

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 May 17, 2023, 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, thus constituting a quorum. Also present were Doug Saunders, District Manager; Georgia Osten, District Administrative Assistant; Joshua Heinz of Benckenstein & Oxford, LLP, attorneys for the District; MaKayla Vidal, accountant 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.

President Newberry then asked for public comment as set forth in the Agenda Item No. 4, and being as there was none, the Board moved along to Agenda Item No. 9, at which time the Mike Brooks of BrooksWatson & Co. (attending via conference call), the District’s auditor, reviewed and discussed with the Board the District’s fiscal year 2021-22 audit report, a copy of which is attached hereto as **Exhibit B**. Upon motion by Treasurer Strong and seconded by

Assistant Treasurer Flanagan, the Board unanimously approved the fiscal year 2021-22 audit report. Mr. Heinz will submit the audit report to the Galveston County Commissioners Court in compliance with Section 775.082 of the Texas Health & Safety Code.

The Board was then directed back to Agenda Item No. 5, at which time Assistant Treasurer Flanagan requested that consent agenda items (b) and (c) be removed for further discussion. Treasurer Strong then made a motion to approve and authorize the following matters listed under the consent agenda, which was seconded by Vice President Lee and unanimously approved by the Board members present:

- a. Minutes of the April 26, 2023 Regular Meeting.

Mr. Flanagan then questioned various expenditures submitted by High Island VFD for reimbursement, and Mr. Saunders provided details for said expenditures which were within the departments' budgeted allowance for PPE. After said discussions, Treasurer Strong made a motion to approve and authorize the following remaining matter listed under the consent agenda, which was seconded by Secretary Fountain and unanimously approved by the Board members present:

- b. Payment of District Bills and Accounts (**Exhibit C**)¹; and,
- c. VFDs' Monthly Expense Reimbursements (**Exhibit D**)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 E**³. The Board also discussed options for obtaining a CD vs. interest earned on TexSTAR account deposits.

¹ Check Nos. 3443-3469, plus the direct deposit and other payroll expenses.

² Port Bolivar VFD - \$2,794.27 (April 2023); High Island VFD - \$18,939.98 (April 2023); and, Crystal Beach VFD - \$0.00 (April 2023).

³ Texas First Bank operating checking account (xx6680) - \$902,389.65 as of 4/30/2023 and \$1,058,043.04 as of 5/17/2023; Texas First Bank savings account (xx9804) - \$2,494.24 as of 4/30/2023 and 5/17/2023; Texas First Bank EMS billing checking account (xx7569) - \$440,242.58 as of 4/30/2023 and \$458,126.76 as of 5/17/2023; TexSTAR investment pool general fund account (xxxxxx1110) - \$214,820.07 as of 4/30/2023 and 5/17/2023; TexSTAR

Treasurer Strong will obtain CD quotes from various banks and credit unions, and he will have same for the Board to review at the next meeting.

Being as there were no matters to address under Agenda Item No. 7, the Board moved along to Agenda Item No. 8, and after a brief discussion by Mr. Saunders, Secretary Fountain made a motion to issue a proclamation recognizing EMS week (May 21-27, 2023), which was seconded by Assistant Treasurer Flanagan and unanimously approved.

President Newberry then directed the Board's attention to Agenda Item No. 10, at which time Mr. Saunders and Mr. Heinz reviewed with the Board the timeline of events leading up to the 2023-24 budget adoption and 2023 tax rate approval in September 2023.

Thereafter, the Board moved along to Agenda Item No. 11 regarding the proposed EMS Standby Policy. After a lengthy discussion, Assistant Treasurer Flanagan made a motion that the District provide stand-by EMS service for local non-profit organizations, and none for for-profit businesses; for-profit businesses would need to hire a third-party medical service provider to work its private events, and said their-party medical service providers will need to register with and pay a permit fee to the District. The motion was seconded by Secretary Fountain and unanimously approved by the Board. Mr. Heinz will revise the draft EMS Standby Policy form accordingly for consideration and approval at the next meeting.

The Board was then directed to Agenda Item No 12, at which time the Board and Mr. Saunders had a lengthy discussion regarding the proposed adoption of a commercial building fire code by the District. Mr. Saunders is going to discuss with local members of the community to get their opinions on the matters and then will report back to the Board.

investment pool capital fund account (xxxxxx1890) - \$414,814.43 as of 4/30/2023 and 5/17/2023; and, TexSTAR investment pool emergency fund account (xxxxxx4140) - \$1,052,083.43 as of 4/30/2023 and 5/17/2023.

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 F.**

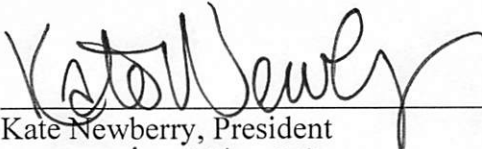
Next, the Board was directed to Agenda Item No. 14, at which time Mr. Saunders reviewed with the Board his monthly Manager's Report, a copy of which is attached hereto as **Exhibit G.**

Thereafter, President Newberry directed the Board's attention to Agenda Item No. 15, at which time Treasurer Strong made a motion to approve MaKayla Vidal's engagement as the District's accountant, which was seconded by Secretary Fountain and unanimously approved by the Board. A copy of Mrs. Vidal's engagement letter is attached hereto as **Exhibit H.** Mrs. Vidal then reviewed the various District financial reports with the Board, copies of which are attached hereto as **Exhibit I.**

Then, under Agenda Item No 16, Mr. Heinz advised that he will forward the District's fiscal year 2021-22 audit report to the Galveston County Commissioner's Court, and he will prepare and distribute a 2023 Property Tax Calendar of Events.

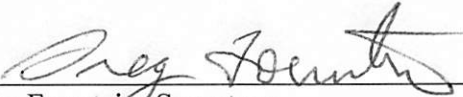
The Board then moved to Agenda Item No. 17, at which time President Newberry confirmed that the next regular meeting will be held on June 14, 2023 at 12:00 p.m.

Being as there were no other matters to come before the Board, the regular meeting was adjourned at approximately 1:42 p.m.



Kate Newberry, President
Date: 6-14-23

ATTEST:



Greg Fountain, Secretary

Date: 06-14-23

Exhibit A

Exhibit B

ANNUAL FINANCIAL REPORT

of the

Galveston County Emergency Services District No. 2

For the Year Ended
September 30, 2022

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Galveston County Emergency Services District No. 2

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the general fund of Galveston County Emergency Services District No. 2 (the "District") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the District, as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's

ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information for the general fund be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

A handwritten signature in black ink that reads "Brooks Watson & Co." in a cursive, professional style.

BrooksWatson & Co., PLLC
Certified Public Accountants
Houston, Texas
May 15, 2023

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*MANAGEMENT'S DISCUSSION
AND ANALYSIS*

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Galveston County Emergency Services District No. 2

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended September 30, 2022

The purpose of the Management's Discussion and Analysis (the "MD&A") is to give the readers an objective and easily readable analysis of the financial activities of the Galveston County Emergency Services District No. 2 (the "District") for the year ended September 30, 2022. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the District's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Governmental Accounting Standards Board (GASB) Statement No. 34 establishes the content of the minimum requirements for MD&A. Please read the MD&A in conjunction with the District's financial statements, which follow this section.

THE STRUCTURE OF OUR ANNUAL REPORT

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

Government-Wide Statements

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

The Statement of Net Position presents information on all of the District's assets and liabilities. The difference between the two is reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Other non-financial factors, such as the District's property tax base need to be considered to assess the overall health of the District.

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

Galveston County Emergency Services District No. 2

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended September 30, 2022

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

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

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

FUND FINANCIAL STATEMENTS

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

Governmental Funds

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

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

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

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

Galveston County Emergency Services District No. 2

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended September 30, 2022

Notes to Financial Statements

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

Other Information

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. For the District, assets exceed liabilities by \$3,540,858 as of year end. Unrestricted net position, \$2,936,332, may be used to meet the District's ongoing emergency service operations.

Galveston County Emergency Services District No. 2
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2022

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	Governmental Activities	
	2022	2021
Current and other assets	\$ 3,057,669	\$ 2,420,409
Capital assets, net	906,302	403,511
Total Assets	3,963,971	2,823,920
Current liabilities	178,239	12,896
Long-term liabilities	244,874	522
Total Liabilities	423,113	13,418
Net Position:		
Net investment in capital assets	604,526	403,511
Unrestricted	2,936,332	2,406,991
Total Net Position	\$ 3,540,858	\$ 2,810,502

The overall condition of the District experienced increases in property taxes due to continued growth within the District. Current assets represent property, sales tax, and EMS receivables as well as cash, which increased by \$637,260. Capital assets increased by \$502,791 due to the addition of a CIP related to the construction of a fire truck. Current liabilities represent amounts owed for expenditures related to current year volunteer fire department ("VFD") and emergency medical services ("EMS"). Current and long-term liabilities increased primarily as a result of the issuance of a note payable to finance the construction of a fire truck.

Galveston County Emergency Services District No. 2
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2022

Statement of Activities:

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

	Governmental Activities	
	2022	2021
Revenues		
General revenues:		
Property taxes	\$ 1,241,427	\$ 1,163,982
Sales taxes	1,886,216	1,366,834
EMS revenue	281,540	276,924
Investment income	8,714	506
Other revenue	22,553	3,132
Total Revenues	3,440,450	2,811,378
 Expenses		
Public safety	2,705,483	2,445,965
Total Expenses	2,710,094	2,445,965
 Change in Net Position	 730,356	 365,413
 Beginning Net Position	 2,810,502	 2,445,089
 Ending Net Position	 \$ 3,540,858	 \$ 2,810,502

The District reported an increase in net position of \$730,356. Property taxes and sales taxes showed the most significant increases of \$77,445 and \$519,382, respectively. The increase in property taxes is due to an increase in property value within the District. Sales tax increased due to growth within in the District. In addition, the District had an increase in EMS revenue totaling \$4,616. The District's largest current year expense relates to VFD and EMS service operations totaling \$2,376,732.

Galveston County Emergency Services District No. 2

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended September 30, 2022

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

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

The District's general fund reflects an unassigned fund balance of \$1,590,909. There was an increase in fund balance of \$542,032 from the prior year. The most significant change in the general fund when compared to the prior year relates to the increase of \$519,382, of sales tax revenue in the current year. Property tax also increased by \$66,518 due to higher assessed values. In addition, EMS expenditures increased by \$179,492, due to growth of the department.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual general fund revenues were more than final budgeted revenues by \$627,038 for the year. Actual general fund expenditures were over the final budget by \$386,782. Other financing sources had a positive budget variance of \$301,776, for a total positive budget variance of \$542,032 for the year. Expenditures exceeded appropriations at the legal level of control.

CAPITAL ASSETS

As of the end of the year, the Districts' governmental activities funds had invested \$906,302 in a variety of capital assets and infrastructure, net of accumulated depreciation. Current year additions include the purchase of a fire truck for \$401,776, 2019 RAM 4500 for \$156,825, and a 2022 Ford Squad Truck for \$43,325. More detailed information about the District's capital assets is presented in note IV. D to the financial statements.

LONG-TERM DEBT

The District's outstanding notes payable increased by \$301,776 from the prior year. The total long-term debt was \$301,776 at the close of the fiscal year. More detailed information about the District's long-term liabilities is presented in note IV.E to the financial statements.

Galveston County Emergency Services District No. 2

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended September 30, 2022

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

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FINANCIAL STATEMENTS

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Galveston County

Emergency Services District No. 2

STATEMENT OF NET POSITION

September 30, 2022

	<u>Governmental Activities</u>
<u>Assets</u>	
Cash	\$ 2,542,621
Taxes receivable	442,899
EMS receivable	68,701
Other assets	3,448
Total Current Assets	<u>3,057,669</u>
Capital assets:	
Non-depreciable	401,776
Net depreciable capital assets	504,526
Total Capital Assets	<u>906,302</u>
Total Assets	<u>3,963,971</u>
<u>Liabilities</u>	
Accounts payable	111,516
Accrued interest	4,611
Compensated absences, current	4,689
Long-term debt - Current	57,423
Total Current Liabilities	<u>178,239</u>
Noncurrent liabilities:	
Compensated absences, noncurrent	521
Long-term debt - Noncurrent	244,353
Total Noncurrent Liabilities	<u>244,874</u>
Total Liabilities	<u>423,113</u>
<u>Net Position</u>	
Net investment in capital assets	604,526
Unrestricted	2,936,332
Total Net Position	<u>\$ 3,540,858</u>

See Notes to Financial Statements.

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Galveston County
Emergency Services District No. 2
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

	Governmental Activities
<u>Expenses</u>	
Public safety - fire protection and emergency medical services	
General and administrative	\$ 270,224
Fire department services	172,550
Emergency medical services	2,262,709
Interest	4,611
Total Program Expenses	2,710,094
 <u>General Revenues</u>	
Property taxes	1,241,427
Sales taxes	1,886,216
EMS revenue	281,540
Investment income	8,714
Other revenue	22,553
Total General Revenues	3,440,450
Change in Net Position	730,356
Beginning Net Position	2,810,502
Ending Net Position	\$ 3,540,858

See Notes to Financial Statements.

Galveston County Emergency Services District No. 2

BALANCE SHEET

September 30, 2022

		<u>General Fund</u>
<u>Assets</u>		
Cash	\$	2,542,621
Taxes receivable		442,899
EMS receivable, net		68,701
Other assets		3,448
Total Assets		<u><u>3,057,669</u></u>
 <u>Liabilities</u>		
Accounts payable		111,516
Total Liabilities		<u>111,516</u>
 <u>Deferred inflows of resources</u>		
Unavailable revenue - property taxes		70,716
Unavailable revenue - EMS		44,701
Total Deferred Inflows of Resources		<u>115,417</u>
 <u>Fund balance</u>		
Committed		1,239,827
Unassigned		1,590,909
Total Fund Balance		<u>2,830,736</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$	<u><u>3,057,669</u></u>

See Notes to Financial Statements.

Galveston County

Emergency Services District No. 2

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

September 30, 2022

Fund Balances - Total Governmental Funds		\$ 2,830,736
 Adjustments for the Statement of Net Position:		
Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.		
Capital assets - non-depreciable		401,776
Capital assets - net depreciable		504,526
 Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.		
Property taxes receivable		70,716
EMS receivable		44,701
 Some liabilities, including bonds payable and deferred charges, are not reported as liabilities in the governmental funds.		
Compensated absences		(5,210)
Accrued interest		(4,611)
Note payable - Due in one year		(57,423)
Note payable - Due in more than one year		(244,353)
Net Position of Governmental Activities		<u>\$ 3,540,858</u>

See Notes to Financial Statements.

Galveston County

Emergency Services District No. 2

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

For the Year Ended September 30, 2022

		<u>General Fund</u>
Revenues		
Property taxes	\$	1,234,759
Sales taxes		1,886,216
EMS revenue		296,296
Investment income		8,714
Other revenue		22,553
Total Revenues		<u>3,448,538</u>
 Expenditures		
General and administrative		210,120
EMS expenses		2,045,055
Dues and subscriptions		4,618
Fire department		172,550
Professional and legal fees		44,464
Travel		2,000
Insurance		9,022
Capital outlay		720,453
Total Expenditures		<u>3,208,282</u>
 <u>Other Financing Sources (Uses)</u>		
Note issuance		301,776
Total Other Financing Sources (Uses)		<u>301,776</u>
Net Change in Fund Balance		542,032
Beginning Fund Balance		<u>2,288,704</u>
Ending Fund Balance	\$	<u><u>2,830,736</u></u>

See Notes to Financial Statements.

Galveston County
Emergency Services District No. 2
*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGE IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES*
For the Year Ended September 30, 2022

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

Net change in fund balance	\$	542,032
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay		661,926
Depreciation expense		(159,135)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(8,088)
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Accrued interest		(4,611)
Compensated absences		8

The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when they are first issued; whereas, these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Issuance of note payable		(301,776)
Net Change in Net Position	\$	<u><u>730,356</u></u>

See Notes to Financial Statements.

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Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2022

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

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

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

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

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

The government reports the following governmental funds:

Governmental Funds

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

General Fund

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

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

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2022

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

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

C. Measurement Focus and Basis of Accounting

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

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

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

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

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2022

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

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

1. Deposits and Investments

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

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

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

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

2. Fair Value

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

3. Receivables and Interfund Transactions

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

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2022

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

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

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

4. Property Taxes

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

5. Capital Assets

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

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

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

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2022

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

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

6. Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Net Position Flow Assumption

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

8. Fund Balance Flow Assumptions

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

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2022

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

9. Fund Balance Policies

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

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

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

10. Long-Term Obligations

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

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2022

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

11. Compensated Absences

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

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

12. Estimates

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2022

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

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

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

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

An unappropriated budget is prepared by fund and function. The legal level of control is considered to be the fund level. Appropriations lapse at the end of the year. Several supplemental budget appropriations were made during the year. Total expenditures exceeded appropriations by \$386,782 during the current year.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2022, the District had the following investments:

<u>Investments Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Days)</u>
External investment pools	\$ 1,642,471	12
Total value	<u>\$ 1,642,471</u>	
Portfolio weighted average maturity		12

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

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2022

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

Custodial Credit Risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District requires funds on deposit at the depository bank to be collateralized by securities when in excess of FDIC coverage. As of September 30, 2022, checking deposits were collateralized by an amount over and above the yearend balances.

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

TexStar

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

B. Receivables

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

	<u>General</u>
Property taxes	\$ 70,716
Sales tax	372,183
EMS	447,011
Due from Emergicon	24,000
Allowance	(402,310)
Total	<u>\$ 511,600</u>

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2022

C. Capital Assets

The following is a summary of changes in capital assets for the year ended September 30, 2022:

	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets, not being depreciated:				
Construction in progress	\$ -	\$ 401,776	\$ -	\$ 401,776
Total capital assets not being depreciated	-	401,776	-	401,776
Capital assets, being depreciated:				
Vehicles	\$ 716,183	\$ 260,150	\$ -	\$ 976,333
Equipment	472,819	-	-	472,819
Total capital assets being depreciated	1,189,002	260,150	-	1,449,152
Less accumulated depreciation				
Vehicles	(401,025)	(119,095)	-	(520,120)
Equipment	(384,466)	(40,040)	-	(424,506)
Total accumulated depreciation	(785,491)	(159,135)	-	(944,626)
Net capital assets being depreciated	403,511	101,015	-	504,526
Total Capital Assets	\$ 403,511	\$ 502,791	\$ -	\$ 906,302

D. Long-Term Obligations

The following is a summary of long-term obligations for the year ended September 30, 2022:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due within One Year
Governmental Activities:					
Bonds, notes and other payables:					
Notes payable	\$ -	\$ 301,776	\$ -	\$ 301,776	\$ 57,423
Total Governmental Activities	\$ -	\$ 301,776	\$ -	\$ 301,776	\$ 57,423
Long-term liabilities due in more than one year				\$ 244,353	

The District issued a promissory note to finance a fire truck with Government Capital Corporation in the amount of \$301,776 with an interest rate of 2.49%. Payments are due in

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2022

annual installments in the amount of \$64,938 through 2027. The note is secured by future property tax and underlying assets of the District.

Note Payable

Year ending September 30,	Notes Payable		
	Principal	Interest	Total
2023	\$ 57,423	\$ 7,514	\$ 64,938
2024	58,853	6,084	64,938
2025	60,319	4,619	64,938
2026	61,821	3,117	64,938
2027	63,360	1,578	64,938
	\$ 301,776	\$ 22,912	\$ 324,688

E. Other Long-term Liabilities

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

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 5,218	\$ 32,808	\$ (32,816)	\$ 5,210	\$ 4,689
Total Governmental Activities	\$ 5,218	\$ 32,808	\$ (32,816)	\$ 5,210	\$ 4,689
			Long-term liabilities due in more than one year		\$ 521

V. OTHER INFORMATION

A. Risk Management

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

B. Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2022

expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

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

C. Fire Protection and EMS Services

On April 1, 2014, the District entered into agreements with the Crystal Beach, High Island, and Port Bolivar Volunteer Fire Departments as well as the Peninsula Emergency Medical Services, Inc. ("PEMSI") to provide fire protection and prevention services and emergency services to the residents of the District. The District reviews and approves the funding budget for each contracted entity prior to the start of the fiscal year. Amounts paid to each entity under this agreement for the current year totaled, \$36,892, \$51,114, and \$54,090, respectively.

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

D. Emergency Fund

The District has established separate savings accounts which is reserved for emergencies. As of year end, the accounts contained \$1,239,827 and is committed within fund balance.

E. Subsequent Events

There were no material subsequent events through May 15, 2023, the date the financial statements were issued.

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REQUIRED SUPPLEMENTARY INFORMATION

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Galveston County
Emergency Services District No. 2
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Property taxes	\$ 1,220,760	\$ 1,220,760	\$ 1,234,759	\$ 13,999
Sales taxes	1,200,000	1,200,000	1,886,216	686,216
EMS revenue	-	-	296,296	296,296
Investment income	-	-	8,714	8,714
Other revenue	400,740	400,740	22,553	(378,187)
Total Revenues	<u>2,821,500</u>	<u>2,821,500</u>	<u>3,448,538</u>	<u>627,038</u>
Expenditures				
Administrative				
General and administrative	216,500	214,700	210,120	4,580
EMS expenses	2,086,250	2,086,250	2,045,055	41,195
Dues and subscriptions	5,400	6,000	4,618	1,382
Fire department	170,800	172,830	172,550	280
Professional and legal fees	56,150	55,770	44,464	11,306
Travel	15,000	11,850	2,000	9,850
Insurance	6,400	9,100	9,022	78
Other	-	-	-	-
Capital outlay	265,000	265,000	720,453	(455,453)
Total Expenditures	<u>2,821,500</u>	<u>2,821,500</u>	<u>3,208,282</u>	<u>(386,782) *</u>
Other Financing Sources (Uses)				
Note issuance	-	-	301,776	301,776
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>301,776</u>	<u>301,776</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>542,032</u>	<u>\$ 542,032</u>
Beginning Fund Balance			<u>2,288,704</u>	
Ending Fund Balance			<u>\$ 2,830,736</u>	

Notes to Required Supplementary Information:

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

*Expenditures exceeded appropriations at the legal level of control.

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Exhibit C

Galveston County Emergency Services No. 2

Check Detail

April 26 through May 31, 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check		04/27/2023			6680 · Checking Tex...		-334.15
					42630 · Salary & Hour...	-334.15	334.15
TOTAL						-334.15	334.15
Check		04/27/2023			6680 · Checking Tex...		-1,388.78
					42650 · Employee Me...	-1,388.78	1,388.78
TOTAL						-1,388.78	1,388.78
Check		04/28/2023			6680 · Checking Tex...		-1,701.22
					42650 · Employee Me...	-1,701.22	1,701.22
TOTAL						-1,701.22	1,701.22
Check		04/28/2023			6680 · Checking Tex...		-13,383.03
					42650 · Employee Me...	-13,383.03	13,383.03
TOTAL						-13,383.03	13,383.03
Check	3428	04/26/2023	Benckenstein & Oxfo...		6680 · Checking Tex...		-350.00
					2200 · Legal Fees	-350.00	350.00
TOTAL						-350.00	350.00
Check	3429	04/26/2023	Sparkletts & Sierra S...		6680 · Checking Tex...		-90.93
					42310 · Office Supplies	-90.93	90.93
TOTAL						-90.93	90.93
Check	3430	04/26/2023	Verizon		6680 · Checking Tex...		-523.66
					42820 · Telephone & ...	-523.66	523.66
TOTAL						-523.66	523.66
Check	3431	04/26/2023	Yates Auto & Truck ...		6680 · Checking Tex...		-1,360.04
					44050 · Equipment M...	-1,360.04	1,360.04
TOTAL						-1,360.04	1,360.04
Check	3432	04/26/2023	O'Reilly Automotive, ...		6680 · Checking Tex...		-95.90
					44900 · Vehicle Maint...	-95.90	95.90
TOTAL						-95.90	95.90
Check	3433	04/26/2023	Frazer		6680 · Checking Tex...		-528.00
					44900 · Vehicle Maint...	-528.00	528.00
TOTAL						-528.00	528.00
Check	3434	04/26/2023	West Isle Urgent Care		6680 · Checking Tex...		-120.00
					44600 · Medical Exams	-120.00	120.00
TOTAL						-120.00	120.00
Check	3435	04/26/2023	Rocky Mountain Co...		6680 · Checking Tex...		-3,650.00
					44000 · Firefighting/E...	-3,650.00	3,650.00

Galveston County Emergency Services No. 2

Check Detail

April 26 through May 31, 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-3,650.00	3,650.00
Check	3436	04/26/2023	Coastal Welding		6680 · Checking Tex...		-116.60
				44210 · Oxygen		-116.60	116.60
TOTAL						-116.60	116.60
Check	3437	04/26/2023	Crystal Beach VFD		6680 · Checking Tex...		-671.84
				2210 · Professional F...		-425.00	425.00
				2840 · CB Sewer/Wat...		-246.84	246.84
TOTAL						-671.84	671.84
Check	3438	04/26/2023	Texas Department of...		6680 · Checking Tex...		-180.00
				3040 · EMS		-180.00	180.00
TOTAL						-180.00	180.00
Check	3439	04/26/2023	Stericycle		6680 · Checking Tex...		-221.74
				42330 · Medical Suppl...		-221.74	221.74
TOTAL						-221.74	221.74
Check	3440	04/26/2023	The Standard		6680 · Checking Tex...		-367.75
				42650 · Employee Me...		-367.75	367.75
TOTAL						-367.75	367.75
Check	3441	04/26/2023	Herrera's Emergency...		6680 · Checking Tex...		-323.00
				44900 · Vehicle Maint...		-323.00	323.00
TOTAL						-323.00	323.00
Check	3442	04/26/2023	David Sticker		6680 · Checking Tex...		-937.50
				2010 · Accountant Fees		-937.50	937.50
TOTAL						-937.50	937.50
Check	3443	05/17/2023	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	3444	05/17/2023	United Data Technol...		6680 · Checking Tex...		-330.00
				2110 · Website Suppo...		-330.00	330.00
TOTAL						-330.00	330.00
Check	3445	05/17/2023	VFIS		6680 · Checking Tex...		-5,673.06
				2420 · Insurance-Liabi...		-5,673.06	5,673.06
TOTAL						-5,673.06	5,673.06
Check	3446	05/17/2023	Galveston Central A...		6680 · Checking Tex...		-2,556.45
				2930 · County Apprais...		-2,556.45	2,556.45
TOTAL						-2,556.45	2,556.45
Check	3447	05/17/2023	Municipal Emergenc...		6680 · Checking Tex...		-1,801.45

2:31 PM

05/15/23

Galveston County Emergency Services No. 2

Check Detail

April 26 through May 31, 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					3020 · High Island VFD	-900.72	900.72
					3030 · Port Bolivar VFD	-900.73	900.73
TOTAL						-1,801.45	1,801.45
Check	3448	05/17/2023	High Island VFD		6680 · Checking Tex...		-18,939.98
					3020 · High Island VFD	-18,939.98	18,939.98
TOTAL						-18,939.98	18,939.98
Check	3449	05/17/2023	Port Bolivar VFD		6680 · Checking Tex...		-2,794.27
					3030 · Port Bolivar VFD	-2,794.27	2,794.27
TOTAL						-2,794.27	2,794.27
Check	3450	05/17/2023	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	3451	05/17/2023	Galveston County A...		6680 · Checking Tex...		-2,205.13
					44200 · Fuel	-2,205.13	2,205.13
TOTAL						-2,205.13	2,205.13
Check	3452	05/17/2023	Classic Ford		6680 · Checking Tex...		-738.00
					44900 · Vehicle Maint...	-738.00	738.00
TOTAL						-738.00	738.00
Check	3453	05/17/2023	Stratton Inc.-Napa - ...		6680 · Checking Tex...		-271.48
					44050 · Equipment M...	-271.48	271.48
TOTAL						-271.48	271.48
Check	3454	05/17/2023	Verizon Connect		6680 · Checking Tex...		-172.21
					42820 · Telephone & ...	-172.21	172.21
TOTAL						-172.21	172.21
Check	3455	05/17/2023	Sieben Equipment S...		6680 · Checking Tex...		-433.24
					4050 · FD Equipment ...	-433.24	433.24
TOTAL						-433.24	433.24
Check	3456	05/17/2023	Southern Tire Mart		6680 · Checking Tex...		-2,801.04
					44900 · Vehicle Maint...	-2,801.04	2,801.04
TOTAL						-2,801.04	2,801.04
Check	3457	05/17/2023	Visa		6680 · Checking Tex...		-1,076.29
					42310 · Office Supplies	-633.05	633.05
					42820 · Telephone & ...	-216.74	216.74
					2840 · CB Sewer/Wat...	-207.50	207.50
					42720 · License & Per...	-19.00	19.00
TOTAL						-1,076.29	1,076.29
Check	3458	05/17/2023	Tractor Supply Credi...		6680 · Checking Tex...		-131.59

11:50 AM

05/16/23

Galveston County Emergency Services No. 2

Check Detail

April 26 through May 17, 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					44000 · Firefighting/E...	-131.59	131.59
TOTAL						-131.59	131.59
Check	3459	05/17/2023	Visa		6680 · Checking Tex...		-2,739.51
				42310 · Office Supplies		-27.74	27.74
				42820 · Telephone & ...		-883.05	883.05
				42320 · Office Equipm...		-353.82	353.82
				2110 · Website Suppo...		-32.45	32.45
				2840 · CB Sewer/Wat...		-190.00	190.00
				42720 · License & Per...		-1,252.45	1,252.45
TOTAL						-2,739.51	2,739.51
Check	3460	05/17/2023	Teleflex LLC		6680 · Checking Tex...		-2,950.00
				42330 · Medical Suppl...		-2,950.00	2,950.00
TOTAL						-2,950.00	2,950.00
Check	3461	05/17/2023	David Sticker		6680 · Checking Tex...		-1,218.75
				2010 · Accountant Fees		-1,218.75	1,218.75
TOTAL						-1,218.75	1,218.75
Check	3462	05/17/2023	Benckenstein & Oxfo...		6680 · Checking Tex...		-825.00
				2200 · Legal Fees		-825.00	825.00
TOTAL						-825.00	825.00
Check	3463	05/17/2023	TFT Toys for Trucks		6680 · Checking Tex...		-2,717.74
				44000 · Firefighting/E...		-2,717.74	2,717.74
TOTAL						-2,717.74	2,717.74
Check	3464	05/17/2023	TNT Wrecker Service		6680 · Checking Tex...		-1,425.20
				42210 · Professional ...		-1,425.20	1,425.20
TOTAL						-1,425.20	1,425.20
Check	3465	05/17/2023	Coastal Welding		6680 · Checking Tex...		-521.38
				44210 · Oxygen		-521.38	521.38
TOTAL						-521.38	521.38
Check	3466	05/17/2023	GCM, The Big Store		6680 · Checking Tex...		-123.61
				42310 · Office Supplies		-123.61	123.61
TOTAL						-123.61	123.61
Check	3467	05/17/2023	GCM, The Big Store		6680 · Checking Tex...		-96.41
				44200 · Fuel		-96.41	96.41
TOTAL						-96.41	96.41
Check	3468	05/17/2023	Bound Tree		6680 · Checking Tex...		-3,210.64
				42330 · Medical Suppl...		-3,210.64	3,210.64
TOTAL						-3,210.64	3,210.64
Check	3469	05/16/2023	MaKayla Vidal, CPA		6680 · Checking Tex...		-1,050.00

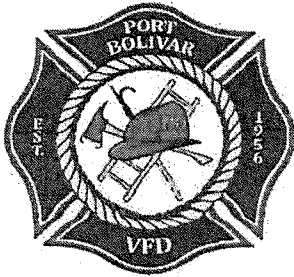
Galveston County Emergency Services No. 2

Check Detail

April 26 through May 17, 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					2010 - Accountant Fees	-1,050.00	1,050.00
TOTAL						-1,050.00	1,050.00

Exhibit D



Port Bolivar Volunteer Fire Department

PO Box 675 Port Bolivar, Texas 77650 1806 Broadway

Ph: 409-684-1984

Fax: 409-684-1003

pbvfd@att.net

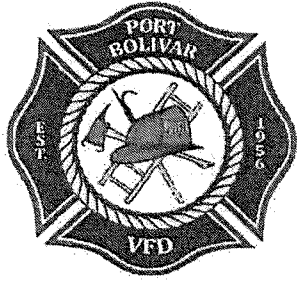
Date: 04/30/2023

Attention: ESD #2 Board

Port Bolivar Volunteer Fire Department is requesting from the ESD#@ Board, reimbursement for our April 2023 bills totaling \$2,794.27

Company	Description	Cost	Paid By	Code
AT&T	Internet/Phone	\$146.43 ✓	CK #1564	2820
Entergy	Inside Lights	\$159.35 ✓	CK #1565	2830
Entergy	Outside Lights	\$90.90 ✓	CK #1566	2830
Penn. Residential	Trash	\$252.50 ✓	CK #1563	2840
Frontier Pest Control	Pest Control	\$00.00	CK #15	4700
OfficeMax	Toner	\$130.09 ✓	DEBIT CARD	2310
QuickBooks	Yearly QuickBooks Subscription	\$619.50 ✓	CK #1562 Reimbursement to Malcolm	2110
Allegiance Flag Supply	Two Flags for Station	\$160.00 ✓	DEBIT CARD	2310
Delta Fire & Safety TX	Barrel Strainer - Black	\$468.00 ✓	CK #1567	4050

Delta Fire & Safety TX	Uniforms – Fire fighting gear	\$767.50 ✓	CK #1568	4800
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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

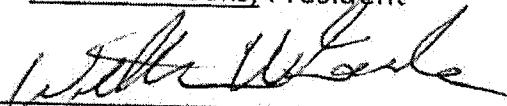
Certification of Expense Request FY 2022-2023

Acting in my capacity as Treasurer, on behalf of the **Port Bolivar Volunteer Fire Department**, we certify that the following expense reimbursement request of \$2,794.27 for the month of April 2023 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: 04/29/2023

Printed Name: William Weeks, President

Signature:  Date: 4-29-23

PORT BOLIVAR VFD 2022-2023

April '23

Revised 4.27.23

ACTUAL

	BUDGET	Prior Month	Current	Total	Budget
	YTD	Month	YTD	Variance	
		April '23			
2000 - Auditing Fees				\$ -	\$ -
2100 - Bookkeeping	\$ 1,000.00			\$ -	\$ 1,000.00
2110 - Support & Software	\$ 1,300.00		\$ 619.50	\$ 619.50	\$ 680.50
2200 - Legal Fees				\$ -	\$ -
2210 - Professional Fees Other				\$ -	\$ -
2310 - Office Supplies	\$ 1,500.00	\$ 46.07	\$ 290.09	\$ 336.16	\$ 1,163.84
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	\$ 37.50		\$ 37.50	\$ 562.50
2710 - Safe D				\$ -	\$ -
2720 - License & Permits				\$ -	\$ -
2730 - Public Relations				\$ -	\$ -
2740 - Good of the Department				\$ -	\$ -
2750 - Billing Service Fees				\$ -	\$ -
2810 - Bldg Rent				\$ -	\$ -
2820 - Telephone & Communications	\$ 3,460.00	\$ 591.53	\$ 146.43	\$ 737.96	\$ 2,722.04
2830 - Electricity	\$ 4,910.00	\$ 2,306.46	\$ 250.25	\$ 2,556.71	\$ 2,353.29
2840 -Water/Garbage	\$ 3,000.00	\$ 1,212.50	\$ 252.50	\$ 1,465.00	\$ 1,535.00
2850 - Propane	\$ 500.00			\$ -	\$ 500.00
2860 - Janitorial/Yard Service				\$ -	\$ -
2870 - Alarm Service	\$ 1,000.00	\$ 246.66		\$ 246.66	\$ 753.34
2900 - General & Administrative				\$ -	\$ -
3100 - Uncategorized				\$ -	\$ -
4000 - Firefighting / EMS Equipment	\$ 10,000.00			\$ -	\$ 10,000.00
4050 - Equipment Maintenance	\$ 5,000.00	\$ 405.78	\$ 468.00	\$ 873.78	\$ 4,126.22
4100 - Equipment Repair	\$ 3,500.00	\$ 26.50		\$ 26.50	\$ 3,473.50
4200 - Fuel	\$ 4,500.00	\$ 1,319.01		\$ 1,319.01	\$ 3,180.99
4210 - Testing	\$ 3,500.00			\$ -	\$ 3,500.00
4300 - Radio Usage	\$ 3,500.00	\$ 2,880.00		\$ 2,880.00	\$ 620.00
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	\$ 435.95		\$ 435.95	\$ 164.05
4800 - Uniforms	\$ 3,000.00		\$ 767.50	\$ 767.50	\$ 2,232.50
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				\$ -	\$ -
	\$ 73,520.00	\$ 9,579.93	\$ 2,794.27	\$ 12,374.20	\$ 61,145.80



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

INVOICE

DATE APRIL 2, 2023
 INVOICE # 2023-04

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	220.93 ✓	220.93
2830	Entergy - #3071 - Electrical Fire Station	328.82 ✓	549.75
2840	Peninsula Residential Service # 3067 - Dumpster	207.50 ✓	757.25
2700	Texas First Bank – EFT-Positive Pay Dec.	19.03 ✓	776.28
4000	JS Sales - #3069 – Fire Gear	1,827.89 ✓	2,604.17
2820	Dish – EFT – Station Cable	125.35 ✓	2,729.52
4200	Galveston County - #3070 – Fleet Fuel (Jan. 23)	36.61 ✓	2,766.13
4000	JS Sales - #3068 - Fire Gear	2,785.79 ✓	5,551.92
4700	Amazon – Debit – Building Maintenance	205.41 ✓	5,757.33
4700	Amazon – Debit – Building Maintenance	65.20 ✓	5,822.53
4700	1000 Bulbs – Building Maintenance	517.45 ✓	6,339.98
4000	Steele Fire Apparatus, LLC - #3066 – PPE Gear	12,600.00 ✓	18,939.98
TOTAL			18,939.98

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

April 2, 2023

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 \$18,393.98 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.

Signature

Terrie H Riley

Date

4/2/23

High Island VFD 2022-2023

April '23

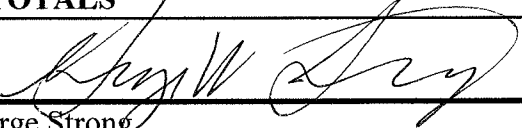
	BUDGET	ACTUAL		Total YTD	Budget Variance
		Prior Month YTD	Current Month April '23		
2000 - Auditing Fees				\$ -	\$ -
2100 - Bookkeeping	\$ 1,000.00			\$ -	\$ 1,000.00
2110 - Support & Software				\$ -	\$ -
2200 Legal Fees				\$ -	\$ -
2310 - Office Supplies				\$ -	\$ -
2320 - Office Equipment				\$ -	\$ -
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	\$ 206.93	\$ 19.03	\$ 225.96	\$ 524.04
2710 - Safe D				\$ -	\$ -
2720 - License & Permits	\$ 150.00	\$ 135.45		\$ 135.45	\$ 14.55
2730 - Public Relations				\$ -	\$ -
2740 - Good of the Department				\$ -	\$ -
2750 - Billing Service Fees				\$ -	\$ -
2810 - Bldg Rent				\$ -	\$ -
2820 - Telephone & Communications	\$ 5,500.00	\$ 2,046.52	\$ 346.28	\$ 2,392.80	\$ 3,107.20
2830 - Electricity	\$ 6,500.00	\$ 2,244.32	\$ 328.82	\$ 2,573.14	\$ 3,926.86
2840 -Water/Garbage	\$ 2,000.00	\$ 1,195.00	\$ 207.50	\$ 1,402.50	\$ 597.50
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	\$ 1,554.53	\$ 17,213.68	\$ 18,768.21	\$ (268.21)
4050 - Equipment Maintenance	\$ 5,500.00	\$ 1,517.47		\$ 1,517.47	\$ 3,982.53
4100 - Equipment Repair	\$ 2,500.00			\$ -	\$ 2,500.00
4200 - Fuel	\$ 4,000.00	\$ 966.40	\$ 36.61	\$ 1,003.01	\$ 2,996.99
4210 - Testing	\$ 3,000.00				
4300 - Radio Usage	\$ 2,200.00	\$ 1,350.00		\$ 1,350.00	\$ 850.00
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	\$ 2,242.18	\$ 788.06	\$ 3,030.24	\$ 969.76
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		\$ 18,939.98	\$ 32,398.78	\$ 39,681.22

Exhibit E

Galveston County Emergency Services District No. 2

17-May-23

	4/30/2023	5/17/2023
	Balance	Balance
Texas First Bank		
Operating/Checking (xxxx6680)	\$ 902,389.65	\$ 1,058,043.04
Savings (Acct. No. xxx9804)	\$ 2,492.19	\$ 2,494.24
EMS Billing (Acct. No. xxxx7569)	\$ 440,242.58	\$ 458,126.76
	\$1,345,124.42	\$1,518,664.04
TexSTAR (Investment Co-Op)		
General Fund (Acct. No. xxxxxx1110)	\$214,820.07	\$214,820.07
Capital Fund (Acct. No. xxxxxx1890)	\$414,814.43	\$414,814.43
Emergency Fund (Acct. No. xxxxxx4140)	\$1,052,083.43	\$1,052,083.43
	\$1,681,717.93	\$1,681,717.93
TOTALS	\$3,026,842.35	\$3,200,381.97



George Strong
Treasurer, GCESD2

May 17, 2023

Date

Exhibit F



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

Monthly Operations report

Month: April 2023

Calls for service: 87.

Zone Breakdown:

- **PB: 7**
- **CB: 69**
- **GC: 6**
- **HI: 5**
- **Out of district: 0**

Average shoot time:

- **1 minute and 3 seconds**

Average response time:

- **4 Minutes and 59 seconds**

Calls for service dispositions:

- **Transports: 36**
- **Refusals: 32**
- **Cancelled: 3**
- **Fire Department Assist: 6**
- **Public Assist: 5**
- **Blood Draws: 1**
- **DOS: 2**
- **Flights: 2**
- **Other: 0**

Station up-dates:

- **PB: No issues to report.**
- **CB: No issues to report.**
- **HI: No issues to report.**



Unit up-dates:

- **Med 21: wheel hub and drag link replaced.**
- **Monthly Total expenditures \$ 2,054.23**
- **Med 22: New tires / mounted / balanced**
- **Monthly Total expenditures \$ 2,801.04**
- **Med 23: Rear window and antenna leak repaired.**
- **Monthly Total expenditures \$ 528.00**
- **Beach Rescue 1: Emergency lighting**
- **Monthly Total expenditures \$ 323.00**
- **Maintenance supplies: Vehicle oil**
- **Monthly Total expenditures \$ 95.90**
- **New chassis: Undercoating and break lube**
- **Monthly Total expenditures \$ 738.00**

- **Grand Total monthly Fleet expenditures: \$ 6,540.17**
- **Grand total yearly expenditures: \$ 46,156.16**

Training report:

- **The water rescue training, approved by the Board at the April meeting, has been scheduled to start in June. All three Fire Chiefs were contacted, and after 3 separate attempts via email and cell phone, they reported back. Due to physical requirements, they were unable to send anyone. High Island will have one observer in the classroom portion, and Fire Chief Gunner Newberry will be participating in the class. Port Bolivar will not participate.**



End of report:

Frank DeMarco

Operations Supervisor / Paramedic CC-P

Exhibit G

JEEP WEEKEND MAY 19TH TO 21ST, 2023

UNIFIED COMMAND
GALVESTON COUNTY SHERIFF'S
OFFICE &
GALVESTON COUNTY ESD#2



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

TOPLESS Jeep weekend 2023 resources.

GCESD #2

- UTV 1: Sand coverage and response & transport.
- Squad 21: Sand coverage and response & transport
- Command 1200: District coverage / Operations
- Medic 20, 21, 22, 23, 24: Ambulance coverage
- Medic 25 (rental): Ambulance coverage
- Incident Commander – D. Saunders
- Operations Command- F. Demarco

TexSar

- Approximately 70 members split up in teams for sand coverage and response and transport.
- Primary water response for the district.

Med Jets

- Medic 26, 27: Ambulance coverage
- UTV 2: Sand coverage and response and transport.
- ATV 3: Sand coverage and response and transport.
- Sherpa 1: Standby for sand response if needed and transport.

GEMS

- EMS 28: Ambulance coverage (Saturday only)

Additional Agencies and Departments Support

- Galveston County OEM
- SETRAC
- DPS
- TXDOT
- TXDOT – Ferry Operations
- Galveston P.D.
- Texas Dept. Emergency Management
- Galveston County Road and Bridge
- National Weather Service
- U.S. Coast Guard
- UTMB
- Baptist Hospital
- St. Elizabeth
- Riceland

JEEP WEEKEND MAY 19TH TO 21ST, 2023

**UNIFIED COMMAND
GALVESTON COUNTY SHERIFF'S
OFFICE &
GALVESTON COUNTY ESD#2**

PHI Air medical

- PHI from Friday morning through Sunday morning. They will not be on site in the event of another flight or shift change.

Triage

- Mobile triage center set up on the south side of the EMS bays (SETRAC) at the Crystal Beach station. All patients from the sand or areas of the sand will be transported to the triage center by one of the sand response units. At that point they will be triaged for severity of injuries complaints and transported by EMS unit to the hospital.

Exhibit H

MaKayla L. Vidal
Certified Public Accountant

Proposal Letter for Accounting Services

February 22, 2023

Board of Directors
Galveston County Emergency Services District 2
930 Noble Carl Dr
Port Bolivar, Texas 77650

To the Board of Directors:

Thank you for your consideration of my services for the open Accountant position for the Galveston County Emergency Services District No. 2. During my meeting with Doug Saunders, District Manager, it was discussed that the current CPA, David Sticker, is retiring and the District is looking for a new CPA to fill his role. We discussed the current duties and requirements of the position and I believe I will be able to fulfill this role for the District.

I will provide the following services to the District:

- Working with staff to assist and oversee bookkeeping duties;
- Review of payroll items from ADP and entry into QuickBooks;
- Prepare monthly Financial Reports;
- Assist staff in preparing budget amendments and annual budgets;
- Make monthly adjusting journal entries;
- Attendance of monthly Board meetings;
- Assist in the preparation and gathering of documents requested for the Annual Audit;
- Annual preparation of forms 1099 and 1096.

My services will not include issuing an official audit, review, or compilation report.

Cost Summary

My fees for the above-listed regular services will be billed hourly at a rate of \$175. These fees will be billed monthly. It is estimated that services rendered will total 10 hours per month resulting in an estimated monthly fee of \$1,750. This includes traveling to the District's administrative office in Crystal Beach, Tx for monthly for review of QuickBooks data, preparing monthly financial reports and attendance of board meetings.

It was discussed during my meeting with Mr. Saunders that the District has interest in moving it's accounting to QuickBooks online. I am available to help with this transition and the time for

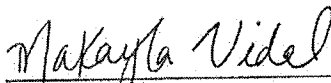
this will be billed at the same hourly rate stated above. Estimated time for this transition is not included in the estimated monthly fee for the above-listed regular services.

Furthermore, with access to QuickBooks online, many of the above-listed regular services could be performed by me remotely, and in the event the Board should decide in the future to reduce the frequency of my in-person attendance at the monthly board meetings, such would reduce the estimated monthly fee for services rendered for the months during which meeting attendance is not required and financial reports are provided electronically.

I will be pleased to discuss the contents of this letter with you at any time, and to explain any items further. If the above terms are acceptable to you, and the services outlined are in accordance with your requirements, please sign this letter in the space provided and return a copy to me.

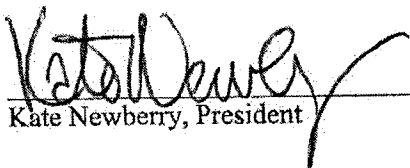
If the foregoing is accepted and I am retained for the open Accountant position, then this letter shall serve as the service agreement between me and the District and the agreement shall be effective beginning April 1, 2023 and shall continue in effect for a one (1) year period through March 30, 2024 and, unless terminated or modified prior to that date upon either party providing 30-day written notice, this agreement shall automatically renew and remain in full force and effect for each one (1) year period thereafter.

Respectfully,



MaKayla Vidal
Certified Public Accountant

Galveston County Emergency Services District No. 2



Kate Newberry, President

Exhibit I

1:35 PM

05/15/23

Accrual Basis

Galveston County Emergency Services No. 2
Balance Sheet
As of April 30, 2023

	Apr 30, 23
ASSETS	
Current Assets	
Checking/Savings	
6682 - TexStar Capital	414,814.43
6682 - TexStar Emergency	1,052,083.43
6682 - TexStar Savings Account	214,820.07
6680 - Checking Texas First	885,607.66
6681 - Savings - Texas First Bank	2,492.19
6683 - Texas First - Billing Rev. Acc.	440,242.58
Total Checking/Savings	3,010,060.36
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	5,370.62
12100 - Inventory Asset	260.00
Total Other Current Assets	187,270.98
Total Current Assets	3,197,831.34
Fixed Assets	
1150 - Depreciable Assets	642,836.10
5021 - CBVFD Fire Truck	14,360.00
Total Fixed Assets	657,196.10
TOTAL ASSETS	3,855,027.44
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	470,122.10
Total Equity	3,631,688.42
TOTAL LIABILITIES & EQUITY	3,855,027.44

2:36 PM

05/15/23

Accrual Basis

Galveston County Emergency Services No. 2
Profit & Loss Budget vs. Actual
 October 2022 through April 2023

	Oct '22 - Apr 23	Budget	\$ Over Budget	% of Budget
Income				
1000 · Property Tax Collections	1,250,507.80	1,300,000.00	-49,492.20	96.2%
1002 · Sales Tax Revenue	1,011,409.23	1,300,000.00	288,590.77	77.8%
1004 · Emergency Service Billing	121,602.66	300,000.00	-178,397.34	40.5%
1020 · Interest Income - Bank	39,249.10			
Total Income	2,422,768.79	2,900,000.00	-477,231.21	83.5%
Gross Profit	2,422,768.79	2,900,000.00	-477,231.21	83.5%
Expense				
2000 · Auditing	0.00	12,000.00	-12,000.00	0.0%
2010 · Accountant Fees	6,531.25	15,000.00	-8,468.75	43.5%
2110 · Website Support/ Other Software	9,202.05	9,850.00	-447.95	95.4%
2200 · Legal Fees	9,380.32	27,000.00	-17,619.68	34.7%
2210 · Professional Fees Other	4,801.91	20,000.00	-15,198.09	24.0%
2300 · Office Expenses	0.00	2,000.00	-2,000.00	0.0%
2320 · Office Equipment	1,989.98	2,000.00	-10.04	99.5%
2420 · Insurance-Liability	0.00	8,000.00	-8,000.00	0.0%
2430 · Interest Expense	0.00			
2440 · Insurance - Workers Comp	0.00	5,500.00	-5,500.00	0.0%
2450 · Bond	400.00	400.00	0.00	100.0%
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	7,663.85	14,000.00	-6,336.15	54.7%
2630 · Salary	104,639.88	178,500.00	-73,860.12	58.6%
2650 · Employee Medical/Benefits	2,812.00	9,200.00	-6,388.00	30.6%
2700 · Dues and Subscriptions	0.00	1,900.00	-1,900.00	0.0%
2710 · Conferences	3,078.11	3,500.00	-423.89	87.9%
2820 · CB Telephone & Comm	1,172.65	8,800.00	-7,627.35	13.3%
2830 · CB Electric	8,568.39	19,500.00	-10,931.61	43.9%
2840 · CB Sewer/Water/Garbage	2,913.72	5,600.00	-2,686.28	52.0%
2850 · CB Propane	1,340.51	950.00	390.51	141.1%
2920 · Tax Collection Expenses	3,280.25	5,000.00	-1,739.75	65.2%
2930 · County Appraisal Fees (CAD)	7,628.84	10,500.00	-2,871.16	72.7%
3010 · Crystal Beach VFD	9,647.02	21,500.00	-11,852.98	44.9%
3020 · High Island VFD	26,928.39	75,080.00	-48,151.61	35.9%
3030 · Port Bolivar VFD	26,974.09	72,100.00	-45,125.91	37.4%
3040 · EMS				
42110 · Support & Software	9,688.51	10,000.00	-311.49	96.9%
42210 · Professional Fees - Other	2,457.00	5,000.00	-2,543.00	49.1%
42250 · Medical Director Fees	10,500.00	18,000.00	-7,500.00	58.3%
42310 · Office Supplies	5,670.90	13,000.00	-7,329.10	43.6%
42320 · Office Equipment	3,857.79	5,000.00	-1,142.21	77.2%
42330 · Medical Supplies	53,033.29	54,000.00	-966.71	98.2%
42430 · Insurance - Auto/Boat	42,479.20	34,000.00	8,479.20	124.9%
42440 · Insurance Workers Comp	44,023.19	45,000.00	-976.81	97.8%
42500 · Travel	0.00	1,000.00	-1,000.00	0.0%
42510 · Mileage reimbursement/Tolls	4.75	500.00	-495.25	1.0%
42610 · Payroll Tax Expenses	70,554.69	160,000.00	-89,445.31	44.1%
42630 · Salary & Hourly Employees	921,048.50	1,518,000.00	-596,951.50	60.7%
42640 · Payroll Services	4,260.63	9,000.00	-4,739.37	47.3%
42650 · Employee Medical/Benefits	102,156.48	190,000.00	-87,843.52	53.8%
42720 · License & Permits	129.16	3,000.00	-2,870.84	4.3%
42730 · Public Relations	0.00	500.00	-500.00	0.0%
42740 · Good of the Department	315.76	2,500.00	-2,184.24	12.6%
42820 · Telephone & Communication	9,954.27	10,000.00	-45.73	99.5%
44000 · Firefighting/EMS Equipment	21,012.19	23,000.00	-1,987.81	91.4%
44050 · Equipment Maintenance	12,338.73	15,000.00	-2,661.27	82.3%
44100 · Equipment Repair	2,648.41	10,000.00	-7,351.59	26.5%
44200 · Fuel	16,639.73	28,000.00	-11,360.27	59.4%
44210 · Oxygen	2,954.67	3,000.00	-45.33	98.5%
44300 · Radio Usage	2,180.00	3,000.00	-840.00	72.0%
44500 · Training	10,819.64	11,000.00	-180.36	98.4%
44600 · Medical Exams	480.00	750.00	-270.00	64.0%
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	9,410.18	12,500.00	-3,089.82	75.3%
44900 · Vehicle Maint. & Repair	44,785.74	40,000.00	4,785.74	112.0%
46010 · Port B - Rent	10,050.00	12,600.00	-2,550.00	79.8%
46020 · Port B - Utilities	3,456.43	7,000.00	-3,543.57	49.4%
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%
3040 · EMS - Other	180.00			
Total 3040 · EMS	1,417,069.84	2,245,950.00	-828,780.16	63.1%
4050 · FD Equipment Maint/Repair	18,934.82	25,000.00	6,065.18	75.7%

2:36 PM

05/15/23

Accrual Basis

Galveston County Emergency Services No. 2
Profit & Loss Budget vs. Actual
 October 2022 through April 2023

	Oct '22 - Apr 23	Budget	\$ Over Budget	% of Budget
4060 · Training - General	0.00	24,000.00	24,000.00	0.0%
5010 · Rescue/Medical	52,201.83	203,150.00	-150,948.17	25.7%
5020 · Fire Fighting (PPE)	0.00	10,000.00	10,000.00	0.0%
5022 · CB Fire Truck	64,937.64	64,937.64	0.00	100.0%
5030 · Boat Accessories	0.00	7,500.00	-7,500.00	0.0%
5060 · Ambulances - Forecast	160,571.37	150,000.00	10,571.37	107.0%
5061 · Ambulance Interest	0.00	1,781.33	-1,781.33	0.0%
66900 · Reconciliation Discrepancies	0.00			
Total Expense	1,962,646.69	3,272,698.97	-1,320,252.28	59.7%
Net Income	470,122.10	-372,898.97	843,021.07	-126.1%

2:40 PM

05/15/23

Accrual Basis

Galveston County Emergency Services No. 2 Transactions by Account As of April 30, 2023

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
6682 - TexStar Capital								
General Journal	04/30/2023	662		April interest		1020 · Interest ...	1,639.56	413,174.87
Total 6682 - TexStar Capital							1,639.56	414,814.43
6682 - TexStar Emergency								
General Journal	04/30/2023	663		April interest		1020 · Interest ...	4,158.32	1,047,925.11
Total 6682 - TexStar Emergency							4,158.32	1,052,083.43
6682 - TexStar Savings Account								
General Journal	04/30/2023	664		April interest		1020 · Interest ...	849.10	213,970.97
Total 6682 - TexStar Savings Account							849.10	214,820.07
6680 - Checking Texas First								
Deposit	04/03/2023				X	1000 · Propert...	4,826.17	927,087.42
Check	04/03/2023			SOUTHERN ...	X	2820 · CB Tele...	-169.95	931,913.59
Deposit	04/04/2023				X	1000 · Propert...	1,508.33	933,251.97
Check	04/05/2023			Beam-Premiu...	X	42650 · Emplo...	-1,006.35	932,245.62
Deposit	04/07/2023				X	1000 · Propert...	2,251.65	934,497.27
Check	04/07/2023			ADP PAYRO...	X	42640 · Payroll...	-250.67	934,246.60
Check	04/10/2023			Bol Pen SUD/...	X	2840 · CB Sew...	-172.00	934,074.60
Check	04/12/2023	3406	Joshua C. Heinz	Atty. Fees Ma...	X	2200 · Legal F...	-1,000.00	933,074.60
Check	04/12/2023	3407	Port Bolivar VFD	March '23 Rel...	X	3030 · Port Bol...	-3,628.92	929,445.68
Check	04/12/2023	3408	High Island VFD			3020 · High Isl...	0.00	929,445.68
Check	04/12/2023	3408	High Island VFD	March '23 Rel...	X	3020 · High Isl...	-2,199.16	927,246.52
Check	04/12/2023	3409	United Data Technol...	Cust. 9388 In...	X	2110 · Website...	-330.00	926,916.52
Check	04/12/2023	3410	Air Horns of Texas L...	Inv. 27885	X	44000 · Firefig...	-520.00	926,396.52
Check	04/12/2023	3411	Benckenstein & Oxf...	Feb. '23 Inv. 5...	X	2200 · Legal F...	-350.00	926,046.52
Check	04/12/2023	3412	Galveston County A...	Inv. AR23054...	X	44200 · Fuel	-2,721.25	923,325.27
Check	04/12/2023	3413	Emergency Medical ...	Inv. 2304 - Da...		44500 · Training	-2,000.00	921,325.27
Check	04/12/2023	3414	Beaumont Frame an...	Inv. 182381 - ...	X	44900 · Vehicl...	-165.00	921,160.27
Check	04/12/2023	3415	Stericycle	Cust. 214343...	X	42330 · Medic...	-221.74	920,938.53
Check	04/12/2023	3416	The Standard	167247	X	42650 · Emplo...	-316.85	920,621.68
Check	04/12/2023	3417	D and H Bolivar Ren...	Rent Choctaw...	X	46010 · Port B ...	-3,450.00	917,171.68
Check	04/12/2023	3418	Kent Alan Harkey M...	Inv. 1040	X	42250 · Medic...	-1,500.00	915,671.68
Check	04/12/2023	3419	Visa	Visa go	X	-SPLIT-	-1,729.19	913,942.49
Check	04/12/2023	3420	Visa	Visa ds	X	-SPLIT-	-2,210.45	911,732.04
Check	04/12/2023	3421	GCM, The Big Store	March Charges	X	-SPLIT-	-115.72	911,616.32
Check	04/12/2023	3422	Stratton Inc.-Napa - ...	Inv. 354816	X	42320 · Office ...	-209.00	911,407.32
Check	04/12/2023	3423	Tractor Supply Credi...	6035 3012 03...	X	44000 · Firefig...	-92.97	911,314.35
Check	04/12/2023	3424	Yates Auto & Truck ...	Inv. 0070209	X	44050 · Equip...	-2,054.23	909,260.12
Check	04/12/2023	3425	Coastal Welding	Inv.00106342...	X	44210 · Oxygen	-446.45	908,813.67
Check	04/12/2023	3426	Bound Tree	Account 2227...	X	42330 · Medic...	-5,286.35	903,527.32
Deposit	04/13/2023				X	1000 · Propert...	8,806.11	912,332.43
Check	04/13/2023			ENTERGY T...	X	46020 · Port B ...	-218.00	912,114.43
Check	04/13/2023			ADP WAGE ...	X	42630 · Salary ...	-394.15	911,720.28
Check	04/13/2023			ENTERGY T...	X	2830 · CB Elec...	-1,148.77	910,571.51
Check	04/13/2023			ADP WAGE ...	X	24000 · Payroll...	-53,592.73	857,038.78
General Journal	04/14/2023	658		Gross up to 4...	X	2610 · Payroll ...	-17,956.43	839,082.35
Deposit	04/14/2023			CPA STATE ...	X	1002 · Sales T...	140,554.02	979,636.37
Check	04/14/2023			ADP WAGE ...	X	42630 · Salary ...	-1,497.02	978,139.35
Check	04/17/2023			ADP Tax/AD...	X	42610 · Payroll...	-778.06	977,361.29
Deposit	04/20/2023				X	1000 · Propert...	2,376.43	979,737.72
Deposit	04/21/2023			ADP Tax/AD...	X	42610 · Payroll...	522.22	980,259.94
Check	04/21/2023			ADP PAYRO...	X	42640 · Payroll...	-263.74	979,996.20
Check	04/25/2023	50075			X	24000 · Payroll...	-432.19	979,564.01
Check	04/26/2023	3428	Benckenstein & Oxf...	Inv. 50764 - M...		2200 · Legal F...	-350.00	979,214.01
Check	04/26/2023	3429	Sparkletts & Sierra ...	Cust. Acct. 97...		42310 · Office ...	-90.93	979,123.08
Check	04/26/2023	3430	Verizon	Acct. 942289...		42820 · Teleph...	-523.66	978,599.42
Check	04/26/2023	3431	Yates Auto & Truck ...	Inv. 0070235		44050 · Equip...	-1,360.04	977,239.38
Check	04/26/2023	3432	O'Reilly Automotive...	Inv. 5882-328...		-SPLIT-	-95.90	977,143.48
Check	04/26/2023	3433	Frazer	Inv. 89207		44900 · Vehicl...	-528.00	976,615.48
Check	04/26/2023	3434	West Isle Urgent Care	Inv. 13253 & ...		44600 · Medic...	-120.00	976,495.48
Check	04/26/2023	3435	Rocky Mountain Co...	Inv. 13201		44000 · Firefig...	-3,650.00	972,845.48
Check	04/26/2023	3436	Coastal Welding	Cust. 1586, In...		44210 · Oxygen	-116.60	972,728.88
Check	04/26/2023	3437	Crystal Beach VFD	Frontier Pest ...	X	-SPLIT-	-671.84	972,057.04
Check	04/26/2023	3438	Texas Department o...	EMS Fund ZZ...		3040 · EMS	-180.00	971,877.04
Check	04/26/2023	3439	Stericycle	Cust.2143430...		42330 · Medic...	-221.74	971,655.30
Check	04/26/2023	3440	The Standard	167247		42650 · Emplo...	-367.75	971,287.55
Check	04/26/2023	3441	Herrera's Emergenc...	78121		44900 · Vehicl...	-323.00	970,964.55
Check	04/26/2023	3442	David Sticker	Inv. 97 - Marc...	X	2010 · Account...	-937.50	970,027.05
Deposit	04/27/2023				X	1000 · Propert...	4,606.07	974,633.12
Check	04/27/2023			ADP WAGE ...	X	42630 · Salary ...	-994.15	974,299.97
Check	04/27/2023			COLONIAL LI...	X	42650 · Emplo...	-1,388.78	972,911.19
General Journal	04/28/2023	659		Gross up to 4...	X	2610 · Payroll ...	-53,703.83	919,206.36
General Journal	04/28/2023	659		Gross up to 4...	X	2610 · Payroll ...	-18,514.45	900,691.91
Check	04/28/2023			HEALTH CA...	X	42650 · Emplo...	-1,701.22	898,990.69

2:40 PM

06/15/23

Accrual Basis

**Galveston County Emergency Services No. 2
Transactions by Account
As of April 30, 2023**

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Check	04/28/2023			HEALTH CA...	X	42650 · Emplo...	-13,363.03	885,607.66
Total 6680 · Checking Texas First							-41,479.76	885,607.66
6681 · Savings - Texas First Bank								2,492.19
Total 6681 · Savings - Texas First Bank								2,492.19
6683 · Texas First - Billing Rev. Acc.								434,697.17
General Journal	04/06/2023	660		Novitas refund		1004 · Emerge...	3,852.35	438,549.52
General Journal	04/28/2023	661		Novitas refund		1004 · Emerge...	1,693.06	440,242.58
Total 6683 · Texas First - Billing Rev. Acc.							5,545.41	440,242.58
1100 · Grant Receivable								500.00
Total 1100 · Grant Receivable								500.00
1110 · Property Taxes Receivable								34,113.00
Total 1110 · Property Taxes Receivable								34,113.00
1111 · Deferred Portion of Taxes Rec.								-34,113.00
Total 1111 · Deferred Portion of Taxes Rec.								-34,113.00
1120 · Sales Tax Receivable								181,640.36
Total 1120 · Sales Tax Receivable								181,640.36
1125 · Other Assets								5,370.62
Total 1125 · Other Assets								5,370.62
12100 · Inventory Asset								260.00
Total 12100 · Inventory Asset								260.00
1150 · Depreciable Assets								642,836.10
Total 1150 · Depreciable Assets								642,836.10
5021 · CBVFD Fire Truck								14,360.00
Total 5021 · CBVFD Fire Truck								14,360.00
1700 · Accrued Expenses								-221,089.04
Total 1700 · Accrued Expenses								-221,089.04
24000 · Payroll Liabilities								-2,249.98
Check	04/13/2023			ADP WAGE ...		6680 · Checkin...	53,592.73	51,342.75
General Journal	04/14/2023	658		Gross up to 4...		2610 · Payroll ...	-54,024.92	-2,682.17
Check	04/25/2023	50075				6680 · Checkin...	432.19	-2,249.98
Total 24000 · Payroll Liabilities							0.00	-2,249.98
Net Investment -Capital Assets								-155,335.00
Total Net Investment -Capital Assets								-155,335.00
32000 · General Fund Balance								-3,006,231.32
Total 32000 · General Fund Balance								-3,006,231.32
1000 · Property Tax Collections								-1,226,134.04
Deposit	04/03/2023					6680 · Checkin...	-4,826.17	-1,230,960.21
Deposit	04/04/2023					6680 · Checkin...	-1,508.33	-1,232,468.54
Deposit	04/07/2023					6680 · Checkin...	-2,251.65	-1,234,720.19
Deposit	04/13/2023					6680 · Checkin...	-8,805.11	-1,243,525.30
Deposit	04/20/2023					6680 · Checkin...	-2,376.43	-1,245,901.73
Deposit	04/27/2023					6680 · Checkin...	-4,606.07	-1,250,507.80
Total 1000 · Property Tax Collections							-24,373.76	-1,250,507.80
1002 · Sales Tax Revenue								-870,855.21
Deposit	04/14/2023			CPA STATE ...		6680 · Checkin...	-140,554.02	-1,011,409.23
Total 1002 · Sales Tax Revenue							-140,554.02	-1,011,409.23
1004 · Emergency Service Billing								-118,057.25
General Journal	04/06/2023	660		Novitas deposit		6683 · Texas F...	-3,852.35	-119,909.60
General Journal	04/28/2023	661		Novitas deposit		6683 · Texas F...	-1,693.06	-121,602.66
Total 1004 · Emergency Service Billing							-5,545.41	-121,602.66
1020 · Interest Income - Bank								-32,602.12
General Journal	04/30/2023	662		April interest		6682 - TexStar...	-1,639.56	-34,241.68
General Journal	04/30/2023	663		April interest		6682 - TexStar...	-4,158.32	-38,400.00
General Journal	04/30/2023	664		April interest		6682 - TexStar...	-849.10	-39,249.10
Total 1020 · Interest Income - Bank							-6,646.98	-39,249.10
2010 · Accountant Fees								5,593.75

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Accrual Basis

**Galveston County Emergency Services No. 2
Transactions by Account
As of April 30, 2023**

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Check	04/26/2023	3442	David Sticker	Inv. 97 - Marc...		6680 · Checkin...	937.50	6,531.25
Total 2010 · Accountant Fees							937.50	6,531.25
2110 · Website Support/ Other Software								
Check	04/12/2023	3409	United Data Technol...	Cust. 9388 In...		6680 · Checkin...	330.00	8,193.36
Check	04/12/2023	3420	Visa	Microsoft, Dro...		6680 · Checkin...	678.69	8,523.36
Total 2110 · Website Support/ Other Software							1,008.69	9,202.05
2200 · Legal Fees								
Check	04/12/2023	3408	Joshua C. Heinz	Atty. Fees Ma...		6680 · Checkin...	1,000.00	7,680.32
Check	04/12/2023	3411	Benckenstein & Oxf...	Feb. '23 Inv. 5...		6680 · Checkin...	350.00	8,680.32
Check	04/26/2023	3428	Benckenstein & Oxf...	Inv. 50764 - M...		6680 · Checkin...	350.00	9,030.32
Total 2200 · Legal Fees							1,700.00	9,380.32
2210 · Professional Fees Other								
Check	04/26/2023	3437	Crystal Beach VFD	Frontier Pest ...		6680 · Checkin...	425.00	4,376.91
Total 2210 · Professional Fees Other							425.00	4,801.91
2320 · Office Equipment								
Total 2320 · Office Equipment								1,989.96
								1,989.96
2450 · Bond								
Total 2450 · Bond								400.00
								400.00
2610 · Payroll Taxes								
General Journal	04/14/2023	658		Gross up to 4....		-SPLIT-	478.45	6,724.31
General Journal	04/28/2023	659		Gross up to 4....		-SPLIT-	461.09	7,202.76
Total 2610 · Payroll Taxes							939.54	7,663.85
2630 · Salary								
General Journal	04/14/2023	658		Gross up to 4....		2610 · Payroll ...	6,240.82	92,352.54
General Journal	04/28/2023	659		Gross up to 4....		2610 · Payroll ...	6,048.52	8,680.36
Total 2630 · Salary							12,287.34	104,639.88
2650 · Employee Medical/Benefits								
Total 2650 · Employee Medical/Benefits								2,812.00
								2,812.00
2710 · Conferences								
Total 2710 · Conferences								3,076.11
								3,076.11
2820 · CB Telephone & Comm								
Check	04/03/2023			SOUTHERN ...		6680 · Checkin...	169.95	1,002.70
Total 2820 · CB Telephone & Comm							169.95	1,172.65
2830 · CB Electric								
Check	04/13/2023			ENTERGY T...		6680 · Checkin...	1,148.77	7,419.62
Total 2830 · CB Electric							1,148.77	8,568.39
2840 · CB Sewer/Water/Garbage								
Check	04/10/2023			BoI Pen SUD/...		6680 · Checkin...	172.00	2,098.88
Check	04/12/2023	3419	Visa	Peninsula Re...		6680 · Checkin...	396.00	2,270.88
Check	04/26/2023	3437	Crystal Beach VFD	BPSUD 4.10.23		6680 · Checkin...	246.84	2,666.88
Total 2840 · CB Sewer/Water/Garbage							814.84	2,913.72
2850 · CB Propane								
Check	04/12/2023	3421	GCM, The Big Store	Propane		6680 · Checkin...	53.97	1,273.36
Check	04/12/2023	3421	GCM, The Big Store	Propane		6680 · Checkin...	13.18	1,327.33
Total 2850 · CB Propane							67.15	1,340.51
2920 · Tax Collection Expenses								
Total 2920 · Tax Collection Expenses								3,260.25
								3,260.25
2930 · County Appraisal Fees (CAD)								
Total 2930 · County Appraisal Fees (CAD)								7,628.84
								7,628.84
3010 · Crystal Beach VFD								
Total 3010 · Crystal Beach VFD								9,647.02
								9,647.02
3020 · High Island VFD								
Check	04/12/2023	3408	High Island VFD			6680 · Checkin...	0.00	24,729.23
Check	04/12/2023	3408	High Island VFD	March '23 Ref...		6680 · Checkin...	2,199.16	24,729.23
Total 3020 · High Island VFD							2,199.16	26,928.39

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Accrual Basis

Galveston County Emergency Services No. 2
Transactions by Account
 As of April 30, 2023

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
3030 · Port Bolivar VFD								
Check	04/12/2023	3407	Port Bolivar VFD	March '23 Rel...		6680 · Checkin...	3,628.92	23,345.17
Total 3030 · Port Bolivar VFD							3,628.92	26,974.09
3040 · EMS								
42110 · Support & Software								
Total 42110 · Support & Software								1,235,989.16
42210 · Professional Fees - Other								
Total 42210 · Professional Fees - Other								9,688.51
42250 · Medical Director Fees								
Check	04/12/2023	3418	Kent Alan Harkey M...	Inv. 1040		6680 · Checkin...	1,500.00	2,457.00
Total 42250 · Medical Director Fees								2,457.00
42310 · Office Supplies								
Check	04/12/2023	3419	Visa	Office Depot,...		6680 · Checkin...	355.05	9,000.00
Check	04/12/2023	3420	Visa	Sams,Amazo...		6680 · Checkin...	1,545.29	10,500.00
Check	04/12/2023	3420	Visa	credit		6680 · Checkin...	-2,612.80	9,000.00
Check	04/12/2023	3421	GCM, The Big Store	March Charges		6680 · Checkin...	48.57	9,000.00
Check	04/26/2023	3429	Sparkletts & Sierra ...	Cust. Acct. 97...		6680 · Checkin...	90.93	9,000.00
Total 42310 · Office Supplies							-572.96	10,500.00
42320 · Office Equipment								
Check	04/12/2023	3419	Visa	Amazon		6680 · Checkin...	39.78	9,000.00
Check	04/12/2023	3420	Visa	Sams,Amazon		6680 · Checkin...	425.05	9,000.00
Check	04/12/2023	3422	Stratton Inc.-Napa - ...	Inv. 354818		6680 · Checkin...	209.00	9,000.00
Total 42320 · Office Equipment							673.83	9,000.00
42330 · Medical Supplies								
Check	04/12/2023	3415	Stericycle	Cust. 214343...		6680 · Checkin...	221.74	9,000.00
Check	04/12/2023	3426	Bound Tree	Account 2227...		6680 · Checkin...	5,286.35	9,000.00
Check	04/26/2023	3439	Stericycle	Cust.2143430...		6680 · Checkin...	221.74	9,000.00
Total 42330 · Medical Supplies							5,729.83	9,000.00
42430 · Insurance - Auto/Boat								
Total 42430 · Insurance - Auto/Boat								42,479.20
42440 · Insurance Workers Comp								
Total 42440 · Insurance Workers Comp								44,023.19
42510 · Mileage reimbursement/Tolls								
Total 42510 · Mileage reimbursement/Tolls								4.75
42610 · Payroll Tax Expenses								
General Journal	04/14/2023	658		Gross up to 4...		2610 · Payroll ...	4,746.18	60,803.63
Check	04/17/2023			ADP Tax/AD...		6680 · Checkin...	778.06	65,549.81
Deposit	04/21/2023			ADP Tax/AD...		6680 · Checkin...	-522.22	66,327.87
General Journal	04/29/2023	659		Gross up to 4...		2610 · Payroll ...	4,749.04	65,805.65
Total 42610 · Payroll Tax Expenses							9,751.06	70,554.69
42630 · Salary & Hourly Employees								
Check	04/13/2023			ADP WAGE ...		6680 · Checkin...	334.15	794,859.59
General Journal	04/14/2023	658		Gross up to 4...		2610 · Payroll ...	61,788.93	795,193.74
Check	04/14/2023			ADP WAGE ...		6680 · Checkin...	1,497.02	856,982.67
Check	04/27/2023			ADP WAGE ...		6680 · Checkin...	334.15	858,479.69
General Journal	04/29/2023	659		Gross up to 4...		2610 · Payroll ...	62,234.66	858,813.84
Total 42630 · Salary & Hourly Employees							126,188.91	921,048.50
42640 · Payroll Services								
Check	04/07/2023			ADP PAYRO...		6680 · Checkin...	250.67	3,746.22
Check	04/21/2023			ADP PAYRO...		6680 · Checkin...	263.74	3,996.89
Total 42640 · Payroll Services							514.41	4,260.63
42650 · Employee Medical/Benefits								
Check	04/05/2023			Beam-Premiu...		6680 · Checkin...	1,006.35	86,538.56
Check	04/12/2023	3416	The Standard	187427		6680 · Checkin...	316.85	87,544.91
General Journal	04/14/2023	658		Gross up to 4...		2610 · Payroll ...	-1,273.03	87,861.76
Check	04/26/2023	3440	The Standard	167247		6680 · Checkin...	367.75	86,588.73
Check	04/27/2023			COLONIAL LI...		6680 · Checkin...	1,388.78	86,588.73
General Journal	04/28/2023	659		Gross up to 4...		2610 · Payroll ...	-1,273.03	86,588.73
Check	04/28/2023			HEALTH CA...		6680 · Checkin...	1,701.22	88,345.26
Check	04/28/2023			HEALTH CA...		6680 · Checkin...	13,383.03	87,072.23
Total 42650 · Employee Medical/Benefits							13,383.03	88,773.45
Total 42650 · Employee Medical/Benefits								102,156.48

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**Galveston County Emergency Services No. 2
Transactions by Account
As of April 30, 2023**

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Total 42650 · Employee Medical/Benefits							15,617.92	102,156.48
42720 · License & Permits								129.16
Total 42720 · License & Permits								129.16
42740 · Good of the Department								315.76
Total 42740 · Good of the Department								315.76
42820 · Telephone & Communication								8,259.84
Check	04/12/2023	3419	Visa	Direct TV,Cyb...		6680 · Checkin...	699.58	8,959.42
Check	04/12/2023	3420	Visa	Network Fleet...		6680 · Checkin...	471.19	9,430.61
Check	04/26/2023	3430	Verizon	Acct. 942269...		6680 · Checkin...	523.66	9,954.27
Total 42820 · Telephone & Communication							1,694.43	9,954.27
44000 · Firefighting/EMS Equipment								15,008.15
Check	04/12/2023	3410	Air Horns of Texas L...	Inv. 27885		6680 · Checkin...	520.00	15,528.15
Check	04/12/2023	3419	Visa	eReplacemen...		6680 · Checkin...	238.78	15,766.93
Check	04/12/2023	3420	Visa	Amazon,Gen...		6680 · Checkin...	1,502.29	17,269.22
Check	04/12/2023	3423	Tractor Supply Credi...	6035 3012 03...		6680 · Checkin...	92.97	17,362.19
Check	04/26/2023	3435	Rocky Mountain Co...	Inv. 13201		6680 · Checkin...	3,650.00	21,012.19
Total 44000 · Firefighting/EMS Equipment							6,004.04	21,012.19
44050 · Equipment Maintenance								8,924.46
Check	04/12/2023	3424	Yates Auto & Truck ...	Inv. 0070209		6680 · Checkin...	2,054.23	10,978.69
Check	04/26/2023	3431	Yates Auto & Truck ...	Inv. 0070235		6680 · Checkin...	1,360.04	12,338.73
Check	04/26/2023	3432	O'Reilly Automotive,...	Inv. 5882-328...		6680 · Checkin...	0.00	12,338.73
Total 44050 · Equipment Maintenance							3,414.27	12,338.73
44100 · Equipment Repair								2,648.41
Total 44100 · Equipment Repair								2,648.41
44200 · Fuel								13,918.48
Check	04/12/2023	3412	Galveston County A...	Inv. AR23054...		6680 · Checkin...	2,721.25	16,639.73
Total 44200 · Fuel							2,721.25	16,639.73
44210 · Oxygen								2,391.62
Check	04/12/2023	3425	Coastal Welding	Inv.00106342...		6680 · Checkin...	446.45	2,838.07
Check	04/26/2023	3436	Coastal Welding	Cust. 1586, In...		6680 · Checkin...	116.60	2,954.67
Total 44210 · Oxygen							563.05	2,954.67
44300 · Radio Usage								2,160.00
Total 44300 · Radio Usage								2,160.00
44500 · Training								8,819.64
Check	04/12/2023	3413	Emergency Medical ...	Inv. 2304 - Da...		6680 · Checkin...	2,000.00	10,819.64
Total 44500 · Training							2,000.00	10,819.64
44600 · Medical Exams								360.00
Check	04/26/2023	3434	West Isle Urgent Care	Inv. 13253 & ...		6680 · Checkin...	120.00	480.00
Total 44600 · Medical Exams							120.00	480.00
44800 · Uniforms								9,209.44
Check	04/12/2023	3420	Visa	Koza		6680 · Checkin...	200.74	9,410.18
Total 44800 · Uniforms							200.74	9,410.18
44900 · Vehicle Maint. & Repair								43,673.84
Check	04/12/2023	3414	Beaumont Frame an...	Inv. 182381 - ...		6680 · Checkin...	165.00	43,838.84
Check	04/26/2023	3432	O'Reilly Automotive,...	Inv. 5882-328...		6680 · Checkin...	95.90	43,934.74
Check	04/26/2023	3433	Frazer	Inv. 89207		6680 · Checkin...	528.00	44,462.74
Check	04/26/2023	3441	Herrera's Emergenc...	78121		6680 · Checkin...	323.00	44,785.74
Total 44900 · Vehicle Maint. & Repair							1,111.90	44,785.74
46010 · Port B - Rent								6,600.00
Check	04/12/2023	3417	D and H Bolivar Ren...	Rent Choctaw...		6680 · Checkin...	3,450.00	10,050.00
Total 46010 · Port B - Rent							3,450.00	10,050.00
46020 · Port B - Utilities								3,238.43
Check	04/13/2023			ENTERGY T...		6680 · Checkin...	218.00	3,456.43
Total 46020 · Port B - Utilities							218.00	3,456.43
3040 · EMS - Other								0.00

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Accrual Basis

Galveston County Emergency Services No. 2
Transactions by Account
As of April 30, 2023

Type	Date	Num	Name	Memo	Cir	Split	Amount	Balance
Check	04/26/2023	3438	Texas Department o...	EMS Fund ZZ...		6680 · Checkin...	180.00	180.00
Total 3040 · EMS - Other							180.00	180.00
Total 3040 · EMS							181,080.68	1,417,069.84
4050 · FD Equipment Maint/Repair								18,934.82
Total 4050 · FD Equipment Maint/Repair								18,934.82
5010 · Rescue/Medical								52,201.83
Total 5010 · Rescue/Medical								52,201.83
5022 · CB Fire Truck								64,937.64
Total 5022 · CB Fire Truck								64,937.64
5060 · Ambulances - Forecast								160,571.37
Total 5060 · Ambulances - Forecast								160,571.37
TOTAL							0.00	0.00

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Galveston County Emergency Services No. 2 Reconciliation Detail 6680 · Checking Texas First, Period Ending 04/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						935,009.00
Cleared Transactions						
Checks and Payments - 42 items						
Check	03/15/2023	3391	Threadbearer	X	-1,067.21	-1,067.21
Check	04/03/2023			X	-169.95	-1,237.16
Check	04/05/2023			X	-1,006.35	-2,243.51
Check	04/07/2023			X	-250.67	-2,494.18
Check	04/10/2023			X	-172.00	-2,666.18
Check	04/12/2023	3426	Bound Tree	X	-5,286.35	-7,952.53
Check	04/12/2023	3407	Port Bolivar VFD	X	-3,628.92	-11,581.45
Check	04/12/2023	3417	D and H Bolivar Rentals, LLC	X	-3,450.00	-15,031.45
Check	04/12/2023	3412	Galveston County Auditor	X	-2,721.25	-17,752.70
Check	04/12/2023	3420	Visa	X	-2,210.45	-19,963.15
Check	04/12/2023	3408	High Island VFD	X	-2,199.16	-22,162.31
Check	04/12/2023	3424	Yates Auto & Truck Repair	X	-2,054.23	-24,216.54
Check	04/12/2023	3419	Visa	X	-1,729.19	-25,945.73
Check	04/12/2023	3418	Kent Alan Harkey MD, PLLC	X	-1,500.00	-27,445.73
Check	04/12/2023	3406	Joshua C. Heinz	X	-1,000.00	-28,445.73
Check	04/12/2023	3410	Air Horns of Texas LLC	X	-520.00	-28,965.73
Check	04/12/2023	3425	Coastal Welding	X	-446.45	-29,412.18
Check	04/12/2023	3411	Benckenstein & Oxford	X	-350.00	-29,762.18
Check	04/12/2023	3409	United Data Technologies, Inc.	X	-330.00	-30,092.18
Check	04/12/2023	3416	The Standard	X	-316.85	-30,409.03
Check	04/12/2023	3415	Stericycle	X	-221.74	-30,630.77
Check	04/12/2023	3422	Stratton Inc.-Napa - True Value	X	-209.00	-30,839.77
Check	04/12/2023	3414	Beaumont Frame and Front End Service, ...	X	-165.00	-31,004.77
Check	04/12/2023	3421	GCM, The Big Store	X	-115.72	-31,120.49
Check	04/12/2023	3423	Tractor Supply Credit Plan	X	-92.97	-31,213.46
Check	04/13/2023			X	-53,592.73	-84,806.19
Check	04/13/2023			X	-1,148.77	-85,954.96
Check	04/13/2023			X	-334.15	-86,289.11
Check	04/13/2023			X	-218.00	-86,507.11
General Journal	04/14/2023	658		X	-17,956.43	-104,463.54
Check	04/14/2023			X	-1,497.02	-105,960.56
Check	04/17/2023			X	-778.06	-106,738.62
Check	04/21/2023			X	-263.74	-107,002.36
Check	04/25/2023	50075		X	-432.19	-107,434.55
Check	04/26/2023	3442	David Sticker	X	-937.50	-108,372.05
Check	04/26/2023	3437	Crystal Beach VFD	X	-671.84	-109,043.89
Check	04/27/2023			X	-1,388.78	-110,432.67
Check	04/27/2023			X	-334.15	-110,766.82
General Journal	04/28/2023	659		X	-53,703.83	-164,470.65
General Journal	04/28/2023	659		X	-18,514.45	-182,985.10
Check	04/28/2023			X	-13,383.03	-196,368.13
Check	04/28/2023			X	-1,701.22	-198,069.35
Total Checks and Payments					-198,069.35	-198,069.35
Deposits and Credits - 8 items						
Deposit	04/03/2023			X	4,826.17	4,826.17
Deposit	04/04/2023			X	1,508.33	6,334.50
Deposit	04/07/2023			X	2,251.65	8,586.15
Deposit	04/13/2023			X	8,805.11	17,391.26
Deposit	04/14/2023			X	140,554.02	157,945.28
Deposit	04/20/2023			X	2,376.43	160,321.71
Deposit	04/21/2023			X	522.22	160,843.93
Deposit	04/27/2023			X	4,606.07	165,450.00
Total Deposits and Credits					165,450.00	165,450.00
Total Cleared Transactions					-32,619.35	-32,619.35
Cleared Balance					-32,619.35	902,389.65
Uncleared Transactions						
Checks and Payments - 15 items						
Check	10/12/2022	3220	Siddons-Martin		-6,854.37	-6,854.37
Check	04/12/2023	3413	Emergency Medical Educators		-2,000.00	-8,854.37
Check	04/26/2023	3435	Rocky Mountain Comm Systems, Inc.		-3,650.00	-12,504.37

10:50 AM

05/15/23

**Galveston County Emergency Services No. 2
Reconciliation Detail
6680 - Checking Texas First, Period Ending 04/30/2023**

Type	Date	Num	Name	Cir	Amount	Balance
Check	04/26/2023	3431	Yates Auto & Truck Repair		-1,360.04	-13,864.41
Check	04/26/2023	3433	Frazer		-528.00	-14,392.41
Check	04/26/2023	3430	Verizon		-523.66	-14,916.07
Check	04/26/2023	3440	The Standard		-367.75	-15,283.82
Check	04/26/2023	3428	Benckenstein & Oxford		-350.00	-15,633.82
Check	04/26/2023	3441	Herrera's Emergency Lighting		-323.00	-15,956.82
Check	04/26/2023	3439	Stericycle		-221.74	-16,178.56
Check	04/26/2023	3438	Texas Department of State Health		-180.00	-16,358.56
Check	04/26/2023	3434	West Isle Urgent Care		-120.00	-16,478.56
Check	04/26/2023	3436	Coastal Welding		-116.60	-16,595.16
Check	04/26/2023	3432	O'Reilly Automotive, Inc.		-95.90	-16,691.06
Check	04/26/2023	3429	Sparkletts & Sierra Springs		-90.93	-16,781.99
Total Checks and Payments					-16,781.99	-16,781.99
Deposits and Credits - 1 item						
Check	04/12/2023	3408	High Island VFD		0.00	0.00
Total Deposits and Credits					0.00	0.00
Total Uncleared Transactions					-16,781.99	-16,781.99
Register Balance as of 04/30/2023					49,401.34	885,607.66
New Transactions						
Checks and Payments - 25 items						
Check	05/17/2023	3448	High Island VFD		-18,939.98	-18,939.98
Check	05/17/2023	3445	VFIS		-5,673.06	-24,613.04
Check	05/17/2023	3460	Teleflex LLC		-2,950.00	-27,563.04
Check	05/17/2023	3456	Southern Tire Mart		-2,801.04	-30,364.08
Check	05/17/2023	3449	Port Bolivar VFD		-2,794.27	-33,158.35
Check	05/17/2023	3459	Visa		-2,739.51	-35,897.86
Check	05/17/2023	3463	TFT Toys for Trucks		-2,717.74	-38,615.60
Check	05/17/2023	3446	Galveston Central Appraisal District		-2,556.45	-41,172.05
Check	05/17/2023	3451	Galveston County Auditor		-2,205.13	-43,377.18
Check	05/17/2023	3447	Municipal Emergency Services		-1,801.45	-45,178.63
Check	05/17/2023	3450	Kent Alan Harkey MD, PLLC		-1,500.00	-46,678.63
Check	05/17/2023	3464	TNT Wrecker Service		-1,425.20	-48,103.83
Check	05/17/2023	3461	David Sticker		-1,218.75	-49,322.58
Check	05/17/2023	3457	Visa		-1,076.29	-50,398.87
Check	05/17/2023	3443	Joshua C. Heinz		-1,000.00	-51,398.87
Check	05/17/2023	3462	Benckenstein & Oxford		-825.00	-52,223.87
Check	05/17/2023	3452	Classic Ford		-738.00	-52,961.87
Check	05/17/2023	3465	Coastal Welding		-521.38	-53,483.25
Check	05/17/2023	3455	Sieben Equipment Service, Inc.		-433.24	-53,916.49
Check	05/17/2023	3444	United Data Technologies, Inc.		-330.00	-54,246.49
Check	05/17/2023	3453	Stratton Inc.-Napa - True Value		-271.48	-54,517.97
Check	05/17/2023	3454	Verizon Connect		-172.21	-54,690.18
Check	05/17/2023	3458	Tractor Supply Credit Plan		-131.59	-54,821.77
Check	05/17/2023	3466	GCM, The Big Store		-123.61	-54,945.38
Check	05/17/2023	3467	GCM, The Big Store		-96.41	-55,041.79
Total Checks and Payments					-55,041.79	-55,041.79
Total New Transactions					-55,041.79	-55,041.79
Ending Balance					-104,443.13	830,565.87