decrease to prepaid expenses	(12,117)	-
(Increase) decrease to account receivable	15,000	(15,000)
Increase (decrease) to accrued payable	(23,889)	21,831
Increase (decrease) in accrued expenses	28,725	4,943
Net Cash Provided by (Used in) Operating Activities	198,659	158,817
Cash Flows From Investing Activities:		
Purchases of property and equipment	(38,238)	(149,608)
Net Cash Provided by (Used in) Investing Activities	(38,238)	(149,608)
Net Increase (Decrease) in Cash and Cash Equivalents	160,421	9,209
Cash and Cash Equivalents, Beginning of Year	586,026	576,817
Cash and Cash Equivalents, End of Year	$ 746,447	$ 586,026
Supplemental Cash Flows Disclosures:		
Cash Paid During the Year for:		
Interest	$ -	$ -
Income Taxes	$ -	$ -
Noncash Activities		
In-kind donations	$ -	$ -

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

BERTRAM VOLUNTEER FIRE DEPARTMENT
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended September 30, 2023

	Program Services	Support Services Administrative	Support Services Fundraising	2023 Total
Advertising and public relations	$ -	$ 5,814	$ -	$ 5,814
Communication equipment	1,843	-	-	1,843
Depreciation	76,895	-	-	76,895
Dues	16,635	-	-	16,635
Insurance	167,007	-	-	167,007
Management and general	-	7,912	-	7,912
Payroll and benefits	503,758	56,975	-	560,733
Professional fees	-	5,598	-	5,598
Repairs and maintenance	48,222	-	-	48,222
Responder and on-call pay	1,675	-	-	1,675
Supplies	11,258	-	-	11,258
Training	2,444	-	-	2,444
Travel	1,782	-	-	1,782
Uniforms	3,084	-	-	3,084
Utilities	19,242	-	-	19,242
2023 Totals	$ 853,845	$ 76,299	$ -	$ 930,144

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

BERTRAM VOLUNTEER FIRE DEPARTMENT
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended September 30, 2022

	Program Services	Support Services Administrative	Support Services Fundraising	2022 Total
Advertising and public relations	$ -	$ 5,011	$ -	$ 5,011
Communication equipment	647	-	-	647
Depreciation	68,952	-	-	68,952
Insurance	117,175	-	-	117,175
Management and general	-	6,922	-	6,922
Payroll and benefits	432,889	62,320	-	495,209
Professional fees	-	5,204	-	5,204
Repairs and maintenance	65,868	-	-	65,868
Responder and on-call pay	5,090	-	-	5,090
Supplies	20,823	-	-	20,823
Training	2,304	-	-	2,304
Travel	3,103	-	-	3,103
Uniforms	11,017	-	-	11,017
Utilities	18,512	-	-	18,512
2022 Totals	$ 746,380	$ 79,457	$ -	$ 825,837

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

Note 1 – Summary of Significant Accounting Principles

Organization

The Bertram Volunteer Fire Department (the Organization) is a not-for-profit organization, established to provide fire protection and emergency services. The Organization provides services to the citizens of the Burnet County Emergency Services District No. 4 (ESD). See Note 5.

Basis of Presentation

Resources are classified for accounting and reporting purposes into two classes of net assets, according to externally imposed restrictions.

- Net assets without donor restrictions: This is the portion of net assets of the Organization that can be used subject only to the board limits resulting from the nature of the Organization, the environment it operates in, or the purposes specified in its articles of incorporation or bylaws. In some cases, the use of these resources is also subject to limits resulting from contractual agreements with suppliers, creditors, and others entered into by the Organization in the course of its business. The Organization has the greatest ability to choose when using these resources.

  Net assets without donor restrictions generally result from grants, contracts, and contributions that are not subject to donor-imposed restrictions, and income from investing excess operating cash, reduced by expenses incurred in providing services, raising contributions, and performing administrative functions.

- Net assets with donor restrictions: This is the portion of net assets of the Organization that is subject to either donor-imposed time restrictions or donor-imposed purpose restrictions. These restrictions limit the Organization's choices when using these resources because the Organization has a fiduciary responsibility to its donors to follow the donor's instructions. Net assets with donor restrictions generally result from donor-restricted contributions.

Basis of Accounting

The accounts of the Organization are maintained, and the financial statements are prepared in accordance with accounting principles generally accepted in the United States of America on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities. Under this method of accounting, revenues are recorded as accruals when they become both measurable and earned. Contributions are recognized when received. Expenses are recorded when they are incurred.

Tax Status

Under provisions of the Internal Revenue Code, Section 501(c)(3), the Organization is exempt from taxes on income other than unrelated business income. Since the Organization had no net unrelated business income during the years ended September 30, 2023 or 2022, no provision for income taxes has been made. The Organization's open audit periods are for the fiscal year ends September 30, 2021 to September 30, 2023.

Note 1 – Summary of Significant Accounting Principles - Continued

Contributions

The Organization receives support from individuals, foundations, corporations, and other nonprofit organizations in support of the Organization's mission. Contribution revenue is recognized at fair value on the receipt of cash. From time to time, the Organization receives contributions that have certain conditions such as meeting specific performance-related barriers or limiting the Organization's discretion on use of the funds. Other contributions may have revocable features. Such contributions are recognized when the conditions are substantially met.

In addition, the Organization elected the net asset release policy option for contributions with donor restrictions that were initially conditional contributions. As part of this election, the Organization reports contributions restricted by donors (that were conditional in nature) as increases in net assets without donor restrictions if the restrictions expire in the reporting period in which the revenue is recognized. The Organization has not changed its policy for unconditional contributions such that the Organization reports contributions restricted by donors (that were unconditional in nature) as increases in net assets with donor restrictions. When the donor restriction expires on an unconditional contribution, the release is reported as net assets released from donor restrictions in the statement of activities.

Contributed Services

The Organization receives many services from volunteers which are not recorded in these financial statements. The Organization records services in the financial statements if the volunteer services create or enhance a non-financial asset; or require specialized skills, are performed by people with those skills, and would otherwise be purchased. No contributed services were recognized in the years ending September 30, 2023 or 2022.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

The costs of providing the various programs and supporting activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, costs have been allocated among the program and supporting services benefitted. Costs are allocated between management and general or the appropriate program based on evaluations of the related benefits. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents, if any. The carrying amount for cash and cash equivalents approximates fair value.

Note 1 – Summary of Significant Accounting Principles - Continued

Property and Equipment

Property and equipment purchased by the Organization is recorded at cost. Donated property and equipment are recorded at fair value as of the date donated. The Organization follows the practice of capitalizing all expenditures for or donations of property and equipment in excess of $1,000 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets. Upon sale or retirement of property and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of activities. Deprecation is computed on the straight-line basis over the useful lives of the assets as follows:

Building and Improvements	10 to 40 years
Equipment	5 to 10 years
Vehicles	5 to 10 years

Note 2 – Cash and Cash Equivalents

Cash and cash equivalents totaled $746,447 at September 30, 2023 and $586,026 at September 30, 2022. Cash and cash equivalents consist of bank accounts that are available for use in current operations.

As of September 30, 2023, the Organization's bank deposits exceeded the federally insured limits by $547,812. This is a concentration of credit risk requiring disclosure, regardless of the degree of risk. The risk is managemed by maintaining all deposits in high quality financial institutions.

Note 3 – Property and Equipment

Changes in property and equipment during the year ended September 30, 2023, are as follows:

	Balance September 30, 2022	Additions	Reductions	Balance September 30, 2023
Building and Improvement	$ 226,152	$ -	$ -	$ 226,152
Land	10,000	-	-	10,000
Machinery and Equipment	489,348	38,238	(8,044)	519,543
Vehicles and Equipment	489,072	-	(84,840)	404,232
Total Property and Equipment	1,214,572	38,238	(92,884)	1,159,927
Less Accumulated Depreciation	(871,749)	(76,895)	92,884	(855,760)
Net Property and Equipment	$ 342,823	$ (38,657)	$ -	$ 304,167

Note 4 – Net Assets with Donor Restrictions

There are no net assets with donor restrictions as of September 30, 2023 and 2022.

Note 5 – Emergency Service District

The Burnet County Emergency Services District No. 4 (the ESD) was created by an election held in May 2008. The ESD operates under Article III, Section 48-e of the Texas Constitution and Chapter 775 of the Texas Health and Safety Code and is run by a Board of Commissioners appointed by the Burnet County Commissioners Court. The ESD's major activities include providing emergency services to the residents of the District.

Effective August 19, 2008, the Organization entered into an agreement with the newly formed ESD to provide emergency services to all persons and property within the ESD. The term is yearly and may be terminated by either party. Amounts to be paid to the Organization shall be disbursed at the discretion of the Commissioners and may include expenses for operations and other expenditures approved by the ESD for maintaining emergency services within the district.

The ESD owns equipment and a vehicle with a fair market value of approximately $1,000,000 that is provided for use by the Organization. These assets are not reflected in the Statement of Financial Position because title remains with the ESD.

Note 6 – Other Concentrations of Risk

Revenues from the ESD were approximately 98 percent, of the Organization's total revenues for the year ended September 30, 2023 and 94 percent, for September 30, 2022. A significant reduction in or elimination of these funds would have a significant impact on the Organization.

Note 7 – Retirement Plans

The Organization adopted a SEP plan covering all employees during the fiscal year 2013. The Organization began contributing 10 percent of the employees' compensation to the plan. In fiscal year 2019, the Organization increased this percentage to 14 percent. Effective January 1, 2022, the Organization adopted a 401(k) plan. Employees are allowed to contribute up to 7% and the Organization matches two to one on all contributions. The employer contributions for the 401(k) plan for the year ending September 30, 2023 were $35,233, and for both plans for the year ended September 30, 2022 were $35,343.

Note 8 – Liquidity and Reserves

The Organization has a policy to manage its liquidity and reserves in order to operate with financial stability, maintain adequate liquidity, and maintain sufficient reserves. The following table reflects the Organization's financial assets (cash and cash equivalents and investments) as of September 30, 2023, reduced by amounts not available for general expenditures within one year.

BERTRAM VOLUNTEER FIRE DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2023 and 2022

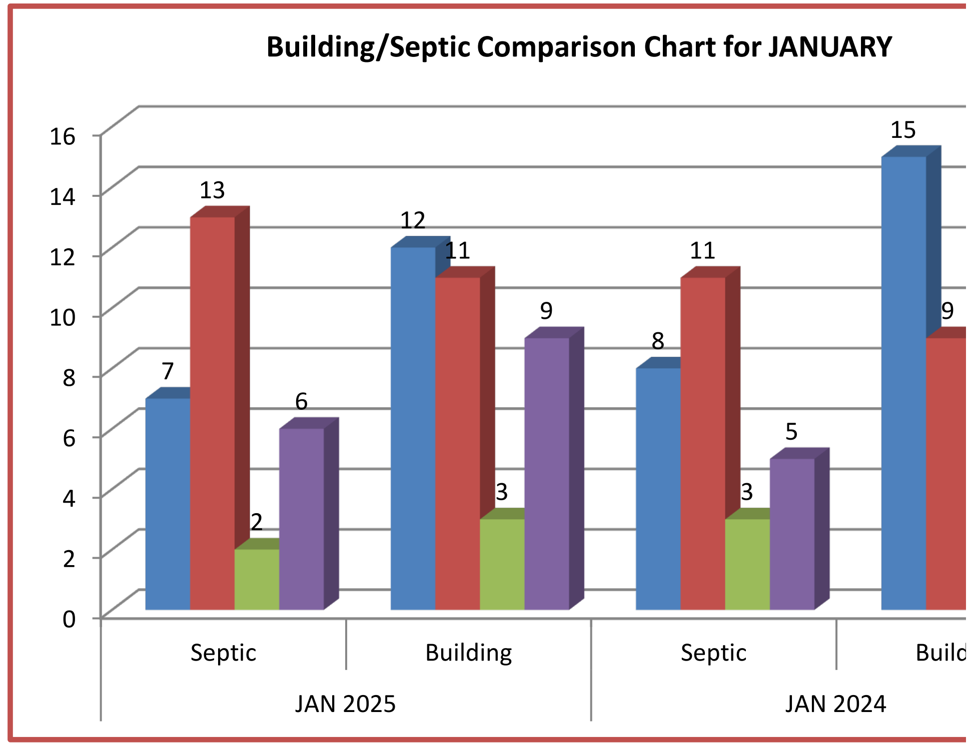
Note 8 – Liquidity and Reserves - Continued

	2023
Total financial assets	$ 746,447
Less those unavailable for general expenditure withinin one year due to:	
None	-
Financial assets available to meet cash needs for general expenditures within one year.	$ 746,447

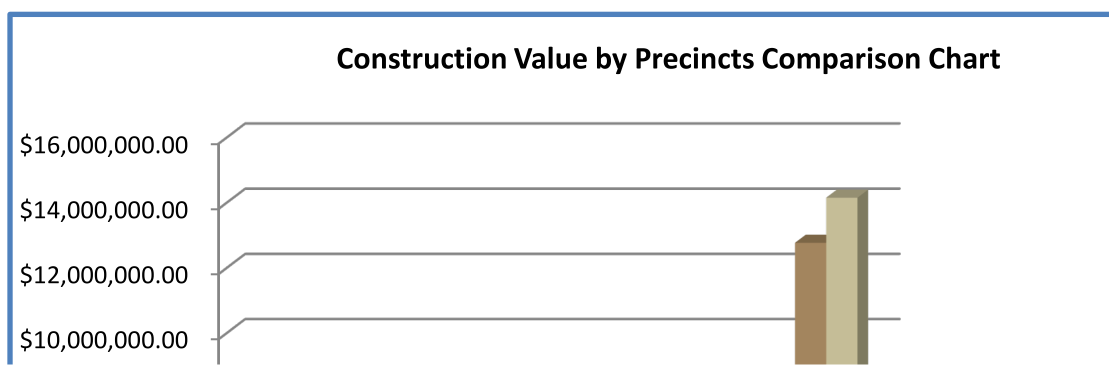
Note 9 – Subsequent Events

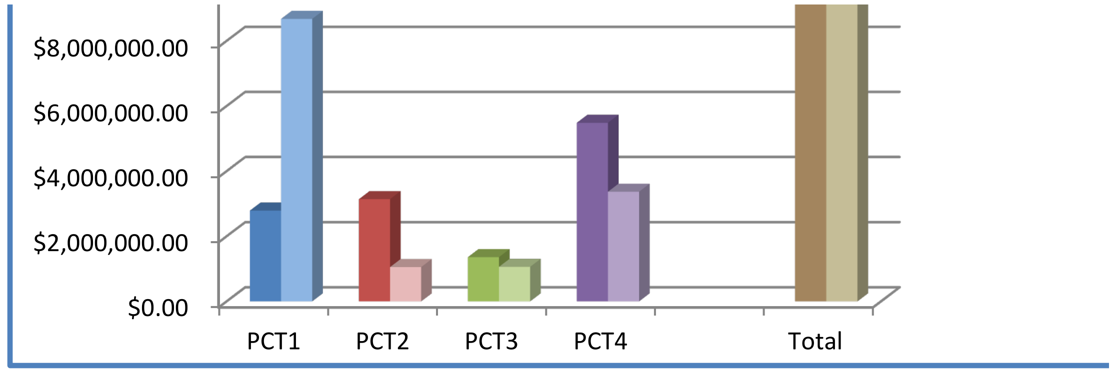
The Organization did not have other any subsequent events through September 30, 2024, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the fiscal year ended September 30, 2023.

	JAN 2025		JAN 2024	
	Septic	Building	Septic	Building
PCT1	7	12	8	15
PCT2	13	11	11	9
PCT3	2	3	3	2
PCT4	6	9	5	8
TOTAL	28	35	27	34

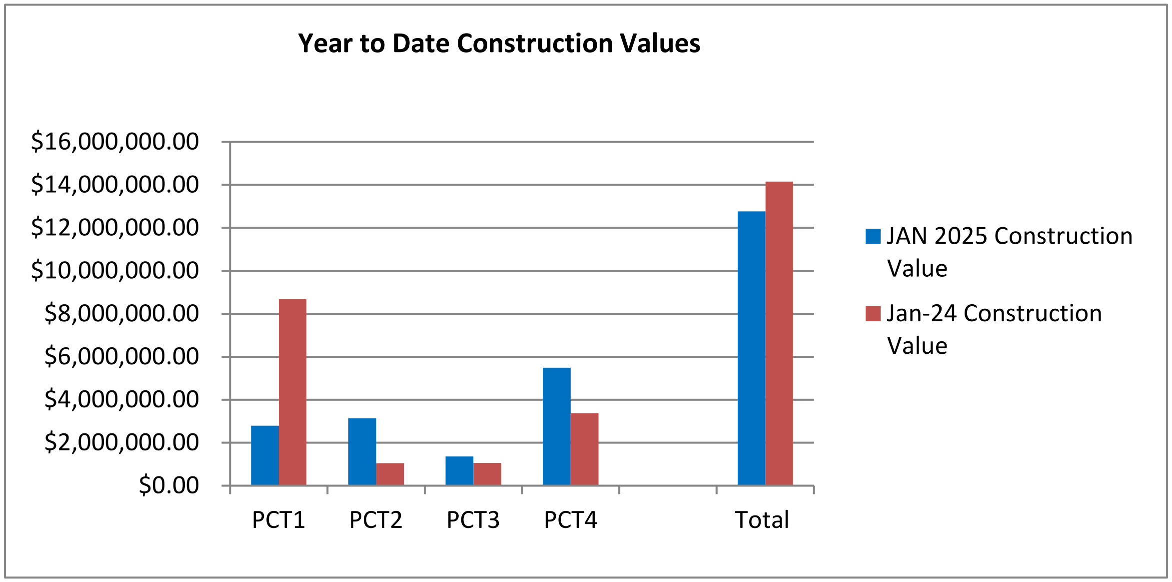


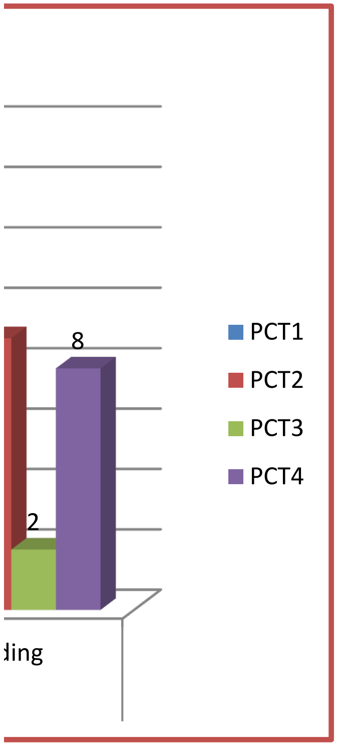
	JAN 2025	JAN 2024	
2025	Construction Value	Construction Value	2024
PCT1	$2,789,195.00	$8,675,220.00	PCT 1
PCT2	$3,140,000.00	$1,054,000.00	PCT 2
PCT3	$1,358,989.00	$1,060,000.00	PCT 3
PCT4	$5,485,000.00	$3,368,248.00	PCT 4
Total	$ 12,773,184.00	$ 14,157,468.00	





	JAN 2025	Jan-24
	Construction Value	Construction Value
PCT1	$2,789,195.00	$8,675,220.00
PCT2	$3,140,000.00	$1,054,000.00
PCT3	$1,358,989.00	$1,060,000.00
PCT4	$5,485,000.00	$3,368,248.00
Total	$ 12,773,184.00	$ 14,157,468.00

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PCT1
PCT2
PCT3
PCT4

A/R

Kimley»Horn

halff

January 24, 2025

Transmitted via email: countyjudge@burnetcountytexas.org

Burnet County
220 S. Pierce Street
Burnet, Texas 78611

Re: Oncor Electric Delivery Company LLC's and LCRA Transmission Services Corporation's proposed Bell County East Switch (Oncor) – Big Hill Substation (LCRA TSC) 765 kV Transmission Line

Dear :

Oncor Electric Delivery Company LLC (Oncor) and LCRA Transmission Services Corporation (LCRA TSC) are evaluating the construction of a new 765 kilovolt (kV) transmission line between the expansion of Oncor's existing Bell County East Switch, located 5.5 miles southeast of the City of Temple in Bell County, to a new LCRA TSC 765 kV Big Hill Substation that will be located in close proximity to LCRA TSC's existing Big Hill Substation located 13 miles northeast of the City of Eldorado in Schleicher County, Texas (the "Project"). Please refer to the attached map depicting the Project study area, endpoints, and regional road network and landmarks relative to the endpoints.

The Permian Basin Reliability Plan, which was approved by the Public Utility Commission of Texas (PUC) on October 7, 2024, contains numerous reliability projects, including five 345 kV import paths and, as an alternative option, three 765 kV import paths (one of which is the subject of this letter). Currently, ERCOT is considering the benefits of 765 kV elements being part of the Texas electric grid. However, the decision has not yet been made whether to move the electric grid towards a 765 kV backbone or to continue with 345 kV. As a result, the PUC ordered transmission service providers, like Oncor and LCRA TSC, to begin routing efforts for all Permian Basin import path projects while the voltage options are being considered. Once the decision has been made, Oncor and LCRA TSC will continue with the projects that they were jointly assigned that are in line with the decision made by state leadership – either this 765 kV project or the LCRA TSC-Oncor designated joint 345 kV import path projects identified in the Permian Basin Reliability Plan.

The Permian Basin Reliability Plan is the State's largest undertaking of new transmission projects since the Competitive Renewable Energy Zones (CREZ) plan in 2010-2013. The Permian Basin Reliability Plan may, in fact, be larger than the CREZ plan, with over 4,000 miles of new transmission lines currently being considered. Accordingly, you may have already received and/or could receive additional letters relating to other Oncor or LCRA TSC Permian Basin Reliability Plan projects or other projects involving other transmission providers that request information from your agency/office.

Oncor and LCRA TSC are sponsoring an Environmental Assessment and Alternative Route Analysis to support a joint application to amend their Certificates of Convenience and Necessity to add the new transmission line. On behalf of Oncor and LCRA TSC, Kimley-Horn and Halff are currently gathering data on the existing environment and identifying environmental land use constraints within the study area for use in creating an environmental and land use constraints map. Oncor's and LCRA TSC's team will identify potential alternative routes that consider environmental and land use constraints.

We are requesting that your agency/office provide information concerning environmental and land use constraints or other issues of interest to your agency/office within the study area. Your comments will be an important consideration in the assessment of potential impacts. If your jurisdiction has approvals and/or permits that could apply to this Project, please identify them in response to this inquiry. If permits are or may be required from your office, Oncor and LCRA TSC will contact your office following Project approval by the PUC.

If you have any questions or require additional information, please contact me at (682) 207-5952. Electronic data or responses may also be shared at BellCountyEast-BigHill@kimley-horn.com. We would greatly appreciate your response by **February 14, 2025**. Thank you in advance for your assistance with this Project.

Sincerely,

Kimley-Horn and Associates, Inc.

Julie Jones

Julie Jones, P.E.
Attachment – Map of the Project Study Area

Halff Associates, Inc.

Russell Marusak

Burnet County Commissioners Court

Jim Luther Jr.	Damon Beierle	James Oakley	Billy Wall	Joe Don Dockery
Precinct 1	*Precinct 2*	*County Judge*	*Precinct 3*	*Precinct 4*

Regular Session 21.

Meeting Date: 02/11/2025

Subject

Discussion and/or action regarding contracts, agreements or grants to be approved and/or ratified:

a. Renewal of Marketing/Advertising/Services with Texas Hotel & Lodging Association

b. Axon and Motorola Demo Agreements

c. Approval of the Sequel Data Systems quote, under TIPS Contract #210101, in an amount not to exceed $16,696.83, to install new switches at the South Annex

d. Approval of the Sponsorship form for the Confederate Airforce Bluebonnet Airshow

Attachments

THLA Invoice

Axon Agreement

Motorola agreement

Sequel

CAF Bluebonnet Airshow

Texas Hotel & Lodging Association

INVOICE

PO Box 735614
Dallas, TX 75373
Phone (512) 474-2996 Fax (512) 480-0773

DATE: January 29, 2025
INVOICE # 25-22421
FOR: *2025 Marketing/Advertising/Services*

Bill To:
Burnet County/Tourism
Attn: Blair Manning
Courthouse-on-the-Square
220 S. Pierce
Burnet, TX 78611

DESCRIPTION	AMOUNT
THLA - Marketing/Advertising/Services January 1, 2025 through December 31, 2025	$30,557.50
50% Discount	($15,278.75)
THLA is a Non-Profit C-Corporation - Tax ID# 74-0940600	
Due Upon Receipt	
TOTAL	$ 15,278.75

Make all checks payable to **Texas Hotel & Lodging Association**
If you have any questions concerning this invoice, contact THLA at (512) 474-2996.

THANK YOU FOR YOUR SUPPORT!

Burnet County/Tourism - 2025 Billing

MID	Rms	Name of Inn
22421	-	Burnet County/Tourism
		Bertram
1023210	3	358 Flying B Ranch
1023251	1	Getaway Cabin
1023378	2	Rocky Top
TBD	4	Unity Ranch
		Burnet
1023205	1	1505 CR 118B
TBD	2	1512 CR 137
TBD	2	1605 Highland Drive
TBD	2	2850 RR 690
1023212	3	408 Judy Lane
TBD	3	A Modern Hill Country
1019444	3	Arva's Retreat
1023218	1	Barefoot Beach
1023222	2	Barndominium
1019429	3	Birdson Cabin
1021800	2	Black Diamond Bungalow
1019445	2	Bliss on Lake Buchanan
1026388	3	Blue Farmhouse Burnet
1026390	3	Blue Truck Ranch
22503	4	Breeze Terrace
15537	61	Canyon Of The Eagles Resort On East Lake Buchanan
1014670	5	Casita Grove
1021802	3	Clen Oaks Lodge
TBD	1	Collector's Hideaway
1023234	6	Container City
24711	6	Council Creek Lodge
1019695	2	Cozy Retreat on Lake LBJ
1023238	3	Crawford Cabin
TBD	1	DD's Hideaway

Burnet County/Tourism - 2025 Billing

MID	Rms	Name of Inn
1026391	3	Dragonfly Cabin
1023249	3	Ehad Ranch
1011489	5	Elk Lodge on Lake LBJ
TBD	4	Enchanted Valley
1026393	3	Gigi's Jewel
5147	23	Heart Of Texas Lake Resort On Lake LBJ
TBD	4	Inks Lake A Frame
1013527	1	Inks Lake Bed & Breakfast
1021808	3	Inks Lake Rental at the Willows
22499	10	Inks Lake State Park
1023259	4	Kaizen Lakehouse
1026394	3	Laguna Luxury Burnet
23217	12	Lake Buchanan RV & Resort
1021798	1	Lakefront Life
1026397	3	Lakeside Leisure
1023199	2	Lakeview Landing
1021812	1	Lakeview Lodge
TBD	1	Lakeview Sunset Oasis
TBD	5	LBJ Bliss Retreat
1023271	4	LBJ Lake House
TBD	1	Lily's Pad
TBD	4	Liskow Lakehouse
22507	35	Log Country Cove on Lake LBJ
1023316	3	Lubinberry Lakeside
1019705	10	Mad Bucks Trophy Deer Ranch
1021815	5	Magnolia Lake House
1023347	3	Minyard Lodge
1023208	1	Moonstone Mountain Ranch
1021790	4	Opulent Waterfront
17284	9	Painted Sky Inn On East Lake Buchanan
TBD	6	Palm Paradise on LBJ

Burnet County/Tourism - 2025 Billing

MID	Rms	Name of Inn
22508	6	Rainbow Hearth B&B on East Lake Buchanan
1019708	1	Ranch Guesthouse
1023372	3	Rexford Lakehouse
1023380	3	San Souci on Lake LBJ
1019709	2	Seahorse Cove
1013523	3	Summer House
1023394	2	Sunset Station
1023402	2	Texas House
TBD	4	The Escape at 212
1014672	2	The Pecan House
1021821	3	Thompson Lake House
17285	22	Thunderbird Resort
1026425	3	Vacation Villa
TBD	3	Villa Shoals
1023411	23	Vineyard Vista
1021823	8	Wagon Springs Ranch
1026426	3	White Whale Burnet
1021826	1	Whitetail Cove
1023415	3	Wolf Creek Lodge
TBD	4	Yellow Door Cabin
		Kingsland
TBD	2	128 Marina Bluff
1021794	2	204 Archview Lane
1023214	2	408 Stanley
1026438	3	440CP
1023220	3	A Shore Thing
1019443	3	Archview Terrace
1019714	4	Blue Sky Views
1021804	3	Bud Shores Sanctuary
1023386	5	Campa Royale
1019694	2	Cottonwood Cottage

Burnet County/Tourism - 2025 Billing

MID	Rms	Name of Inn
1021803	1	Cypress Hideaway
1021805	2	Dockside Digs
1026431	3	Family Tides- Kinglsand
1023406	5	Funhouse
1023257	1	Island Escape
1019702	3	Island Magic
1026439	3	Lago Vida: Lakeside Property
1019703	3	Lake it Easy
1021810	20	Lake LBJ Inn
1017218	1	Lake LBJ Schmidt House
1026428	3	Lakeview Oasis Kingsland
1019704	2	Lazy Days Bungalow
1026432	3	LBJ Heavenly Haven
1023274	2	LBJ Rental LLC
1019712	10	Legends Golf Course Villas
TBD	2	Lil' Granny's
18608	7	Little Lodge on The Lake LBJ
1018543	3	Lolli's Lakehouse
1019706	1	Mariner's Manor
1026440	3	Misty Waters Modern Kingsland Lake House
1023366	4	Packsaddle Point
1017219	4	Paddle Time
TBD	3	Paradise Point
1026429	3	Reel Oasis Kingsland
1023370	5	Reina Del Lago
1021824	2	Rolling Waves Haven
26197	4	Shady Grove Vacation Home on Lake LBJ
1011493	3	Sunset Cottages at Lake LBJ
1023389	3	Sunset Escape
1023396	4	Sunset to See at Paradise Point
1021820	5	The Lookout on LBJ

Burnet County/Tourism - 2025 Billing

MID	Rms	Name of Inn
TBD	4	Vista Linda
1021825	1	Westwind
TBD	4	Xanadu Blu
		Lampasas
TBD	3	Dome Sweet Dome
1023287	10	Little San Gabriel River Ranch, LLC
		Marble Falls
1021796	2	40 Mile View
1011485	3	Amazing Retreat
1021801	20	Camp Balcones Springs
18788	32	Camp Champions Retreat
23221	5	Creekside Camp & Cabins
1021807	8	Hidden Falls Adventure Park
1026441	3	Hidden Treasure Hill Country Villa
1026454	1	Hill Country Hideaway Marble Falls
1021822	3	Los Escondidos Vacation Home
1023358	8	Missing Hotel
1021793	2	Retreat Ranch
1026443	3	Shaffer Bend Recreation Area
21690	10	Sunset Point RV & Cabin
1011516	5	Tournament Ranch
1019716	3	Tres Casas at Lake LBJ
TBD	4	White Rabbit Ranch
		Spicewood
1019437	3	424 Bedford Drive
1026447	1	512 Harbor Drive #7
1019440	3	514 Harbor Dr #8
1019442	3	950 Gregg
1023226	2	Big Red Barn B&B
1018542	5	Coventry Casa
1021786	3	Coventry Oasis

Burnet County/Tourism - 2025 Billing

MID	Rms	Name of Inn
19686	1	Chanticleer Log Cabin
1021809	3	Lake Front Oasis On Lake Travis
1026450	1	Level-up Poolside | Lake Travis
1026451	1	Merritt Nature Retreat Spicewood
1023364	1	Moose Lodge on Lake Travis
1026452	1	Riverfront R & R Spicewood
1019433	1	Secret Cabin
1023384	1	Serene Lakefront
TBD	3	Spicewood Home
1026455	1	Spicewood Lodge
1019439	1	Spicewood Treehouse
1026456	1	Stone Lodge Spicewood
1023404	2	The Cove in Spicewood
1026457	1	White Orchard at the Reserve Spicewood
TBD	1	TBD
TBD	1	TBD
TBD	1	TBD
TBD	1	TBD
TBD	1	TBD
TBD	1	TBD
TBD	1	TBD
TBD	1	TBD
TBD	1	TBD
TBD	1	TBD
TBD	1	TBD
173	725	

Trial Agreement

This Agreement grants the right to use the Axon Enterprise, Inc. ("**Axon**") Trial Kit(s) identified in this Agreement to the customer listed in the signature block below ("**Customer**") on loan and free of charge for a trial and evaluation of the Trial Kit by Customer.[1] The Trial Period is for the maximum **90** days unless extended by Axon or as noted in the quote.

1. Trial Kit. The Trial Kit will include the any Axon hardware or software provided for trial purposed to the Customer..

Axon may limit the number of Trial Kits Customer receives. Axon may supply a refurbished Trial Kit. Axon's warranty, limitations and releases for the Trial Kits is applicable and available on Axon's website at www.axon.com/legal. **ALL SERVICES INCLUDING, WITHOUT LIMITATION, CLOUD SERVICES OR SOFTWARE AS A SERVICE ARE PROVIDED "AS IS" AND TO THE EXTENT NOT PROHIBITED BY LAW, AXON DISCLAIMS ALL LIABILITY REGARDLESS OF THE CLAIM.**

2. Customer Obligations. Customer agrees to only use the Trial Kit for trial and evaluation purposes and will not: (a) reproduce or modify the Trial Kit; or (b) rent, sell, lease or otherwise transfer the Trial Kit. Customer agrees to comply with all Axon training materials regarding the Trial Kit during the Trial Period. For Trial Kits that contain a conducted energy weapon ("CEW"), Customer agrees that every employee or agent that carries, uses, or deploys the CEW during the Trial Period will have: (a) obtained certification as a TASER CEW user or instructor; and (b) completed any training specific to the CEW model by utilizing the current TASER CEW lesson plan. Upon request by Axon, Customer agrees to cooperate and participate in a case study involving the Trial Kit and Customer's use of the Trial Kit. Customer agrees that Axon will have a non-exclusive, perpetual license to utilize the results and any report or publication resulting from the case study in Axon's training, markets and sales materials. If Customer's trial includes Axon Fleet, and Customer is using wireless offload, then Customer is responsible for providing either a cellular SIM card or wireless network at Customer. For use of Axon Performance, Axon may need to access and store Customer's call for service records.

3. Return of Product. Customer agrees to return the Trial Kit to Axon within 10 days after the end of the Trial Period, excluding used CEW cartridges. If any individual component of the Trial Kit is not returned to Axon at the end of the Trial Period, Axon will invoice Customer the MSRP of the unreturned items in the Trial Kit(s). Customer agrees to pay the invoice along with any applicable taxes and shipping. Customer will return the Trial Kit to Axon in good working condition, normal wear and tear excepted. Axon may charge Customer if there is damage beyond normal wear and tear.

Before Customer returns the Trial Kit, it is Customer's responsibility to download any data and keep a backup copy of the data. All data stored in the Trial Kit will be erased upon receipt of the Trial Kit by Axon. Customer will return the Trial Kit to: Axon Enterprise, Inc., 17800 N. 85th Street, Scottsdale, Arizona USA 85255, Attention: Trial Returns.

4. Customer Data. Within 30 days of the Trial Period ending, Customer may request Axon make available to Customer for download Customer data that Customer uploaded to Axon Evidence during the Trial Period. During the 30 days following this request, Customer may retrieve its data from Axon Evidence. After this 30-day period, Axon will have no obligation to maintain or provide any data uploaded to Axon Evidence and will thereafter, unless legally prohibited, delete all of this data in Axon's systems or otherwise in its possession or control.

5. Proprietary Information. Customer agrees Axon has and claims various proprietary rights in the hardware, firmware, software, and the integration of ancillary materials, knowledge, and designs that constitute the Trial Kit. Customer will not directly or indirectly cause any proprietary rights to be violated.

6. Limitation of Liability. Axon's cumulative liability to any Party for any loss or damage resulting from any claim, demand, or action arising out of or relating to any Trial Kit will not exceed One Thousand Dollars ($1,000.00). Neither Party will be liable for direct, special, indirect, incidental, punitive or consequential damages, however caused, whether for breach of warranty or contract, negligence, strict liability, tort or any other legal theory.

Formal Matters.

A. Signature. Your signature warrants and acknowledges that you are authorized to execute this Agreement on behalf of your Customer.

B. Entire Agreement. This Agreement, including the attached Axon Evidence Terms of Use Appendix, Axon Auto-Tagging Appendix, Axon Respond Appendix, Axon Auto-Transcribe Appendix, My90 Terms of Use Appendix (available at https://www.axon.com/sales-terms-and-conditions), and Axon Fleet Appendix (to the extent such appendices are applicable), contains all the terms and conditions agreed on by the parties regarding the Trial Kit. Any previous agreements between the parties regarding a free trial of the Trial Kit are replaced by this Agreement. This Agreement can be modified or changed only by a written instrument signed by both parties. If any part of this Agreement is held indefinite, invalid, or otherwise unenforceable, the rest of the Agreement will continue in full force and effect.

C. Relationship of the Parties. The parties are independent contractors and this Agreement does not create a partnership, franchise, joint venture, Customer, fiduciary or employment relationship between the parties.

D. Assignment. You must not, by operation of law or otherwise, assign any of your rights or delegate any of your obligations under this Agreement without the prior express written consent of Axon.

E. Warranty. For governmental customers, if this Agreement is for TASER 10, your signature warrants and acknowledges that you are authorized to execute this Agreement on behalf of your Customer, and that these weapons are being acquired for temporary official Customer use pursuant to a law enforcement Customer transfer under the Gun Control Act of 1968. For non-governmental customers, Customer warrants and acknowledges that TASER 10 is classified as a firearm under federal law and must be transferred/shipped to a valid Federal Firearms Licensee ("FFL"). If Customer does not hold a valid FFL at the time of transfer, a third-party FFL with licensed premises in Customer's state of residence must be utilized to transact the order in an over-the-counter firearm transfer pursuant to the Gun Control Act of 1968. Any applicable state and local firearms regulations and restrictions apply. To comply with applicable laws and regulations, Customer must provide a purchase order to Axon prior to shipment of TASER 10

ACCEPTED and AGREED as of________________________, 202_

Customer Name:____

Signature: ____

Printed Name: ____

Title: ____

Phone: ______________ E-mail: __________________________

[1] This Agreement does not cover trials or evaluations solely of any Axon beta software or firmware.

Axon Cloud Services Terms of Use Appendix

1. Definitions.

   a. **"Customer Content"** is data uploaded into, ingested by, or created in Axon Cloud Services within Customer's tenant, including media or multimedia uploaded into Axon Cloud Services by Customer. Customer Content includes Evidence but excludes Non-Content Data.

   b. "**Evidence**" is media or multimedia uploaded into Axon Evidence as 'evidence' by an Customer. Evidence is a subset of Customer Content.

   c. "**Non-Content Data**" is data, configuration, and usage information about Customer's Axon Cloud Services tenant, Axon Devices and client software, and users that is transmitted or generated when using Axon Devices. Non-Content Data includes data about users captured during account management and customer support activities. Non-Content Data does not include Customer Content.

   d. "**Personal Data**" means any information relating to an identified or identifiable natural person. An identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.

2. **Access**. Customer will have access and use of Axon Evidence for the storage and management of Customer Content during the Trial Period.

3. **Customer Owns Customer Content**. Customer controls and owns all right, title, and interest in Customer Content. Except as outlined herein, Axon obtains no interest in Customer Content, and Customer Content are not business records of Axon. Customer is solely responsible for uploading, sharing, managing, and deleting Customer Content. Axon will have limited access to Customer Content solely for providing and supporting Axon Evidence to Customer and Customer end users.

4. **Security**. Axon will implement commercially reasonable and appropriate measures to secure Customer Content against accidental or unlawful loss, access or disclosure. Axon will maintain a comprehensive information security program to protect Axon Cloud Services and Customer Content including logical, physical access, vulnerability, risk, and configuration management; incident monitoring and response; encryption of uploaded digital evidence; security education; and data protection. Axon agrees to the Federal Bureau of Investigation Criminal Justice Information Services Security Addendum.

5. **Privacy**. Customer's use of Axon Cloud Services is subject to the Axon Cloud Services Privacy Policy, a current version of which is available at https://www.axon.com/legal/cloud-services-privacy-policy. Customer agrees to allow Axon access to Non-Content Data from Customer to (a) perform troubleshooting, maintenance, or diagnostic screenings; (b) provide, develop, improve, and support current and future Axon products and related services; and (c) enforce this Agreement or policies governing the use of Axon products.

6. **Axon Body 3 Wi-Fi Positioning**. Axon Body 3 cameras offer a feature to enhance location services where GPS/GNSS signals may not be available, for instance, within buildings or underground. Customer administrators can manage their choice to use this service within the administrative features of Axon Cloud Services. If Customer chooses to use this service, Axon must also enable the usage of the feature for Customer's Axon Cloud Services tenant. Customer will not see this option with Axon Cloud Services unless Axon has enabled Wi-Fi Positioning for Customer's Axon Cloud Services tenant. When Wi-Fi Positioning is enabled by both Axon and Customer, Non-Content and Personal Data will be sent to Skyhook Holdings, Inc. ("**Skyhook"**) to facilitate the Wi-Fi Positioning functionality. Data controlled by Skyhook is outside the scope of the Axon Cloud Services Privacy Policy and is subject to the Skyhook Services Privacy Policy.

7. **Storage**. For Axon Unlimited Device Storage subscriptions, Customer may store unlimited data in Customer's Axon Evidence account only if data originates from Axon Capture or the applicable Axon Device. Axon may charge Customer additional fees for exceeding purchased storage amounts. Axon may place Customer Content that Customer has not viewed or accessed for 6 months into archival storage. Customer Content in archival storage will not have immediate availability and may take up to 24 hours to access.

8. **Location of Storage**. Axon may transfer Customer Content to third-party subcontractors for storage. Axon will determine the locations of data centers for storage of Customer Content. For United States agencies, Axon will ensure all Customer Content stored in Axon Cloud Services remains within the United StatesOwnership of Customer Content remains with Customer.

9. **Suspension**. Axon may temporarily suspend Customer's or any end user's right to access or use any portion or all of Axon Cloud Services immediately upon notice, if Customer or end user's use of or registration for Axon Cloud Services may (a) pose a security risk to Axon Cloud Services or any third-party; (b) adversely impact Axon Cloud Services , the systems, or content of any other customer; (c) subject Axon, Axon's affiliates, or any third-party to liability; or (d) be fraudulent. Customer remains responsible for all fees incurred through suspension. Axon will not delete Customer Content because of suspension, except as specified in this Agreement.

10. **Axon Cloud Services Restrictions**. Customer and Customer end users (including employees, contractors, agents, officers, volunteers, and directors), may not, or may not attempt to:

    a. copy, modify, tamper with, repair, or create derivative works of any part of Axon Cloud Services;

    b. reverse engineer, disassemble, or decompile Axon Cloud Services or apply any process to derive any source code included in Axon Cloud Services, or allow others to do the same;

    c. access or use Axon Cloud Services with the intent to gain unauthorized access, avoid incurring fees or exceeding usage limits or quotas;

    d. use trade secret information contained in Axon Cloud Services, except as expressly permitted in this Agreement;

    e. access Axon Cloud Services to build a competitive device or service or copy any features, functions, or graphics of Axon Cloud Services;

    f. remove, alter, or obscure any confidentiality or proprietary rights notices (including copyright and trademark notices) of Axon's or Axon's licensors on or within Axon Cloud Services; or

    g. use Axon Cloud Services to store or transmit infringing, libelous, or other unlawful or tortious material; to store or transmit material in violation of third-party privacy rights; or to store or transmit malicious code.

11. **After Termination**. Axon will not delete Customer Content for 90 days following termination. There will be no functionality of Axon Cloud Services during these 90 days other than the ability to retrieve Customer Content. Customer will not incur additional fees if Customer downloads Customer Content from Axon Cloud Services during this time. Axon has no obligation to maintain or provide Customer Content after these 90-days and will thereafter, unless legally prohibited, delete all Customer Content. Upon request, Axon will provide written proof that Axon successfully deleted and fully removed all Customer Content from Axon Cloud Services.

12. **Post-Termination Assistance**. Axon will provide Customer with the same post-termination data retrieval assistance that Axon generally makes available to all customers. Requests for Axon to provide additional assistance in downloading or transferring Customer Content, including requests for Axon's data egress service, will result in additional fees and Axon will not warrant or guarantee data integrity or readability in the external system.

13. **U.S. Government Rights**. If Customer is a U.S. Federal department or using Axon Cloud Services on behalf of a U.S. Federal department, Axon Cloud Services is provided as a "commercial item," "commercial computer software," "commercial computer software documentation," and "technical data", as defined in the Federal Acquisition Regulation and Defense Federal Acquisition Regulation Supplement. If Customer is using Axon Cloud Services on behalf of the U.S. Government and these terms fail to meet the U.S. Government's needs or are inconsistent in any respect with federal law, Customer will immediately discontinue use of Axon Cloud Services.

Axon Auto-Tagging Appendix

1 **Scope.** Axon Auto-Tagging consists of development of a module to allow Axon Evidence to interact with Customer's Computer-Aided Dispatch ("**CAD**") or Records Management Systems ("**RMS**"). This allows end users to auto populate Axon video meta-data with a case ID, category, and location based on data maintained in Customer's CAD or RMS. Customer must purchase Axon Auto-Tagging for every Axon Evidence user in Customer, even if the user does not have an Axon body camera.

2 **Customer Responsibilities**. Axon's performance of Auto-Tagging Services requires Customer to:

- **2.1.** Make available relevant systems, including Customer's current CAD or RMS, for assessment by Axon (including remote access if possible);
- **2.2.** Make required modifications, upgrades or alterations to Customer's hardware, facilities, systems and networks related to Axon's performance of Auto-Tagging Services;
- **2.3.** Provide access to the premises where Axon is performing Auto-Tagging Services, subject to Customer safety and security restrictions, and allow Axon to enter and exit the premises with laptops and materials needed to perform Auto-Tagging Services;
- **2.4.** Provide all infrastructure and software information (TCP/IP addresses, node names, network configuration) necessary for Axon to provide Auto-Tagging Services;
- **2.5.** Promptly install and implement any and all software updates provided by Axon;
- **2.6.** Ensure that all appropriate data backups are performed;
- **2.7.** Provide assistance, participation, and approvals in testing Auto-Tagging Services;
- **2.8.** Provide Axon with remote access to Customer's Axon Evidence account when required;
- **2.9.** Notify Axon of any network or machine maintenance that may impact the performance of the module at Customer; and
- **2.10.** Ensure reasonable availability of knowledgeable staff and personnel to provide timely, accurate, complete, and up-to-date documentation and information to Axon.

3 **Access to Systems**. Customer authorizes Axon to access Customer's relevant computers, network systems, and CAD or RMS solely for performing Auto-Tagging Services. Axon will work diligently to identify as soon as reasonably practicable resources and information Axon expects to use, and will provide an initial list to Customer. Customer is responsible for, and assumes the risk of any problems, delays, losses, claims, or expenses resulting from the content, accuracy, completeness, and consistency of all data, materials, and information supplied by Customer.

Axon Respond Appendix

1 **Scope of Axon Respond**. The scope of Axon Respond is to assist Customer with real-time situational awareness during critical incidents to improve officer safety, effectiveness, and awareness. In the event Customer uses AxonRespond outside this scope, Axon may initiate good-faith discussions with Customer on upgrading Customer's Axon Respond to better meet Customer's needs. In the event Customer does not stop using Axon Respond at the end of the Trial Period, Axon may charge Customer for continued use.

2 **LTE Requirements**. Axon Respond is only available and usable with an LTE enabled body-worn camera. Axon is not liable if Customer utilizes the LTE device outside of the coverage area or if the LTE carrier is unavailable. LTE coverage is only available in the United States, including any U.S. territories. Axon may utilize a carrier of Axon's choice to provide LTE service. Axon may change LTE carriers during the Term without Customer's consent.

3 **Axon Respond Service Limitations**. Customer acknowledges that LTE service is made available only within the operating range of the networks. Service may be temporarily refused, interrupted, or limited because of: (a) facilities limitations; (b) transmission limitations caused by atmospheric, terrain, other natural or artificial conditions adversely affecting transmission, weak batteries, system overcapacity, movement outside a service area or gaps in coverage in a service area and other causes reasonably outside of the carrier's control such as intentional or negligent acts of third parties that damage or impair the network or disrupt service; or (c) equipment modifications, upgrades, relocations, repairs, and other similar activities necessary for the proper or improved operation of service.

Partner networks are made available as-is and the carrier makes no warranties or representations as to the availability or quality of roaming service provided by carrier partners, and the carrier will not be liable in any capacity for any errors, outages, or failures of carrier partner networks. Customer expressly understands and agrees that it has no contractual relationship whatsoever with the underlying wireless service provider or its affiliates or contractors and Customer is not a third-party beneficiary of any agreement between Axon and the underlying carrier.

Axon Auto-Transcribe Appendix

This Appendix applies to Axon Auto-Transcribe.

1) **Subscription Term.** If Customer purchases Axon Auto-Transcribe as part of a bundle or Axon Cloud Services license, the subscription begins on the later of the (1) start date of the bundle or Axon Cloud Services license term, or (2) date Axon provisions Axon Auto-Transcribe to Customer. If Customer purchases Axon Auto-Transcribe minutes as a standalone, the subscription begins on the date Axon provisions Axon Auto-Transcribe.

   Axon Auto-Transcribe minutes expire one year after being granted.

   If Customer cancels Auto-Transcribe services, any amounts owed by the Parties will be based on the amount of time passed under the annual subscription, rather than on the number of minutes used, regardless of usage.

2) **Auto-Transcribe A-La-Carte Minutes.** Upon Axon granting Customer a set number of minutes, Customer may utilize Axon Auto-Transcribe, subject to the amounts allowed on the Quote. Customer will not have the ability to roll over unused minutes to future Auto-Transcribe terms. Axon may charge Customer additional fees for exceeding purchased amounts.

3) **Axon Auto-Transcribe On Demand.** Upon Axon granting Customer an On Demand subscription to Axon Auto-Transcribe, Customer may utilize Axon Auto-Transcribe with no limit on the number of minutes. The scope of Axon Auto-Transcribe On Demand is to assist Customer with reviewing and transcribing individual evidence items. In the event Customer uses Axon Auto-Transcribe On Demand outside this scope, Axon may initiate good-faith discussions with Customer on upgrading Customer's Axon Auto-Transcribe On Demand to better meet Customer's needs.

4) **Warranty.** Axon does not warrant accuracy of Axon Auto-Transcribe.

Axon Fleet Appendix

1 **Customer Responsibilities**. Customer must ensure its infrastructure and vehicles adhere to the minimum requirements to operate Axon Fleet 2 or Axon Fleet 3 (collectively, "Axon Fleet") as established by Axon during the qualifier call and on-site assessment at Customer and in any technical qualifying questions. If Customer's representations are inaccurate, the Quote is subject to change.

2 **Cradlepoint**. If Customer purchases Cradlepoint Enterprise Cloud Manager, Customer will comply with Cradlepoint's end user license agreement. The term of the Cradlepoint license may differ from the Axon Evidence Subscription. If Customer requires Cradlepoint support, Customer will contact Cradlepoint directly.

3 **Third-party Installer**. Axon will not be liable for the failure of Axon Fleet hardware to operate per specifications if such failure results from installation not performed by, or as directed by Axon.

4 **Wireless Offload Server.**

4.1 **License Grant**. Axon grants Customer a non-exclusive, royalty-free, worldwide, perpetual license to use Wireless Offload Server ("**WOS**"). "Use" means storing, loading, installing, or executing WOS solely for data communication with Axon Devices for the number of licenses purchased. The WOS term begins upon the start of the Axon Evidence Subscription.

4.2 **Restrictions**. Customer may not: (a) modify, alter, tamper with, repair, or create derivative works of WOS; (b) reverse engineer, disassemble, or decompile WOS, apply any process to derive the source code of WOS, or allow others to do so; (c) access or use WOS to avoid incurring fees or exceeding usage limits; (d) copy WOS in whole or part; (e) use trade secret information contained in WOS; (f) resell, rent, loan or sublicense WOS; (g) access WOS to build a competitive device or service or copy any features, functions or graphics of WOS; or (h) remove, alter or obscure any confidentiality or proprietary rights notices (including copyright and trademark notices) of Axon or Axon's licensors on or within WOS.

4.3 **WOS Support**. Upon request by Axon, Customer will provide Axon with access to Customer's store and forward servers solely for troubleshooting and maintenance.

5 **Axon Vehicle Software.**

5.1 **License Grant**. Axon grants Customer a non-exclusive, royalty-free, worldwide, perpetual license to use ViewXL or Dashboard (collectively, "Axon Vehicle Software".) "Use" means storing, loading, installing, or executing Axon Vehicle Software solely for data communication with Axon Devices. The Axon Vehicle Software term begins upon the start of the Axon Evidence Subscription.

5.2 **Restrictions**. Customer may not: (a) modify, alter, tamper with, repair, or create derivative works of Axon Vehicle Software; (b) reverse engineer, disassemble, or decompile Axon Vehicle Software, apply any process to derive the source code of Axon Vehicle Software, or allow others to do so; (c) access or use Axon Vehicle Software to avoid incurring fees or exceeding usage limits; (d) copy Axon Vehicle Software in whole or part; (e) use trade secret information contained in Axon Vehicle Software; (f) resell, rent, loan or sublicense Axon Vehicle Software; (g) access Axon Vehicle Software to build a competitive device or service or copy any features, functions or graphics of Axon Vehicle Software; or (h) remove, alter or obscure any confidentiality or proprietary rights notices (including copyright and trademark notices) of Axon or Axon's licensors on or within Axon Vehicle Software.

PROOF OF CONCEPT AGREEMENT

This Proof of Concept Agreement (**"Agreement"**), effective as of the date of the last signature below (**"Effective Date"**), is made on the 3rd day of December , 2024__, between Motorola Solutions, Inc., a Delaware corporation whose principal place of business is at 500 W. Monroe, Chicago, IL 60661 (**"Motorola" or "Motorola Solutions"**) and Burnet County Sheriff Office (TX) , whose principal place of business is 1601 E Polk St, Burnet, TX 78611 ("**Customer"**). Motorola and Customer may be referred to individually as **Party** and together as **Parties**.

This Agreement sets forth the terms under which Motorola Solutions will provide equipment **("Equipment"**) software ("**Software**"), subscription-based-software ("**Subscription Software**") and/or provide related services ("**Services**") (**Collectively the "Solution**"), as applicable to enable Customer to evaluate the Solution. Such Solution may be identified in an attached Scope of Work ("SOW") or other if applicable or in other documentation provided to Customer. Additional terms and conditions applicable to specific Subscription Software are set forth in the Subscription Software Addendum ("**SSA**"), attached hereto, along with any ordering document ("**Ordering Document**"), and will form part of the Agreement.

Equipment, Software, and Services will be provided at a single site selected by Customer. Equipment shall be shipped to 1601 E Polk St, Burnet, TX 78611.

License. Subject to the terms of the SSA, Motorola Solutions hereby grants to Customer, a temporary, revocable royalty-free, non-exclusive, non-transferable, non-assignable right to use the Software and any accompanying documentation only to evaluate the Solution ("**Evaluation**") during the Term.

Term. The term of this Agreement shall be three months and shall commence on the activation date ("**Activation Date**"), which is defined as the date that the Authorized Users (as defined in the attached SSA) receive access to the Solution (the "**Term**"), unless terminated earlier in accordance with this Agreement. Motorola Solutions may terminate this Agreement at any time prior to the end of the Term for any reason or for no reason. Customer may terminate this Agreement prior to expiration by notifying Motorola Solutions and returning all Equipment and Software to Motorola Solutions in accordance with the below paragraph, "**Receipt and Return**." The Term may be extended by mutual written consent.

Conditions. Customer and its employees shall at all times exercise reasonable care in using the Solution, including proper use and maintenance in accordance with Motorola Solutions' instructions.

This Agreement shall not be interpreted as granting to Customer any license, title or right not expressly granted herein. Customer agrees that it will not do any of the following and will require others to refrain from doing any of the following with regard to the Software provided directly or indirectly, by electronic or other means: (i) copy, modify, or translate the Software; (ii) reproduce, reverse engineer, distribute, sell, publish, commercially exploit, rent, lease, sublicense, assign or otherwise transfer or make available the Software or any part thereof to any third party, or otherwise disseminate the Software in any manner; (iii) modify, decompile, or disassemble the Software or part thereof, or attempt to derive source code from the Software; or (iv) remove any proprietary notices, labels, or marks on the Software or any part thereof. Customer's use of the Software is strictly limited to use in connection with the Evaluation and only for use solely in connection with the Equipment. Motorola Solutions reserves all rights to the Software not expressly granted herein. Customer agrees to abide by the copyright laws of the United States and all other relevant jurisdictions, including without limitation, the copyright laws where Customer uses the Solution. Customer agrees to immediately cease using the Software if it fails to comply with this paragraph or any other part of this Agreement.

Ownership and Proprietary Rights. The Software, Equipment, and documentation is solely owned by Motorola Solutions. The Software is licensed to Customer and is not being sold to Customer. All right, title, and interest in and to the Software remains vested in Motorola Solutions or its licensors. Except as expressly provided herein, this Agreement does not grant to Customer any express or implied rights under any Motorola Solutions patents, copyrights, trademarks, or other intellectual property rights. All rights not expressly granted to Customer hereunder are reserved for Motorola Solutions. The Equipment and Software and associated documentation shall remain the personal property of Motorola Solutions even if installed in or attached (even temporarily) to hardware owned by Customer or a third party.

☒ **License Plate Recognition ("LPR") Software and Equipment.** If this box is checked, LPR Software and/or Equipment is included in the scope of this Agreement, in addition to the terms of this Agreement, the additional terms and conditions in Exhibit B ("License Plate Recognition Additional Terms and Conditions") shall apply.

Customer Software. Customer may provide additional software for use during the Evaluation. Customer warrants and represents that it has the right and applicable licenses to allow Motorola to access and use such software for purposes of the Evaluation, including all third-party portions of such software. To the extent allowable by law, Customer shall indemnify and hold Motorola harmless for any and all claims related to or arising from access or use of software provided by Customer for the Evaluation.

Data Storage. If the Solution provided pursuant to this Agreement includes the storage of Customer data, Customer must retrieve all stored data within 30 days of the end of the Term or prior to the effective date of termination of the Agreement. Unless otherwise agreed in writing, Motorola will not retain Customer data after expiration or termination of the Agreement. Customer is solely responsible for complying with evidentiary or record retention laws, regulations, rules or policies. Motorola disclaims any and all liability for compliance with any evidentiary requirements. Further, Motorola does not provide assurances for or support of evidentiary rules and requirements after effective date of termination unless Customer makes a purchase of the Service.

Trade Secret. Customer acknowledges that the Software, any associated documentation and methodologies used in providing Services are proprietary to, and valuable trade secrets of Motorola Solutions, and are entrusted to Customer only for evaluation purposes in accordance with this Agreement. Customer and its employees shall treat the Solution in the strictest confidence.

Customer agrees that it will not, without Motorola Solutions' express prior written consent:

a. disclose any information about the Solution, its design and performance specifications, methodologies, or the existence of the Evaluation and its results to anyone other than Customer's employees who are performing the Evaluation and have a need to have access such information; or

b. copy any portion of the Solution or the methodologies used in providing the Services, Software or documentation, except to the extent necessary to perform the Evaluation.

Results of Evaluation. Motorola Solutions may receive suggestions, recommendations, comments, or other communication from Customer about the Solution (**"Feedback"**). Any Feedback given by Customer is and will be entirely voluntary and, even if designated as confidential, will not create any confidentiality obligation for Motorola Solutions. Motorola Solutions will be free to use, reproduce, license or otherwise distribute and exploit the Feedback to improve and enhance the Solution and otherwise, without any obligation to Customer. Customer acknowledges that Motorola Solutions' receipt of the Feedback does not imply or create recognition by Motorola Solutions of either the novelty or originality of any idea. Customer further agrees that all fixes, modifications and improvements to the Solution conceived by or made by Motorola Solutions that are based, either in whole or in part, on the Feedback are the exclusive property of Motorola Solutions and all right, title and interest in and to such fixes, modifications or improvements to the Solution will vest solely in Motorola Solutions.

Confidentiality. "Confidential Information" is defined as any and all Motorola Solutions information consistent with the Evaluation that is (i) disclosed in oral, written, graphic, machine recognizable, and/or sample form, or (ii) obtained by examination, testing or analysis of any products, hardware, software, documentation, or any component part thereof provided by Motorola Solutions to Customer.

Customer is not obligated to maintain as confidential, Confidential information that Customer can demonstrate to Motorola Solutions' satisfaction (i) is now available or becomes available to the public through no fault of Customer; (ii) is explicitly approved for release by written authorization of Motorola Solutions; (iii) is lawfully obtained from a third party or parties without a duty of confidentiality; (iv) is known to the Customer or any of its affiliated companies prior to such disclosure; or (v) is independently developed by Customer or any of its Affiliated Companies without the use of any of Motorola Solutions' Confidential Information or any breach of this Agreement. "**Affiliated Company"** means any company which is, now or during the term of this Agreement, a wholly-owned subsidiary of a Party or any of its wholly-owned subsidiaries, the parent company of a Party, or a wholly-owned subsidiary of the parent company.

If Customer is required to disclose Confidential Information pursuant to applicable law, statute, or regulation, or court order, the Customer will give to Motorola Solutions prompt written notice of the request and a reasonable opportunity to object to such disclosure and seek a protective order or appropriate remedy. If, in the absence of a protective order, Customer determines, upon the advice of counsel, that it is required to disclose such information, it may disclose only Confidential Information specifically required and only to the extent compelled to do so.

During the term of this Agreement and for a period of 5 year(s) from the expiration or termination of this Agreement, Customer will (i) not disclose Confidential Information to any third party; (ii) restrict disclosure of Confidential Information to only those employees, agents or consultants who must be directly involved with the Confidential Information for the Evaluation and who are bound by confidentiality terms substantially similar to those in this Agreement; (iii) not reverse engineer, decompile or disassemble any Confidential Information; (iv) use the same degree of care as for its own information of like importance, but at least use reasonable care, in safeguarding against disclosure of Confidential Information; (v) promptly notify Motorola Solutions upon discovery of any unauthorized use or disclosure of the Confidential Information and take reasonable steps to regain possession of the Confidential Information and prevent further unauthorized actions or other breach of this Agreement; and (vi) only use the Confidential Information in connection with the Evaluation.

All Confidential Information remains the property of Motorola Solutions and will not be copied or reproduced without the express written permission of Motorola Solutions, except for copies that are absolutely necessary for the Evaluation.

Export Compliance. Customer will not transfer, directly or indirectly, any product, technical data or software furnished hereunder, or the direct product of such technical data or software, to any country for which the United States Government, or any other applicable government, requires an export license or other governmental approval, without first obtaining such license or approval.

Customer Site. If the Solution is to be installed at a Customer location ("Site"), the Solution will only be installed and/or evaluated at the Customer site identified in the documents provided by Motorola for the Evaluation. Customer will be responsible for providing all necessary permits, licenses, and other approvals necessary for the installation and use of the Products and the performance of the Services at each applicable Site, including for Motorola to perform its obligations hereunder, and for facilitating Motorola's access to the Sites. This includes, but is not limited to providing a traffic safety plan to facilitate the sage deployment of all Equipment that is installed on, over, or near Sites with active roadways. No waivers of liability will be imposed on Motorola or its subcontractors by Customer or others at Customer facilities or other Sites, but if and to the extent any such waivers are imposed, the Parties agree such waivers are void. The Equipment used for the Services will only be located at such site. If the Solution is to be accessed remotely, Customer will only access Solution in the manner described by Solution documentation or as otherwise instructed by Motorola.

Site Conditions and Issues. Customer will ensure that (a) all Sites are safe and secure, (b) Site conditions meet all applicable industry and legal standards (including standards promulgated by OSHA or other governmental or regulatory bodies), (c) to the extent applicable, Sites have adequate physical space, air conditioning, and other environmental conditions, electrical power outlets, distribution, equipment, connections, and telephone or other communication lines (including modem access and interfacing networking capabilities), and (d) Sites are suitable for the installation, use, and maintenance of the Products and Services. This Agreement is predicated upon normal soil conditions as defined by the version of E.I.A. standard RS-222 in effect on the Effective Date. Customer is responsible for providing a security detail to facilitate a safe working environment, at Motorola's request, while a Motorola employee or subcontractor is conducting on-site demonstrations, installations, or site walks. If Motorola or Customer identifies any deficiencies or non-conformities in the Site, Customer will promptly remediate such issues or the Parties will select a replacement Site.

Receipt and Return. If the Solution included hardware, customer shall be responsible for the shipping and returning of all the Equipment and Software to Motorola Solutions within thirty (30) days after the expiration of the Term using the provided pre-paid shipping label(s). Failure of Customer to return the Equipment as required may result in additional charges due to Motorola Solutions to cover the cost of the Equipment. Customer shall return or destroy all copies of the Confidential Information, Software and documentation after the Term. Customer equipment shall be free of Motorola's Software within thirty (30) days after the Term or early termination under the terms of the Agreement.

Existing Equipment and Software. Customer is solely responsible for supporting and maintaining any existing equipment and software. The Equipment and Software provided by Motorola may connect to or interface with existing equipment and software owned by Customer. Any failures or deficiencies may impact the functionality of the Solution.

Warranty Disclaimer. EACH PARTY RECOGNIZES AND AGREES THAT ALL SOFTWARE, EQUIPMENT, AND SERVICES ("SOLUTION") PROVIDED UNDER THIS AGREEMENT BY MOTOROLA SOLUTIONS IS DELIVERED AS IS, WHERE IS, AND WHEN AVAILABLE. MOTOROLA SOLUTIONS MAKES NO REPRESENTATIONS OR WARRANTIES UNDER OR RELATED TO THIS AGREEMENT FOR THE PRODUCTS PROVIDED HEREUNDER AND HEREBY DISCLAIMS ANY AND ALL REPRESENTATIONS AND WARRANTIES, WRITTEN OR ORAL, STATUTORY, EXPRESS OR IMPLIED, RELATED TO THE SOFTWARE PROVIDED HEREUNDER, INCLUDING WITHOUT LIMITATION, TO THE MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, DESIGN, CONDITION, QUALITY, CAPACITY, MATERIAL OR WORKMANSHIP OR AS TO PATENT INFRINGEMENT OR THE LIKE, IT BEING AGREED THAT ALL SUCH RISKS ARE, AS BETWEEN MOTOROLA SOLUTIONS AND CUSTOMER, TO BE BORNE BY CUSTOMER.

Limitation of Liability. Motorola Solutions does not assume and shall have no liability under this Agreement for (i) failure to deliver the Services or Software within a specified time period; (ii) availability and delays in delivery of the Services or Software, (iii) any failure or interruption of the

Software and/or operation of the Equipment, or (iv) damage caused by the Software or Equipment due directly or indirectly to causes beyond the control of Motorola Solutions, including, but not limited to acts of God, acts of the public enemy, acts of the government, acts or failures to act by you, fires, floods, epidemics, quarantine restrictions, corrosive substances in the air or other hazardous environmental conditions, strikes, freight embargoes, inability to obtain materials or services, commotion, war, unusually severe weather conditions or default of subcontractors whether or not due to any such causes; (v) maintenance and storage of data; (vi) disclosure of or failure to protect personally identifiable data. IN NO EVENT SHALL MOTOROLA SOLUTIONS BE LIABLE FOR ANY INCIDENTAL, INDIRECT, DIRECT, SPECIAL, REMOTE, PUNITIVE OR CONSEQUENTIAL DAMAGES CAUSED BY ITS NEGLIGENCE OR OTHERWISE, NOR FOR REVENUE OR ACTUAL OR PROSPECTIVE PROFITS, SALES, BUSINESS ADVANTAGE, OR GOODWILL, OR ATTORNEY'S FEES, ARISING FROM OR CAUSED, DIRECTLY OR INDIRECTLY BY THE USE OF THE EQUIPMENT OR SOFTWARE PROVIDED UNDER THIS AGREEMENT; ECONOMIC LOSS; PERSONAL INJURIES OR PROPERTY DAMAGES SUSTAINED BY CUSTOMER OR ANY THIRD PARTIES INCLUDING, WITHOUT LIMITATION, LIABILITY FOR ANY LOSS OR DAMAGE RESULTING FROM ANY INTERRUPTION CAUSED BY THE EQUIPMENT OR SOFTWARE, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. MOTOROLA SOLUTIONS' TOTAL LIABILITY FOR DAMAGES TO CUSTOMER OR OTHERS SHALL IN NO WAY EXCEED THE AMOUNT PAID BY THE CUSTOMER TO MOTOROLA SOLUTIONS UNDER THIS AGREEMENT, EXCEPT IN INSTANCES OF BODILY INJURY OR DAMAGE TO TANGIBLE PERSONAL PROPERTY.

No Waiver. No waiver, amendment or modification of any provision hereof or of any right or remedy hereunder will be effective unless made in writing and signed by the Party against whom such waiver, amendment or modification is sought to be enforced. No failure by any Party to exercise, and no delay by any Party in exercising, any right, power or remedy with respect to the obligations secured hereby will operate as a waiver of any such right, power or remedy.

Indemnification. To the extent allowable by law, Customer will indemnify and hold Motorola harmless from any and all liability, expense, judgment, suit, cause of action, or demand for personal injury, death, or damage to property which may accrue against Motorola to the extent it is caused by Customer, its other contractors, or their employees or agents, including but not limited to causes of action for damages related to tracking, location based services ("**LBS**"), breach of privacy, and the use or misuse of Personal Identifiable Information (**"PII"**). Customer is, will be and remain the controller of the data contained in the Equipment for purposes of all applicable laws relating to data privacy, transborder data flow and data protection.

Regulatory Requirements. Customer is solely responsible for complying with any and all statutory or regulatory requirements associated with use of the Solution, including requirements triggered by voice and data transmission. Any changes to the design, installation, support, or other obligations required to achieve regulatory compliance, including but not limited to FCC or ADA requirements, may impact the price of Solution. Further, Motorola Solutions makes no commitment to collect, hold, manage, or maintain data for evidentiary or recovery purposes.

No Assignment. Neither the Agreement nor any right or obligation hereunder may be assigned or delegated by Customer (including by operation of law) without Motorola Solutions' express prior written consent, and any assignment or delegation without such consent will be void.

Governing Law. This Agreement shall be governed by the laws of the State of Texas without giving effect to the conflict of law principles thereof and excluding the Convention on Contracts for the International Sale of Goods.

Entire Agreement and Counterparts. The Agreement is the entire understanding of the Parties with respect to the subject matter hereof. This Agreement may be executed in multiple counterparts and shall have the same legal force and effect as if the Parties had executed it as a single document. The Parties may sign in writing, or by electronic signature, including by email. An electronic signature, or a facsimile copy or computer image, such as a PDF or tiff image, of a signature, shall be treated as and shall have the same effect as an original signature. In addition, an electronic signature, a true and correct facsimile copy or computer image of this Agreement shall be treated as and shall have the same effect as an original signed copy of this document. This Agreement may be amended or modified only by a written instrument signed by authorized representatives of both Parties.

IN WITNESS WHEREOF, the parties, intending to be legally bound, have executed this Agreement as of the Effective Date.

MOTOROLA SOLUTIONS, INC.	**CUSTOMER**
By: ____________________	**By:** ____________________

Name: Christopher Morgan	**Name Typed:**
Title: Regional Sales Manager	**Title: ________________________**
Date: December 3, 2024	**Date: ________________________**

<u>Exhibit A - Subscription Software Addendum</u>

This Subscription Software Addendum (this "**SSA**") is entered into between Motorola Solutions, Inc., with offices at 500 W. Monroe Street, Suite 4400, Chicago, IL 60661 ("**Motorola**") and the entity set forth in the Agreement ("**Customer**"), and will be subject to, and governed by, the terms of the Agreement entered into between the Parties, effective as of the Activation Date. Capitalized terms used in this SSA, but not defined herein, will have the meanings set forth in the Agreement.

1. Addendum. This SSA governs Customer's purchase or evaluation of Subscription Software from Motorola and will form part of the Parties' Agreement. Additional Subscription Software-specific addenda or other terms and conditions may apply to certain Subscription Software, where such terms are provided or presented to Customer.

2. Delivery of Subscription Software.

2.1. <u>Delivery</u>. During the Agreement Term, Motorola will provide to Customer the Subscription Software in accordance with the terms of the Agreement. Motorola will provide Customer advance notice (which may be provided electronically) of any planned downtime. Delivery will occur upon Customer's receipt of credentials required for access to the Subscription Software or upon Motorola otherwise providing access to the Subscription Software. If agreed upon in an Ordering Document, Motorola will also provide Services related to such Subscription Software.

2.2. <u>User Credentials</u>. If applicable, Motorola will provide Customer with administrative user credentials for the Subscription Software, and Customer will ensure such administrative user credentials are accessed and used only by Customer's employees with training on their proper use. Customer will protect, and will cause its Authorized Users, to protect, the confidentiality and security of all user credentials, including any administrative user credentials, and maintain user credential validity, including by updating passwords. "**Authorized Users**" are defined as Customer's employees, full-time contractors engaged for the purpose of supporting the Equipment and Services that are not competitors of Motorola. Customer will be liable for any use of the Subscription Software through such user credential (including through any administrative user credentials), including any changes made to the Subscription Software or issues or user impact arising therefrom.

2.3. <u>Beta Services</u>. If Motorola makes any beta version of a software application ("**Beta Service**") available to Customer, Customer may choose to use such Beta Service at its own discretion, provided, however, that Customer will use the Beta Service solely for purposes of Customer's evaluation of such Beta Service, and for no other purpose. Customer acknowledges and agrees that all Beta Services are offered "as-is" and without any representations or warranties or other commitments or protections from Motorola. Motorola will determine the duration of the evaluation period for any Beta Service, in its sole discretion, and Motorola may discontinue any Beta Service at any time. Customer acknowledges that Beta Services, by their nature, have not been fully tested and may contain defects or deficiencies.

3. Subscription Software License and Restrictions.

3.1. <u>Subscription Software License</u>. Subject to Customer's and its Authorized Users' compliance with the Agreement, including payment terms, Motorola hereby grants Customer and its Authorized Users a limited, non-transferable, non-sublicenseable, and non-exclusive license to use the Subscription Software identified in an Ordering Document, and the associated Documentation, solely for Customer's internal business purposes. The foregoing license grant will be limited to use in the territory and to the number of licenses set forth in an Ordering Document (if applicable), and will continue for the applicable Subscription Term. Customer may access, and use the Subscription Software only in Customer's owned or controlled facilities, including any authorized mobile sites; provided, however, that Authorized Users using authorized mobile or handheld devices may also log into and access the Subscription Software remotely from any location. No custom development work will be performed under this Addendum.

3.2. <u>End User Licenses</u>. Notwithstanding any provision to the contrary in the Agreement, certain Subscription Software is governed by a separate license, EULA, or other agreement, including terms governing third-party software, such as open source software, included in the Subscription Software. Customer will comply, and ensure its Authorized Users comply, with such additional license agreements.

3.3. <u>Customer Restrictions</u>. Customers and Authorized Users will comply with the applicable Documentation and the copyright laws of the United States and all other relevant jurisdictions (including the copyright laws where Customer uses the Subscription Software) in connection with their use of the Subscription Software. Customer will not, and will not allow others including the Authorized Users, to make the Subscription Software available for use by unauthorized third parties, including via a commercial rental or sharing arrangement; reverse engineer, disassemble, or reprogram software used to provide the Subscription Software or any portion thereof to a human-readable form; modify, create derivative works of, or merge the Subscription Software or software used to provide the Subscription Software with other software; copy, reproduce, distribute, lend, or lease the Subscription Software or Documentation for or to any third party; take any action that would cause the Subscription Software, software used to provide the Subscription Software, or Documentation to be placed in the public domain; use the

Subscription Software to compete with Motorola; remove, alter, or obscure, any copyright or other notice; share user credentials (including among Authorized Users); use the Subscription Software to store or transmit malicious code; or attempt to gain unauthorized access to the Subscription Software or its related systems or networks. "**Documentation**" is defined as training manuals, and other deliverables such as reports, specifications, designs, plans, drawings, analytics, or other information provided with the Equipment and Services, which specify technical and performance features, capabilities, users or operation.

4. Term.

4.1. Termination. Notwithstanding the termination provisions of the Agreement, Motorola may terminate this SSA (or any Addendum or Ordering Documents hereunder), or suspend delivery of Subscription Software or Services, immediately upon notice to Customer if (a) Customer breaches **Section 3 – Subscription Software License and Restrictions** of this SSA, or any other provision related to Subscription Software license scope or restrictions set forth in an Addendum or Ordering Document, or (b) it determines that Customer's use of the Subscription Software poses, or may pose, a security or other risk or adverse impact to any Subscription Software, Motorola, Motorola's systems, or any third party (including other Motorola customers). Customer acknowledges that Motorola made a considerable investment of resources in the development, marketing, and distribution of the Subscription Software and Documentation, and that Customer's breach of the Agreement will result in irreparable harm to Motorola for which monetary damages would be inadequate. If Customer breaches this Agreement, in addition to termination, Motorola will be entitled to all available remedies at law or in equity (including immediate injunctive relief).

5. Liability.

5.1. ADDITIONAL EXCLUSIONS. IN ADDITION TO THE EXCLUSIONS FROM DAMAGES SET FORTH IN THE AGREEMENT, AND NOTWITHSTANDING ANY PROVISION OF THE AGREEMENT TO THE CONTRARY, MOTOROLA WILL HAVE NO LIABILITY FOR (A) INTERRUPTION OR FAILURE OF CONNECTIVITY, VULNERABILITIES, OR SECURITY EVENTS; (B) DISRUPTION OF OR DAMAGE TO CUSTOMER'S OR THIRD PARTIES' SYSTEMS, EQUIPMENT, OR DATA, INCLUDING DENIAL OF ACCESS TO USERS, OR SHUTDOWN OF SYSTEMS CAUSED BY INTRUSION DETECTION SOFTWARE OR HARDWARE; (C) AVAILABILITY OR ACCURACY OF ANY DATA AVAILABLE THROUGH THE SUBSCRIPTION SOFTWARE OR SERVICES, OR INTERPRETATION, USE, OR MISUSE THEREOF; (D) TRACKING AND LOCATION-BASED SERVICES; OR (E) BETA SERVICES.

6. Motorola as a Controller or Joint Controller. In all instances where Motorola acts as a controller of data, it will comply with the applicable provisions of the Motorola Privacy Statement at https://www.motorolasolutions.com/en_us/about/privacy-policy.html#privacystatement, as may be updated from time to time. Motorola holds all Customer Contact Data as a controller and shall Process such Customer Contact Data in accordance with the Motorola Privacy Statement. In instances where Motorola is acting as a joint controller with Customer, the Parties will enter into a separate Addendum to the Agreement to allocate the respective roles as joint controllers.

Exhibit B –License Plate Recognition Additional Terms and Conditions

Subscription Software. Subject to the terms below, and if included in the Ordering Documents, or SOW, Customer may evaluate License Plate Recognition software, Law Enforcement Archival Report Network **("Vehicle Manager").** These additional terms and conditions, in addition to the terms of the SSA, govern the Customer's evaluation of Vehicle Manager from Motorola and will form part of the Parties' Agreement.

Definitions:

- **Commercial LPR Data** refers to LPR data collected by private sources and available on Vigilant Vehicle Manager with a paid subscription.
- **License Plate Recognition ("LPR")** refers to the process of utilizing cameras, either stationary or mounted on moving vehicles, to capture and interpret images of vehicle license plates.

Access. Use and access to Vehicle Manager is strictly restricted to Law Enforcement Agencies ("**LEAs**") and their Authorized Users.

LPR Data Ownership and Retention. Customer retains all rights in the LPR data collected by the Customer, and is considered **("Customer Data")** and is subject to the Customer's own retention policy. LPR data that has reached the end of the retention period set by the Customer in Vehicle Manager, will be deleted from Vehicle Manager in accordance with Customer's retention policy.

Data Sharing. Customer has the option share its Customer Data with LEA's who contract with Motorola for Vehicle Manager access. ClientPortal customers may also share its Customer Data with other non-LEA customers who have a contract with Motorola for ClientPortal access. If Customer opts, in its sole discretion, to share such data with another customer, the sharing Customer thereby grants to the recipient customer the rights to use such data in accordance with the terms of Vehicle Manager or Client Portal, as applicable.

LEA Customers. If Customer is an LEA, other similarly situated LEAs that collect their own LPR data and booking images may opt to share such data with Customer using Vehicle Manager. Such LPR data generated by other LEAs is considered "**Third-Party LPR Data**" and shall be used by Customer only in connection with its use of Vehicle Manager .Third-party LPR data is governed by the retention policy of it's respective owner, once the Third Party LPR Data has reached its expiration date will be deleted from Vehicle Manager in accordance with the retention terms of the sharing agency.

Motorola in its sole discretion may deny access to Vehicle Manager to any individual based on such person's failure to satisfy the requirements set forth hereunder. Customer will ensure no user logins are provided to agents or officers of other local, state, or Federal LEAs without the express written consent of Motorola. Customer will be responsible for all of its Authorized Users, and use of, Vehicle Manager through use of Customer login credentials, including ensuring their compliance with this Agreement. Customer shall notify Motorola immediately if Customer believes the password of any of its Users has, or may have, been obtained or used by any unauthorized person(s). In addition, Customer must notify Motorola immediately if Affiliate becomes aware of any other breach or attempted breach of the security of any of its Users' accounts.

Commercial LPR Data Access. If Commercial LPR Data is included in the scope of this evaluation, then Motorola shall grant a revocable, non-exclusive, non-transferable license to use Commercial LPR data solely for law enforcement purposes. Customer shall be solely responsible for their use of the data and their compliance with all applicable laws. All terms and conditions of this Agreement, including the SSA and this Exhibit shall apply. Unless expressly permitted, Customer shall not disclose any Commercial LPR Data to third parties, and in all cases, Customer will use best efforts, including by implementing industry standard security measures, to protect and secure Commercial LPR Data and guard against unauthorized disclosure and use. Motorola retains all title and rights to Commercial LPR Data. Customer shall not utilize Commercial LPR Data on the behalf of other local, state or Federal LEAs.

(a) **Commercial LPR Data - Exclusions.** IN ADDITION TO THE DISCLAIMERS SET FORTH IN THE AGREEMENT, AND NOTWITHSTANDING ANY PROVISION OF THE AGREEMENT TO THE CONTRARY, MOTOROLA IS NOT RESPONSIBLE FOR (AND WARRANTIES AND INDEMNITIES DO NOT APPLY TO) THE COMMERCIAL LPR DATA,, AND CUSTOMER AGREES THAT THE COMMERCIAL LPR DATA IS PROVIDED AS-IS AND WITHOUT WARRANTY, INCLUDING ANY IMPLIED WARRANTIES OF MERCHANTABILITY, TITLE, NON-INFRINGEMENT, OR FITNESS FOR A PARTICULAR PURPOSE, AND CUSTOMER MUST EXERCISE INDEPENDENT JUDGMENT WHEN USING THE COMMERCIAL LPR DATA. WITHOUT LIMITING THE FOREGOING, MOTOROLA DOES NOT WARRANT THAT ALL ERRORS CAN BE CORRECTED, OR THAT AVAILABILITY OF THE LICENSOR CONTENT SHALL BE UNINTERRUPTED, ACCURATE, COMPLETE, OR ERROR-FREE.

CJIS Security Policy. Motorola agrees to support a law enforcement Customer's obligation to comply with the Federal Bureau of Investigation Criminal Justice Information Services ("**CJIS**") Security Policy, incorporated herein, and will comply with the terms of the CJIS Security Addendum for the term of the Agreement or Ordering Document. Customer hereby consents to Motorola screened personnel serving as the "escort" within the meaning of CJIS Security Policy for unscreened Motorola personnel that require access to unencrypted Criminal Justice Information for purposes of Product support and development.

Quote Number: OP-209097.1

Sequel Data Systems Incorporated
11824 Jollyville Rd. Suite 400
Austin, Tx 78759

Sales Quote

Today's Date: 1/30/2025

Customer:

Burnet County
Jackie Hayes
jlhaynes@burnetcountytexas.org

TIPS Contract 210101

Account Manager:

Sequel Data Systems
Erik Buscha
erik.buscha@sequeldata.com
Phone: 512-918-8841
Fax: 512-918-8843

Item	Part #	Qty.	Description	Unit Price	Ext. Price
			South Annex Networking Project		
			Switching		
1	R8Q70A	2	HPE Aruba Networking CX 6200M 48G Class4 PoE 4SFP+ Switch	$ 4,587.08	$ 9,174.16
2	JL086A	4	HPE Aruba Networking X372 54VDC 680W 100-240VAC Power Supply	$ 376.02	$ 1,504.08
3	JL086A ABA	4	INCLUDED: Power Cord - U.S. localization	$ -	$ -
4	JL669B	2	HPE Aruba Networking X751 Front to Back Fan Tray	$ 244.19	$ 488.38
5	J9283D	2	HPE Aruba Networking 10G SFP+ to SFP+ 3m Direct Attach Copper Cable	$ 74.29	$ 148.58
6	J8177D	1	HPE Aruba Networking 1G SFP RJ45 T 100m Cat5e Transceiver	$ 145.21	$ 145.21
			Software		
7	Q9Y73AAE	2	Aruba Central Switch Class-2 Foundation 1-year Subscription E-STU	$ 143.21	$ 286.42
8	SPS	22	Sequel Professional Services: Onsite / Remote assistance for project. Includes required after hours work for cutover. Includes configuration, deployment and testing. We will rack/stack the switches. Cabling company will mount access points.	$ 225.00	$ 4,950.00
			Does not include 6300 Core Switch		
				Total	**$ 16,696.83**

Sponsored Event: CAF Bluebonnet Airshow

Date: March 15,2025

Suggested sponsor level: Colonel ($2500)

8 VIP Tickets

4 VIP parking

4 social media posts

Thank you ad

8 airshow shirts

Showtime PA announcement

**Usage of tickets: HMT Director will keep 2 VIP tickets and 1 VIP parking pass to attend event, as per job description. Giveaway will be done on Facebook and Instagram social media accounts for additional 6 VIP tickets, VIP parking passes and airshow t-shirts.

Use of HOT funds under the following:

b) Advertising, Solicitations and Promotions that Directly Promote Tourism and the Hotel and Convention Industry: advertising and conducting solicitations and promotional programs to attract tourists and convention delegates or registrants to the municipality or its vicinity;

c) Promotions of the Arts that Directly Promote Tourism and the Hotel and Convention Industry: the encouragement, promotion, improvement, and application of the arts that can be shown to have some direct impact on tourism and the hotel/convention industry. The impact may be that the art facility or event can show hotel nights that are booked due to their events or that guests at hotels attend the arts event. Eligible forms of art include instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture photography, graphic and craft arts, motion picture, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution, and exhibition of these major art forms.

BURNET COUNTY EVENT SPONSORSHIP APPLICATION

EVENT MUST BE OPEN TO THE PUBLIC

NAME OF EVENT: BLUEBONNET AIR SHOW

DATE(s) OF EVENT: MARCH 15, 2025

CONTACT PERSON: JOY ASBILL

MAILING ADDRESS (street, city, state, zip) P.O. Box 866, BURNET, TX 78611

BOARD MEMBERS of EVENT/ORGANIZATION (if applicable):

PROJECTED ATTENDANCE: 5,000

Please be sure you comply with Texas Health and Safety Code 751 regarding mass gatherings

SPONSORSHIP LEVEL PROPOSAL: (include list of benefits)

see attached

ADVERTISING/ MARKETING PLAN:

Social Media, KBEY,

LIST OTHER SPONSORS PARTICIPATING:

HEB, CITY OF BURNET

I hereby certify and affirm that I have read the application information, understand and will comply with all provisions therein, and that I will abide by all relevant county, state, and federal laws and regulations regarding use of Hotel Occupancy Tax. "I affirm and declare the foregoing to be true statements. Falsifying a governmental record is a class "A" misdemeanor under Texas Penal Code 37.10".

Signature: Joy Asbill

Print name: Joy Asbill

Title: Finance Officer Date: 02/05/2025

COMMEMORATIVE AIR FORCE

2025 Bluebonnet Airshow Sponsor Levels

Sponsorship Level ____________

Sponsor Name BURNET COUNTY TOURISM **Contact Name** JOY ASBILL **Phone** 636-233-2914

Email Address CAF@TSTAR.NET **Mailing Address** P.O. BOX 866, BURNET, TX 78611

Sponsorship Level	Amount	VIP Tickets	VIP Park	GA Tickets	Social Media Post	Thank You Ad	Airshow T-Shirts	Showtime PA
General:	$5,000.00**	12	6	0	Yes x 6	Yes	12	Yes
Colonel:	$2,500.00**	8	4	0	Yes x 4	Yes	8	Yes
Lieutenant:	$1,500.00**	6	3	0	Yes x 3	Yes	4	Yes
Chief MSgt.:	$1,000.00	4	2	0	Yes x 2	Yes	4	Yes
Airman:	$ 500.00	0	1	4	Yes x 1	Yes	1	Yes
Friends of the Show	$ 250.00	0	0	2	No	Yes	1	Yes

****Note: Includes your banner hung on the street fence and airport fence to the right of the ticket booth.**

Complete this form and T-shirt order and send with check to:
Highland Lakes Squadron, Attn: Airshow Sponsorship, P.O. Box 866, Burnet, TX 78611

Call 512-756-2226 to arrange other forms of payment as well as delivery/pickup of tickets, parking passes, And T-shirts.

COMMEMORATIVE AIR FORCE

HIGHLAND LAKES SQUADRON · CAF

2025 Bluebonnet Sponsor T-Shirt Order

Sponsor's Name BURNET COUNTY TOURISM

T-Shirt Size	Quantity
3XL	______
2XL	______
XL	______
Adult Large	______
Adult Medium	______
Adult Small	______
Youth Medium	______
Youth Small	______

COMMEMORATIVE AIR FORCE

Highland Lakes Squadron

P.O. Box 866, Burnet, Texas 78611
512-756-2226 Email: caf@tstar.net
www.highlandlakessquadron.com

2025 Bluebonnet Airshow – Burnet, Texas (33rd Annual)

Greetings!

The Highland Lakes Squadron of the Commemorative Air Force invites you to become a sponsor of our annual Bluebonnet Airshow taking place on March 15, 2025, in beautiful Burnet, TX. In recent years, our airshows have drawn 5000+ people of all ages who are looking for a unique and exciting day of family fun.

Besides exciting aerobatic acts, this year we will also feature more ground/weapons demonstrations, the return of the 501st Legion Stormtroopers, the RE/MAX jump team, and formation flyer demonstrations. Come meet Lori Greco, the daughter of Bill Pardo - the same Bill Pardo famous for "Pardo's Push" during the Vietnam War. Check out the progress made on our own C-47 restoration, the 'Texas Zephyr.' Aircraft in the show include the B-25 'Devil Dog,' a Huey Helicopter, a Vietnam veteran Cessna O2, a Douglass A-1D Skyraider, other WWII era aircraft, homebuilt aircraft, the original Pepsi Cola Stinson SR-7, and the TXANG Blackhawk Helicopter water drop demonstration. There will be lots of great vendors, fascinating and rare aircraft, and so much more!

Visitors from Austin, San Antonio, Killeen, Waco and all over the Texas Hill Country attend our airshows because they just keep getting better and better! As a business sponsor, your company will be able to take advantage of all kinds of marketing opportunities, including social media blasts and visibility on our heavily visited FaceBook site. Individuals and businesses who sponsor at higher levels also receive VIP event tickets. VIP status means close-in parking, airshow T-shirts, reserved seating with sun protection in the best viewing area, and a delicious lunch catered by Meat Sweats. These and other perks are outlined on the attached sponsorship signup form.

The mission of the Commemorative Air Force is to educate, inspire, and honor through flight and living history experiences. Visit the Highland Lakes Squadron's WWII Aviation Museum located right here at the Burnet Municipal Airport. You can claim your sponsorship as a tax deduction, as we are a chartered 501(c)(3) Tax Exempt Organization. Certificate of Determination is available on request.

Please direct questions to our Squadron at 512-756-2226 or caf@tstar.net.

Thank you for your support!

Sincerely,

CAF Col Tim Reynolds
Air Show Director and
Highland Lakes Squadron Leader
P.O. Box 866, Burnet, TX 78611