

MINUTES OF THE REGULAR MEETING OF THE BOARD OF COMMISSIONERS OF
GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2

A regular meeting of the Board of Commissioners of Galveston County Emergency Services District No. 2 (the "District") was called for at 3:00 p.m. on June 22, 2022 at the Crystal Beach fire station, 930 Noble Carl Road, Crystal Beach, Texas 77650, pursuant to notice duly posted according to law.

The regular meeting was called to order at approximately 3:00 p.m., and the roll was called of the duly constituted officers and members of the Board, to wit:

Kate Newberry	President
John Lee, Jr.	Vice President
Greg Fountain	Secretary
George Strong	Treasurer
Larry Flanagan	Assistant Treasurer

All of said Board members were present, with the exception of President Newberry, thus constituting a quorum. Also present at the regular meeting were: Doug Saunders, District Manager; Frank Demarco, District EMS Operations Supervisor; Georgia Osten, District Administrative Assistant; David Sticker, the District's accountant; Wesley Carr of BrooksWatson & Co., the District's auditor; and, the individuals listed on the sign-in sheet attached hereto as **Exhibit A**.

Upon establishing that a quorum was present, the Board members and others in attendance said the U.S. and Texas pledges of allegiance.

Vice President Lee then asked for public comment as set forth in the Agenda Item No. 4, and being as there was none, the Board moved along to Agenda Item No. 5, at which time the Mr. Carr of BrooksWatson & Co. reviewed and discussed with the Board the District's fiscal year 2020-21 audit report, a copy of which is attached hereto as **Exhibit B**. Upon motion by Treasurer Strong and seconded by Assistant Treasurer Flanagan, the Board unanimously

approved the fiscal year 2020-21 audit report. Mr. Heinz will submit the audit report to the Galveston County Commissioners Court in compliance with Section 775.082 of the Texas Health & Safety Code.

The Board then moved along to Agenda Item No. 6, at which time Assistant Treasurer Flanagan requested that consent agenda items (b) and (c) be removed for further discussion. Treasurer Strong then made a motion to approve and authorize the following matter listed under the consent agenda, which was seconded by Secretary Fountain and unanimously approved by the Board members present:

- a. Minutes of the May 19, 2022 Regular Meeting; and,

Then, after Assistant Treasurer Flanagan questioned and the Board reviewed and discussed specific District and department expenditures submitted for payment/reimbursement, Treasurer Strong made a motion to approve and authorize the following remaining matters listed under the consent agenda, which was seconded by Secretary Fountain and unanimously approved by the Board members present:

- b. Payment of District Bills and Accounts (**Exhibit C**)¹.
- c. VFDs' Monthly Expense Reimbursements (**Exhibit D**)².

Thereafter, Vice President Lee directed the Board to Agenda Item No. 7, at which time Treasurer Strong reviewed with the Board the monthly Treasurer's Report, a copy of which is attached hereto as **Exhibit E**³.

¹ Check Nos. 3085-3110, plus the direct deposit and other payroll expenses

² Port Bolivar VFD - \$2,414.92 (May 2022); High Island VFD - \$2,624.52 (May 2022); and, Crystal Beach VFD - \$2,469.48 (May 2022).

³ Texas First Bank operating checking account (xx6680) - \$811,469.35 as of 5/31/2022 and \$915,973.47 as of 6/22/2022; Texas First Bank savings account (xx9804) - \$2,488.75 as of 5/31/2022 and \$2,489.16 as of 6/22/2022; Texas First Bank EMS billing checking account (xx7569) - \$333,761.87 as of 5/31/2022 and \$374,474.10 as of 6/22/2022; TexSTAR investment pool general fund account (xxxxxx1110) - \$208,648.76 as of 5/31/2022 and 6/22/2022; TexSTAR investment pool capital fund account (xxxxxx1890) - \$104,463.11 as of 5/31/2022 and 6/22/2022; and, TexSTAR investment pool emergency fund account (xxxxxx4140) - \$1,021,859.55 as of 5/31/2022 and 6/22/2022.

Next, the Board was directed to Agenda Item No. 8, at which time the Board discussed the timeline of events for preparing the District's fiscal year 2022-23 budget and setting the 2022 property tax rate, as set forth in the correspondence and calendar of events attached hereto as **Exhibit F**.

The Board moved along to Agenda Item No. 9, at which time the members discussed the Fouts Brothers tanker apparatus recently purchased by Port Bolivar VFD. Malcolm Comeaux advised that Fouts Brothers, which is based near Austin, TX, will begin the build-out in August and the apparatus will be delivered and ready for service by the end of the year. Mr. Comeaux is going to provide additional information on the tanker to Mr. Saunders.

Then, after tabling the District Manager's performance review under Agenda Item No. 10 until the next meeting, the Board was directed to Agenda Item No. 11, at which time Mr. Saunders advised of the recent High Island VFD leadership change, which included removal of the prior fire chief and installation of Mike Reilly as interim fire chief. The Board requested that the High Island VFD president be invited to the next regular meeting to discuss the matter further.

Then Board then moved on to Agenda Item No. 12, at which time Mr. Saunders reviewed and discussed the summary and recommendation concerning the EMS billing proposals received, as set forth in the memorandum attached hereto as **Exhibit G**. After discussing the matter, Treasurer Strong made a motion to accept the recommendation of the RFP Review Committee, as set forth in the aforementioned memorandum, and authorize Mr. Saunders to begin negotiations with Emergicon, being the top-ranked service provider having submitted a qualifying proposal. The motion was seconded by Assistant Treasurer Flanagan and unanimously approved by the Board members present.

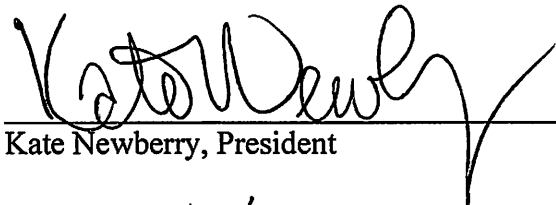
Next, the Board was directed to Agenda Item No. 13, at which time Frank Demarco reviewed with the Board his monthly EMS Operations Report, a copy of which is attached hereto as **Exhibit H**. He also discussed with the Board the status of EMS equipment currently out of service and recent beach responses.

Vice President Lee then directed to Board to Agenda Item No. 14, at which time Mr. Saunders reviewed with the Board his monthly Manager's Report, a copy of which is attached hereto as **Exhibit I**. Mr. Saunders also provided the Board with a summary review of the District operations during the recent Jeep Weekend event.

Thereafter, the Board was directed to Agenda Item No. 15, at which time Treasurer Strong made a motion to remove Sid Bouse and add Kate Newberry, Board president, as an authorized representative/signatory on the District's TexSTAR investment accounts. The motion was seconded by Assistant Treasurer Flanagan and unanimously approved by the Board.

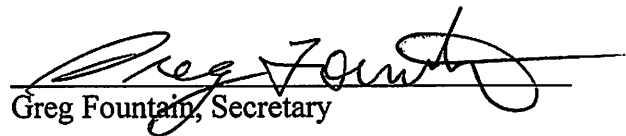
The Board then moved along to Agenda Item No. 16, at which time Mr. Sticker reviewed with the Board the District's various financial reports copies of which are attached hereto as **Exhibit J**. Mr. Sticker also made bank security related recommendations, including changing the District online account access password every 30 days.

Then, being as there was no report from counsel or other matters to come before the Board under Agenda Item No. 17 and 18, the regular meeting was adjourned at approximately 4:49 p.m.


Kate Newberry, President

Date: 8/17/2022

ATTEST:


Greg Fountain, Secretary

Date: 8/17/2022

Exhibit A

GALVESTON COUNTY ESD 2 MEETING SIGN-IN SHEET

[illegible]

Exhibit B

ANNUAL FINANCIAL REPORT

of the

Galveston County Emergency Services District No. 2

For the Year Ended
September 30, 2021

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Galveston County Emergency Services District No. 2

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners of the
Galveston County Emergency Services District No. 2:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Galveston County Emergency Services District No. 2 (the "District"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of September 30, 2021, 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.

Emphasis of Matter

As discussed in Note V.E to the financial statements, the District restated its beginning net position in governmental activities and the general fund due to a correction to EMS receivables and revenue in the prior year. Our opinion is not modified with respect to these matters.

Other Matters

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, 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.



BrooksWatson & Co., PLLC
Certified Public Accountants
Houston, Texas
June 1, 2022

***MANAGEMENT'S DISCUSSION
AND ANALYSIS***

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Galveston County Emergency Services District No. 2

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended September 30, 2021

The purpose of the Management's Discussion and Analysis (the "MD&A") is to give the readers an objective and easily readable analysis of the financial activities of the Galveston County Emergency Services District No. 2 (the "District") for the year ended September 30, 2021. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the District's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Governmental Accounting Standards Board (GASB) Statement No. 34 establishes the content of the minimum requirements for MD&A. Please read the MD&A in conjunction with the District's financial statements, which follow this section.

THE STRUCTURE OF OUR ANNUAL REPORT

The annual financial report is presented as compliant with the financial reporting model in effect pursuant to GASB Statement No. 34. The financial reporting model requires governments to present certain basic financial statements as well as a Management's Discussion and Analysis (MD&A) and certain other Required Supplementary Information (RSI). The basic financial statements include (1) government-wide financial statements, (2) individual fund financial statements, and (3) notes to the financial statements.

Government-Wide Statements

The government-wide statements report information for the District as a whole. These statements include transactions and balances relating to all assets, including capital assets. These statements are designed to provide information about cost of services, operating results, and financial position of the District as an economic entity. The Statement of Net Position and the Statement of Activities report information on the District's activities that enable the reader to understand the financial condition of the District. These statements are prepared using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account even if cash has not yet changed hands.

The Statement of Net Position presents information on all of the District's assets and liabilities. The difference between the two 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. Other non-financial factors, such as the District's property tax base need to be considered to assess the overall health of the District.

The Statement of Activities presents information showing how the District's net position changed during the most recent year. All changes in the net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows – the accrual method rather than modified accrual that is used in the fund level statements.

Galveston County Emergency Services District No. 2

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended September 30, 2021

The Statement of Net Position and the Statement of Activities present the District using one class of activity:

1. Governmental Activities – The District's emergency service operations are reported here.

The government-wide financial statements can be found after the MD&A within this report.

FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the District. They are usually segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal reporting requirements. The District's operations are reported using governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains one governmental fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the general fund which is considered to be a major fund. The general fund is used to report the District's activities.

The District adopts an annual unappropriated budget for its general fund. A budgetary comparison schedule has been provided to demonstrate compliance with this budget.

Galveston County Emergency Services District No. 2

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended September 30, 2021

Notes to Financial Statements

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

Other Information

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain RSI. The RSI that GASB Statement No. 34 requires includes a budgetary comparison schedule for the general fund. The RSI can be found after the notes to the financial statements within this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. For the District, assets exceed liabilities by \$2,810,502 as of year end. Unrestricted net position, \$2,406,991, may be used to meet the District's ongoing emergency service operations.

Galveston County Emergency Services District No. 2

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended September 30, 2021

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

		Governmental Activities	
		2021	2020
Current and other assets	\$	2,420,409	\$ 1,969,856
Capital assets, net		403,511	582,868
Total Assets		2,823,920	2,552,724
Current liabilities		12,896	106,182
Long-term liabilities		522	1,453
Total Liabilities		13,418	107,635
Net Position:			
Net investment in capital assets		403,511	582,868
Unrestricted		2,406,991	1,862,221
Total Net Position	\$	2,810,502	\$ 2,445,089

The overall condition of the District experienced increases in property taxes due to continued growth within the District. Current assets represent property, sales tax, and EMS receivables as well as cash, which increased by \$450,553. Capital assets decreased by \$179,357 due to depreciation exceeding capital additions. Current liabilities represent amounts owed for expenditures related to current year volunteer fire department ("VFD") and emergency medical services ("EMS"). Current liabilities decreased primarily as a result of timing of vendor payments as well as payroll liabilities when compared to the prior year.

Galveston County Emergency Services District No. 2

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended September 30, 2021

Statement of Activities:

The following table provides a summary of the District's changes in net position:

	Governmental Activities	
	2021	2020
Revenues		
General revenues:		
Property taxes	\$ 1,163,982	\$ 1,096,746
Sales taxes	1,366,834	1,214,711
EMS revenue	276,924	292,344
Investment income	506	10,515
Other revenue	3,132	127,255
Total Revenues	2,811,378	2,741,571
Expenses		
Public safety	2,445,965	2,540,962
Total Expenses	2,445,965	2,540,962
Change in Net Position	365,413	200,609
Beginning Net Position	2,445,089	2,244,480
Ending Net Position	\$ 2,810,502	\$ 2,445,089

The District reported an increase in net position of \$365,413. Property taxes and sales taxes showed the most significant increases of \$67,236 and \$152,123, respectively. The increase in property taxes is due to an increase in property value within the District. Sales tax increased due to growth within in the District. In addition, the District had a decrease in EMS revenue totaling \$15,420. The District's largest current year expense relates to VFD and EMS service operations totaling \$2,017,443.

Galveston County Emergency Services District No. 2

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended September 30, 2021

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

Governmental Funds – The focus of the District's governmental funds 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 the District's net resources available for spending at the end of the year.

The District's general fund reflects an unassigned fund balance of \$1,056,876. There was an increase in fund balance of \$557,422 from the prior year. The most significant change in the general fund when compared to the prior year relates to the increase of \$152,123, of sales tax revenue in the current year. Property tax also increased by \$73,916 due to higher assessed values. In addition, EMS expenditures decreased by \$58,263, due to being below budget for several expenditure categories.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual general fund revenues were more than final budgeted revenues by \$146,038 for the year. Actual general fund expenditures were under the final budget by \$411,384 for a total positive budget variance of \$557,422 for the year. Expenditures didn't exceed appropriations at the legal level of control.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District is located in Galveston County, Texas. The District anticipates an increase in the overall property values in the county resulting in an increase in the assessed valuation of the District. The overall economic recovery and continued development within the District will continue to fuel increased sales tax receipts in the coming year.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances. Questions concerning this report or requests for additional financial information should be directed to George Strong, District Treasurer, P.O. Box 1698, Crystal Beach, Texas 77650.

FINANCIAL STATEMENTS

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Galveston County

Emergency Services District No. 2

STATEMENT OF NET POSITION

September 30, 2021

	<u>Governmental Activities</u>
<u>Assets</u>	
Cash	\$ 1,954,072
Taxes receivable	332,746
EMS receivable	133,331
Other assets	260
Total Current Assets	<u>2,420,409</u>
Capital assets:	
Net depreciable capital assets	403,511
Total Capital Assets	<u>403,511</u>
Total Assets	<u>2,823,920</u>
<u>Liabilities</u>	
Accounts payable	8,200
Compensated absences, current	4,696
Total Current Liabilities	<u>12,896</u>
Noncurrent liabilities:	
Compensated absences, noncurrent	522
Total Noncurrent Liabilities	<u>522</u>
Total Liabilities	<u>13,418</u>
<u>Net Position</u>	
Net investment in capital assets	403,511
Unrestricted	2,406,991
Total Net Position	<u><u>\$ 2,810,502</u></u>

See Notes to Financial Statements.

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Galveston County

Emergency Services District No. 2

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2021

	<u>Governmental Activities</u>
<u>Expenses</u>	
Public safety - fire protection and emergency medical services	
General and administrative	\$ 246,503
Fire department services	161,188
Emergency medical services	1,858,917
Depreciation	179,357
Total Program Expenses	<u>2,445,965</u>
 <u>General Revenues</u>	
Property taxes	1,163,982
Sales taxes	1,366,834
EMS revenue	276,924
Investment income	506
Other revenue	3,132
Total General Revenues	<u>2,811,378</u>
 Change in Net Position	<u>365,413</u>
 Beginning Net Position	<u>2,445,089</u>
 Ending Net Position	<u><u>\$ 2,810,502</u></u>

See Notes to Financial Statements.

Galveston County

Emergency Services District No. 2

BALANCE SHEET

September 30, 2021

	General Fund
<u>Assets</u>	
Cash	\$ 1,954,072
Taxes receivable	332,746
EMS receivable, net	133,331
Other assets	260
Total Assets	2,420,409
<u>Liabilities</u>	
Accounts payable	8,200
Total Liabilities	8,200
<u>Deferred inflows of resources</u>	
Unavailable revenue - property taxes	64,048
Unavailable revenue - EMS	59,457
Total Deferred Inflows of Resources	123,505
<u>Fund balance</u>	
Committed	1,231,828
Unassigned	1,056,876
Total Fund Balance	2,288,704
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 2,420,409

See Notes to Financial Statements.

Galveston County

Emergency Services District No. 2

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION GOVERNMENTAL FUND

September 30, 2021

Fund Balances - Total Governmental Funds	\$	2,288,704
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Adjustments for the Statement of Net Position:

Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.

Capital assets - net depreciable	403,511
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Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.

Property taxes receivable	64,048
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EMS receivable	59,457
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Some liabilities, including bonds payable and deferred charges, are not reported as liabilities in the governmental funds.

Compensated absences	(5,218)
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Net Position of Governmental Activities	\$	2,810,502
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See Notes to Financial Statements.

Galveston County

Emergency Services District No. 2

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

For the Year Ended September 30, 2021

	General Fund
Revenues	
Property taxes	\$ 1,168,241
Sales taxes	1,366,834
EMS revenue	294,625
Investment income	506
Other revenue	3,132
Total Revenues	2,833,338
Expenditures	
General and administrative	184,630
EMS expenses	1,865,563
Dues and subscriptions	2,667
Fire department	161,188
Professional and legal fees	40,941
Travel	12,000
Insurance	6,265
Capital outlay	2,662
Total Expenditures	2,275,916
Net Change in Fund Balance	557,422
Beginning Fund Balance	1,731,282
Ending Fund Balance	\$ 2,288,704

See Notes to Financial Statements.

Galveston County

Emergency Services District No. 2

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2021

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balance	\$ 557,422
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 and reported as depreciation expense.	
Depreciation expense	(179,357)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(21,960)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Compensated absences	9,308
Net Change in Net Position	\$ 365,413

See Notes to Financial Statements.

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Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS

September 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements and Reporting Entity

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government.

Galveston County Emergency Services District No. 2 (the "District") operates under Chapter 775 of V.T.C.A, Health and Safety Code. The District was formed on May 11, 2013 by a vote of the local citizens to support fire protection and emergency medical services for the benefit of the citizens and visitors of Bolivar Peninsula, Galveston County, Texas.

During the 2019 year, Peninsula Emergency Medical Services Inc. ("PEMSI") and the District announced an organizational restructuring to improve and enhance emergency medical services on the Bolivar Peninsula. PEMSI was created through the dedicated efforts of the three local volunteer fire departments (High Island VFD, Crystal Beach VFD, Port Bolivar VFD) and has been the provider for ambulance services on the Bolivar Peninsula since 2012. Previously, the District contracted with PEMSI to provide their ambulance service, as well as the Volunteer Fire Departments providing the fire protection. The District's Board of Commissioners and PEMSI Board of Directors worked together to facilitate the District's assumption of providing emergency medical services to peninsula residents and visitors. Beginning in January of 2019, the District became the new provider of the ambulance service on the Bolivar Peninsula and all PEMSI employees were retained by the District.

As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the District's financial reporting entity. The District has adopted Governmental Accounting Standards Board Statement No. 61, *The Financial Reporting Entity*. No other entities have been included in the District's reporting entity. Additionally, as the District is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations or functions in the District's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the District is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the District's financial reporting entity status is that of a primary government are that it has a separately elected governing body; it is legally separate; and is fiscally independent of other state and local governments. Additionally prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

primary government is financially accountable, and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

B. Basis of Presentation Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information about the District as a whole. These statements include all activities of the primary government. Governmental activities are normally supported by taxes and intergovernmental revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues of each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include charges paid by the recipients of goods or services offered by the programs and grants that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, such as taxes and investment earnings, are presented as general revenues.

The fund financial statements provide information about the government's funds. Separate statements for each fund category are presented.

The government reports the following governmental funds:

Governmental Funds

Governmental funds are those funds through which most governmental functions are typically financed.

General Fund

The general fund is used to account for the operations of the District's emergency service operations and all other financial transactions not properly includable in other funds. The principal sources of revenue are related to property taxes and sales taxes. Expenditures include all costs associated with the daily operations and contractual obligations of the District.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

C. Measurement Focus and Basis of Accounting

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.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end).

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

1. Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of three months or less from the date of acquisition.

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the District reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940 are reported using the pools' share price.

The District has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, of the Texas Governmental Code. In summary, the District is authorized to invest in the following:

- Direct obligations of the U.S. Government
- Fully collateralized certificates of deposit and money market accounts
- Statewide investment pools

2. Fair Value

The District has applied Governmental Accounting Standards Board ("GASB") Statement No. 72, Fair Value Measurement and Application. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements.

3. Receivables and Interfund Transactions

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2021

current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds" in the fund financial statements. If the transactions are between the primary government and its component unit, these receivables and payables are classified as "due to/from component unit/primary government." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds are offset by a fund balance reserve account in the applicable governmental fund to indicate they are not available for appropriation and are not expendable available financial resources.

All trade receivables are shown net of any allowance for uncollectible amounts.

4. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. Penalties are calculated after February 1 up to the date collected by the government at the rate of 6% for the first month and increased 1% per month up to a total of 12%. Interest is calculated after February 1 at the rate of 1% per month up to the date collected by the government. Under state law, property taxes levied on real property constitute a lien on the real property which cannot be forgiven without specific approval of the State Legislature. The lien expires at the end of twenty years. Taxes levied on personal property can be deemed uncollectible by the District.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government, as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful years.

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Vehicles	5 to 15 years
Furniture and equipment	5 to 10 years
Buildings and improvements	15 to 30 years

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position 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 a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. An example is a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position 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. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

8. Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance).

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2021

In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

9. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing Board is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing body (Board of Commissioners) has by resolution authorized the Treasurer to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

10. Long-Term Obligations

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payments of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable available financial resources.

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

Assets acquired under the terms of capital leases are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the general fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

11. Compensated Absences

The liability for compensated absences reported in the government-wide fund statements consist of unpaid, accumulated paid time off ("PTO") balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. Vested or PTO of government-wide funds are recognized as an expense and liability of those funds as the benefits accrue to employees. Full-time employees who have completed ninety days of continuous employment are entitled to begin accruing PTO. Employees may carry up to 40% of total annual accrual (48 hours) of PTO over from one calendar year to the next with management approval. Any additional time is on a "use or lose" basis.

It is the District's policy to liquidate compensated absences with currently available expendable resources. Accordingly, the District's governmental funds recognize accrued compensated absences when it is paid.

12. Estimates

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

The governmental fund balance sheet includes reconciliation between *fund balance-total governmental funds* and *net position-governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that long-term assets,

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2021

such as property tax receivable, are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental states that, “Revenue in the Statement of Activities that does not provide current financial resources are not reported as revenue in the funds.”

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. The budget is prepared using the same method of accounting as for financial reporting and serves as a planning tool. Encumbrance accounting is not utilized.

An unappropriated budget is prepared by fund and function. The legal level of control is considered to be the fund level. Appropriations lapse at the end of the year. Several supplemental budget appropriations were made during the year. No expenditures exceeded appropriations during the current year.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2021, the District had the following investments:

Investments Type	Value	Weighted Average Maturity (Days)
External investment pools	\$ 1,333,704	44
Total value	<u>\$ 1,333,704</u>	
Portfolio weighted average maturity		44

Applicable state laws and regulations allow the District to invest its funds in direct or indirect obligations of the United States, the State, or any county, city, school district, or other political subdivision of the State. Funds may also be placed in certificates of deposit of state or national banks or savings and loan associations (depository institutions) domiciled within the State. Related state statutes and provisions included in the District’s bond

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2021

resolutions require that all funds invested in depository institutions be guaranteed by federal depository insurance and/or be secured in the manner provided by law for the security of public funds.

Custodial Credit Risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District requires funds on deposit at the depository bank to be collateralized by securities when in excess of FDIC coverage. As of September 30, 2021, checking deposits were collateralized by an amount over and above the yearend balances.

The District invests in TexStar. At year end, the value of TexStar investments was \$1,272,690.

TexStar

TexSTAR has been established for governmental entities pursuant to the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code and operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexSTAR's governing body is a five-member Board consisting of three representatives of participants and one member designated by each of the co-administrators. The Board holds legal title to all money, investments, and assets and has the authority to employ personnel, contract for services, and engage in other administrative activities necessary or convenient to accomplish the objectives of TexSTAR. Board oversight of TexSTAR is maintained through daily, weekly, and monthly reporting requirements. TexSTAR is rated AAAM by Standard & Poor's. The District's fair value position is stated at the value of the position upon withdrawal. There were no limitations or restrictions on withdrawals.

B. Receivables

The following comprise receivable balances of the primary government at year end:

	<u>General</u>
Property taxes	\$ 64,048
Sales tax	268,698
EMS	594,573
Due from Emergicon	73,874
Allowance	(535,116)
Total	<u><u>\$ 466,077</u></u>

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2021

C. Capital Assets

The following is a summary of changes in capital assets for the year ended September 30, 2021:

	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets, being depreciated:				
Vehicles	\$ 716,183	\$ -	\$ -	\$ 716,183
Equipment	472,819	-	-	472,819
Total capital assets being depreciated	<u>1,189,002</u>	<u>-</u>	<u>-</u>	<u>1,189,002</u>
Less accumulated depreciation				
Vehicles	(298,713)	(102,312)	-	(401,025)
Equipment	<u>(307,421)</u>	<u>(77,045)</u>	<u>-</u>	<u>(384,466)</u>
Total accumulated depreciation	<u>(606,134)</u>	<u>(179,357)</u>	<u>-</u>	<u>(785,491)</u>
Net capital assets being depreciated	<u>582,868</u>	<u>(179,357)</u>	<u>-</u>	<u>403,511</u>
Total Capital Assets	<u><u>\$ 582,868</u></u>	<u><u>\$ (179,357)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 403,511</u></u>

D. Other Long-term Liabilities

The following is a summary of changes in the District's other long-term liabilities for the year ended. The District uses the general fund to liquidate compensated absences.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 14,526	\$ 44,862	\$ (54,170)	\$ 5,218	\$ 4,696
Total Governmental Activities	<u>\$ 14,526</u>	<u>\$ 44,862</u>	<u>\$ (54,170)</u>	<u>\$ 5,218</u>	<u>\$ 4,696</u>
Long-term liabilities due in more than one year					<u>\$ 522</u>

V. OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. The District has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past year.

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2021

B. Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors.

C. Fire Protection and EMS Services

On April 1, 2014, the District entered into agreements with the Crystal Beach, High Island, and Port Bolivar Volunteer Fire Departments as well as the Peninsula Emergency Medical Services, Inc. ("PEMSI") to provide fire protection and prevention services and emergency services to the residents of the District. The District reviews and approves the funding budget for each contracted entity prior to the start of the fiscal year. Amounts paid to each entity under this agreement for the current year totaled, \$44,624, \$80,465, and \$36,099, respectively.

In January 2019, PEMSI and the District announced an organizational restructuring to improve and enhance emergency medical services on the Bolivar Peninsula. Beginning in January 2019, the District became the new provider of the ambulance service on the Bolivar Peninsula and all PEMSI employees were retained by the District.

D. Emergency Fund

The District has established separate savings accounts which is reserved for emergencies. As of year end, the accounts contained \$1,231,828 and is committed within fund balance.

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2021

E. Restatement

The District has restated its beginning net position in governmental activities and the general fund due to a correction to EMS receivables and revenue in the prior year. Our opinion is not modified with respect to these matters. The restatement of beginning fund balance/net position is as follows:

	Governmental	
	Activities	General
Prior year ending net position/fund balance, as reported	\$ 2,397,413	\$ 1,683,606
Correction for EMS receivables	47,676	47,676
Restated beginning net position/fund balance	<u>\$ 2,445,089</u>	<u>\$ 1,731,282</u>

F. Subsequent Events

On February 18, 2022, the District entered into a promissory note to purchase a fire apparatus. The annual payments over five years are \$64,937.64 and include principal of \$301,776. The note bears interest at 2.49%.

There were no other material subsequent events through June 1, 2022, the date the financial statements were issued.

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REQUIRED SUPPLEMENTARY INFORMATION

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Galveston County
Emergency Services District No. 2
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Property taxes	\$ 1,157,357	\$ 1,157,357	\$ 1,168,241	\$ 10,884
Sales taxes	1,200,000	1,200,000	1,366,834	166,834
EMS revenue	-	-	294,625	294,625
Investment income	-	-	506	506
Other revenue	329,943	329,943	3,132	(326,811)
Total Revenues	<u>2,687,300</u>	<u>2,687,300</u>	<u>2,833,338</u>	<u>146,038</u>
Expenditures				
Administrative				
General and administrative	211,400	211,400	184,630	26,770
EMS expenses	1,986,000	1,986,000	1,865,563	120,437
Dues and subscriptions	5,400	5,400	2,667	2,733
Fire department	307,500	307,500	161,188	146,312
Professional and legal fees	54,000	54,000	40,941	13,059
Travel	15,000	15,000	12,000	3,000
Insurance	8,000	8,000	6,265	1,735
Capital outlay	100,000	100,000	2,662	97,338
Total Expenditures	<u>2,687,300</u>	<u>2,687,300</u>	<u>2,275,916</u>	<u>411,384</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	557,422	<u>\$ 557,422</u>
Beginning Fund Balance			<u>1,731,282</u>	
Ending Fund Balance			<u>\$ 2,288,704</u>	

Notes to Required Supplementary Information:

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

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Exhibit C

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06/22/22

Galveston County Emergency Services No. 2
Check Detail
 May 19 through June 30, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check		05/20/2022			6680 · Checking Tex...		-2,475.21
					42650 · Employee Me...	-2,475.21	2,475.21
TOTAL						-2,475.21	2,475.21
Check		05/27/2022			6680 · Checking Tex...		-1,650.14
					42650 · Employee Me...	-1,650.14	1,650.14
TOTAL						-1,650.14	1,650.14
Check		05/31/2022			6680 · Checking Tex...		-172.07
					42820 · Telephone & ...	-172.07	172.07
TOTAL						-172.07	172.07
Check		05/31/2022			6680 · Checking Tex...		-20,283.87
					42650 · Employee Me...	-20,283.87	20,283.87
TOTAL						-20,283.87	20,283.87
Check	3048	05/19/2022	GCM, The Big Store		6680 · Checking Tex...		-468.43
					46040 · Port B - Fixtur...	-68.15	68.15
					42330 · Medical Suppl...	-58.33	58.33
					44200 · Fuel	-53.97	53.97
					42310 · Office Supplies	-287.98	287.98
TOTAL						-468.43	468.43
Check	3050	05/19/2022	Galveston Central A...		6680 · Checking Tex...		-2,534.70
					2930 · County Apprais...	-2,534.70	2,534.70
TOTAL						-2,534.70	2,534.70
Check	3051	05/19/2022	Stericycle		6680 · Checking Tex...		-432.56
					42330 · Medical Suppl...	-432.56	432.56
TOTAL						-432.56	432.56
Check	3052	05/19/2022	The Standard		6680 · Checking Tex...		-182.45
					42650 · Employee Me...	-182.45	182.45
TOTAL						-182.45	182.45
Check	3053	05/19/2022	Kent Alan Harkey M...		6680 · Checking Tex...		-1,500.00
					42250 · Medical Direct...	-1,500.00	1,500.00
TOTAL						-1,500.00	1,500.00
Check	3054	05/19/2022	Christopher's Speed...		6680 · Checking Tex...		-51.00
					44900 · Vehicle Maint....	-51.00	51.00
TOTAL						-51.00	51.00
Check	3055	05/19/2022	Verizon Connect		6680 · Checking Tex...		-97.14
					42820 · Telephone & ...	-97.14	97.14
TOTAL						-97.14	97.14
Check	3056	05/19/2022	TNT Wrecker Service		6680 · Checking Tex...		-488.75

10:41 AM

06/22/22

Galveston County Emergency Services No. 2
Check Detail
 May 19 through June 30, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					44900 · Vehicle Maint....	-488.75	488.75
TOTAL						-488.75	488.75
Check	3057	05/19/2022	High Island VFD		6680 · Checking Tex...		-1,518.35
				3020 · High Island VFD		-1,518.35	1,518.35
TOTAL						-1,518.35	1,518.35
Check	3058	05/19/2022	Port Bolivar VFD		6680 · Checking Tex...		-2,981.97
				3030 · Port Bolivar VFD		-2,981.97	2,981.97
TOTAL						-2,981.97	2,981.97
Check	3059	05/19/2022	Crystal Beach VFD		6680 · Checking Tex...		-2,237.35
				3010 · Crystal Beach ...		-2,237.35	2,237.35
TOTAL						-2,237.35	2,237.35
Check	3060	05/19/2022	Joshua C. Heinz		6680 · Checking Tex...		-1,000.00
				2200 · Legal Fees		-1,000.00	1,000.00
TOTAL						-1,000.00	1,000.00
Check	3062	05/19/2022	Sunny Communicati...		6680 · Checking Tex...		-1,032.00
				44100 · Equipment Re...		-1,032.00	1,032.00
TOTAL						-1,032.00	1,032.00
Check	3063	05/19/2022	Local Electric		6680 · Checking Tex...		-450.00
				46020 · Port B - Utilities		-450.00	450.00
TOTAL						-450.00	450.00
Check	3064	05/19/2022	Verizon		6680 · Checking Tex...		-425.70
				42820 · Telephone & ...		-425.70	425.70
TOTAL						-425.70	425.70
Check	3065	05/19/2022	Straton Inc.-Napa - T...		6680 · Checking Tex...		-378.95
				44900 · Vehicle Maint....		-378.95	378.95
TOTAL						-378.95	378.95
Check	3066	05/19/2022	Coastal Welding		6680 · Checking Tex...		-400.20
				44210 · Oxygen		-400.20	400.20
TOTAL						-400.20	400.20
Check	3067	05/19/2022	Hatfield Garage		6680 · Checking Tex...		-1,170.15
				44900 · Vehicle Maint....		-1,170.15	1,170.15
TOTAL						-1,170.15	1,170.15
Check	3068	05/19/2022	Herrera's Emergency...		6680 · Checking Tex...		-1,416.00
				44900 · Vehicle Maint....		-1,416.00	1,416.00
TOTAL						-1,416.00	1,416.00

10:41 AM

06/22/22

Galveston County Emergency Services No. 2
Check Detail
 May 19 through June 30, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	3069	05/19/2022	O'Reilly Automotive, ...		6680 · Checking Tex...		-238.26
					44900 · Vehicle Maint...	-238.26	238.26
TOTAL						-238.26	238.26
Check	3070	05/19/2022	Galveston County A...		6680 · Checking Tex...		-2,016.38
					44200 · Fuel	-2,016.38	2,016.38
TOTAL						-2,016.38	2,016.38
Check	3071	06/19/2022	Municipal Emergenc...		6680 · Checking Tex...		-1,400.00
					3030 · Port Bolivar VFD	-1,400.00	1,400.00
TOTAL						-1,400.00	1,400.00
Check	3072	05/19/2022	Frazer		6680 · Checking Tex...		-163.04
					44100 · Equipment Re...	-163.04	163.04
TOTAL						-163.04	163.04
Check	3073	05/19/2022	David Sticker		6680 · Checking Tex...		-750.00
					2010 · Accountant Fees	-750.00	750.00
TOTAL						-750.00	750.00
Check	3074	05/19/2022	NAEMT		6680 · Checking Tex...		-150.00
					44500 · Training	-150.00	150.00
TOTAL						-150.00	150.00
Check	3075	05/19/2022	Winnie Dodge		6680 · Checking Tex...		-196.10
					44900 · Vehicle Maint...	-196.10	196.10
TOTAL						-196.10	196.10
Check	3076	05/19/2022	Teleflex LLC		6680 · Checking Tex...		-612.50
					42330 · Medical Suppl...	-612.50	612.50
TOTAL						-612.50	612.50
Check	3077	05/19/2022	Cop Stop		6680 · Checking Tex...		-30.00
					44800 · Uniforms	-30.00	30.00
TOTAL						-30.00	30.00
Check	3078	05/19/2022	Total Reporting Fran...		6680 · Checking Tex...		-113.00
					44810 · Background C...	-113.00	113.00
TOTAL						-113.00	113.00
Check	3079	05/19/2022	TNT Wrecker Service		6680 · Checking Tex...		-500.00
					44900 · Vehicle Maint...	-500.00	500.00
TOTAL						-500.00	500.00
Check	3080	05/19/2022	West Isle Urgent Care		6680 · Checking Tex...		-60.00
					44800 · Medical Exams	-60.00	60.00

10:41 AM

06/22/22

Galveston County Emergency Services No. 2
Check Detail
May 19 through June 30, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-60.00	60.00
Check	3081	05/19/2022	Pinnacle Access		6680 · Checking Tex...		-313.72
					42330 · Medical Suppl...	-313.72	313.72
TOTAL						-313.72	313.72
Check	3082	05/19/2022	Visa		6680 · Checking Tex...		-157.62
					44000 · Firefighting/E...	-90.26	90.26
					42210 · Professional ...	-10.00	10.00
					42310 · Office Supplies	-57.36	57.36
TOTAL						-157.62	157.62
Check	3083	05/19/2022	Bound Tree		6680 · Checking Tex...		-9,303.32
					42330 · Medical Suppl...	-9,303.32	9,303.32
TOTAL						-9,303.32	9,303.32
Check	3084	05/19/2022	Leigh Carnell		6680 · Checking Tex...		-850.00
					46040 · Port B - Fixtur...	-850.00	850.00
TOTAL						-850.00	850.00
Check	3085	06/22/2022	Joshua C. Heinz		6680 · Checking Tex...		-1,000.00
					2200 · Legal Fees	-1,000.00	1,000.00
TOTAL						-1,000.00	1,000.00
Check	3086	06/22/2022	Benckenstein & Oxfo...		6680 · Checking Tex...		-975.00
					2200 · Legal Fees	-975.00	975.00
TOTAL						-975.00	975.00
Check	3087	06/22/2022	Stericycle		6680 · Checking Tex...		-216.28
					42330 · Medical Suppl...	-216.28	216.28
TOTAL						-216.28	216.28
Check	3088	06/22/2022	The Standard		6680 · Checking Tex...		-242.15
					42650 · Employee Me...	-242.15	242.15
TOTAL						-242.15	242.15
Check	3089	06/22/2022	Sunny Communicati...		6680 · Checking Tex...		-1,032.00
					44000 · Firefighting/E...	-1,032.00	1,032.00
TOTAL						-1,032.00	1,032.00
Check	3090	06/22/2022	Verizon Connect		6680 · Checking Tex...		-97.14
					42820 · Telephone & ...	-97.14	97.14
TOTAL						-97.14	97.14
Check	3091	06/22/2022	GCM, The Big Store		6680 · Checking Tex...		-531.68
					42310 · Office Supplies	-257.91	257.91
					42330 · Medical Suppl...	-19.95	19.95
					42330 · Medical Suppl...	-17.74	17.74
					42310 · Office Supplies	-236.08	236.08

10:41 AM

06/22/22

Galveston County Emergency Services No. 2
Check Detail
 May 19 through June 30, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-531.68	531.68
Check	3092	06/22/2022	Visa		6680 · Checking Tex...		-16.23
					42110 · Support & Sof...	-16.23	16.23
TOTAL						-16.23	16.23
Check	3093	06/22/2022	Visa		6680 · Checking Tex...		-1,279.16
					46040 · Port B - Fixtur...	-108.23	108.23
					46030 · Port B - Suppl...	-307.38	307.38
					42310 · Office Supplies	-208.86	208.86
					46020 · Port B - Utilities	-121.00	121.00
					42820 · Telephone & ...	-198.69	198.69
					42210 · Professional ...	-320.00	320.00
					44900 · Vehicle Maint...	-15.00	15.00
TOTAL						-1,279.16	1,279.16
Check	3094	06/22/2022	Port Bolivar VFD		6680 · Checking Tex...		-2,414.92
					3030 · Port Bolivar VFD	-2,414.92	2,414.92
TOTAL						-2,414.92	2,414.92
Check	3095	06/22/2022	Crystal Beach VFD		6680 · Checking Tex...		-2,469.48
					3010 · Crystal Beach ...	-2,469.48	2,469.48
TOTAL						-2,469.48	2,469.48
Check	3096	06/22/2022	High Island VFD		6680 · Checking Tex...		-2,624.52
					3020 · High Island VFD	-2,624.52	2,624.52
TOTAL						-2,624.52	2,624.52
Check	3097	06/22/2022	Kinsel Ford		6680 · Checking Tex...		-164.43
					44900 · Vehicle Maint...	-164.43	164.43
TOTAL						-164.43	164.43
Check	3098	06/22/2022	Verizon		6680 · Checking Tex...		-527.03
					42820 · Telephone & ...	-527.03	527.03
TOTAL						-527.03	527.03
Check	3099	06/22/2022	NAEMT		6680 · Checking Tex...		-130.00
					44500 · Training	-130.00	130.00
TOTAL						-130.00	130.00
Check	3100	06/22/2022	Coastal Welding		6680 · Checking Tex...		-345.80
					44210 · Oxygen	-345.80	345.80
TOTAL						-345.80	345.80
Check	3101	06/22/2022	Herrera's Emergency...		6680 · Checking Tex...		-2,182.00
					44900 · Vehicle Maint...	-2,182.00	2,182.00
TOTAL						-2,182.00	2,182.00
Check	3102	06/22/2022	BrooksWatson & Co....		6680 · Checking Tex...		-10,300.00

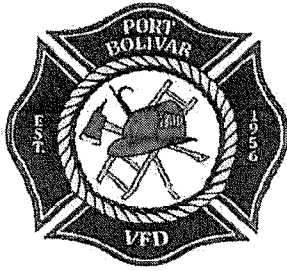
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06/22/22

Galveston County Emergency Services No. 2
Check Detail
 May 19 through June 30, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					2000 · Auditing	-10,300.00	10,300.00
TOTAL						-10,300.00	10,300.00
Check	3103	06/22/2022	Hatfield Garage		6680 · Checking Tex...		-4,328.75
					44900 · Vehicle Maint...	-4,328.75	4,328.75
TOTAL						-4,328.75	4,328.75
Check	3104	06/22/2022	Affordable Truck Re...		6680 · Checking Tex...		-2,500.00
					44050 · Equipment M...	-2,500.00	2,500.00
TOTAL						-2,500.00	2,500.00
Check	3105	06/22/2022	David Sticker		6680 · Checking Tex...		-937.50
					2010 · Accountant Fees	-937.50	937.50
TOTAL						-937.50	937.50
Check	3106	06/22/2022	NAEMT		6680 · Checking Tex...		-150.00
					44500 · Training	-150.00	150.00
TOTAL						-150.00	150.00
Check	3107	06/22/2022	Straton Inc.-Napa - T...		6680 · Checking Tex...		-35.98
					44900 · Vehicle Maint...	-35.98	35.98
TOTAL						-35.98	35.98
Check	3108	06/22/2022	Galveston County A...		6680 · Checking Tex...		-2,601.15
					44200 · Fuel	-2,601.15	2,601.15
TOTAL						-2,601.15	2,601.15
Check	3109	06/22/2022	VFIS		6680 · Checking Tex...		-1,295.16
					2420 · Insurance-Liabi...	-1,295.16	1,295.16
TOTAL						-1,295.16	1,295.16
Check	3110	06/22/2022	Bound Tree		6680 · Checking Tex...		-4,748.39
					42330 · Medical Suppl...	-4,748.39	4,748.39
TOTAL						-4,748.39	4,748.39

Exhibit D



Port Bolivar Volunteer Fire Department

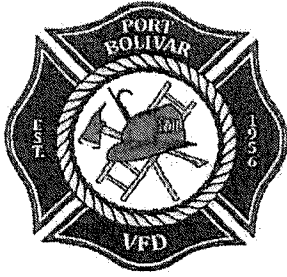
PO Box 675 Port Bolivar, Texas 77650 1806 Broadway
Ph: 409-684-1984 Fax: 409-684-1003 pbvfd@att.net

Date: 05/30/2022

Attention: ESD #2 Board

Port Bolivar Volunteer Fire Department is requesting from the ESD#@ Board, reimbursement for our May 2022 bills totaling \$2,414.92

Company	Description	Cost	Paid By	Code
AT&T	Internet/Phone	\$132.24 ✓	CK #1497	2820
Entergy	Inside Lights	\$366.35 ✓	CK #1500	2830
Entergy	Outside Lights	\$108.85 ✓	CK #1499	2830
Penn. Residential	Trash	\$232.50 ✓	CK #1498	2840
Dish	Med Room	\$115.69 ✓	CK #1501	2820
Frontier Pest Control	Pest Control	\$90.00 J	CK #1495	4700
Sun Coast Resources, Inc.	#2 ULSD Fuel	\$1,355.30 ✓	CK #1496	4200
Gulf Coast Market	TOTO Flapper	\$13.99 ✓	CASH	4700



Port Bolivar Volunteer Fire Department

PO Box 675 Port Bolivar, Texas 77650 1806 Broadway
Ph: 409-684-1984 Fax: 409-684-1003 pbvfd@att.net

Certification of Expense Request FY 2021-2022

Acting in my capacity as Treasurer, on behalf of the **Port Bolivar Volunteer Fire Department**, we certify that the following expense reimbursement request of \$2,414.92 for the month of May 2022 bills is true and correct to the best of our knowledge and has been procured in accordance with state and federal guidelines governing expenditures of public funds, and has been authorized for submission to the Galveston County Emergency Services District #2 by the **Port Bolivar Volunteer Fire Department Board of Directors**.

Printed Name: John B. Williams, Treasurer

Signature: [Signature] Date: 05/29/2022

Printed Name: William Weeks, President

Signature: [Signature] Date: 5/3/22

PORT BOLIVAR VFD 2021-2022

May '22

Revised 12.15.21

	BUDGET	ACTUAL			Budget Variance
		Prior Month	Current	Total	
		YTD	Month May '22	YTD	
2000 - Auditing Fees				\$ -	\$ -
2100 - Bookkeeping	\$ 500.00	\$ 500.00		\$ 500.00	\$ -
2110 - Support & Software	\$ 500.00			\$ -	\$ 500.00
2200 - Legal Fees				\$ -	\$ -
2210 - Professional Fees Other				\$ -	\$ -
2310 - Office Supplies	\$ 500.00	\$ 500.00		\$ 500.00	\$ -
2320 - Office Equipment	\$ 500.00	\$ 500.00		\$ 500.00	\$ -
2340 - Cleaning Supplies	\$ 500.00			\$ -	\$ 500.00
2410 - Insurance - Accident & Sickness	\$ 6,500.00			\$ -	\$ 6,500.00
2420 - Insurance - Bldg, Equip, & Gen Liab				\$ -	\$ -
2430 - Insurance - Auto/Boat				\$ -	\$ -
2440 - Insurance Workers Comp				\$ -	\$ -
2500 - Travel	\$ 650.00			\$ -	\$ 650.00
2510 - Mileage reimbursements/tolls				\$ -	\$ -
2550 - Fire Prevention	\$ 2,500.00	\$ 330.00		\$ 330.00	\$ 2,170.00
2700 - Dues & Subscriptions	\$ 600.00	\$ 500.00		\$ 500.00	\$ 100.00
2710 - Safe D				\$ -	\$ -
2720 - License & Permits				\$ -	\$ -
2730 - Public Relations				\$ -	\$ -
2740 - Good of the Department				\$ -	\$ -
2750 - Billing Service Fees				\$ -	\$ -
2810 - Bldg Rent				\$ -	\$ -
2820 - Telephone & Communications	\$ 5,500.00	\$ 1,703.48	\$ 247.93	\$ 1,951.41	\$ 3,548.59
2830 - Electricity	\$ 7,500.00	\$ 3,330.34	\$ 475.20	\$ 3,805.54	\$ 3,694.46
2840 - Water/Garbage	\$ 2,200.00	\$ 1,545.00	\$ 232.50	\$ 1,777.50	\$ 422.50
2850 - Propane	\$ 500.00			\$ -	\$ 500.00
2860 - Janitorial/Yard Service				\$ -	\$ -
2870 - Alarm Service	\$ 1,000.00			\$ -	\$ 1,000.00
2900 - General & Administrative				\$ -	\$ -
3100 - Uncategorized				\$ -	\$ -
4000 - Firefighting / EMS Equipment	\$ 10,000.00	\$ 2,377.00		\$ 2,377.00	\$ 7,623.00
4050 - Equipment Maintenance	\$ 5,000.00	\$ 488.56		\$ 488.56	\$ 4,511.44
4100 - Equipment Repair	\$ 3,500.00	\$ 99.96		\$ 99.96	\$ 3,400.04
4200 - Fuel	\$ 4,500.00		\$ 1,355.30	\$ 1,355.30	\$ 3,144.70
4300 - Radio Usage	\$ 3,500.00	\$ 2,880.00		\$ 2,880.00	\$ 620.00
4350 - Radio Repair	\$ 1,000.00	\$ 800.00		\$ 800.00	\$ 200.00
4400 - General & Administrative				\$ -	\$ -
4500 - Training	\$ 7,500.00			\$ -	\$ 7,500.00
4600 - Medical Exams	\$ 500.00			\$ -	\$ 500.00
4610 - Background Checks	\$ 500.00			\$ -	\$ 500.00
4700 - Building Maintenance	\$ 600.00	\$ 180.00	\$ 103.99	\$ 283.99	\$ 316.01
4800 - Uniforms	\$ 3,000.00			\$ -	\$ 3,000.00
4900 - Vehicle Maint. & Repair	\$ 2,500.00	\$ 495.96		\$ 495.96	\$ 2,004.04
5000 - Command Vehicle				\$ -	\$ -
5010 - Rescue/Medical				\$ -	\$ -
5020 - Fire Fighting				\$ -	\$ -
5030 - Boat				\$ -	\$ -
5040 - Building				\$ -	\$ -
5050 - Other				\$ -	\$ -
BUDGET ADJ				\$ -	\$ -
	\$ 71,550.00	\$ 16,230.30	\$ 2,414.92	\$ 18,645.22	\$ 52,904.78



High Island Volunteer Fire Rescue
P.O. Box 144
High Island, Texas 77623

INVOICE

DATE JUNE 1, 2022
INVOICE # 2022-05

TO Galveston County ESD #2
930 Nobel Carl Dr
Crystal Beach, TX 77650

SALESPERSON	JOB	PAYMENT TERMS	DUE DATE
		Due on receipt	
LINE ITEM	DESCRIPTION	UNIT PRICE	LINE TOTAL
2820	Cameron Communications -- EFT -- Station phones/fax/internet	252.06 ✓	252.06
2830	Entergy - # 3003 - Electrical Fire Station	492.45 ✓	744.51
2840	Peninsula Residential Service #3000 - Dumpster	187.50 ✓	932.01
2820	Dish -- Debit -- Station TV	104.53 ✓	1,036.54
4200	Galveston County - #2998 -- Fleet Fuel - March	179.74 ✓	1,216.28
4200	Galveston County - #3001 -- Fleet Fuel - April	139.14 ✓	1,355.42
4050	Advanced Rescue Systems - #2999 -- Equipment Maintenance	1,100.00 ✓	2,455.42
4900	Stratton Inc.- # 3002 -- Vehicle Maintenance & Repair	169.10 ✓	2,624.52
Grand Total			2,624.52

Make all checks payable to High Island Volunteer Fire Rescue
Thank you for your business!

HIGH ISLAND



Volunteer Fire/Rescue

P.O. Box 144, 2041 7th Street
High Island, Texas 77623
Phone (409) 286-5811 Fax (409) 286-5424

June 1, 2022

Galveston County ESD # 2
PO Box 1709
Crystal Beach, Texas 77650

Ref: Certification of expense reimbursement request

I, Terrie Riley, acting in my capacity as Treasurer, on behalf of High Island Volunteer Fire Rescue, Inc. do certify that the expense reimbursement request that is submitted for the amount of \$2,624.52 is true and correct to the best of my knowledge and has been processed in accordance with State and Federal guidelines governing expenditures of public funds and has been authorized for submission to the Galveston County ESD # 2 by the High Island Volunteer Fire Rescue Inc. Board of Directors.

Terrie Riley
Signature

6/1/22
Date

High Island Budget Comparison 2021-2022

May 2022 Expenses

	BUDGET	ACTUAL		Total YTD	Budget Variance
		Prior Month YTD	Current Month May '22		
2000 - Auditing Fees				\$ -	\$ -
2100 - Bookkeeping	\$ 1,000.00			\$ -	\$ 1,000.00
2110 - Support & Software				\$ -	\$ -
2200 Legal Fees				\$ -	\$ -
2310 - Office Supplies				\$ -	\$ -
2320 - Office Equipment				\$ -	\$ -
2410 - Insurance - Accident & Sickness				\$ -	\$ -
2420 - Insurance - Bldg, Equip, & Gen Liab				\$ -	\$ -
2430 - Insurance - Auto/Boat				\$ -	\$ -
2440 - Insurance Workers Comp				\$ -	\$ -
2500 - Travel				\$ -	\$ -
2550 - Fire Prevention				\$ -	\$ -
2700 - Dues & Subscriptions	\$ 750.00			\$ -	\$ 750.00
2710 - Safe D				\$ -	\$ -
2720 - License & Permits	\$ 150.00			\$ -	\$ 150.00
2730 - Public Relations				\$ -	\$ -
2740 - Good of the Department				\$ -	\$ -
2750 - Billing Service Fees				\$ -	\$ -
2810 - Bldg Rent				\$ -	\$ -
2820 - Telephone & Communications	\$ 5,500.00	\$ 2,617.51	\$ 356.59	\$ 2,974.10	\$ 2,525.90
2830 - Electricity	\$ 6,000.00	\$ 3,599.61	\$ 492.45	\$ 4,092.06	\$ 1,907.94
2840 - Water/Garbage	\$ 1,500.00	\$ 1,275.00	\$ 187.50	\$ 1,462.50	\$ 37.50
2850 - Propane				\$ -	\$ -
2860 - Janitorial/Yard Service	\$ 1,200.00	\$ 320.77		\$ 320.77	\$ 879.23
2870 - Alarm Service				\$ -	\$ -
2900 - General & Administrative				\$ -	\$ -
3100 - Uncategorized				\$ -	\$ -
4000 - Firefighting / EMS Equipment	\$ 1,000.00			\$ -	\$ 1,000.00
4050 - Equipment Maintenance	\$ 3,500.00		\$ 1,100.00	\$ 1,100.00	\$ 2,400.00
4100 - Equipment Repair	\$ 2,500.00			\$ -	\$ 2,500.00
4200 - Fuel	\$ 2,000.00	\$ 1,350.14	\$ 318.88	\$ 1,669.02	\$ 330.98
4300 - Radio Usage	\$ 2,000.00	\$ 2,160.00		\$ 2,160.00	\$ (160.00)
4350 - Radio Repair	\$ 2,500.00			\$ -	\$ 2,500.00
4400 - General & Administrative	\$ 780.00			\$ -	\$ 780.00
4500 - Training	\$ 2,500.00	\$ 188.05		\$ 188.05	\$ 2,311.95
4600 - Medical Exams				\$ -	\$ -
4700 - Building Maintenance	\$ 4,000.00	\$ 1,501.85		\$ 1,501.85	\$ 2,498.15
4800 - Uniforms	\$ 1,500.00			\$ -	\$ 1,500.00
4900 - Vehicle Maint. & Repair	\$ 10,000.00	\$ 696.30	\$ 169.10	\$ 865.40	\$ 9,134.60
5000 - Command Vehicle				\$ -	\$ -
5010 - Rescue/Medical				\$ -	\$ -
5020 - Fire Fighting				\$ -	\$ -
5030 - Boat (EMS Capital)					\$ -
5040 - Building				\$ -	\$ -
5050 - Other				\$ -	\$ -
	\$ 48,380.00		\$ 2,624.52	\$ 16,333.75	\$ 32,046.25



INVOICE

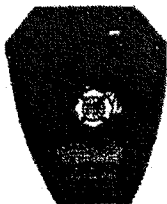
Crystal Beach Fire & Rescue
930 Noble Carl Dr.
Crystal Beach, Texas 77650

DATE MAY 2022

TO Galveston County ESD #2
930 Noble Carl Dr.
Crystal Beach, TX 77650

SALESPERSON	JOB	PAYMENT TERMS	DUE DATE
		Due on receipt	

[illegible]



Crystal Beach Fire Department

P.O.Box 1350
930 Noble Carl Drive
Crystal Beach, TX 77650

Galveston County ESD #2

PO Box 1709

Crystal Beach, Texas

Ref: Certification of expense reimbursement request.

I, Deker/esand, acting in my capacity as Treasurer, on behalf of Crystal Beach Volunteer Fire Department

Rescue, do certify that the expense reimbursement request that is submitted of the amount of
\$ 2469.48

Is true and correct to the best of my knowledge, and has been processed in accordance with State and Federal Guidelines governing expenditures of public funds and has been authorized for submission to the Galveston County ESD #2 by Crystal Beach Volunteer Fire and Rescue, Board of Directors.

A handwritten signature in black ink, appearing to be 'Deker/esand', written over a horizontal line.

Signature

A handwritten date '6/2/2022' in black ink, written over a horizontal line.

Date

CRYSTAL BEACH VFD 2021-2022

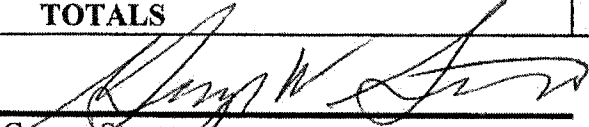
March '22

	BUDGET	ACTUAL			Budget Variance
		Prior Month	Current	Total	
		YTD	Month	YTD	
			March '22		
2000 - Auditing Fees				\$ -	\$ -
2010 - Accountant Fees				\$ -	\$ -
2100 - Bookkeeping				\$ -	\$ -
2110 - Support & Software				\$ -	\$ -
2200 Legal Fees				\$ -	\$ -
2310 - Office Supplies				\$ -	\$ -
2320 - Office Equipment				\$ -	\$ -
2410 - Insurance - Accident & Sickness				\$ -	\$ -
2420 - Insurance - Bldg, Equip, & Gen Liab				\$ -	\$ -
2430 - Insurance - Auto/Boat				\$ -	\$ -
2440 - Insurance Workers Comp				\$ -	\$ -
2500 - Travel				\$ -	\$ -
2550 - Fire Prevention				\$ -	\$ -
2700 - Dues & Subscriptions				\$ -	\$ -
2710 - Safe D				\$ -	\$ -
2720 - License & Permits				\$ -	\$ -
2730 - Public Relations				\$ -	\$ -
2740 - Good of the Department				\$ -	\$ -
2750 - Billing Service Fees				\$ -	\$ -
2810 - Bldg Rent				\$ -	\$ -
2820 - Telephone & Communications	\$ 7,600.00	\$ 3,861.48	\$ 572.90	\$ 4,434.38	\$ 3,165.62
2830 - Electricity	\$ 19,500.00	\$ 9,327.72	\$ 1,160.76	\$ 10,488.48	\$ 9,011.52
2840 - Water/Garbage	\$ 5,600.00	\$ 2,863.24	\$ 735.82	\$ 3,599.06	\$ 2,000.94
2850 - Propane	\$ 950.00			\$ -	\$ 950.00
2860 - Janitorial/Yard Service				\$ -	\$ -
2870 - Alarm Service				\$ -	\$ -
2900 - General & Administrative				\$ -	\$ -
4000 - Firefighting / EMS Equipment				\$ -	\$ -
4050 - Equipment Maintenance				\$ -	\$ -
4100 - Equipment Repair				\$ -	\$ -
4200 - Fuel				\$ -	\$ -
4300 - Radio Usage	\$ 3,000.00	\$ 2,520.00		\$ 2,520.00	\$ 480.00
4350 - Radio Repair				\$ -	\$ -
4400 - General & Administrative				\$ -	\$ -
4500 - Training	\$ 10,000.00			\$ -	\$ 10,000.00
4600 - Medical Exams				\$ -	\$ -
4700 - Building Maintenance				\$ -	\$ -
4800 - Uniforms				\$ -	\$ -
4900 - Vehicle Maint. & Repair	\$ 5,000.00			\$ -	\$ 5,000.00
5000 - Command Vehicle				\$ -	\$ -
5010 - Rescue/Medical				\$ -	\$ -
5020 - Fire Fighting				\$ -	\$ -
5030 - Boat				\$ -	\$ -
5040 - Building				\$ -	\$ -
5050 - Other				\$ -	\$ -
	\$ 51,650.00		\$ 2,469.48		\$ 50,000.00

Exhibit E

Galveston County Emergency Services District No. 2
22-Jun-22

	5/31/2022	6/22/2022
	Balance	Balance
Texas First Bank		
Operating/Checking (xxxx6680)	\$811,469.35	\$915,973.47
Savings (Acct. No. xxx9804)	\$2,488.75	\$2,489.16
EMS Billing (Acct. No. xxxx7569)	\$333,761.87	\$374,474.10
	\$1,147,719.97	\$1,292,936.73
TexSTAR (Investment Co-Op)		
General Fund (Acct. No. xxxxxx1110)	\$208,648.76	\$208,648.76
Capital Fund (Acct. No. xxxxxx1890)	\$104,463.11	\$104,463.11
Emergency Fund (Acct. No. xxxxxx4140)	\$1,021,859.55	\$1,021,859.55
	\$1,334,971.42	\$1,334,971.42
TOTALS	\$2,482,691.39	\$2,627,908.15


George Strong
Treasurer, GCESD2

6-22-2022
Date

Exhibit F



Cheryl E. Johnson, PCC
Assessor and Collector of Taxes
County of Galveston
722 Moody Avenue, Galveston, Texas 77550
Toll Free (877) 766-2284 Fax: (409) 766-2479
Email: galcotax@co.galveston.tx.us



May 25, 2022

Joshua C. Heinz, Benckenstein & Oxford, LLP
Galveston County Emergency Services District No. 2
3535 Calder Avenue, Suite 300
Beaumont, TX 77706

Re: 2022 Tax Season & Truth in Taxation

Dear Mr. Heinz:

It is time once again to prepare for the assessment process! Enclosed please find the 2022 Worksheet (*specific to your government*) and 2022 Planning Calendar. For the convenience of your Finance personnel, the calendar and worksheets are posted to my website (www.galcotax.com → Property Tax → Truth in Taxation → Entity Partners). I have also taken the liberty to email them to the individual we worked with last year on calculations but if there has been a personnel change, please provide a copy to the appropriate person. The online forms are "fillable" pdf files and it would simplify things for us if they are typed rather than written to ensure accuracy. **Please note the deadline to provide the worksheets to my office is July 5th.**

With regard to the calendar - I have included a suggested GCTO Deadline with the **most important** date being August 10th - the requested date to propose a tax rate. Appraisal districts have a legal deadline to mail a postcard to property owners notifying them of tax rates being proposed. My office is responsible for loading the proposed rates and dates of hearings into the CAD database. If a rate is not proposed - there will be no information for a property owner to view. We have received thousands of calls in the past from frustrated property owners who received postcards directing them to a database that was essentially empty. I will be referring those calls to your office if a rate has not been proposed when the CADs mail the postcards.

The Galveston County Chief Appraiser confirmed that the 2022 preliminary values (also posted to the above referenced site location) include the 2021 values for industrial and mineral accounts. Therefore, expect changes between the preliminary numbers and certified values in July. These increases may offset the reductions likely to occur as a result of the nearly \$10B countywide value increase over 2021. Protests are likely to be plentiful based on calls we are receiving.

The team working with me on the tax rate calculations this year include Chief Deputy of Property Tax & Support Services, Ms. LaTonya Dominick, Property Tax Supervisor, Mr. Tristan Belk, and Property Tax Application Specialists Mr. Shawn Everhart and Ms. Jennifer Lee. Although we have a very narrow window to complete TNT calculations in order to ensure you are able to propose rates by August 10th (*and adopt by August 22nd if exceeding the Voter Approval Rate*), we are committed to calculations being performed efficiently and accurately. We are looking forward to working with your Finance personnel as essential partners during this Assessment phase.

If exceeding the Voter Approval Rate, please obtain written agreement of other GCTO partner governments to allow affected statements to be held to avoid additional cost. We prepare statements based on adopted rates. If voters do not approve, we are required to rebill and may have to issue refunds. The cost to rebill is estimated to be \$0.62/statement and refunds \$0.77 each. If we hold the statements (*to avoid the cost of refunds*), we will bill \$0.62/statement in addition to the annual assessment and collection fee. This has created confusion in the past for property owners but we will accommodate your needs. Please note too that Senate Bill 2 included a unique provision with regard to delinquency dates in the event of a successful rollback election – the delinquent date is moved out the number of days from when original statements are mailed to the date new statements are mailed. In the event of a May (rather than November) election, this results in the delinquency date being moved out over 225 days. This will have an adverse impact on your revenues if you include penalty and interest on unpaid accounts in your revenue estimates.

If you have not already done so, please ratify/grant optional homestead exemptions in compliance with Section 11.13(n) of the Texas Property Tax Code no later than July 1st. You may word your Resolution in such a manner that the exemption is granted “until revoked” which eliminates the need to ratify the exemption each year if permissible by your type of government.

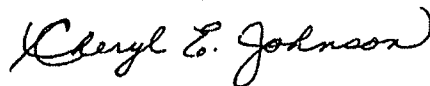
Please ensure your engineering departments are sending monthly building permit reports to me as these have enabled the Voter Registration Department to keep street lists current with new development. This simplifies assignment of proper entitlements to newly registering voters.

It has been a pleasure serving you since 2005. We continue to focus on improving and streamlining processes as well as reducing cost of services. We celebrated a recent success with award of the Texas Department of Motor Vehicle Gold Quality Performance Award placing Galveston County in the top 1% of all Texas County tax offices with regard to service, accuracy, training and fraud prevention. I am very proud of my team for that achievement – it is a testament to their commitment to serve our customers and to perform their jobs with excellence!

I am available at any time to discuss additional partnerships such as collection of PID assessments, “scofflaw” of unpaid fines and fees, and collection of alcohol and beverage and coin operated machine permit fees. Consolidation of services can result in extensive savings!

Best wishes for a wonderful summer of budgets and tax rates! We are looking forward to working with you through these processes!

Sincerely,

A handwritten signature in cursive script that reads "Cheryl E. Johnson". The signature is written in dark ink and is positioned above the printed name.

Cheryl E. Johnson, PCC, CTOP

Dates		Requirement
GCTO Deadline	Entity Date	
5-Jul	5-Jul	Local deadline to submit TNT information to assessor/collector and for cities using sales tax to pay debt, entity auditor completes CPA Form 50-882
25-Jul	25-Jul	Deadline for chief appraiser to certify rolls or certified estimate of value to taxing units
26-Jul	26-Jul	GCTO to begin calculation of rates
26-Jul	26-Jul	Assessor Collector submits appraisal roll to taxing units and certifies anticipated collection rate for current year. If collection rate in preceding year and actual collection rate exceeded the anticipated rate, collector must also certify the amount of debt taxes collected in excess of the anticipated amount
8-Aug	8-Aug	Rates and calculations provided to governing bodies along with CPA Form 50-212 for posting on entity websites. Worksheets posted on Assessor Collector, CAD and entity websites; Chief Appraiser delivers by mail or email notice of website location for property owners to find estimated amount of taxes for 2022
10-Aug		Date to propose tax rate and notify assessor collector; Assessor Collector enters proposed rates in CAD database and on GCTO website
12-Aug		IF EXCEEDING VAR, publish tax rate hearing notice (must allow no less than 3 days for ad to be prepared and published). Also, rate may be adopted at public hearing. In any event, tax rate must be adopted within seven (7) days of public hearing.
18-Aug	18-Aug	Deadline for ISD to propose budget and rate to allow time for ad to be prepared and published no less than 10 days before adoption
22-Aug		IF EXCEEDING VAR, deadline to adopt rate & call for election (no less than 5 days after the Chief Appraiser has delivers notices to property owners and tax rate calculations have been published on website). Super majority required to adopt the tax rate regardless of vote.
31-Aug	31-Aug	Deadline for ISD to adopt budget
30-Sep		Deadline to adopt tax rate (all but ISDs). Remember that rate may be adopted at public hearing but, if different meetings, rate must be adopted within seven (7) days of public hearing.

Other Information to Consider During Assessment Phase:

Newspapers require at least three day scheduling notice for ads. Please allow time for ad to be prepared and approved before publication. GDN does not publish Sunday or Monday.

If not adopting tax rate at public hearing, the governing body is required to announce at the public hearing the date, time and place of the meeting at which it will vote on the proposed tax rate.

If exceeding the Voter Approval Rate, please obtain written (email) agreement of other affected GCTO partner governments to allow statements to be held to avoid additional cost. Statements are prepared based on adopted rates. If voters do not approve the rate, we are required to rebill and may have to issue refunds. The cost to rebill is estimated to be \$0.62 per statement and refunds will be an additional \$0.77 each. These costs are in addition to the annual assessment and collection fee.

Date Submitted to GCTO:

2022 Information Worksheet
(County, Cities, Community Colleges, ESDs & Navigation District)

1 _____
Entity Name (NOTE: Name of Entity on Public Notices may differ from that shown on tax statement)

2 _____
Entity Mailing Address

3 Contact for calculations: _____
Contact Phone and Email: _____

4 Transparency information for release on GCTO & CAD Websites:
a. Official Contact Name & Telephone _____
b. Official Contact Email: _____
c. Entity Website: _____
d. Elected Official Information (*governing body name*): _____

<i>Name & Title/Position</i>	<i>Email</i>	<i>Telephone</i>

5 a. Cities and County complete chart on page 23 for information required to be prominently posted on entity websites pertaining to unencumbered fund balances and debt service. This information will be provided on CPA Form 50-212 with certified tax rate worksheets. Complete: _____
No Debt: _____
b. If any debt is to be paid by sales tax revenue, complete and return CPA Form 50-882 and provide amount here: \$ _____

6 Other Information (if applicable - if not enter NA):
a. Sales Tax Used for 2021 M&O Expenses: \$ _____
b. County Only - Criminal Justice Mandate 2022: \$ _____
c. County Only - Criminal Justice Mandate 2021: \$ _____
d. County Only - Indigent Health Care (7/1/2021 - June 30, 2022): \$ _____
e. County Only - Indigent Health Care (7/1/2020 - June 30, 2021): \$ _____
f. Co Only - Indigent Defense Comp. Exp. (7/1/2021 - June 30, 2022): \$ _____
g. Co Only - Indigent Defense Comp. Exp. (7/1/2020 - June 30, 2021): \$ _____
h. Amount paid to TIRZ in 2021 (list active TIRZ below): \$ _____

Active TIRZ: _____

i. TCEQ Certificate? Yes | No |

2022 Information Worksheet page 2
(County, Cities, Community Colleges, ESDs & Navigation District)

Entity Name _____

7 2022 Exemptions (if different from 2021):	<u>Y or N</u>	<u>Amount or Percentage</u>
A. Local Option	_____	\$ _____
B. Regular Homestead	_____	\$ _____
C. Over 65	_____	\$ _____
D. Disabled Person	_____	\$ _____

8 Public Hearing Notices: Please note that rates must be adopted within 7 days of the public hearing. The Texas Property Tax Code Section 26.06 requires either the Notice of Public Hearing or Notice of Meeting to Adopt to be published five (5) days before the hearing/meeting and to be advertised on the homepage of your website and on TV (if available) at least seven (7) days before the hearing/meeting. Hearings must be on a weekday that is NOT a holiday, inside the boundaries of the government in a publicly owned building (or in a suitable building to which the public normally has access).

GCTO to publish tax rate notices? _____
Yes or No Preferred Newspaper

Upon receipt of the all necessary information, a draft notice will be emailed to the official contact for approval. Is permission granted for GCTO to review and approve ad proof to facilitate publication? If yes, contact will be copied on publication request to newspaper.

_____ Yes or No

9 Date of Meeting to Propose Rate: _____

10 Date of Meeting/Public Hearing to Adopt Rate: _____

Time of Hearing/Meeting: _____

11 Location of Meetings/Hearings (provide actual address if different from entity mailing address): _____

CITIES & COUNTY COMPTROLLER FORM 50-212 REQUIRED INFORMATION

Unencumbered Fund Balances for Form 50-212 (include estimated balances that will remain in accounts at end of current fiscal year not incumbered by corresponding debt obligation).

Type of Fund	Balance

Current Year Debt Service (for long term debts secured by property taxes that will be paid by 2022 tax revenues or sales tax revenues):

Description of Debt	Principle	Interest	Other Amounts	Total Payment

**Return this and all other required forms via fax (409-766-2479) or email no later than July 5th to
 LaTonya.Dominick@co.galveston.tx.us or Cheryl.E.Johnson@co.galveston.tx.us**

Exhibit G



Galveston County Emergency Services District #2

930 Noble Carl Drive
P.O. Box 1575
Crystal Beach, TX 77650

409-684-2005
Website: GCESD2.org

June 16, 2022

MEMORANDUM

TO: Galveston County Emergency Services District
Board of Commissioners c/o Board President Ms. Kate Newberry

FROM: Doug Saunders, District Manager
Galveston County ESD #2

SUBJECT: **Summary and Recommendation Regarding the Request-For-Proposal (RFP)
Solicitation for Emergency Medical Billing Services**

This Memorandum (Memo) is intended to provide an overview of the solicitation review process, and to provide the RFP Review Committee's ranking and recommendation of the responding potential service providers for consideration by the Board of Commissioners.

Galveston County Emergency Services District #2 published the solicitation Emergency Medical Billing Services on March 9, 2022 with an established response deadline of April 11, 2022. Nine (9) potential service providers expressed interest and requested information on the solicitation. Of that total, two (2) respondents did not submit any responsive material; two (2) additional service providers responded by email with exceptions and indicated they would not be providing a response, and; five (5) other potential service providers submitted information packets by the April 11, 2022 deadline.

During the regular April monthly meeting as part of the District Managers Report agenda item an informational discussion occurred regarding the RFP responses received by the April 11, 2022 deadline. It was the intent of the ESD-2 District Manager and Board of Commissioners to be transparent and seek community input regarding the RFP responses. Following that April meeting, the District Manager sought community volunteers to participate on the RFP Review Committee. Ultimately, an RFP Review Committee was formed and included the following members:

- Doug Saunders, District Manager
- George Strong, Commissioner, ESD-2 Treasurer
- John Lee Jr., Commissioner, ESD-2 Vice-President
- Marlene Mallet, Retired Nurse, Crystal Beach Resident
- Chris Smith, Galveston County Precinct 3 Deputy Constable

The five (5) packets submitted and received by the April 11, 2022 deadline were considered by the RFP Review Committee during the course of two meetings held respectively on Thursday, June 2nd; and Tuesday, June 14, 2022 at the Galveston County Emergency Services District #2's administrative office located within the Crystal Beach Fire Station located at 930 Noble Carl Drive, in Crystal Beach, Texas.

The five (5) submitted responses from potential service providers are listed below in their respective ranked order as determined by a unanimous concurrence of the RFP Review Committee:

- 1.) Emergicon Emergency Medical Billing
- 2.) EMS / MC
- 3.) Fire Recovery EMS

4.) 1st Pass Healthcare Solutions

5.) Koronis Revenue Solutions

Recommendations:

- 1.) Based on the review conducted by the RFP Review Committee it is Committee's recommendation to the Board of Commissioners of Galveston County ESD-2 to consider an item at the next available agenda authorizing the District Manager to begin negotiations with the top ranked responding service provider Emergicon Emergency Medical Billing.
- 2.) In the event that a contract is not able to be agreed upon between ESD-2 and Emergicon, it is the further recommendation of the committee the Board of Commissioners consider authorizing the District Manager to begin negotiations with the second ranked responding service provider EMS / MC.
- 3.) If those negotiations are unsuccessful and do not lead to a contract it is the recommendation of the Review Committee the Board of Commissioners consider continuing with the current medical billing service provider and initiate a new emergency medical billing services solicitation process as soon as the Board of Commissioners deems appropriate.

If you have any questions or need additional information, please do not hesitate to let me know. I would like to thank those that participated on the Review Committee and especially Ms. Marlene Mallet and Deputy Constable Chris Smith for their attention to detail and thoughtful approach.

Respectfully Submitted on Behalf of the Review Committee



Doug Saunders,
GCESD No. 2 District Manager

cc: GCESD-2 Departmental File
GCESD-2 Board Meeting Packet
Ms. Marlene Mallet, Review Committee Member
Deputy Constable Chris Smith, Review Committee Member

Exhibit H



Monthly EMS Operations Report
Month: May-22

Calls For Service: 183

Station Report

PB: No report

PB: 28 CB: 140 GC: 10 HI: 5

Jeep weekend calls: 76

CB: Dryer issues, repairman came and looked and ordered the parts

HI: No reported issues

Response times:

All average response and chute times were within acceptable time frames

Fleet Report:

Employee Spotlight

** Ruthann Broussard is the new B shift Supervisor.

** Colin Jackson moved from PT to FT

** We are sending 4 people to conferences in October and November, that training will then be brought back to all employees

Medic 20 Oil cooler replaced

Medic 21 In the shop with oil leak & Pwr Str issue
Front tire was replaced

Medic 22 OOS with a mother board issue
Company said up to a month

Medic 23 Rear scene lights

Administrative:

Hurricane response team and deployment avi

Medic 24 Transmission dipstick

Squad 21 OOS with exhaust leak
Tire Patch

Squad 25

Mis: Additional emergency lighting and a vehicle Diagnosis

Total Cost: **\$7,650.69**

Moving forward items:

New Hire - Paramedic position Mike Strickland EMT-P 20+ years experience and lives on the Peninsula
Exploring opportunities of various options of caring for non-life threatening and standby events.
The options would provide opportunities to assist without utilizing dedicated 911 resources.
available for the residents and the true emergencies.

End of Report: Frank DeMarco; Operations Supervisor

labiltiy of staff for large events

Exhibit I

**DISTRICT MANAGER
MONTHLY REPORT AND EXECUTIVE
SUMMARY
JUNE 22ND 2022**



- 1) FEMA assistance for DR-4485 – Letter received stating the claim of \$38,507.32 denied due to appeal deadline is sixty days from notification of grant. The original letter had a clerical date error and when corrected I changed the date. I updated it to reflect the actual date which in turn made the appeal two days over.
- 2) I have requested several different agencies RFPs for Disaster Cost Recovery and I am researching feasibility and evaluation process to determine if a consultant is required.
- 3) Port Bolivar EMS Station – Received bid for \$28,179.00 dollars for demolition and renovation from ServPro of Bellaire to quarters. This bid did not include any structural or roof issue's repairs or permitting fees. Expectation is bid to have 20% increase on unforeseen concerns of repair.
- 4) Jeep Weekend – The Hotwash was conducted on Wednesday June 8th with GCESD2-EMS, Galveston County SO, Galveston Co Emergency Management, Representative from Joe Giusti office and State Emergency Management Officials. Determination that the County must declare a disaster prior to state assistance as of this time there are no plans at the County level to intervene in this event. A letter was sent to Commissioner Joe Giusti requesting consideration of funding of \$50,000.00 dollars to supplement EMS additional units.

EMS Billing Collection

Collected - \$17,314.06

Billing Fee \$ 2,306.24

YTD-\$820,533.00 (Gross)

Collected \$ 207,913.75

Payroll for May

Wages - \$118,961.90

Benefits \$14,070.00

**Employee's
Testing and Interviews was
completed on June 7th, 2022 . The
Interview panel included Mark
McGaffey -Galveston County
Sheriff's office, Wayne Wilbur
Chambers County ESD1 – District
Administrator , Kate Newberry,
Frank Demarco and Doug Saunders**

Ruthann Broussard was promoted to
Shift Supervisor effective June 20th,
2022

VFD

Responses -78

to 31st

May 1st

**Crystal Beach – 59 Gilchrist -8
High Island – 6 Port Bolivar – 5**

PBVFD-Engine 1 is out of service for pump
repairs / CBVFD & High Island - No report

Galveston County ESD 2

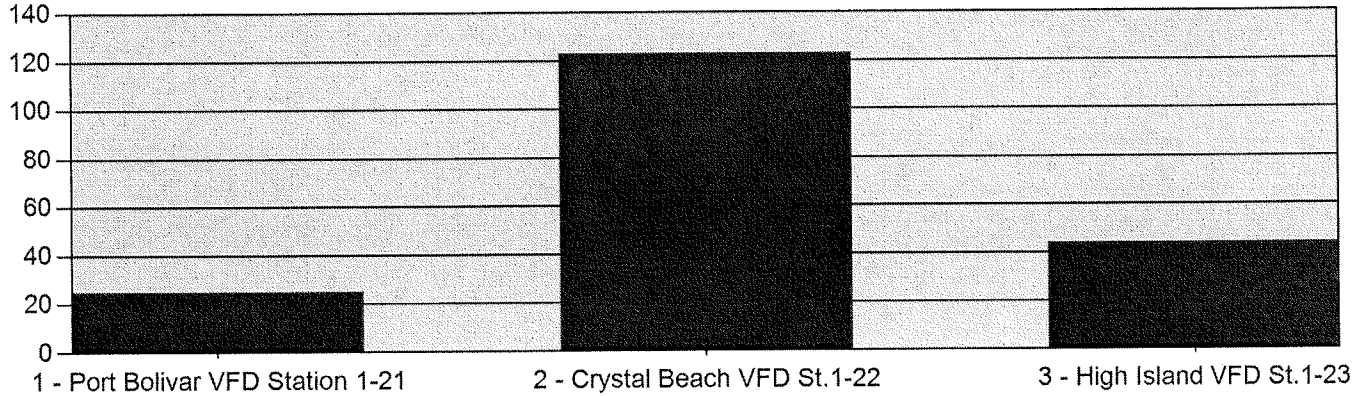
Port Bolivar, TX

This report was generated on 6/14/2022 11:51:56 AM



Incident Count per Personnel per Station For Date Range

Start Date: 05/01/2022 | End Date: 05/31/2022



STATION: 1 - Port Bolivar VFD Station 1-21	COUNT
Comeaux, Curtis	1
Comeaux, Leanne	5
Comeaux, Malcolm M	4
Comeaux, Tommy	1
Holder, Michael	7
Weeks, Angelaa	2
Weeks, William	2
Williams, John	1
Wilson, Timothy	2
TOTAL:	25

STATION: 2 - Crystal Beach VFD St.1-22	COUNT
Cagle, Ruby	3
Cruz, Paulina	4
Duncan, Bruce	23
Forey, Mark	11
Manuel, James	4
McClendon, Megan	16
Mills, Josh d	6
Newberry , Gunner	4
Scheibel, Ed	1
Scott, Sheldon	13
Stevens, Austin	1
Tedder, Tessa	1
Turner, Rodger	3

Reviewed Incidents Only.



emergencyreporting.com

Doc Id: 1301

Page # 1 of 2

Williams, Jose	33
TOTAL:	123

STATION: 3 - High Island VFD St.1-23	COUNT
Blashill, Dawn	3
Brashill, Dawn	1
Isaacks Jr., Robert L	8
Isaacks, Austin	3
Loftin, Richard	1
Riley, Mike	10
Riley, Terrie	8
Rossler, Mike	5
Thompson, Orbin	5
TOTAL:	44

Reviewed Incidents Only.





FEMA

June 14, 2022

W. Nim Kidd, MPA, CEM
Chief, Texas Division of Emergency Management
Vice Chancellor – The Texas A&M University System
1033 La Posada Drive, Suite 300
Austin, TX 78752

Doug Saunders, District Manager
Galveston County Emergency Services District #2
930 Noble Carl Drive
P.O. Box 1575
Crystal Beach, TX 77650

ATTN: Suzannah Jones, CEM, Deputy Chief - Recovery and Mitigation

RE: First Appeal – Galveston County Emergency Services District #2, PA ID: 167-U03FQ-00
FEMA-4485-DR-TX, Grants Manager Project Number 548639 / Project Worksheet 00493

Dear Chief Kidd and Mr. Saunders:

This letter is in response to a first appeal dated May 18, 2022, and transmitted by email on May 18, 2022, by the Texas Division of Emergency Management (TDEM / Recipient), on behalf of the Galveston County Emergency Services District #2 (Subrecipient). By letter dated May 4, 2022, the Subrecipient is appealing the Federal Emergency Management Agency's (FEMA) February 28, 2022, decision to deny costs associated with force account overtime labor and overtime labor of backfill employees related to the Coronavirus Disease 2019 (COVID-19) pandemic and documented in Grants Manager project number (PN) 548639 / project worksheet (PW) 00493. The amount at issue in this appeal is \$38,507.32.

Section 423 (a) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act) provides that any decision regarding eligibility for assistance may be appealed within 60 days after the date on which the applicant is notified of the award or denial of assistance.¹ Implementing this provision, Title 44 of the Code of Federal Regulations (44 CFR) § 206.206 (c), requires that applicants must file appeals within 60 days after receipt of a notice of the action that is being appealed.² Recipients must then review and forward appeals within 60 days after receipt of the appeal from the applicant.³

¹ Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988 (Stafford Act) § 423 (a), 42 U.S.C. 5189 (a) (2019).

² Title 44 Code of Federal Regulations (44 CFR) § 206.206 (c) (2019).

³ 44 CFR § 206.206 (c) (2).

Chief Kidd and Mr. Saunders
June 14, 2022
Page 2

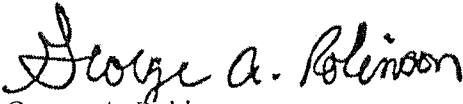
According to the administrative record, FEMA transmitted the determination to the Subrecipient on March 2, 2022.⁴ However, the Subrecipient did not submit its first appeal to the Recipient until May 4, 2022. This was after the 60-day deadline imposed by FEMA's regulations under 44 CFR § 206.206 (c), making the first appeal untimely and the Subrecipient's appeal rights lapse.⁵ Accordingly, this appeal is denied. This letter constitutes the Subrecipient's official notification of this determination.

The Subrecipient may appeal this determination to the Assistant Administrator, Recovery Directorate, at FEMA Headquarters pursuant to 44 CFR § 206.206, Appeals. If the Subrecipient elects to file a second appeal, the appeal must: 1) contain documented justification supporting the Subrecipient's position; 2) specify the monetary figure in dispute; and 3) cite the provisions in federal law, regulation, or policy with which the Subrecipient believes the initial action was inconsistent. A second appeal must be submitted to the Recipient by the Subrecipient within 60 days of the Subrecipient's receipt of this determination. The Recipient is required to transmit the appeal, with its recommendation, to our office within 60 days of its receipt of the Subrecipient's letter. Our office will transmit the second appeal to FEMA headquarters.

Alternatively, this determination may be eligible for arbitration by the Civilian Board of Contract Appeals (CBCA) under the arbitration rights set forth in section 423 of the Stafford Act, as amended by section 1219 of the Disaster Recovery Reform Act (DRRA), which was signed into law on October 5, 2018. To determine eligibility for arbitration, please review FEMA's Arbitration Fact Sheet.⁶ The CBCA regulations at 48 CFR § 6106.601 through § 6106.613 provide the CBCA's rules of procedure for FEMA Section 423 arbitrations. Filing and procedural rules are available on the CBCA's website at www.cbca.gov. An applicant must submit its request for arbitration simultaneously to the Recipient, the FEMA Regional Administrator, and the CBCA. If you have any questions regarding the DRRA arbitration process, please contact Don Simko, Public Assistance Branch Chief, at (202) 322-9591.

If you have any questions regarding this matter, please contact Arsany Thomas, Acting Recovery Division Director, at (940) 390-1504.

Sincerely,


George A. Robinson
Regional Administrator

Enclosure: Administrative Record Index

⁴ Letter from Public Assistance Branch Chief Recovery Division, FEMA Region 6, to Unit Chief, Texas Division of Emergency Management (TDEM), Recipient, and District Manager, Galveston County Emergency Services District #2 (Subrecipient) (dated Feb. 28, 2022, and transmitted Mar. 2, 2022) and Grants Manager (GM) Subrecipient read receipt dated Mar. 2, 2022.

⁵ FEMA Second Appeal Analysis, *City of New Bern*, FEMA-4393-DR-NC (Jan. 28, 2021).

⁶ *Public Assistance Appeals & Arbitration under the Disaster Recovery Reform Act*, available at [fema_DRRA-1219-public-assistance-arbitration-right_fact-sheet.pdf](#)

ADMINISTRATIVE RECORD INDEX

Galveston County Emergency Services District #2, PA ID: 167-U03FQ-00
FEMA-4485-DR-TX, Grants Manager Project Number 548639 / Project Worksheet 00493

No.	Document Description	Date	Pg(s)	From:	To:
1.0	Recipient First Appeal Transmittal Letter	5/18/22	2	Recipient	FEMA
2.0	Subrecipient First Appeal	5/4/22	2	Subrecipient	Recipient
3.0	FEMA Determination Letter	2/28/22	9	FEMA	Recipient/ Subrecipient
4.0	Grants Manager Project Number 548639 / Project Worksheet 00493 and all attachments as contained in FEMA's Grants Manager system	-	-	Source	Source

Exhibit J

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06/22/22
Accrual Basis

Galveston County Emergency Services No. 2
Balance Sheet
As of May 31, 2022

	<u>May 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
6682 - TexStar Capital	104,463.11
6682 - TexStar Emergency	1,021,859.55
6682 - TexStar Savings Account	208,648.76
6680 - Checking Texas First	810,080.40
6681 - Savings - Texas First Bank	2,488.75
6683 - Texas First - Billing Rev. Acc.	333,761.87
Total Checking/Savings	<u>2,481,302.44</u>
Other Current Assets	
1110 - Property Taxes Receivable	34,113.00
1111 - Deferred Portion of Taxes Rec.	-34,113.00
1120 - Sales Tax Receivable	181,640.36
1125 - Other Assets	-10,867.45
12100 - Inventory Asset	260.00
Total Other Current Assets	<u>171,032.91</u>
Total Current Assets	<u>2,652,335.35</u>
Fixed Assets	
1150 - Depreciable Assets	642,836.10
5031 - Zodiac	14,360.00
Total Fixed Assets	<u>657,196.10</u>
TOTAL ASSETS	<u><u>3,309,531.45</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
1700 - Accrued Expenses	221,089.04
24000 - Payroll Liabilities	2,249.98
Total Other Current Liabilities	<u>223,339.02</u>
Total Current Liabilities	<u>223,339.02</u>
Total Liabilities	<u>223,339.02</u>
Equity	
Net Investment -Capital Assets	155,335.00
30000 - Opening Balance Equity	1,137,481.93
32000 - Retained Earnings	1,277,012.41
Net Income	516,363.09
Total Equity	<u>3,086,192.43</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,309,531.45</u></u>

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Accrual Basis

Galveston County Emergency Services No. 2

Profit & Loss

October 2021 through May 2022

	Oct '21 - May 22
Income	
1000 · Property Tax Collections	1,180,247.17
1002 · Sales Tax Revenue	1,003,545.77
1004 · Emergency Service Billing	213,853.38
1010 · Other Revenue	2,052.51
1020 · Interest Income - Bank	1,213.09
Total Income	2,400,911.92
Gross Profit	2,400,911.92
Expense	
2010 · Accountant Fees	7,843.75
2110 · Website Support/ Other Software	1,733.57
2200 · Legal Fees	10,425.00
2210 · Professional Fees Other	170.24
2300 · Office Expenses	11,073.45
2320 · Office Equipment	1,326.79
2420 · Insurance-Liability	7,326.46
2440 · Insurance - Workers Comp	128.00
2450 · Bond	400.00
2510 · Mileage reimbursement/tolls	2,000.00
2610 · Payroll Taxes	8,775.04
2630 · Salary	111,217.85
2700 · Dues and Subscriptions	1,372.48
2710 · Conferences	2,960.60
2820 · Telephone & Comm	200.00
2920 · Tax Collection Expenses	3,894.39
2930 · County Appraisal Fees (CAD)	7,601.96
3010 · Crystal Beach VFD	25,810.78
3020 · High Island VFD	20,438.77
3030 · Port Bolivar VFD	22,872.34
3040 · EMS	
42110 · Support & Software	8,803.55
42210 · Professional Fees - Other	2,670.00
42250 · Medical Director Fees	12,000.00
42310 · Office Supplies	6,913.55
42320 · Office Equipment	7,235.17
42330 · Medical Supplies	31,750.70
42340 · Cleaning Supplies	473.49
42430 · Insurance - Auto/Boat	28,565.60
42440 · Insurance Workers Comp	42,473.00
42610 · Payroll Tax Expenses	86,755.31
42630 · Salary & Hourly Employees	894,133.69
42640 · Payroll Services	4,073.15
42650 · Employee Medical/Benefits	122,144.19
42720 · License & Permits	55.00
42740 · Good of the Department	2,365.50
42820 · Telephone & Communication	6,624.63
44000 · Firefighting/EMS Equipment	2,348.57
44050 · Equipment Maintenance	4,521.70
44100 · Equipment Repair	7,175.62
44200 · Fuel	13,677.16
44210 · Oxygen	1,690.20
44300 · Radio Usage	1,980.00
44600 · Training	7,561.30
44600 · Medical Exams	90.00
44610 · Background Checks	226.00
44800 · Uniforms	4,871.00
44900 · Vehicle Maint. & Repair	21,528.38
46010 · Port B - Rent	4,200.00
46020 · Port B - Utilities	460.00
46030 · Port B - Supplies	595.97
46040 · Port B - Fixtures & Furniture	3,915.60
3040 · EMS - Other	180.00
Total 3040 · EMS	1,332,046.03
5010 · Rescue/Medical	203,150.00
5020 · Fire Fighting (PPE)	100,000.00
5060 · Ambulance Principal	1,781.33
Total Expense	1,884,548.83
Net Income	516,363.09

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Galveston County Emergency Services No. 2
Check Detail
 May 19 through June 30, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check		05/20/2022			6680 · Checking Tex...		-2,475.21
					42650 · Employee Me...	-2,475.21	2,475.21
TOTAL						-2,475.21	2,475.21
Check		05/27/2022			6680 · Checking Tex...		-1,650.14
					42650 · Employee Me...	-1,650.14	1,650.14
TOTAL						-1,650.14	1,650.14
Check		05/31/2022			6680 · Checking Tex...		-172.07
					42820 · Telephone & ...	-172.07	172.07
TOTAL						-172.07	172.07
Check		05/31/2022			6680 · Checking Tex...		-20,283.87
					42650 · Employee Me...	-20,283.87	20,283.87
TOTAL						-20,283.87	20,283.87
Check	3048	05/19/2022	GCM, The Big Store		6680 · Checking Tex...		-468.43
					46040 · Port B - Fixtur...	-68.15	68.15
					42330 · Medical Suppl...	-58.33	58.33
					44200 · Fuel	-53.97	53.97
					42310 · Office Supplies	-287.98	287.98
TOTAL						-468.43	468.43
Check	3050	05/19/2022	Galveston Central A...		6680 · Checking Tex...		-2,534.70
					2930 · County Apprais...	-2,534.70	2,534.70
TOTAL						-2,534.70	2,534.70
Check	3051	05/19/2022	Stericycle		6680 · Checking Tex...		-432.56
					42330 · Medical Suppl...	-432.56	432.56
TOTAL						-432.56	432.56
Check	3052	05/19/2022	The Standard		6680 · Checking Tex...		-182.45
					42650 · Employee Me...	-182.45	182.45
TOTAL						-182.45	182.45
Check	3053	05/19/2022	Kent Alan Harkey M...		6680 · Checking Tex...		-1,500.00
					42250 · Medical Direct...	-1,500.00	1,500.00
TOTAL						-1,500.00	1,500.00
Check	3054	05/19/2022	Christopher's Speed...		6680 · Checking Tex...		-51.00
					44900 · Vehicle Maint....	-51.00	51.00
TOTAL						-51.00	51.00
Check	3055	05/19/2022	Verizon Connect		6680 · Checking Tex...		-97.14
					42820 · Telephone & ...	-97.14	97.14
TOTAL						-97.14	97.14
Check	3056	06/19/2022	TNT Wrecker Service		6680 · Checking Tex...		-488.75

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Galveston County Emergency Services No. 2

Check Detail

May 19 through June 30, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					44900 · Vehicle Maint....	-488.75	488.75
TOTAL						-488.75	488.75
Check	3057	05/19/2022	High Island VFD		6680 · Checking Tex...		-1,518.35
					3020 · High Island VFD	-1,518.35	1,518.35
TOTAL						-1,518.35	1,518.35
Check	3058	05/19/2022	Port Bolivar VFD		6680 · Checking Tex...		-2,981.97
					3030 · Port Bolivar VFD	-2,981.97	2,981.97
TOTAL						-2,981.97	2,981.97
Check	3059	05/19/2022	Crystal Beach VFD		6680 · Checking Tex...		-2,237.35
					3010 · Crystal Beach ...	-2,237.35	2,237.35
TOTAL						-2,237.35	2,237.35
Check	3060	05/19/2022	Joshua C. Heinz		6680 · Checking Tex...		-1,000.00
					2200 · Legal Fees	-1,000.00	1,000.00
TOTAL						-1,000.00	1,000.00
Check	3062	05/19/2022	Sunny Communicati...		6680 · Checking Tex...		-1,032.00
					44100 · Equipment Re...	-1,032.00	1,032.00
TOTAL						-1,032.00	1,032.00
Check	3063	05/19/2022	Local Electric		6680 · Checking Tex...		-450.00
					46020 · Port B - Utilities	-450.00	450.00
TOTAL						-450.00	450.00
Check	3064	05/19/2022	Verizon		6680 · Checking Tex...		-425.70
					42820 · Telephone & ...	-425.70	425.70
TOTAL						-425.70	425.70
Check	3065	05/19/2022	Straton Inc.-Napa - T...		6680 · Checking Tex...		-378.95
					44900 · Vehicle Maint....	-378.95	378.95
TOTAL						-378.95	378.95
Check	3066	05/19/2022	Coastal Welding		6680 · Checking Tex...		-400.20
					44210 · Oxygen	-400.20	400.20
TOTAL						-400.20	400.20
Check	3067	05/19/2022	Hatfield Garage		6680 · Checking Tex...		-1,170.15
					44900 · Vehicle Maint....	-1,170.15	1,170.15
TOTAL						-1,170.15	1,170.15
Check	3068	05/19/2022	Herrera's Emergency...		6680 · Checking Tex...		-1,416.00
					44900 · Vehicle Maint....	-1,416.00	1,416.00
TOTAL						-1,416.00	1,416.00

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Galveston County Emergency Services No. 2
Check Detail
 May 19 through June 30, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	3069	05/19/2022	O'Reilly Automotive, ...		6680 · Checking Tex...		-238.26
					44900 · Vehicle Maint...	-238.26	238.26
TOTAL						-238.26	238.26
Check	3070	05/19/2022	Galveston County A...		6680 · Checking Tex...		-2,016.38
					44200 · Fuel	-2,016.38	2,016.38
TOTAL						-2,016.38	2,016.38
Check	3071	05/19/2022	Municipal Emergenc...		6680 · Checking Tex...		-1,400.00
					3030 · Port Bolivar VFD	-1,400.00	1,400.00
TOTAL						-1,400.00	1,400.00
Check	3072	05/19/2022	Frazer		6680 · Checking Tex...		-163.04
					44100 · Equipment Re...	-163.04	163.04
TOTAL						-163.04	163.04
Check	3073	05/19/2022	David Sticker		6680 · Checking Tex...		-750.00
					2010 · Accountant Fees	-750.00	750.00
TOTAL						-750.00	750.00
Check	3074	05/19/2022	NAEMT		6680 · Checking Tex...		-150.00
					44500 · Training	-150.00	150.00
TOTAL						-150.00	150.00
Check	3075	05/19/2022	Winnie Dodge		6680 · Checking Tex...		-196.10
					44900 · Vehicle Maint...	-196.10	196.10
TOTAL						-196.10	196.10
Check	3076	05/19/2022	Teleflex LLC		6680 · Checking Tex...		-612.50
					42330 · Medical Suppl...	-612.50	612.50
TOTAL						-612.50	612.50
Check	3077	05/19/2022	Cop Stop		6680 · Checking Tex...		-30.00
					44800 · Uniforms	-30.00	30.00
TOTAL						-30.00	30.00
Check	3078	05/19/2022	Total Reporting Fran...		6680 · Checking Tex...		-113.00
					44610 · Background C...	-113.00	113.00
TOTAL						-113.00	113.00
Check	3079	05/19/2022	TNT Wrecker Service		6680 · Checking Tex...		-500.00
					44900 · Vehicle Maint...	-500.00	500.00
TOTAL						-500.00	500.00
Check	3080	05/19/2022	West Isle Urgent Care		6680 · Checking Tex...		-60.00
					44600 · Medical Exams	-60.00	60.00

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Galveston County Emergency Services No. 2
Check Detail
May 19 through June 30, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-60.00	60.00
Check	3081	06/19/2022	Pinnacle Access		6680 · Checking Tex...		-313.72
					42330 · Medical Suppl...	-313.72	313.72
TOTAL						-313.72	313.72
Check	3082	06/19/2022	Visa		6680 · Checking Tex...		-157.62
					44000 · Firefighting/E...	-90.26	90.26
					42210 · Professional ...	-10.00	10.00
					42310 · Office Supplies	-57.36	57.36
TOTAL						-157.62	157.62
Check	3083	06/19/2022	Bound Tree		6680 · Checking Tex...		-9,303.32
					42330 · Medical Suppl...	-9,303.32	9,303.32
TOTAL						-9,303.32	9,303.32
Check	3084	06/19/2022	Leigh Carnell		6680 · Checking Tex...		-850.00
					46040 · Port B - Fixtur...	-850.00	850.00
TOTAL						-850.00	850.00
Check	3085	06/22/2022	Joshua C. Heinz		6680 · Checking Tex...		-1,000.00
					2200 · Legal Fees	-1,000.00	1,000.00
TOTAL						-1,000.00	1,000.00
Check	3086	06/22/2022	Benckenstein & Oxfo...		6680 · Checking Tex...		-975.00
					2200 · Legal Fees	-975.00	975.00
TOTAL						-975.00	975.00
Check	3087	06/22/2022	Stericycle		6680 · Checking Tex...		-216.28
					42330 · Medical Suppl...	-216.28	216.28
TOTAL						-216.28	216.28
Check	3088	06/22/2022	The Standard		6680 · Checking Tex...		-242.15
					42650 · Employee Me...	-242.15	242.15
TOTAL						-242.15	242.15
Check	3089	06/22/2022	Sunny Communicati...		6680 · Checking Tex...		-1,032.00
					44000 · Firefighting/E...	-1,032.00	1,032.00
TOTAL						-1,032.00	1,032.00
Check	3090	06/22/2022	Verizon Connect		6680 · Checking Tex...		-97.14
					42820 · Telephone & ...	-97.14	97.14
TOTAL						-97.14	97.14
Check	3091	06/22/2022	GCM, The Big Store		6680 · Checking Tex...		-531.68
					42310 · Office Supplies	-257.91	257.91
					42330 · Medical Suppl...	-19.95	19.95
					42330 · Medical Suppl...	-17.74	17.74
					42310 · Office Supplies	-236.08	236.08

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Galveston County Emergency Services No. 2

Check Detail

May 19 through June 30, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-531.68	531.68
Check	3092	06/22/2022	Visa		6680 · Checking Tex...		-16.23
					42110 · Support & Sof...	-16.23	16.23
TOTAL						-16.23	16.23
Check	3093	06/22/2022	Visa		6680 · Checking Tex...		-1,279.16
					46040 · Port B - Fixtur...	-108.23	108.23
					46030 · Port B - Suppl...	-307.38	307.38
					42310 · Office Supplies	-208.86	208.86
					46020 · Port B - Utilities	-121.00	121.00
					42820 · Telephone & ...	-198.69	198.69
					42210 · Professional ...	-320.00	320.00
					44900 · Vehicle Maint...	-15.00	15.00
TOTAL						-1,279.16	1,279.16
Check	3094	06/22/2022	Port Bolivar VFD		6680 · Checking Tex...		-2,414.92
					3030 · Port Bolivar VFD	-2,414.92	2,414.92
TOTAL						-2,414.92	2,414.92
Check	3095	06/22/2022	Crystal Beach VFD		6680 · Checking Tex...		-2,469.48
					3010 · Crystal Beach ...	-2,469.48	2,469.48
TOTAL						-2,469.48	2,469.48
Check	3096	06/22/2022	High Island VFD		6680 · Checking Tex...		-2,624.52
					3020 · High Island VFD	-2,624.52	2,624.52
TOTAL						-2,624.52	2,624.52
Check	3097	06/22/2022	Kinsel Ford		6680 · Checking Tex...		-164.43
					44900 · Vehicle Maint...	-164.43	164.43
TOTAL						-164.43	164.43
Check	3098	06/22/2022	Verizon		6680 · Checking Tex...		-527.03
					42820 · Telephone & ...	-527.03	527.03
TOTAL						-527.03	527.03
Check	3099	06/22/2022	NAEMT		6680 · Checking Tex...		-130.00
					44500 · Training	-130.00	130.00
TOTAL						-130.00	130.00
Check	3100	06/22/2022	Coastal Welding		6680 · Checking Tex...		-345.80
					44210 · Oxygen	-345.80	345.80
TOTAL						-345.80	345.80
Check	3101	06/22/2022	Herrera's Emergency...		6680 · Checking Tex...		-2,182.00
					44900 · Vehicle Maint...	-2,182.00	2,182.00
TOTAL						-2,182.00	2,182.00
Check	3102	06/22/2022	BrooksWatson & Co....		6680 · Checking Tex...		-10,300.00

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Galveston County Emergency Services No. 2
Check Detail
May 19 through June 30, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					2000 · Auditing	-10,300.00	10,300.00
TOTAL						-10,300.00	10,300.00
Check	3103	06/22/2022	Hatfield Garage		6680 · Checking Tex...		-4,328.75
					44900 · Vehicle Maint...	-4,328.75	4,328.75
TOTAL						-4,328.75	4,328.75
Check	3104	06/22/2022	Affordable Truck Re...		6680 · Checking Tex...		-2,500.00
					44050 · Equipment M...	-2,500.00	2,500.00
TOTAL						-2,500.00	2,500.00
Check	3105	06/22/2022	David Sticker		6680 · Checking Tex...		-937.50
					2010 · Accountant Fees	-937.50	937.50
TOTAL						-937.50	937.50
Check	3106	06/22/2022	NAEMT		6680 · Checking Tex...		-150.00
					44500 · Training	-150.00	150.00
TOTAL						-150.00	150.00
Check	3107	06/22/2022	Straton Inc.-Napa - T...		6680 · Checking Tex...		-35.98
					44900 · Vehicle Maint...	-35.98	35.98
TOTAL						-35.98	35.98
Check	3108	06/22/2022	Galveston County A...		6680 · Checking Tex...		-2,601.15
					44200 · Fuel	-2,601.15	2,601.15
TOTAL						-2,601.15	2,601.15
Check	3109	06/22/2022	VFIS		6680 · Checking Tex...		-1,295.16
					2420 · Insurance-Liab...	-1,295.16	1,295.16
TOTAL						-1,295.16	1,295.16
Check	3110	06/22/2022	Bound Tree		6680 · Checking Tex...		-4,748.39
					42330 · Medical Suppl...	-4,748.39	4,748.39
TOTAL						-4,748.39	4,748.39