

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 ("District") was called for at 12:00 p.m. on November 16, 2022, at the Crystal Beach fire station, located at 930 Noble Carl Road, Crystal Beach, Texas 77650, pursuant to notice duly posted and published according to law.

At approximately 12:00 p.m., the regular meeting was called to order. 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 Assistant Treasurer Flanagan, thus constituting a quorum. Also present were Doug Saunders, District Manager; Georgia Osten, District Administrative Assistant; David Sticker, the District's accountant; Joshua Heinz of Benckenstein & Oxford, LLP, attorneys for the District; and, the individuals listed on the attendance log attached hereto as **Exhibit A**.

Upon establishing that a quorum was present, President Newberry directed the Board to Agenda Item No. 3, at which time the Board members and others in attendance said the U.S. and Texas pledges of allegiance.

Being as there was no public comment under Agenda Item No. 4, President Newberry directed the Board to Agenda Item No. 5, at which time Secretary Fountain made a motion to approve and authorize the following consent agenda matters, which was seconded by Treasurer Strong and unanimously approved by the Board members present:

- a. Minutes of the October 12, 2022 Regular Meeting;
- b. Payment of District Bills and Accounts (Exhibit B)¹; and,
- c. VFDs' Monthly Expense Reimbursements (Exhibit C)².

Next, the Board was directed to Agenda Item No. 6, at which time Treasurer Strong reviewed the regular Treasurer's Report, which is attached hereto as Exhibit D³. The Board then reviewed the proposed 2022-23 ESD-001 Budget Amendment⁴, a copy of which is attached hereto as Exhibit E. Upon motion by Secretary Fountain and seconded by Vice President Lee, the 2021-22 Budget Amendment No. HIVFD-003 was unanimously approved.

The Board then moved along to Agenda Item No. 7, at which time the Board reviewed and discussed the audit engagement letter from BrooksWatson & Co., a copy of which is attached hereto as Exhibit F. Upon motion by Treasurer Strong and seconded by Secretary Fountain, the Board members present unanimously approved the engagement of BrooksWatson & Co. for the District's fiscal year 2021-22 audit and execution of the engagement letter.

President Newberry then directed the Board's attention to Agenda Item No. 8, at which time the Board discussed the District's Investment Policy, which was originally approved and adopted on November 14, 2018. Treasurer Strong made a motion to reaffirm same with no changes, which was seconded by Vice President Lee and unanimously approved by the Board members present. A copy of the Resolution Confirming Review of and Approving and

¹ Check Nos. 3210, 3226-3247 and 3249-3262, plus the direct deposit and other payroll expenses. It was also noted that Check No. 3248 had been voided.

² Port Bolivar VFD - \$989.19 (October 2022); High Island VFD - \$2,657.16 (October 2022); and, Crystal Beach VFD - \$2,451.97 (October 2022).

³ Texas First Bank operating checking account (xx6680) - \$422,472.79 as of 10/31/2022 and \$617,384.99 as of 11/16/2022; Texas First Bank savings account (xx9804) - \$2,489.98 as of 10/31/2022 and \$2,490.19 as of 11/16/2022; Texas First Bank EMS billing checking account (xx7569) - \$467,244.01 as of 10/31/2022 and \$491,718.38 as of 11/16/2022; TexSTAR investment pool general fund account (xxxxxx1110) - \$210,315.04 as of 10/31/2022 and 11/16/2022; TexSTAR investment pool capital fund account (xxxxxx1890) - \$406,115.35 as of 10/31/2022 and 11/16/2022; and, TexSTAR investment pool emergency fund account (xxxxxx4140) - \$1,030,020.27 as of 10/31/2022 and 11/16/2022.

Renewing the Investment Policy, Strategies, Guidelines and Management Practices for the District is attached hereto as **Exhibit G**.

Being as there were no matters to address under Agenda Item No. 9, the Board moved along to Agenda Item No. 10 regarding the 2014 Polaris 6x6 UTV (side-by-side) which Crystal Beach VFD has offered to donate to the District. Mr. Saunders recommended accepting the UTV from Crystal Beach VFD, so that same can be utilized for EMS beach/off-road responses. Upon motion by Secretary Fountain and seconded by Vice President Lee, the Board unanimously approved the acceptance of the donated UTV from Crystal Beach VFD.

Next, the Board was directed to Agenda Item No. 11, at which time Mr. Saunders reviewed with the Board the EMS Mutual Aid Agreement with Galveston County Health District, a copy of which is attached hereto as **Exhibit H**. Upon motion by Secretary Fountain and seconded by Vice President Lee, the Board members present unanimously approved the EMS Mutual and Automatic Aid Agreement.

Thereafter, the Board was directed to Agenda Item No. 12, at which time Mr. Saunders reviewed with the Board the proposed new District logo designs. Upon motion by Secretary Fountain and seconded by Treasurer Strong, the Board members present unanimously approved the Option 2 logo design, which reads “Galveston County Emergency Services District #2”, as shown on as **Exhibit I** attached hereto.

The Board then moved along 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 J**.

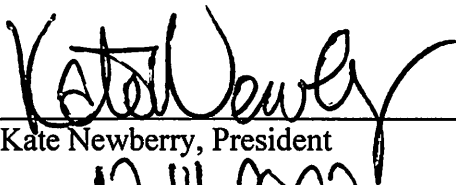
⁴ 2022-23 Budget Amendment ESD-001: Increases EMS-Rescue, Medical/Fire Apparatus (5010) and decreases General Fund Balance (32000) expense line items by \$65,000.

Next, President Newberry directed the 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 K.

President Newberry then directed to Board to Agenda Item No. 15, at which time Mr. Sticker reviewed with the Board the District's various financial reports copies of which are attached hereto as Exhibit L.

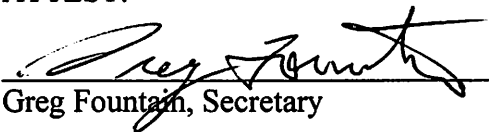
The Board then moved along to Agenda Item No. 16, at which time Mr. Heinz advised that after the first of the year, Mr. Heinz will publish the District's administrative office address and submit the Special Purpose District Annual Report.

Being as there were no other matters to come before the Board under Agenda Item No. 17, the regular meeting was adjourned at approximately 12:41 p.m.



Kate Newberry, President
Date: 12-14-2022

ATTEST:



Greg Fountain, Secretary
Date: 12-14-2022

Exhibit A

GALVESTON COUNTY ESD 2

MEETING SIGN-IN SHEET

[illegible]

Exhibit B

10:46 AM

11/16/22

Galveston County Emergency Services No. 2

Check Detail

October 19 through November 16, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check		10/21/2022			6680 · Checking Tex...		-250.67
					42640 · Payroll Services	-250.67	250.67
TOTAL						-250.67	250.67
Check		10/27/2022			6680 · Checking Tex...		-268.15
					42630 · Salary & Hour...	-268.15	268.15
TOTAL						-268.15	268.15
Check		10/27/2022			6680 · Checking Tex...		-1,000.10
					42650 · Employee Me...	-1,000.10	1,000.10
TOTAL						-1,000.10	1,000.10
Check		10/31/2022			6680 · Checking Tex...		-89.00
					46020 · Port B - Utilities	-89.00	89.00
TOTAL						-89.00	89.00
Check		10/31/2022			6680 · Checking Tex...		-17,690.28
					42650 · Employee Me...	-17,690.28	17,690.28
TOTAL						-17,690.28	17,690.28
Check	3210	10/19/2022	Straton Inc.-Napa - T...		6680 · Checking Tex...		-75.78
					44900 · Vehicle Maint...	-75.78	75.78
TOTAL						-75.78	75.78
Check	3226	11/16/2022	Galveston Central A...		6680 · Checking Tex...		-2,533.98
					2930 · County Apprais...	-2,533.98	2,533.98
TOTAL						-2,533.98	2,533.98
Check	3227	11/16/2022	Municipal Emergenc...		6680 · Checking Tex...		-1,850.65
					3010 · Crystal Beach ...	-925.33	925.33
					3030 · Port Bolivar VFD	-925.32	925.32
TOTAL						-1,850.65	1,850.65
Check	3228	11/16/2022	D and H Bolivar Rent...		6680 · Checking Tex...		-3,488.31
					46020 · Port B - Utilities	-338.31	338.31
					46010 · Port B - Rent	-3,150.00	3,150.00
TOTAL						-3,488.31	3,488.31
Check	3229	11/16/2022	NAEMT		6680 · Checking Tex...		-615.00
					44500 · Training	-615.00	615.00
TOTAL						-615.00	615.00
Check	3230	11/16/2022	Verizon		6680 · Checking Tex...		-534.84
					42820 · Telephone & ...	-534.84	534.84
TOTAL						-534.84	534.84
Check	3231	11/16/2022	HCTRA		6680 · Checking Tex...		-4.75

10:46 AM

11/16/22

Galveston County Emergency Services No. 2**Check Detail**

October 19 through November 16, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					42510 · Mileage reimb...	-4.75	4.75
TOTAL						-4.75	4.75
Check	3232	11/16/2022	ULINE		6680 · Checking Tex...		-191.18
					42310 · Office Supplies	-191.18	191.18
TOTAL						-191.18	191.18
Check	3233	11/16/2022	David Sticker		6680 · Checking Tex...		-812.50
					2010 · Accountant Fees	-812.50	812.50
TOTAL						-812.50	812.50
Check	3234	11/16/2022	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	3235	11/16/2022	Winnie Dodge		6680 · Checking Tex...		-741.13
					44900 · Vehicle Maint...	-741.13	741.13
TOTAL						-741.13	741.13
Check	3236	11/16/2022	Port Bolivar VFD		6680 · Checking Tex...		-989.19
					3030 · Port Bolivar VFD	-989.19	989.19
TOTAL						-989.19	989.19
Check	3237	11/16/2022	High Island VFD		6680 · Checking Tex...		-2,657.16
					3020 · High Island VFD	-2,657.16	2,657.16
TOTAL						-2,657.16	2,657.16
Check	3238	11/16/2022	Crystal Beach VFD		6680 · Checking Tex...		-2,451.97
					3010 · Crystal Beach ...	-2,451.97	2,451.97
TOTAL						-2,451.97	2,451.97
Check	3239	11/16/2022	Tough Outlet		6680 · Checking Tex...		-11,125.80
					42110 · Support & Sof...	-11,125.80	11,125.80
TOTAL						-11,125.80	11,125.80
Check	3240	11/16/2022	Modica Bros		6680 · Checking Tex...		-32.00
					44900 · Vehicle Maint...	-32.00	32.00
TOTAL						-32.00	32.00
Check	3241	11/16/2022	Southern Tire Mart		6680 · Checking Tex...		-675.38
					44900 · Vehicle Maint...	-675.38	675.38
TOTAL						-675.38	675.38
Check	3242	11/16/2022	Herrera's Emergency...		6680 · Checking Tex...		-491.00
					44900 · Vehicle Maint...	-491.00	491.00
TOTAL						-491.00	491.00

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11/16/22

Galveston County Emergency Services No. 2

Check Detail

October 19 through November 16, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	3243	11/16/2022	Galveston County A...		6680 · Checking Tex...		-3,451.39
					44200 · Fuel	-3,451.39	3,451.39
TOTAL						-3,451.39	3,451.39
Check	3244	11/16/2022	Stericycle		6680 · Checking Tex...		-216.28
					42330 · Medical Suppl...	-216.28	216.28
TOTAL						-216.28	216.28
Check	3245	11/16/2022	TNT Wrecker Service		6680 · Checking Tex...		-862.00
					44900 · Vehicle Maint...	-862.00	862.00
TOTAL						-862.00	862.00
Check	3246	11/16/2022	The Standard		6680 · Checking Tex...		-201.35
					42650 · Employee Me...	-201.35	201.35
TOTAL						-201.35	201.35
Check	3247	11/16/2022	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	3248	11/16/2022	Undine TX Environm...		6680 · Checking Tex...		-224.44
	3249				2840 · CB Sewer/Wat...	-224.44	224.44
TOTAL						-224.44	224.44
Check	3250	11/10/2022	Siddons-Martin		6680 · Checking Tex...		-59,792.23
					5060 · Ambulances - ...	-7,590.40	7,590.40
					5010 · Rescue/Medical	-52,201.83	52,201.83
TOTAL						-59,792.23	59,792.23
Check	3251	11/16/2022	Coastal Welding		6680 · Checking Tex...		-440.94
					44210 · Oxygen	-440.94	440.94
TOTAL						-440.94	440.94
Check	3252	11/16/2022	O'Reilly Automotive, ...		6680 · Checking Tex...		-858.10
					44900 · Vehicle Maint...	-858.10	858.10
TOTAL						-858.10	858.10
Check	3253	11/16/2022	Cop Stop		6680 · Checking Tex...		-925.00
					44800 · Uniforms	-925.00	925.00
TOTAL						-925.00	925.00
Check	3254	11/16/2022	Straton Inc.-Napa - T...		6680 · Checking Tex...		-1,266.85
					44900 · Vehicle Maint...	-1,266.85	1,266.85
TOTAL						-1,266.85	1,266.85
Check	3255	11/16/2022	Yates Auto & Truck ...		6680 · Checking Tex...		-2,522.75
					44900 · Vehicle Maint...	-2,522.75	2,522.75

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11/16/22

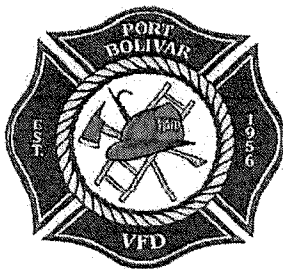
Galveston County Emergency Services No. 2

Check Detail

October 19 through November 16, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-2,522.75	2,522.75
Check	3256	11/16/2022	GCM, The Big Store		6680 · Checking Tex...		-573.63
				44200 · Fuel		-55.93	55.93
				44900 · Vehicle Maint...		-65.97	65.97
				42310 · Office Supplies		-451.73	451.73
TOTAL						-573.63	573.63
Check	3257	11/16/2022	Southern Tire Mart		6680 · Checking Tex...		-385.00
				4050 · FD Equipment ...		-385.00	385.00
TOTAL						-385.00	385.00
Check	3258	11/16/2022	Classic Ford		6680 · Checking Tex...		-666.63
				44900 · Vehicle Maint...		-666.63	666.63
TOTAL						-666.63	666.63
Check	3259	11/16/2022	Bound Tree		6680 · Checking Tex...		-9,800.23
				42330 · Medical Suppl...		-9,800.23	9,800.23
TOTAL						-9,800.23	9,800.23
Check	3260	11/16/2022	Verizon		6680 · Checking Tex...		-1,070.49
				42820 · Telephone & ...		-1,070.49	1,070.49
TOTAL						-1,070.49	1,070.49
Check	3261	11/16/2022	Visa		6680 · Checking Tex...		-1,293.60
				42310 · Office Supplies		-567.31	567.31
				44900 · Vehicle Maint...		-162.08	162.08
				42740 · Good of the D...		-87.03	87.03
				42720 · License & Per...		-9.25	9.25
				42820 · Telephone & ...		-303.88	303.88
				44800 · Uniforms		-164.05	164.05
TOTAL						-1,293.60	1,293.60
Check	3262	11/16/2022	Visa		6680 · Checking Tex...		-4,739.50
				2110 · Website Suppo...		-72.23	72.23
				42110 · Support & Sof...		-97.14	97.14
				42310 · Office Supplies		-281.89	281.89
				44800 · Uniforms		-449.90	449.90
				4050 · FD Equipment ...		-2,031.91	2,031.91
				44900 · Vehicle Maint...		-352.26	352.26
				42820 · Telephone & ...		-370.84	370.84
				2710 · Conferences		-633.94	633.94
				44000 · Firefighting/E...		-313.13	313.13
				42740 · Good of the D...		-136.26	136.26
TOTAL						-4,739.50	4,739.50

Exhibit C



Port Bolivar Volunteer Fire Department

PO Box 675 Port Bolivar, Texas 77650 1806 Broadway

Ph: 409-684-1984

Fax: 409-684-1003

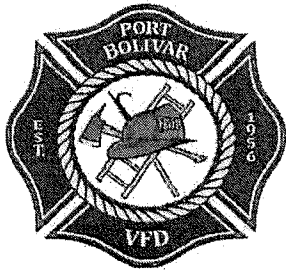
pbvfd@att.net

Date: 10/31/2022

Attention: ESD #2 Board

Port Bolivar Volunteer Fire Department is requesting from the ESD#@ Board, reimbursement for our October 2022 bills totaling \$989.19

Company	Description	Cost	Paid By	Code
AT&T	Internet/Phone	\$156.59 ✓	CK #1527	2820
Entergy	Inside Lights	\$309.21 ✓	CK #1529	2830
Entergy	Outside Lights	\$108.45 ✓	CK #1530	2830
Penn. Residential	Trash	\$242.50 ✓	CK #1528	2840
Frontier Pest Control	Pest Control	\$90.00 ✓	CK #1531	4700
Amazon.com	Wall Clocks	\$71.97 ✓	Direct Debit Card	2320
Parker's building supply	Liquid Nails	10.47	CASH	4100



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 2022-2023

Acting in my capacity as Treasurer, on behalf of the **Port Bolivar Volunteer Fire Department**, we certify that the following expense reimbursement request of \$989.19 for the month of October 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: _____

Date: 11/05/2022

Printed Name: William Weeks, President

Signature: _____

Date: 11-5-22

PORT BOLIVAR VFD 2022-2023

October '22

	BUDGET YTD	ACTUAL		Budget
		Prior Month	Current	
		Month October '22	YTD	
			Total Variance	
2000 - Auditing Fees			\$ -	\$ -
2100 - Bookkeeping	\$ 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
2320 - Office Equipment	\$ 500.00	\$ 71.97	\$ 71.97	\$ 428.03
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		\$ -	\$ 2,500.00
2700 - Dues & Subscriptions	\$ 600.00		\$ -	\$ 600.00
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	\$ 156.59	\$ 156.59	\$ 5,343.41
2830 - Electricity	\$ 3,750.00	\$ 417.66	\$ 417.66	\$ 3,332.34
2840 -Water/Garbage	\$ 3,000.00	\$ 242.50	\$ 242.50	\$ 2,757.50
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		\$ -	\$ 10,000.00
4050 - Equipment Maintenance	\$ 5,000.00		\$ -	\$ 5,000.00
4100 - Equipment Repair	\$ 3,500.00	\$ 10.47	\$ 10.47	\$ 3,489.53
4200 - Fuel	\$ 4,500.00		\$ -	\$ 4,500.00
4210 - Testing	\$ 3,500.00		\$ -	\$ 3,500.00
4300 - Radio Usage	\$ 3,500.00		\$ -	\$ 3,500.00
4350 - Radio Repair	\$ 1,000.00		\$ -	\$ 1,000.00
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	\$ 90.00	\$ 90.00	\$ 510.00
4800 - Uniforms	\$ 3,000.00		\$ -	\$ 3,000.00
4900 - Vehicle Maint. & Repair	\$ 2,500.00		\$ -	\$ 2,500.00
5000 - Command Vehicle			\$ -	\$ -
5010 - Rescue/Medical			\$ -	\$ -
5020 - Fire Fighting			\$ -	\$ -
5030 - Boat			\$ -	\$ -
5040 - Building			\$ -	\$ -
5050 - Other			\$ -	\$ -
BUDGET ADJ			\$ -	\$ -
	\$ 72,100.00	\$ -	\$ 989.19	\$ 71,110.81



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

INVOICE

DATE NOVEMBER 4, 2022
INVOICE # 2022-10

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	Fastwyre Broadband - EFT - Station phones/fax/internet	265.38 ✓	265.38
2830	Entergy - #3038 - Electrical Fire Station	598.74 ✓	864.12
2840	Peninsula Residential Service # 3037 - Dumpster	197.50 ✓	1,061.62
2700	Texas First Bank - EFT-Positive Pay Sept.	47.20 ✓	1,108.82
4000	W.S. Darley - #3035	407.83 ✓	1,516.65
4000	W.S. Darley - #3034	385.00 ✓	1,901.65
2820	Dish - EFT - Station Cable	112.69 ✓	2,014.34
4200	Galveston County - # 3036 - Fleet Fuel - September 2022	167.29 ✓	2,181.63
4700	Amazon - Debit - Batteries	27.50 ✓	2,209.13
4700	Amazon - Debit - Batteries	13.99 ✓	2,223.12
4700	Amazon - Debit - Batteries, Air filter, Water filters	373.07 ✓	2,596.19
4700	Stratton's - #3039 - Head for weed eater, ect.	60.97 ✓	2,657.16

TOTAL

2,657.16

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

November 3, 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 \$ 2,657.16 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 A Riley
Signature

11/3/22
Date

High Island VFD 2022-2023

October 2022 Expenses

October 2022 Expenses	BUDGET	ACTUAL		Total YTD	Budget Variance
		Prior Month	Current		
		YTD	Month October '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		\$ 47.20	\$ 47.20	\$ 702.80
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		\$ 378.07	\$ 378.07	\$ 5,121.93
2830 - Electricity	\$ 6,500.00		\$ 598.74	\$ 598.74	\$ 5,901.26
2840 -Water/Garbage	\$ 2,000.00		\$ 197.50	\$ 197.50	\$ 1,802.50
2850 - Propane				\$ -	\$ -
2860 - Janitorial/Yard Service	\$ 1,200.00			\$ -	\$ 1,200.00
2870 - Alarm Service				\$ -	\$ -
2900 - General & Administrative				\$ -	\$ -
3100 - Uncategorized				\$ -	\$ -
4000 - Firefighting / EMS Equipment	\$ 18,500.00		\$ 792.83	\$ 792.83	\$ 17,707.17
4050 - Equipment Maintenance	\$ 5,500.00			\$ -	\$ 5,500.00
4100 - Equipment Repair	\$ 2,500.00			\$ -	\$ 2,500.00
4200 - Fuel	\$ 4,000.00		\$ 167.29	\$ 167.29	\$ 3,832.71
4210 - Testing	\$ 3,000.00				
4300 - Radio Usage	\$ 2,200.00			\$ -	\$ 2,200.00
4350 - Radio Repair	\$ 2,500.00			\$ -	\$ 2,500.00
4400 - General & Administrative	\$ 780.00			\$ -	\$ 780.00
4500 - Training	\$ 2,500.00			\$ -	\$ 2,500.00
4600 - Medical Exams				\$ -	\$ -
4700 - Building Maintenance	\$ 4,000.00		\$ 475.53	\$ 475.53	\$ 3,524.47
4800 - Uniforms	\$ 2,500.00			\$ -	\$ 2,500.00
4900 - Vehicle Maint. & Repair	\$ 10,000.00			\$ -	\$ 10,000.00
5000 - Command Vehicle				\$ -	\$ -
5010 - Rescue/Medical				\$ -	\$ -
5020 - Fire Fighting				\$ -	\$ -
5030 - Boat (EMS Capital)				\$ -	\$ -
5040 - Building				\$ -	\$ -
5050 - Other				\$ -	\$ -
	\$ 75,080.00		\$ 2,657.16	\$ 2,657.16	\$ 69,422.84



INVOICE

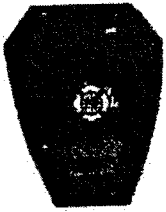
Crystal Beach Fire & Rescue
930 Noble Carl Dr.
Crystal Beach, Texas 77650

DATE OCTOBER 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, D. Deckerlegand, 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
\$ 2451.97

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.



Signature

11/1/2022

Date

CRYSTAL BEACH VFD 2022-2023

October '22

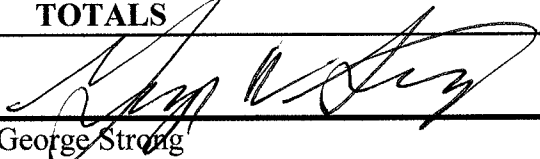
BUDGET	ACTUAL		Total YTD	Budget Variance
	Prior Month YTD	Current Month		
	October '22			
			\$	-
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Exhibit D

Galveston County Emergency Services District No. 2

16-Nov-22

	10/31/2022	11/16/2022
	Balance	Balance
Texas First Bank		
Operating/Checking (xxxx6680)	\$ 422,472.79	\$ 617,384.99
Savings (Acct. No. xxx9804)	\$ 2,489.98	\$ 2,490.19
EMS Billing (Acct. No. xxxx7569)	\$ 467,244.01	\$ 491,718.38
	\$892,206.78	\$1,111,593.56
TexSTAR (Investment Co-Op)		
General Fund (Acct. No. xxxxxx1110)	\$210,315.04	\$210,315.04
Capital Fund (Acct. No. xxxxxx1890)	\$406,115.35	\$406,115.35
Emergency Fund (Acct. No. xxxxxx4140)	\$1,030,020.27	\$1,030,020.27
	\$1,646,450.66	\$1,646,450.66
TOTALS	\$2,538,657.44	\$2,758,044.22


George Strong
Treasurer, GCESD2

11-16-22
Date

Exhibit E

Galveston County Emergency Services District #2 Budget Amendment Request Form

Department Entity Name: ESD Budget Date: 11.16.22

Explanation/Comments: (Attach additional explanation pages if necessary for each line item requested)

Repairs & parts to ready fire truck for service (bought from Magnolia VFD Equipment). Funds are from
General Fund Balance (32000).

For Board Use Only Budget Amendment #: ESD-01 Fiscal Year: <u>2022-23</u> Approval Date: _____
--

Budget Amendment Request by Name Doug Saunders Title District Manager

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Cost Center Fund Name	Identifying Line Item Number	Start of FY Budget Amount	Budget Amendment Increase	Budget Amendment Decrease	Amount of Outside Funding Added (If Any)	Amended Budget Line Item Amount	Updated/ Changed Date
A.) EMS- Rescue, Medical/Fire Apparatus	5010	203,150.00	65,000.00			268,150.00	11.16.2022
B.) General Fund Balance	32000	3,006,231.52		65,000.00		2,941,231.32	11.16.2022
C.)							
D.)							
E.)							
F.)							
G.)							
H.)							

Exhibit F

BW&C
BROOKSWATSON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

October 12, 2022

Galveston County Emergency Services District No. 2
930 Noble Carl Dr.
Crystal Beach, Texas

To the Board of Commissioners:

The following represents our understanding of the services we will provide the Galveston County Emergency Services District No. 2 (the "District").

You have requested that we audit the financial statements of the governmental activities and each major fund of the District, as of September 30, 2022, and for the year then ended and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension information, 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 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.

As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America.

This RSI will be subjected to certain limited procedures but will not be audited:

- 1) Management's discussion and analysis
- 2) Budgetary Comparison Information

The Objective of an Audit

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in accordance with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

General Audit Procedures

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic 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 error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Internal Control Audit Procedures

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS.

In making our risk assessments, we consider 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

Compliance with Laws and Regulations

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management and those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing financial statements that indicates that such financial statements have been audited by the entity's auditor;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities; and
- f. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We will assist with the preparation of the District's financial statements and certain schedules. With respect to any nonattest services we perform, the District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Reporting

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the governing body of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The timing of our audit will be scheduled for performance and completion as follows:

	Begin	Complete
Document internal control and preliminary tests		Prior to January 31
Mail confirmations	January	January
Perform year-end audit procedures	February	February
Issue audit report	n/a	March

Mike Brooks is the engagement partner for the audit services specified in this letter. His responsibilities include supervising BrooksWatson & Co., PLLC's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees for the financial statement audit are all inclusive as follows:

Fiscal Year	Financial Statement Audit
2021 - 22	\$10,600

The invoice shall be rendered monthly based upon actual hours billed during the invoice period. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the District's personnel to assist in the preparation of schedules and analysis of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

Other Matters

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of BrooksWatson & Co., PLLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to certain regulators and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of BrooksWatson & Co., PLLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

If the foregoing is in accordance with your understanding, please indicate your agreement by signing and returning the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Brooks Watson & Co.

Brooks Watson & Co.
14950 Heathrow Forest Pkwy | Ste 530
Houston, TX 77032

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the Galveston County Emergency Services District No. 2 by:

Treasurer

DS
GS

Name: _____

Date: _____

District Manager

Name: _____

Date: _____

Exhibit G

**RESOLUTION CONFIRMING REVIEW OF
AND APPROVING AND RENEWING THE
INVESTMENT POLICY, STRATEGIES, GUIDELINES
AND MANAGEMENT PRACTICES FOR
GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**

**STATE OF TEXAS §
 §
COUNTY OF GALVESTON §**

WHEREAS, Galveston County Emergency Service District No. 2 is a political subdivision of the State of Texas, created and operating under Chapter 775, Texas Health & Safety Code (the “Code”); and

WHEREAS, Section 2256.005 of the Texas Government Code, as amended (the “Public Funds Investment Act”) requires the governing body of political subdivisions, including emergency services districts, to adopt a written investment policy concerning investment of its funds and funds under its control; and

WHEREAS, the Board of Commissioners of Galveston County Emergency Services District No. 2 has previously designated one or more investment officers and adopted a policy relating to the investment of District funds in accordance with the Public Funds Investment Act (*see* attached copy of the November 11, 2018 Resolution Adopting Investment Policy, Strategies, Guidelines and Management Practices for Galveston County Emergency Services District No. 2); and

WHEREAS, the Public Funds Investment Act requires that the Board of Commissioners of Galveston County Emergency Services District No. 2 review the District’s investment policy and its investment strategies not less than annually and make any changes thereto as determined by the Board of Commissioners to be necessary and prudent, and to adopt an order or resolution stating that it has reviewed the District’s investment policy and investment strategies and recording any changes made thereto.

NOW, THEREFORE, IT IS RESOLVED BY THE BOARD OF EMERGENCY SERVICES COMMISSIONERS OF GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2, THAT:


Section 1. The matters and facts recited in the preamble to this Resolution are found to be true and correct and the same are incorporated herein as a part of this Resolution.

Section 2. The Board has reviewed the District’s written investment policy and investment strategies, as set forth in the November 11, 2018 Resolution Adopting Investment Policy, Strategies, Guidelines and Management Practices, a copy of which is attached hereto, in accordance with the requirements of Section 2256.005(e) of the Public Funds Investment Act. Based upon such review, the Board finds and declares that the District’s current investment policy and investment strategies are appropriate and adequate, and thus no amendments thereto are presently needed or necessary.

Section 3. The Board desires to approve and renew the District's investment policy and its investment strategies, as set forth in the November 11, 2018 Resolution Adopting Investment Policy, Strategies, Guidelines and Management Practices, a copy of which is attached hereto.

PASSED AND APPROVED on November 16, 2022.

**GALVESTON COUNTY EMERGENCY
SERVICES DISTRICT NO. 2**



Kate Newberry, President

ATTEST:



Greg Fountain, Secretary

CERTIFICATE FOR RESOLUTION

THE STATE OF TEXAS §
 §
COUNTY OF GALVESTON §

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

1. The Board of Commissioners of Galveston County Emergency Services District No. 2 convened in a regular meeting on the 16th day of November 2022, and the roll was called of the duly-constituted officers and members of the Commission, to wit:

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


and all of said persons were present, except Assistant Treasurer Flanagan, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

RESOLUTION CONFIRMING REVIEW OF AND APPROVING AND RENEWING THE INVESTMENT POLICY, STRATEGIES, GUIDELINES AND MANAGEMENT PRACTICES FOR GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2

was introduced for the consideration of the Commission. It was then duly moved and seconded that the Resolution Confirming Review of and Approving and Renewing the Investment Policy, Strategies, Guidelines and Management Practices for Galveston County Emergency Services District No. 2 ("Resolution") be adopted, and, after due discussion, the motion prevailed and carried unanimously.

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

SIGNED this the 16th day of November 2022.



Greg Fountain, Secretary
President, Board of Commissioners

THE STATE OF TEXAS

§

§

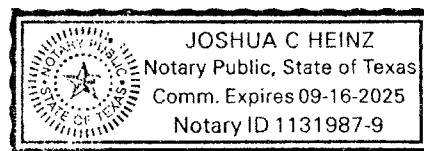
COUNTY OF GALVESTON

§

This instrument was acknowledged before me on this 16th day of November 2022, by Greg Fountain, Secretary of the Board of Commissioners of Galveston County Emergency Services District No. 2, on behalf of said District.



Notary Public, State of Texas



**RESOLUTION ADOPTING INVESTMENT POLICY, STRATEGIES,
GUIDELINES AND MANAGEMENT PRACTICES FOR
GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**

STATE OF TEXAS §
 §
COUNTY OF GALVESTON §

WHEREAS, Galveston County Emergency Service District No. 2 is a political subdivision of the State of Texas, created and operating under Chapter 775, Texas Health & Safety Code (the "Code"); and

WHEREAS, Section 2256.005 of the Texas Government Code requires an emergency services district to adopt an investment policy and investment strategies for each of the funds under its control; and

WHEREAS, the Board of Commissioners of Galveston County Emergency Services District No. 2 desires to adopt a revised investment policy, strategies, guidelines and management practices for the District;

NOW, THEREFORE, IT IS RESOLVED BY THE BOARD OF EMERGENCY SERVICES COMMISSIONERS OF GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2 THAT THE FOLLOWING INVESTMENT POLICY, STRATEGIES, GUIDELINES AND MANAGEMENT PRACTICES ARE ADOPTED:

ARTICLE I.
DEFINITIONS

1.01 Board. "Board" means the Board of Emergency Services Commissioners of Galveston County Emergency Services District No. 2.

1.02 Commissioner. "Commissioner" means a person appointed to serve on the Board of the District.

1.03 District. "District" means Galveston County Emergency Services District No. 2.

1.04 Investment Officer. "Investment Officer" means a person designated by the Board to handle District investments.

ARTICLE II.
INVESTMENT POLICY

2.01 Purpose. This investment policy ("Investment Policy") is adopted in order to comply with the Public Funds Investment Act and to set forth: the general policies governing investment of District funds; the specific investment strategies applicable to each particular fund of the District; the guidelines for investment of District funds, including the types of investments authorized for District funds; and the investment management policies of the District.

2.02 Scope. This Investment Policy applies to all transactions involving the investment of assets of the District.

2.03 Policy. It is the policy of the District to invest and manage all available funds in compliance with all applicable legal requirements, including state and federal law, the guidelines stated in this Investment Policy, the District's Investment Strategy set forth in Article III, and in accordance with the restrictions in any District bond resolutions, including covenants with respect to the arbitrage regulations under the U.S. Internal Revenue Code. The District's investment portfolio will be planned and managed to take advantage of investment interest as a source of income from all operating and capital funds. All investments will be made with a primary emphasis on safety of principal and liquidity, while also addressing investment diversification, yield and maturity, and the quality and capability of investment management. Notwithstanding the foregoing, investment of District funds is limited to the types of investments set forth in Section 4.02.

2.04 Standard of Care. District investments will be made with the exercise of judgment and care, under circumstances then prevailing, that persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The District will seek to ensure that all persons involved in the investment process act responsibly and in accordance with the following investment objectives, in order of priority: 1) preservation and safety of principal; 2) liquidity; and 3) yield.

2.05 Representations and Authorized Instruments. Purchases and sales of District investments will only be initiated by an Investment Officer who is designated by resolution of the Board. The Board may, by resolution, authorize the Investment Officer to invest and reinvest funds of the District in accordance with this Investment Policy and the Investment Strategy. District funds will be invested only in those types of investments authorized under District bond resolutions, the Texas Public Funds Investment Act, as amended, the Texas Health & Safety Code and other applicable state law.

2.06 Collateralization. Funds held at a bank or trust company that are not invested, at a minimum, must be collateralized by collateral securities set forth in the Texas Public Funds Collateral Act (Texas Government Code, Chapter 2257), as amended, to the extent not covered by the Federal Deposit Insurance Corporation (FDIC), the National Credit Union Share Insurance Fund (NCUSIF), or their successors. The total market value of the collateral securing uninsured deposits maintained by the District will at all times be not less than 110% of the amount of such insured deposits.

2.07 Review. Compliance of District investments with this Investment Policy will be regularly monitored. This Investment Policy and investment performance and security will be reviewed and evaluated at least annually by the Board, or more frequently upon the request of any Commissioner.

ARTICLE III. INVESTMENT STRATEGY

3.01 Purpose. The purpose of this Article is to provide an investment strategy for each fund or group of funds under the District's control.

3.02 Investment Objectives Applicable to All Funds. The District's overall objectives with regard to the District's group of funds, which is comprised of the funds set forth in Section 3.03(A)-(C), are as follows, in order of priority:

A. Suitability: The District will give priority to understanding the suitability of each investment to the financial requirements of the District.

B. Safety of capital: The primary objective of the District is to ensure the preservation and safety of principal.

C. Liquidity: The District will maintain sufficient liquidity to ensure adequate and timely availability of funds necessary to pay obligations as they become due.

D. Marketability: The District will strive to ensure the marketability of the investment.

E. Diversification: The District will seek to ensure diversity in its investment portfolio.

F. Yield: The District will seek to optimize return on investments within the constraints of safety and liquidity.

3.03 Investment Objectives Applicable to Individual Funds. In addition to the overall objectives set forth in Section 3.02, the following particularized objectives apply to each of the District's individual funds:

A. Operating Fund. The particularized investment objectives for the operating fund are: preserving the safety of the principal; ensuring the funds are available as needed to pay the District's monthly operating expenses, as estimated by the annual operating budget adopted by the Board; and, ensuring that the investments can be readily liquidated in the event there are unexpected additional costs. A fund balance equal to 1 month of expenses must be kept extremely liquid for normal uses. Any balance in excess of 1 month of expenses will be kept in investments that may be liquidated easily if the need arises, but in no case may any investment mature later than 12 months after the date of purchase, unless the Board authorizes an investment with a longer maturity.

B. Debt Service Fund. The particularized investment objectives for the debt service fund are: the safety of the principal; ensuring that funds are available as necessary to meet the debt service needs of the District; ensuring compliance with District's bond resolutions and, subject to compliance with the objectives set forth in Section 3.02 and the policies set forth in 2.03 and the satisfaction of the requirements of all bond resolutions, obtaining the maximum yield. Investments for this account will be structured to match debt service needs. When safety of principal and liquidity to match debt service are assured, yield may be considered. For funds needed for the District's next debt service payment, the investment must mature no later than 15 days prior to the date the debt service payment is due. For funds in reserve, the investment must mature no later than 12 months after the date of purchase. Because of the large amount of District funds that may exist in this account, diversification of investments will be considered.

C. Capital Projects and Purchases Fund. The particularized investment objectives of the capital projects and purchases fund are: preserving the safety of the principal;

ensuring that funds are available as needed to meet the construction needs of the District; and obtaining the maximum yield on investments. Investments of funds needed for planned capital projects or purchases with a known commencement or purchase date must mature no later than 15 days prior to the date the funds will be needed to pay for the project or purchase, as determined by the Board. Investments of funds that are not designated for specific projects or purchases must mature no later than 12 months after the date of purchase, unless the Board authorized an investment with a longer maturity.

ARTICLE IV. INVESTMENT GUIDELINES

4.01 Purpose. The purpose of this Article is to set forth the types of authorized investments in which the District's funds may be invested and the manner in which certain investments may be made ("Authorized Investment").

4.02 Authorized Investments.

A. The District may invest its funds only in the Authorized Investments set forth in and subject to the limitations imposed by the following sections of the Public Funds Investment Act:

1. Government Code Section 2256.009: Obligations of, or Guaranteed by, Governmental Entities. Subject to the limitations set forth in Section 2256.009, Government Code, the District is authorized to invest funds in obligations of, or guaranteed by, the United States or State of Texas, one of their agencies or instrumentalities; obligations of, or guaranteed by, other authorized governmental entities; interest bearing banking deposits that are guaranteed or insured by the FDIC or the NCUSIF, or their successors; or, other investments authorized by Section 2256.009, Government Code.

2. Government Code Section 2256.010: Certificates of Deposit and Share Certificates. Subject to the limitations set forth in Section 2256.010, Government Code, the District is authorized to invest its funds in certificates of deposit or share certificates that are: issued by a depository institution domiciled in Texas; guaranteed or insured by the FDIC or the NCUSIF, or their successors; and secured in a manner authorized under Section 2256.010, Government Code. Principal and accrued interest may not exceed FDIC or NCUSIF limits or the collateral pledged as security for the District's investments as set forth in Section 4.04.

3. Government Code Section 2256.016: Investment Pools. Subject to the limitations set forth in Section 2256.016, Government Code, the District is authorized to invest its funds through an eligible investment pool, including, but not limited to, the TexSTAR investment pool, if the Board by resolution authorizes investment in the particular pool. The maximum dollar-weighted maturity for the TexSTAR investment pool based on the stated maturity date for the portfolio may not exceed 60 days.

B. If the Investment Officer of the District (identified herein as the District's Treasurer) attends and successfully completes the training requirements under Section 2256.008, Government Code, the District may invest its funds in additional investments, subject to authorization and limitations set forth in the Public Funds Investment Act (Chapter 2256, Government Code).

4.03 Manner of Solicitation of Certificates of Deposit. As authorized by Section 2256.005(c), Government Code, bids for certificates of deposit may be solicited orally, in writing, electronically, or in any combination of those methods.

4.04 Security of Funds/Collateral Policy.

A. It is the policy of the District that all funds must be insured by the FDIC or NCUSIF or the collateral pledged to the extent of the fair market value of any amount not insured. The District recognizes that FDIC and NCUSIF insurance is only available up to a maximum of \$250,000 (including accrued interest) for Interest and Sinking Fund deposits and a maximum of \$250,000 (including accrued interest) for all other deposits. The amount of funds on deposit, other than Interest and Sinking Fund deposits, at any one Texas financial institution (including branch banks located within the same county) will be totaled to determine the maximum amount of insurance coverage. Interest and Sinking Fund deposits will be totaled separately.

B. To the extent District funds are not insured by the FDIC or NCUSIF, they must be secured in the manner provided by law for the security of funds by Chapter 2257 of the Government Code (the Public Funds Collateral Act). There must be pledged as collateral for such funds, to the extent of the market value of the funds, any of the following securities: (1) government securities or obligations issued by the State of Texas, its agencies or political subdivisions, and approved by the Attorney General of Texas payable from taxes or revenues, approved by the Investment Committee, hereinafter defined; or (2) direct obligations of the United States backed by the full faith and credit of the government; or (3) any other obligations or securities authorized to be collateral securing the funds of emergency services districts under the laws of the State of Texas that are approved by the Investment Committee.

C. A bank, credit union, or trust company holding uninvested District funds must provide a summary of the funds held and the collateral securities pledged against the funds to the District on a monthly basis.

4.05 Loss of Ratings and Liquidation. An investment under Section 4.02 that requires a minimum rating does not qualify as an Authorized Investment during the period that the investment does not have the minimum rating. Upon loss of a minimum rating, the Investment Officer must take all prudent measures that are consistent with this Resolution to liquidate an investment that does not have a minimum rating.

4.06 Delivery vs. Payment. It will be the Policy of the District that all Treasury Bills, Notes and Bonds and Government Agencies' securities shall be purchased using the "Delivery vs. Payment" (DVP) method through the Federal Reserve System. By so doing, District funds are not released until the District has received, through the Federal Reserve wire, the securities purchased.

ARTICLE V.
INVESTMENT MANAGEMENT PRACTICES

5.01 Designation of Investment Officer. The District's Treasurer will serve as Investment Officers for the District. The Board may authorize an Investment Officer to deposit,

withdraw, invest, transfer, and manage the District's funds in accordance with these Investment Policies and applicable law.

5.02 Required Disclosures by Investment Officer. In accordance with Section 2256.005(i), the District's Investment Officer shall disclose by written statement, filed with the Texas Ethics Commission and the Board, if the Investment Officer has a personal business relationship with a business organization offering to engage in an investment transaction with the District, or if the Investment Officer is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the District.

5.03 Investment Training. Before the District invests funds in any investment other than an Authorized Investment, the District's Investment Officer will be required to attend training, in compliance with the Public Funds Investment Act (Section 2256.008, Government Code), from an independent source approved by the Board that includes at least 10 hours of instruction relating to the Investment Officer's responsibilities within 12 months after taking office or assuming duties, and, thereafter, not less than once in a two year period that begins on the first day of the District' fiscal year. See also Section 775.043 of the Texas Health and Safety Code.

5.04 Monitoring and Internal Reporting. The Investment Officers must regularly monitor the performance of the District's Investments, including market price and ratings. Not less than quarterly, the Investment Officers shall prepare and submit to the Board a written report of all investment transactions for the preceding quarter, signed by each Investment Officer. The report must:

- A. Describe in detail the investment position of the District;
- B. Contain a summary statement of each pooled fund group that states the beginning and ending market value for the quarter and the fully accrued interest;
- C. State the book value and market value of each separately invested asset at the beginning and end of the quarter by the type of asset and fund type invested;
- D. State the maturity date of each separately invested asset that has a maturity date;
- E. State the account or fund or pooled group fund for which each individual investment was acquired;
- F. State the compliance of the investment portfolio as it relates to the Investment Strategies and Public Funds Investment Act; and
- G. Indicate any changes in ratings of the District's investments.

5.05 Compliance Audit. The District, in conjunction with its annual financial audit, will perform a compliance audit of management controls on investments and adherence to this Resolution.


5.06 Disclosure of Investment Policy.

A. The Investment Officer will provide a copy of this Resolution to any person seeking to sell the District an Authorized Investment. The registered principal of the business organization must execute a written acknowledgment in the form set forth in Exhibit "A", to the effect that he has received and thoroughly reviewed the Investment Policy of the District and acknowledged that the organization has implemented reasonable procedures and controls in an effort to preclude imprudent investment activities arising out of the investment transactions conducted between the District and the organization. The Investment Officer may not buy any securities from a person who has not delivered to the District a written acknowledgment in the form set forth in Exhibit "A".

B. The Investment Officer must execute a written statement in the form set forth in Exhibit "B" to the effect that the Investment Officer has reviewed this Investment Policy and has implemented procedures and controls to comply with the Investment Policy.

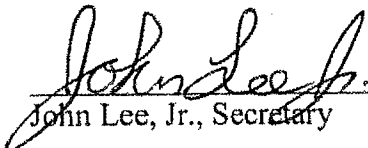
PASSED AND APPROVED this 11th day of November, 2018.

**GALVESTON COUNTY EMERGENCY
SERVICES DISTRICT NO. 2**



Sidney Bouse, President

ATTEST:



John Lee, Jr., Secretary

EXHIBIT "A"

**REGISTERED PRINCIPAL'S
CERTIFICATION OF RECEIPT
AND
REVIEW OF INVESTMENT POLICY**

THE STATE OF TEXAS

COUNTY OF GALVESTON

I, the undersigned, _____, registered principal of _____ (entity), do hereby certify that I have been presented a copy of the Resolution Adopting Investment Policy, Strategies, Guidelines and Management Practices for Galveston County Emergency Services District No. 2 dated November 14, 2018 (the "Investment Policy"). I have thoroughly reviewed the Investment Policy and acknowledge that _____ (entity) has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the District and _____ (entity) that are not authorized by the District's Investment Policy.

WITNESS MY HAND THIS _____ day of _____, 20____.

Name: _____

Title: _____

EXHIBIT "B"

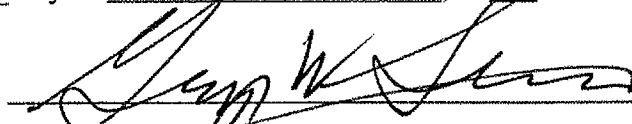
**INVESTMENT OFFICER'S
CERTIFICATION OF RECEIPT
AND
REVIEW OF INVESTMENT POLICY**

THE STATE OF TEXAS

COUNTY OF GALVESTON

I, the undersigned, George Strong, Treasurer, designated investment Officer of Galveston County Emergency Services District No. 2, do hereby certify that I have been presented a copy of the Resolution Adopting Investment Policy, Strategies, Guidelines and Management Practices for Galveston County Emergency Services District No. 2 dated November 14, 2018 (the "Investment Policy"). I have thoroughly reviewed the Investment Policy and acknowledge that Galveston County Emergency Services District No. 2 has implemented procedures and controls to comply with the Investment Policy.

WITNESS MY HAND THIS 14th day of November, 2018.



Name: George Strong

Title: Treasurer / Investment Officer

CERTIFICATE FOR RESOLUTION

THE STATE OF TEXAS §
 §
COUNTY OF GALVESTON §

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

1. The Board of Commissioners of Galveston County Emergency Services District No. 2 convened in a regular meeting on the 11th day of November, 2018, at the regular designated meeting place, and the roll was called of the duly-constituted officers and members of the Commission, to wit:

Sidney Bouse	-	President
Kate Newberry	-	Vice President
John Lee, Jr.	-	Secretary
George Strong	-	Treasurer
Larry Flanagan	-	Asst. Treasurer

and all of said persons were present, except Commissioner(s) None, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:


RESOLUTION ADOPTING INVESTMENT POLICY, STRATEGIES, GUIDELINES AND MANAGEMENT PRACTICES FOR GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2

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

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

SIGNED AND SEALED the 11th day of November, 2018.

(SEAL)

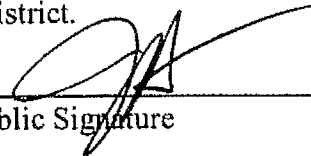


John Lee, Jr.
Secretary, Board of Commissioners

THE STATE OF TEXAS §

COUNTY OF GALVESTON §

This instrument was acknowledged before me on this 11th day of November, 2013, by John Lee, Jr., Secretary of the Board of Commissioners of Galveston County Emergency Services District No. 2, on behalf of said District.



Notary Public Signature

(seal)

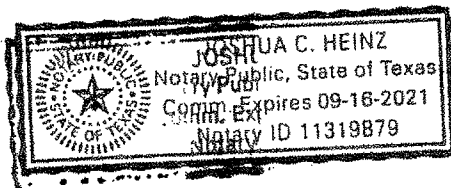


Exhibit H

MUTUAL AID AGREEMENT FOR EMERGENCY MEDICAL RESPONSE

This mutual aid agreement ("**Agreement**") is between the GALVESTON COUNTY HEALTH DISTRICT ("**GCHD**") and GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2 ("**ESD2**"), to be effective on the date of its execution.

1. PURPOSE AND SCOPE

The Parties recognize and agree that it is desirable to enter into this Agreement for the mutual benefit of the Parties in times of emergency. It is the intent of this Agreement to act as a Mutual Aid Agreement where one Party mutually responds on emergency calls in substitution of or to assist the other. It has been determined that there is a need for a Mutual Aid Agreement between the Parties to provide emergency medical services in times of disaster or other emergency to the areas served by the Parties. This Agreement is essential to the public health and welfare of the communities served by the Parties and is authorized by Chapter 791 of the Texas Government Code. This Agreement shall apply to emergencies within the coverage area of ESD2 and GCHD.

2. DEFINITIONS

- a) "Apparatus" shall mean vehicles, including ambulances, used for command, rescue, and support of emergency operations.
- b) "Emergency" shall mean a call for service.
- c) "Employer" shall mean the Party employing or contracting for Personnel.
- d) "Equipment" shall mean radios, tools, and devices used to provide for emergency medical care, personnel safety, and other items customarily utilized in the provision of emergency medical services.
- e) "EMS Administrator" shall mean the Chief Emergency Medical Services Officer for a jurisdiction or Party. Each Party shall designate one EMS Administrator for the purposes of this Agreement.
- f) "Personnel" shall mean emergency medical technicians, paramedics, and other emergency responders including firefighters and fire service officers employed by or contracted for by a Party.
- g) "Providing Party" shall mean the party providing patient care and/or transportation.
- h) "Requesting Party" shall mean the party requesting assistance and is the party having primary jurisdiction over the area in which the emergency exists.
- i) "Responding Party" shall mean the party from whom assistance is requested.

3. TERM

This Agreement will be effective immediately upon its execution and shall continue in effect until it has been terminated in accordance with this Agreement.

4. REQUEST FOR ASSISTANCE AND RESPONSE

- a) An emergency condition shall exist within the service area of a Party when one or more emergencies are in progress.
- b) When such an emergency exists, upon request of the EMS Administrator, his/her designee, or by the communications center of the Requesting Party, the EMS Administrator or his/her designee of the Responding Party will dispatch such emergency medical services apparatus, equipment, and personnel to the aid of the Requesting Party as he/she deems advisable subject to the conditions hereinafter set out.
- c) The rendering of assistance under the terms of this Agreement shall not be mandatory, however; a Party receiving a request for assistance from the other Party is expected to render aid if it is feasible to do so.
- d) The number of Responding Party units and personnel dispatched shall be at the discretion of the Responding Party consistent with established policies and procedures of the Responding Party and the purposes of this Agreement.
- e) Should the Responding Party be unable to immediately aid, the Responding Party shall inform the Requesting Party that response is unavailable or will be delayed. It shall be the responsibility of the Requesting Party to seek other assistance as may be appropriate.
- f) The Requesting Party shall furnish the following information at the time that the request for assistance is made:
 - 1) Name of the requesting officer and agency;
 - 2) The general nature and type of emergency;
 - 3) The location of the emergency, including directions or Key Map code;
 - 4) The Apparatus and Equipment requested;
 - 5) Street routing information when necessary; and
 - 6) Any other pertinent information.

- g) The Responding Party furnishing assistance under this Agreement shall report immediately to the incident commander at the location to which the unit is dispatched if such exists and shall be subject to the orders of that officer in charge.
- h) The Personnel of the Responding Party shall not be obligated to obey any order which Personnel reasonably believe to be in violation of the laws of the State of Texas, United States, or of the policies and procedures of the Responding Party, or any order which said Personnel believe will unnecessarily result in the likelihood or unreasonable risk of death or bodily injury to any person including Personnel of the Responding Party or in a loss of or damage to the Responding Party's Apparatus or Equipment.
- i) The senior paramedic, or if no paramedic is on the scene, the senior emergency medical technician of the Responding Party at the scene shall take command until relieved by personnel of the Requesting Party.
- j) Personnel of the Responding Party furnishing assistance under this Agreement shall be released by the Requesting Party as promptly as their services are no longer needed or immediately upon being advised that the personnel or equipment is needed to render service within the area for which it normally provides protection and service.
- k) Rendition of service, standards of performance, discipline of Personnel, and other matters incident to performance of services and control of Personnel shall remain with the Employer of said Personnel. Disputes or disagreements as to the level of services and standards of performance required of any party shall be reported to the EMS Administrator or his/her designee of the agencies involved. Each Party's respective EMS Administrator or their designee, shall determine standards of performance applicable to the service rendered by their respective departments.
- l) Personnel, apparatus, and equipment of Parties shall meet, as a minimum, all acceptable standards for Basic Life Support Ambulances with Mobile Intensive Care Unit Capability as specified by the Texas Department of State Health Services.
- m) All personnel will be required to perform under established practice parameters and protocols as set forth by the Party's respective Medical Director and under the standard operating procedures or guidelines established by the respective Employer.

5. INDEMNIFICATION

- a) Each Party agrees to purchase and maintain its own insurance to protect it from the risks associated with the operations of the Party associated with this Agreement.
- b) This Agreement is intended for the benefit of the named Parties to this Agreement, and this Agreement shall not be construed to provide any third-party benefits.

6. CHARGES FOR SERVICE

- a) All charges for service will be based on a reasonable fee schedule established by the Parties.
- b) Parties are responsible for establishing and maintaining their respective fee schedules.
- c) The Providing Party will be solely responsible for all aspects of billing and collections operations and procedures.
- d) The Providing Party may directly bill those patients transported and/or treated in accordance with this Agreement based on the established fee schedule and the treatment rendered.
- e) The Providing Party is solely entitled to all collections, settlements, and other remuneration for services rendered for transportation and/or treatment of patients in accordance with this Agreement.

7. OPERATIONS

The EMS Administrators of each Party are hereby authorized and directed to meet and draft any detailed plans, policies, guidelines, and procedures necessary to effectively implement this Agreement.

8. MUTUAL ASSISTANCE

Parties shall do all things necessary or appropriate to carry out the terms and provisions of this Agreement, and to aid and assist each other in carrying out such terms and provisions.

9. DISPUTE RESOLUTION AND VENUE

This Agreement is made and shall be construed and interpreted under the laws of the State of Texas, unless preempted by an applicable federal law, and venue for any legal action shall lie in Galveston County, Texas. Parties agree that all claims, disputes, and controversies arising out of or in relation to the performance, interpretation, application, or enforcement of this agreement, including but not limited to breach thereof, shall be referred to mediation before, and as a condition precedent to, the initiation of any adjudicative action or proceeding.

10. SEVERABILITY

Whenever possible, each provision of this Agreement shall be interpreted in such a manner as to be effective and valid under applicable law, but if any section, subsection, paragraph, sentence, clause, phrase, word, or portion of this Agreement is, for any reason, held invalid, unconstitutional, or otherwise unenforceable, by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions thereof.

11. ENTIRE AGREEMENT

This Agreement contains the entire Agreement between the Parties.

12. AMENDMENT

This Agreement may be amended, altered, or revoked by written instrument signed by the Parties.

13. TERMINATION

In the event that any party desires to terminate its participation in this Agreement, it shall so notify the other Party in writing at least 60 days before the effective date of termination. The notice may be withdrawn in writing at any time before it becomes effective.

14. NOTICE

All notices and communications under this Agreement must be sent by certified mail (return-receipt requested) to the parties at the following addresses:

To GCHD: Galveston County Health District
 9850 Emmett F. Lowry Expressway
 Texas City, Texas 77591
 Attention: Neal Pathak

To ESD2: Galveston County Emergency Services District No. 2
 930 Noble Carl Drive
 PO Box 1575
 Crystal Beach, Texas 77650
 Attention: Doug Sanders

15. GENERAL PROVISIONS

- a) Each Party to this Agreement represents that its governing body has authorized this Agreement.
- b) Each Party to this Agreement agrees to pay for the performance of the governmental functions and governmental services provided for in accordance with the terms of this Agreement from current revenues available to that Party.
- c) Each Party to this Agreement agrees that the contractual payments made pursuant this Agreement fairly compensate the performing party for the governmental services and governmental functions performed under this Agreement.
- d) It is expressly understood and agreed that under this Agreement, no party waives, nor shall be deemed to waive, any immunity or defense that would otherwise be available to it against any claims arising in the exercise of its governmental powers and governmental functions pursuant to this Agreement.

16. EXECUTION

This Agreement is hereby executed by the Parties, to be effective as of the date of the latest signature below.

GALVESTON COUNTY HEALTH DISTRICT

By: _____

Title: _____

Date: _____

Attest: _____

Title: _____

GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2

By: _____

Title: _____

Date: _____

Attest: _____

Title: _____

Exhibit I



Option #2

Exhibit J



Monthly EMS Operations Report

Month: Oct-22

Calls For Service: 100

Station Report

PB:	CB:	GC:	HI:				PB	No station issues to report
27	56	9	8				CB	Facilities has been out and fixed some lighting and bay doors, replaced some door handles
Transport	Refusal	CX	DOA	FD.Assist	blood draw		HI	No station issues to report
52	26	8	3	8	3			

Response times:

All response times for EMS were within required time frames

Fleet Report:

Medic 20 Seat repair / cushions / lighting supplies
\$284.99

Medic 21 New batteries / front end alignment
\$430.64

Medic 22 Medic 22 is at Siddons-Martin due to repeated issues
\$0.00

Medic 23 oil leak diagnosis
\$186.00

Medic 24
\$0.00

Squad 21 Break system rebuild, fuel line replacement
\$2,243.79

Squad 25
\$0.00

Employee Spotlight Sheila Huguen
returned to a FT status from PT

Want to congradulate Mike and Sean. They had a patient that went into Cardiac arrest, they got pulses back and he walked out of hosp. 3 days later

I am working with Doug to start a wall of recognition for outstanding achievements of crew members.

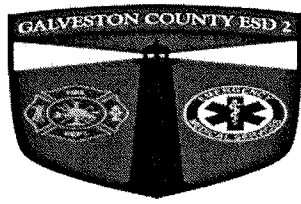
Up-Coming events

Narcan training for the public and FD done by a lady who lost her son to OD, travels around the country talking about Narcan and how it saves lives

Moving forward items:

No items to discuss

Exhibit K



District Manager
Executive Monthly Summary
November 16th, 2022

- **ESD Fire Engine and Brush truck –**
New tires installed on Engine 21 to replace the current tires due to age (12 years) and deterioration. Brush 21 is at Sieben Equipment in Kountze for motor replacement. Total Cost of repairs for Engine 21 \$52,201.83.
- **Volunteer Fire Department**
Performance evaluation draft is complete, and I will be emailing all commissioners on input or suggested changes.
- **2019 Ford F-450 Wheeled Coach (2020 Model) –** I have meet with Siddons-Martin, concerns for the unit on its continued electrical and A/C issues and failures. A written request via email has been sent with my intent and required repairs or replacement of components on the unit. Josh has reviewed all correspondence and approved.

EMS Billing

YTD-\$125,785.00 charges

Collections - \$16,434.30

Cash per transport -\$304.34 (\$2329.35 avg)

Note-Medicare and Medicaid was 55% of billables

EMS Payroll /Benefits

Wages - \$107,324.11

Benefits \$13,357.00

Employee's

Currently have two open positions one is an employee on workers compensation and one is vacancy.

October Fire Response

- High Island VFD – open house conducted on November 5th with 73 people estimated in attendance. Department nominations where on November 8th and voting will be in December at the monthly meeting.
- Port Bolivar VFD - Chief Comeaux expressed his disapproval of the ESD meeting times being changed.
- Crystal Beach VFD- no report

Crystal Beach – 21

High Island 11

Port Bolivar -1

Gilcrest area -7 with High Island response

Exhibit L

11:39 AM

11/15/22

Accrual Basis

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

	Oct 31, 22
ASSETS	
Current Assets	
Checking/Savings	
6682 - TexStar Capital	406,115.35
6682 - TexStar Emergency	1,030,020.27
6682 - TexStar Savings Account	210,315.04
6680 - Checking Texas First	414,958.42
6681 - Savings - Texas First Bank	2,489.98
6683 - Texas First - Billing Rev. Acc.	467,244.01
Total Checking/Savings	2,531,143.07
Accounts Receivable	
1100 - Grant Receivable	500.00
Total Accounts Receivable	500.00
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	2,688.03
12100 - Inventory Asset	260.00
Total Other Current Assets	184,588.39
Total Current Assets	2,716,231.46
Fixed Assets	
1150 - Depreciable Assets	642,836.10
5021 - CBVFD Fire Truck	14,360.00
Total Fixed Assets	657,196.10
TOTAL ASSETS	3,373,427.56
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
1700 - Accrued Expenses	221,089.04
24000 - Payroll Liabilities	2,249.98
Total Other Current Liabilities	223,339.02
Total Current Liabilities	223,339.02
Total Liabilities	223,339.02
Equity	
Net Investment -Capital Assets	155,335.00
32000 - General Fund Balance	3,006,231.32
Net Income	-11,477.78
Total Equity	3,150,088.54
TOTAL LIABILITIES & EQUITY	3,373,427.56

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11/15/22

Galveston County Emergency Services No. 2
Reconciliation Summary
6680 - Checking Texas First, Period Ending 10/31/2022

	Oct 31, 22	
Beginning Balance		435,369.05
Cleared Transactions		
Checks and Payments - 45 items	-201,192.47	
Deposits and Credits - 14 items	188,296.21	
Total Cleared Transactions	-12,896.26	
Cleared Balance		422,472.79 ✓
Uncleared Transactions		
Checks and Payments - 3 items	-7,514.37	
Total Uncleared Transactions	-7,514.37	
Register Balance as of 10/31/2022		414,958.42 ✓
New Transactions		
Checks and Payments - 32 items	-113,876.91	
Deposits and Credits - 1 item	0.00	
Total New Transactions	-113,876.91	
Ending Balance		301,081.51

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11/15/22

Galveston County Emergency Services No. 2
Reconciliation Detail
6680 - Checking Texas First, Period Ending 10/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						435,369.05
Cleared Transactions						
Checks and Payments - 45 items						
Check	09/21/2022	3192	Siddons-Martin	X	-2,498.18	-2,498.18
Check	09/21/2022	3185	Baptist Health Traini...	X	-643.50	-3,141.68
Check	09/21/2022	3176	GCM, The Big Store	X	-311.36	-3,453.04
Check	09/21/2022	3190	Total Reporting Fran...	X	-65.00	-3,518.04
Check	10/03/2022			X	-169.95	-3,687.99
Check	10/04/2022			X	-1,207.52	-4,895.51
Check	10/07/2022			X	-234.32	-5,129.83
Check	10/12/2022	3207	Port Bolivar VFD	X	-13,068.51	-18,198.34
Check	10/12/2022	3205	High Island VFD	X	-12,473.53	-30,671.87
Check	10/12/2022	3213	Bound Tree	X	-3,887.33	-34,559.20
Check	10/12/2022	3225	Visa	X	-3,153.24	-37,712.44
Check	10/12/2022	3199	Galveston County A...	X	-3,150.77	-40,863.21
Check	10/12/2022	3206	Crystal Beach VFD	X	-2,635.51	-43,498.72
Check	10/12/2022	3219	Cop Stop	X	-1,823.00	-45,321.72
Check	10/12/2022	3200	Cop Stop	X	-1,545.00	-46,866.72
Check	10/12/2022	3222	Yates Auto & Truck ...	X	-1,526.54	-48,393.26
Check	10/12/2022	3211	Kent Alan Harkey M...	X	-1,500.00	-49,893.26
Check	10/12/2022	3224	Pete Jorgensen Mari...	X	-1,384.89	-51,278.15
Check	10/12/2022	3218	David Sticker	X	-1,031.25	-52,309.40
Check	10/12/2022	3197	Joshua C. Heinz	X	-1,000.00	-53,309.40
Check	10/12/2022	3217	Visa	X	-844.79	-54,154.19
Check	10/12/2022	3221	Stratton Inc.-Napa - ...	X	-792.98	-54,947.17
Check	10/12/2022	3212	Benckenstein & Oxf...	X	-755.32	-55,702.49
Check	10/12/2022	3203	Galveston County T...	X	-690.80	-56,393.29
Check	10/12/2022	3201	Teleflex LLC	X	-568.50	-56,961.79
Check	10/12/2022	3215	Stericycle	X	-348.22	-57,310.01
Check	10/12/2022	3198	GCM, The Big Store	X	-343.83	-57,653.84
Check	10/12/2022	3204	Eva Heller	X	-300.00	-57,953.84
Check	10/12/2022	3202	Coastal Welding	X	-298.69	-58,252.53
Check	10/12/2022	3216	D and H Bolivar Ren...	X	-292.08	-58,544.61
Check	10/12/2022	3214	The Standard	X	-211.30	-58,755.91
Check	10/12/2022	3209	VFIS	X	-162.70	-58,918.61
Check	10/13/2022			X	-306.89	-59,225.50
Check	10/13/2022			X	-268.15	-59,493.65
General Journal	10/14/2022	599		X	-47,376.30	-106,869.95
General Journal	10/14/2022	599		X	-15,529.43	-122,399.38
Check	10/14/2022			X	-53.74	-122,453.12
Check	10/19/2022	3210	Straton Inc.-Napa - ...	X	-75.78	-122,528.90
Check	10/21/2022			X	-250.67	-122,779.57
Check	10/27/2022			X	-1,000.10	-123,779.67
Check	10/27/2022			X	-268.15	-124,047.82
General Journal	10/28/2022	600		X	-44,949.50	-168,997.32
General Journal	10/28/2022	600		X	-14,415.87	-183,413.19
Check	10/31/2022			X	-17,690.28	-201,103.47
Check	10/31/2022			X	-89.00	-201,192.47
Total Checks and Payments					-201,192.47	-201,192.47
Deposits and Credits - 14 items						
Deposit	10/03/2022			X	98.71	98.71
Deposit	10/05/2022			X	735.79	834.50
Deposit	10/07/2022			X	556.73	1,391.23
Deposit	10/13/2022			X	973.47	2,364.70
Deposit	10/14/2022			X	881.07	3,245.77
Deposit	10/14/2022			X	177,657.84	180,903.61
Deposit	10/18/2022			X	2,032.86	182,936.47
Deposit	10/20/2022			X	956.16	183,892.63
Deposit	10/21/2022			X	91.30	183,983.93
Deposit	10/21/2022			X	114.28	184,098.21
Deposit	10/25/2022			X	590.63	184,688.84
Deposit	10/26/2022			X	497.77	185,186.61
Deposit	10/27/2022			X	2,043.94	187,230.55
Deposit	10/28/2022			X	1,065.66	188,296.21
Total Deposits and Credits					188,296.21	188,296.21

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11/15/22

Galveston County Emergency Services No. 2
Reconciliation Detail
6680 - Checking Texas First, Period Ending 10/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Total Cleared Transactions:					-12,896.26	-12,896.26
Cleared Balance					-12,896.26	422,472.79
Uncleared Transactions						
Checks and Payments - 3 items						
Check	09/21/2022	3191	Rook System Soluti...		-270.00	-270.00
Check	10/12/2022	3220	Siddons-Martin		-6,854.37	-7,124.37
Check	10/12/2022	3223	FDT Uniforms		-390.00	-7,514.37
Total Checks and Payments					-7,514.37	-7,514.37
Total Uncleared Transactions					-7,514.37	-7,514.37
Register Balance as of 10/31/2022					-20,410.63	414,958.42
New Transactions						
Checks and Payments - 32 items						
Check	11/10/2022	3250	Siddons-Martin		-59,792.23	-59,792.23
Check	11/16/2022	3239	Tough Outlet		-11,125.80	-70,918.03
Check	11/16/2022	3259	Bound Tree		-9,800.23	-80,718.26
Check	11/16/2022	3228	D and H Bolivar Ren...		-3,488.31	-84,206.57
Check	11/16/2022	3243	Galveston County A...		-3,451.39	-87,657.96
Check	11/16/2022	3237	High Island VFD		-2,657.16	-90,315.12
Check	11/16/2022	3226	Galveston Central A...		-2,533.98	-92,849.10
Check	11/16/2022	3255	Yates Auto & Truck ...		-2,522.75	-95,371.85
Check	11/16/2022	3238	Crystal Beach VFD		-2,451.97	-97,823.82
Check	11/16/2022	3227	Municipal Emergenc...		-1,850.65	-99,674.47
Check	11/16/2022	3247	Kent Alan Harkey M...		-1,500.00	-101,174.47
Check	11/16/2022	3254	Straton Inc.-Napa - ...		-1,266.85	-102,441.32
Check	11/16/2022	3234	Joshua C. Heinz		-1,000.00	-103,441.32
Check	11/16/2022	3236	Port Bolivar VFD		-989.19	-104,430.51
Check	11/16/2022	3253	Cop Stop		-925.00	-105,355.51
Check	11/16/2022	3245	TNT Wrecker Service		-862.00	-106,217.51
Check	11/16/2022	3252	O'Reilly Automotive,...		-858.10	-107,075.61
Check	11/16/2022	3233	David Sticker		-812.50	-107,888.11
Check	11/16/2022	3235	Winnie Dodge		-741.13	-108,629.24
Check	11/16/2022	3241	Southern Tire Mart		-675.38	-109,304.62
Check	11/16/2022	3258	Classic Ford		-666.63	-109,971.25
Check	11/16/2022	3229	NAEMT		-615.00	-110,586.25
Check	11/16/2022	3256	GCM, The Big Store		-573.63	-111,159.88
Check	11/16/2022	3230	Verizon		-534.84	-111,694.72
Check	11/16/2022	3242	Herrera's Emergenc...		-491.00	-112,185.72
Check	11/16/2022	3251	Coastal Welding		-440.94	-112,626.66
Check	11/16/2022	3257	Southern Tire Mart		-385.00	-113,011.66
Check	11/16/2022	3248	Undine TX Environm...		-224.44	-113,236.10
Check	11/16/2022	3244	Stericycle		-216.28	-113,452.38
Check	11/16/2022	3246	The Standard		-201.35	-113,653.73
Check	11/16/2022	3232	ULINE		-191.18	-113,844.91
Check	11/16/2022	3240	Modica Bros		-32.00	-113,876.91
Total Checks and Payments					-113,876.91	-113,876.91
Deposits and Credits - 1 item						
Check	11/16/2022	3231	HCTRA		0.00	0.00
Total Deposits and Credits					0.00	0.00
Total New Transactions					-113,876.91	-113,876.91
Ending Balance					-134,287.54	301,081.51

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11/16/22

Accrual Basis

Galveston County Emergency Services No. 2
Profit & Loss Budget vs. Actual
October 2022

	Oct 22	Budget	\$ Over Budget	% of Budget
Income				
1000 · Property Tax Collections	9,643.02	1,300,000.00	-1,290,356.98	0.7%
1002 · Sales Tax Revenue	177,657.84	1,300,000.00	-1,122,342.16	13.7%
1004 · Emergency Service Billing	1,165.19	300,000.00	-298,834.81	0.4%
1020 · Interest Income - Bank	3,979.62			
Total Income	192,445.67	2,900,000.00	-2,707,554.33	6.6%
Gross Profit	192,445.67	2,900,000.00	-2,707,554.33	6.6%
Expense				
2000 · Auditing	0.00	12,000.00	-12,000.00	0.0%
2010 · Accountant Fees	1,031.25	15,000.00	-13,968.75	6.9%
2110 · Website Support/ Other Software	461.23	9,650.00	-9,188.77	4.8%
2200 · Legal Fees	1,755.32	27,000.00	-25,244.68	6.5%
2210 · Professional Fees Other	766.34	20,000.00	-19,233.66	3.8%
2300 · Office Expenses	0.00	2,000.00	-2,000.00	0.0%
2320 · Office Equipment	0.00	2,000.00	-2,000.00	0.0%
2420 · Insurance-Liability	0.00	6,000.00	-6,000.00	0.0%
2440 · Insurance - Workers Comp	0.00	5,500.00	-5,500.00	0.0%
2450 · Bond	0.00	400.00	-400.00	0.0%
2500 · Travel Expense	0.00	3,000.00	-3,000.00	0.0%
2510 · Mileage reimbursement/tolls	0.00	12,000.00	-12,000.00	0.0%
2610 · Payroll Taxes	1,023.62	14,000.00	-12,976.38	7.3%
2630 · Salary	14,473.56	178,500.00	-164,026.44	8.1%
2650 · Employee Medical/Benefits	703.00	9,200.00	-8,497.00	7.6%
2700 · Dues and Subscriptions	0.00	1,900.00	-1,900.00	0.0%
2710 · Conferences	120.91	3,500.00	-3,379.09	3.5%
2820 · CB Telephone & Comm	169.95	8,800.00	-8,630.05	1.9%
2830 · CB Electric	0.00	19,500.00	-19,500.00	0.0%
2840 · CB Sewer/Water/Garbage	0.00	5,600.00	-5,600.00	0.0%
2850 · CB Propane	0.00	950.00	-950.00	0.0%
2920 · Tax Collection Expenses	0.00	5,000.00	-5,000.00	0.0%
2930 · County Appraisal Fees (CAD)	0.00	10,500.00	-10,500.00	0.0%
3010 · Crystal Beach VFD	2,635.51	21,500.00	-18,864.49	12.3%
3020 · High Island VFD	12,473.53	76,080.00	-62,606.47	16.6%
3030 · Port Bolivar VFD	13,068.51	72,100.00	-59,031.49	18.1%
3040 · EMS				
42110 · Support & Software	0.00	10,000.00	-10,000.00	0.0%
42210 · Professional Fees - Other	300.00	5,000.00	-4,700.00	6.0%
42250 · Medical Director Fees	1,500.00	18,000.00	-16,500.00	8.3%
42310 · Office Supplies	1,139.84	13,000.00	-11,860.16	8.6%
42320 · Office Equipment	738.00	5,000.00	-4,262.00	14.8%
42330 · Medical Supplies	4,874.22	54,000.00	-49,125.78	9.0%
42430 · Insurance - Auto/Boat	162.70	34,000.00	-33,837.30	0.5%
42440 · Insurance Workers Comp	0.00	45,000.00	-45,000.00	0.0%
42500 · Travel	0.00	1,000.00	-1,000.00	0.0%
42510 · Mileage reimbursement/Tolls	0.00	500.00	-500.00	0.0%
42610 · Payroll Tax Expenses	6,762.28	160,000.00	-153,237.72	4.2%
42630 · Salary & Hourly Employees	105,534.36	1,518,000.00	-1,412,465.64	7.0%
42640 · Payroll Services	484.99	9,000.00	-8,515.01	5.4%
42650 · Employee Medical/Benefits	13,785.06	190,000.00	-176,214.94	7.3%
42720 · License & Permits	0.00	3,000.00	-3,000.00	0.0%
42730 · Public Relations	0.00	500.00	-500.00	0.0%
42740 · Good of the Department	0.00	2,500.00	-2,500.00	0.0%
42820 · Telephone & Communication	198.69	10,000.00	-9,801.31	2.0%
44000 · Firefighting/EMS Equipment	0.00	23,000.00	-23,000.00	0.0%
44050 · Equipment Maintenance	792.98	15,000.00	-14,207.02	5.3%
44100 · Equipment Repair	0.00	10,000.00	-10,000.00	0.0%
44200 · Fuel	3,150.77	28,000.00	-24,849.23	11.3%
44210 · Oxygen	298.69	3,000.00	-2,701.31	10.0%
44300 · Radio Usage	0.00	3,000.00	-3,000.00	0.0%
44500 · Training	1,238.75	11,000.00	-9,761.25	11.3%
44600 · Medical Exams	0.00	750.00	-750.00	0.0%
44610 · Background Checks	0.00	1,000.00	-1,000.00	0.0%
44620 · Recruiting	0.00	500.00	-500.00	0.0%
44800 · Uniforms	3,758.00	12,500.00	-8,742.00	30.1%
44900 · Vehicle Maint. & Repair	1,718.55	40,000.00	-38,281.45	4.3%
46010 · Port B - Rent	0.00	12,600.00	-12,600.00	0.0%
46020 · Port B - Utilities	563.58	7,000.00	-6,436.42	8.1%
46030 · Port B - Supplies	0.00	0.00	0.00	0.0%
46040 · Port B - Fixtures & Furniture	0.00	0.00	0.00	0.0%
Total 3040 · EMS	147,001.46	2,245,850.00	-2,098,848.54	6.5%
4050 · FD Equipment Maint/Repair	8,239.26	25,000.00	-16,760.74	33.0%
4060 · Training - General	0.00	24,000.00	-24,000.00	0.0%
5010 · Rescue/Medical	0.00	203,150.00	-203,150.00	0.0%

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Accrual Basis

Galveston County Emergency Services No. 2
Profit & Loss Budget vs. Actual
October 2022

	Oct 22	Budget	\$ Over Budget	% of Budget
5020 · Fire Fighting (PPE)	0.00	10,000.00	-10,000.00	0.0%
5022 · CB Fire Truck	0.00	64,937.64	-64,937.64	0.0%
5030 · Boat Accessories	0.00	7,500.00	-7,500.00	0.0%
5060 · Ambulances - Forecast	0.00	150,000.00	-150,000.00	0.0%
5061 · Ambulance Interest	0.00	1,781.33	-1,781.33	0.0%
Total Expense	203,923.45	3,272,898.97	-3,068,975.52	6.2%
Net Income	-11,477.78	-372,898.97	361,421.19	3.1%

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Accrual Basis

Galveston County Emergency Services No. 2

Trial Balance

As of October 31, 2022

	Oct 31, 22	
	Debit	Credit
6682 - TexStar Capital	406,115.35	
6682 - TexStar Emergency	1,030,020.27	
6682 - TexStar Savings Account	210,315.04	
6680 - Checking Texas First	414,958.42	
6684 - Savings - Texas First Bank	2,489.98	
6683 - Texas First - Billing Rev. Acc.	467,244.01	
1100 - Grant Receivable	500.00	
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	2,688.03	
12100 - Inventory Asset	260.00	
1150 - Depreciable Assets	642,836.10	
5021 - CBVFD Fire Truck	14,360.00	
20000 - Accounts Payable	0.00	
Loan Payable - Texas Advantage	0.00	
1700 - Accrued Expenses		221,089.04
2111 - Direct Deposit Liabilities	0.00	
24000 - Payroll Liabilities		2,249.98
Net Investment -Capital Assets		155,335.00
30000 - Opening Balance Equity		1,137,481.93
32000 - Retained Earnings		1,868,749.39
1000 - Property Tax Collections		9,643.02
1002 - Sales Tax Revenue		177,657.84
1004 - Emergency Service Billing		1,165.19
1020 - Interest Income - Bank		3,979.62
2010 - Accountant Fees	1,031.25	
2110 - Website Support/ Other Software	461.23	
2200 - Legal Fees	1,755.32	
2210 - Professional Fees Other	766.34	
2610 - Payroll Taxes	511.02	
2630 - Salary	14,473.56	
2650 - Employee Medical/Benefits	512.60	
2710 - Conferences	120.91	
2820 - CB Telephone & Comm	169.95	
3010 - Crystal Beach VFD	2,635.51	
3020 - High Island VFD	12,473.53	
3030 - Port Bolivar VFD	13,068.51	
3040 - EMS:42210 - Professional Fees - Other	300.00	
3040 - EMS:42250 - Medical Director Fees	1,500.00	
3040 - EMS:42310 - Office Supplies	1,139.84	
3040 - EMS:42320 - Office Equipment	738.00	
3040 - EMS:42330 - Medical Supplies	4,874.22	
3040 - EMS:42430 - Insurance - Auto/Boat	162.70	
3040 - EMS:42610 - Payroll Tax Expenses	6,762.28	
3040 - EMS:42630 - Salary & Hourly Employees	105,534.36	
3040 - EMS:42640 - Payroll Services	484.99	
3040 - EMS:42650 - Employee Medical/Benefits	14,488.06	
3040 - EMS:42820 - Telephone & Communication	198.69	
3040 - EMS:44050 - Equipment Maintenance	792.98	
3040 - EMS:44200 - Fuel	3,150.77	
3040 - EMS:44210 - Oxygen	298.69	
3040 - EMS:44500 - Training	1,238.75	
3040 - EMS:44800 - Uniforms	3,758.00	
3040 - EMS:44900 - Vehicle Maint. & Repair	1,718.55	
3040 - EMS:46020 - Port B - Utilities	563.58	
4050 - FD Equipment Maint/Repair	8,239.26	
TOTAL	3,611,464.01	3,611,464.01