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 15, 2024, 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 12:03 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
Tim Byrom	Vice President
Cecil Clay	Secretary
Greg Fountain	Treasurer
Tim Hardy	Assistant Treasurer

All of said Board members were present, with the exception of Secretary Clay, thus constituting a quorum. Also present were Doug Saunders, District Manager; Georgia Osten, District Administrative Assistant; MaKayla Vidal, the District's accountant; Joshua Heinz of Benckenstein & oxford, LLP, attorneys for the District; Mike Brooks of BrooksWatson & Co., the District's auditors; and, the individuals listed on the attendance log attached hereto as **Exhibit A**.

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

Being as there was no public comment under Agenda Item No. 4, the Board was directed ahead to Agenda Item No. 11, at which time the Mike Brooks of BrooksWatson & Co. reviewed and discussed with the Board the District's fiscal year 2022-23 audit report, a copy of which is attached hereto as **Exhibit B**. Upon motion by Vice President Byrom and seconded by Assistant Treasurer Hardy, the Board unanimously approved the fiscal year 2022-23 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 Vice President Byrom made a motion to approve and authorize the following matters listed under the consent agenda, which was seconded by Treasurer Fountain and unanimously approved by the Board:

a. Minutes of the April 17, 2024 Regular Meeting and the April 26, 2024 Special Meeting;
b. Payment of District Bills and Accounts (**Exhibit C**)[1]; and,
c. VFDs' Monthly Expense Reimbursements (**Exhibit D**)[2].

The Board was then directed to Agenda Item No. 6, at which time Treasurer Fountain reviewed the financial information contained in the meeting packet, including the regular monthly Treasurer's Report, which is attached hereto as **Exhibit E**[3].

Then, under Agenda Item No. 7, Mr. Saunders reviewed with the Board the quotes received for the proposed purchase of a new cascade system (air bottle fill station) for the Crystal Beach VFD fire station, along with the electrical work/installation quote received from Cresent Electric (authorized electrician for Galveston Co.), which are attached hereto as **Exhibit F**. Upon motion by Assistant Treasurer Hardy and seconded by Vice President Byrom, the Board

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[1] Check Nos. 3836-3866, plus the EFT payments and direct deposit/payroll expenses. It was also noted that Check No. 3816 had been voided.

[2] Port Bolivar VFD - $2,115.52 (April 2024); High Island VFD - $3,257.60 (April 2024); and, Crystal Beach VFD - $75.00 (April 2024).

[3] Texas First Bank operating checking account (xx6680) - $832,889.06 as of 4/30/2024 and $470,250.03 as of 5/15/2024; Texas First Bank savings account (xx9804) - $2,517.30 as of 4/30/2024 and $2,519.37 as of 5/15/2024; Texas First Bank EMS billing checking account (xx7569) - $261,489.31 as of 4/30/2024and $269,349.44 as of 5/15/2024; TexSTAR investment pool general fund account (xxxxxx1110) - $1,272,853.30 as of 4/30/2024 and 5/15/2024; TexSTAR investment pool capital fund account (xxxxxx1890) - $129,525.36 as of 4/30/2024 and 5/15/2024; and, TexSTAR investment pool emergency fund account (xxxxxx4140) - $1,108,879.81 as of 4/30/2024 and 5/15/2024.

members unanimously approved the Siddons-Martin quote for an Artic brand cascade system, and the electrician quote from Cresent Electric.

The Board then moved along to Agenda Item No. 8, at which time Mr. Saunders reviewed and discussed the proposed Mutual Aid Agreement with the Southeast Texas Regional Advisory Council ("SETRAC")/Regional Healthcare Preparedness Coalition ("RHPC"), a copy of which is attached hereto as **Exhibit G**. Upon motion by Assistant Treasurer Hardy and seconded by Vice President Byrom, the Board members unanimously approved the Mutual Aid Agreement.

Next, the Board's attention was directed to Agenda Item No. 9, at which time Mr. Saunders requested approval and authority to retain contract EMS personnel for Jeep Weekend, as further described in **Exhibit H** attached hereto. Upon motion by Treasurer Fountain and seconded by Vice President Byrom, the Board members unanimously approved and authorized the retention of contract EMS personnel as proposed.

Thereafter, the Board's attention was directed to Agenda Item No. 10, at which time Mr. Saunders requested that the Board declare as surplus the items depicted in **Exhibit I** attached hereto (Inmar Boat, Brush Guard, Jump Bag, Ping Pong Table, and Overhead Projector). Upon motion by Assistant Treasurer Hardy and seconded by Vice President Byrom, the Board unanimously declared said items as surplus property and authorized sale of same through online auction, with the exception of the overhead projector, which will be donated by the District to High Island ISD.

The Board then moved to Agenda Item No. 12, at which time Mr. Heinz discussed with the Board the timeline of events for preparation of the District and VFD's FY 2024-25 budgets and setting the 2024 property tax rate.

The Board was then directed to Agenda Item No. 13, at which time Mr. Saunders reviewed with the Board his monthly Manager's Report, a copy of which is attached hereto as **Exhibit J**.

Then, being as there was no matters reported on by legal counsel under Agenda Item No. 14, the Board moved along to Agenda Item No. 15, at which time Mrs. Vidal reviewed with the Board the various District financial reports, copies of which are attached hereto as **Exhibit K**.

And then, since there were no former Board members present to recognize under Agenda Item No. 16, and no other matters to come before the Board under Agenda Item No. 17, the regular meeting was adjourned at approximately 1:45 p.m.

Kate Newberry, President

Date: 6-19-2024

ATTEST:

Cecil Clay, Secretary

Date: 6-19-24

Exhibit A

GALVESTON COUNTY ESD 2
MEETING SIGN-IN SHEET

Meeting Type: Regular

Date: 5.15.24

Guest Name	Do you wish to speak at the meeting?
Leanne Comeaux	Yes
Colin Jackson	~~Yes~~ No
Austin Smith	No
Ron Nichols	No

Exhibit B

ANNUAL FINANCIAL REPORT

of the

Galveston County Emergency Services District No. 2

For the Year Ended
September 30, 2023

Galveston County Emergency Services District No. 2

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For the Year Ended September 30, 2023

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BROOKSWATSON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

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, 2023, 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, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (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

14950 Heathrow Forest Pkwy | Suite 530 | Houston, TX 77032 | Tel: 281.907.8788 | Fax: 888.875.0587 | www.BrooksWatsonCPA.com

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.

BrooksWatson & Co.

BrooksWatson & Co., PLLC
Certified Public Accountants
Houston, Texas
May 7, 2024

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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, 2023

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, 2023. 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.

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.

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 $4,293,224 as of year end. Unrestricted net position, $3,342,923, may be used to meet the District's ongoing emergency service operations.

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	Governmental Activities	
	2023	2022
Current and other assets	$ 3,699,265	$ 3,057,669
Capital assets, net	1,349,353	906,302
Total Assets	5,048,618	3,963,971
Current liabilities	450,651	178,239
Long-term liabilities	304,743	244,874
Total Liabilities	755,394	423,113
Net Position:		
Net investment in capital assets	950,301	604,526
Unrestricted	3,342,923	2,936,332
Total Net Position	$ 4,293,224	$ 3,540,858

The overall condition of the District experienced increases in property and sales taxes due to continued growth within the District. Current assets represent property, sales tax, and EMS receivables as well as cash, which increased by $641,596. Capital assets increased by $443,051 due to a purchase of new medical equipment and public safety vehicles. Current liabilities represent amounts owed for expenditures related to current year volunteer fire department ("VFD") and emergency medical services ("EMS"). Current liabilities increased due to nonrecurring vendor payables owed for a new ambulance purchased during the year. Long-term liabilities increased as a result of the District entering into a lease agreement for the purchase of new medical equipment.

Statement of Activities:

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

	Governmental Activities	
	2023	**2022**
Revenues		
General revenues:		
Property taxes	$ 1,345,531	$ 1,241,427
Sales taxes	2,026,096	1,886,216
EMS revenue	251,644	281,540
Investment income	90,550	8,714
Other revenue	9,477	22,553
Total Revenues	3,723,298	3,440,450
Expenses		
Public safety	2,964,263	2,705,483
Interest and fiscal charges	6,669	4,611
Total Expenses	2,970,932	2,710,094
Change in Net Position	752,366	730,356
Beginning Net Position	3,540,858	2,810,502
Ending Net Position	$ 4,293,224	$ 3,540,858

The District reported an increase in net position of $752,366. Property taxes and sales taxes showed the most significant increases of $104,104 and $139,880, respectively. The increase in property taxes is due to greater property values within the District. Sales tax increased due to growth within the District. In addition, the District had a decrease in EMS revenue and an increase investment income totaling $29,896 and $81,836, respectively. The District's largest current year expense relates to VFD and EMS service operations totaling $2,636,825.

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 $932,139. There was an increase in fund balance of $413,034 from the prior year. The most significant change in the general fund when compared to the prior year relates to the increase in sales tax revenue of $139,880 in the current year. Property tax also increased by $105,359 due to greater assessed values. In addition, EMS expenditures increased by $307,725, due to greater EMS salaries, medical supply purchases, and nonrecurring vehicle maintenance in the current year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual general fund revenues were more than final budgeted revenues by $408,493 for the year. Actual general fund expenditures were over the final budget by $16,652. Other financing sources had a positive budget variance of $154,700, for a total positive budget variance of $546,541 for the year. Expenditures exceeded appropriations at the legal level of control by $16,652.

CAPITAL ASSETS

As of the end of the year, the Districts' governmental activities funds had invested $1,349,353 in a variety of capital assets and infrastructure, net of accumulated depreciation. Current year additions include the purchase of leased medical equipment for $154,700, 2023 Dodge Ram ambulance for $147,439, and a 2023 International CV515 for $264,351. 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 $97,276 from the prior year. The total long-term debt was $399,052 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.

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, 2023

		Governmental Activities
Assets		
Cash		$ 3,224,919
Taxes receivable		399,065
EMS receivable		69,150
Other assets		6,131
	Total Current Assets	3,699,265
Capital assets:		
Non-depreciable		556,476
Net depreciable capital assets		792,877
	Total Capital Assets	1,349,353
	Total Assets	5,048,618
Liabilities		
Accounts payable		334,665
Accrued interest		3,766
Compensated absences, current		16,120
Long-term debt, current		96,100
	Total Current Liabilities	450,651
Noncurrent liabilities:		
Compensated absences, noncurrent		1,791
Long-term debt, noncurrent		302,952
	Total Noncurrent Liabilities	304,743
	Total Liabilities	755,394
Net Position		
Net investment in capital assets		950,301
Unrestricted		3,342,923
	Total Net Position	$ 4,293,224

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, 2023

	Governmental Activities
Expenses	
Public safety - fire protection and emergency medical services	
General and administrative	$ 328,715
Fire department services	147,905
Emergency medical services	2,487,643
Interest	6,669
Total Program Expenses	2,970,932
General Revenues	
Property taxes	1,345,531
Sales taxes	2,026,096
EMS revenue	251,644
Investment income	90,550
Other revenue	9,477
Total General Revenues	3,723,298
Change in Net Position	752,366
Beginning Net Position	3,540,858
Ending Net Position	$ 4,293,224

See Notes to Financial Statements.

Galveston County
Emergency Services District No. 2

BALANCE SHEET

September 30, 2023

		General Fund
Assets		
Cash	$	3,224,919
Taxes receivable		399,065
EMS receivable, net		69,150
Other assets		6,131
Total Assets		3,699,265
Liabilities		
Accounts payable		334,665
Total Liabilities		334,665
Deferred inflows of resources		
Unavailable revenue - property taxes		76,129
Unavailable revenue - EMS		44,701
Total Deferred Inflows of Resources		120,830
Fund balance		
Committed		2,311,631
Unassigned		932,139
Total Fund Balance		3,243,770
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$	3,699,265

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, 2023

Fund Balances - Total Governmental Funds	$	3,243,770
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		556,476
Capital assets - net depreciable		792,877
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.		
Property taxes receivable		76,129
EMS receivable		44,701
Some liabilities, including bonds payable and deferred charges, are not reported as liabilities in the governmental funds.		
Compensated absences		(17,911)
Accrued interest		(3,766)
Note payable - Due in one year		(96,100)
Note payable - Due in more than one year		(302,952)
Net Position of Governmental Activities	$	4,293,224

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, 2023

		General Fund
Revenues		
Property taxes	$	1,340,118
Sales taxes		2,026,096
EMS revenue		251,644
Investment income		90,550
Other revenue		9,477
Total Revenues		3,717,885
Expenditures		
General and administrative		253,105
EMS expenses		2,352,780
Dues and subscriptions		3,522
Fire department		147,905
Professional and legal fees		56,015
Travel		10,000
Insurance		6,073
Capital outlay		565,213
Debt service		
Principal		57,424
Interest		7,514
Total Expenditures		3,459,551
Other Financing Sources (Uses)		
Note issuance		154,700
Total Other Financing Sources (Uses)		154,700
Net Change in Fund Balance		413,034
Beginning Fund Balance		2,830,736
Ending Fund Balance	$	3,243,770

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, 2023

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

Net change in fund balance	$	413,034
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		566,490
Depreciation expense		(123,439)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		5,413
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		845
Compensated absences		(12,701)
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.		
Principal payments		57,424
Issuance of note payable		(154,700)
Net Change in Net Position	$	752,366

See Notes to Financial Statements.

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Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

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 serices for the benefit of the citizens and visitors of Bolivar Peninsula, Galveston County, Texas.

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

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

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

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

Asset Description	Estimated Useful Life
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).

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.

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, 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 $16,652 during the current year.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2023, the District had the following investments:

Investments Type	Value	Weighted Average Maturity (Days)
External investment pools	$ 2,733,007	30
Total value	$ 2,733,007	
Portfolio weighted average maturity		30

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 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, 2023, 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 $2,733,007.

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:

	General
Property taxes	$ 77,920
Sales tax	321,145
EMS	447,460
Due from Emergicon	24,000
Allowance	(402,310)
Total	$ 468,215

C. Capital Assets

The following is a summary of changes in capital assets for the year ended September 30, 2023:

	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets, not being depreciated:				
Construction in progress	$ 401,776	$ 154,700	$ -	$ 556,476
Total capital assets not being depreciated	401,776	154,700	-	556,476
Capital assets, being depreciated:				
Vehicles	$ 976,333	$ 411,790	$ -	$ 1,388,123
Equipment	472,819	-	-	472,819
Total capital assets being depreciated	1,449,152	411,790	-	1,860,942
Less accumulated depreciation				
Vehicles	(520,120)	(105,681)	-	(625,801)
Equipment	(424,506)	(17,758)	-	(442,264)
Total accumulated depreciation	(944,626)	(123,439)	-	(1,068,065)
Net capital assets being depreciated	504,526	288,351	-	792,877
Total Capital Assets	$ 906,302	$ 443,051	$ -	$ 1,349,353

D. Long-Term Obligations

The following is a summary of long-term obligations for the year ended September 30, 2023:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due within One Year
Governmental Activities:					
Bonds, notes and other payables:					
Notes payable	$ 301,776	$ 154,700	$ (57,424)	$ 399,052	$ 96,100
Total Governmental Activities	$ 301,776	$ 154,700	$ (57,424)	$ 399,052	$ 96,100
Long-term liabilities due in more than one year				$ 302,952	

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

The District entered into a note agreement with Stryker Sales, LLC. to purchase medical equipment in the amount of $154,700 with an interest rate of 1.97%. Payments are due in quarterly installments in the amount of $10,188 through 2027. The note is secured by future property tax and underlying assets of the District.

Notes Payable

Year ending	Notes Payable		
September 30,	Principal	Interest	Total
2024	96,100	9,590	105,690
2025	98,502	7,189	105,691
2026	100,964	4,727	105,691
2027	103,486	2,204	105,690
	$ 399,052	$ 23,710	$ 422,762

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	$ 5,210	$ 53,950	$ (41,249)	$ 17,911	$ 16,120
Total Governmental Activities	$ 5,210	$ 53,950	$ (41,249)	$ 17,911	$ 16,120
		Long-term liabilities due in more than one year			$ 1,791

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 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, $16,164, $59,019, and $54,421, respectively.

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

D. Emergency Fund

The District has established separate savings accounts which is reserved for emergencies. As of year end, the accounts contained $2,311,631 and is committed within fund balance.

E. Subsequent Events

As of January 1, 2024, the District has elected to participate in the Texas County & District Retirement System (*TCDRS*). The plan will require a 7% employee contribution rate and the District will match 200% of the employee contribution.

There were other no material subsequent events through May 7, 2024, 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, 2023

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Property taxes	$ 1,300,000	$ 1,300,000	$ 1,340,118	$ 40,118
Sales taxes	1,300,000	1,300,000	2,026,096	726,096
EMS revenue	-	-	251,644	251,644
Investment income	-	-	90,550	90,550
Other revenue	709,392	709,392	9,477	(699,915)
Total Revenues	3,309,392	3,309,392	3,717,885	408,493
Expenditures				
Administrative				
General and administrative	281,550	281,550	253,105	28,445
EMS expenses	2,531,781	2,531,781	2,352,780	179,001
Dues and subscriptions	5,400	5,400	3,522	1,878
Fire department	168,680	168,680	147,905	20,775
Professional and legal fees	63,650	63,650	56,015	7,635
Travel	15,000	15,000	10,000	5,000
Insurance	6,400	6,400	6,073	327
Capital outlay	222,438	370,438	565,213	(194,775)
Debt Service				
Principal	-	-	57,424	(57,424)
Interest	-	-	7,514	(7,514)
Total Expenditures	3,294,899	3,442,899	3,459,551	(16,652) *
Other Financing Sources (Uses)				
Note issuance	-	-	154,700	154,700
Total Other Financing Sources (Uses)	-	-	154,700	154,700
Net Change in Fund Balance	$ 14,493	$ (133,507)	413,034	$ 546,541
Beginning Fund Balance			2,830,736	
Ending Fund Balance			$ 3,243,770	

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 18 - May 31, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
6680 Checking Texas First						
05/15/2024	Check	3836	Joshua C. Heinz			-1,000.00
				Atty Fees		1,000.00
05/15/2024	Check	3837	Galveston Central Appraisal District			-2,708.04
				Q3 Payment		2,708.04
05/15/2024	Check	3838	The Standard			-242.78
				Policy Number 167247		242.78
05/15/2024	Check	3839	Stericycle, Inc.			-224.25
				Customer 3000924273, Inv. 8006966555		224.25
05/15/2024	Check	3840	TFT Toys for Trucks			-2,307.00
				Inv. 528192		2,307.00
05/15/2024	Check	3841	RX Destroyer			-207.80
				Inv. 111207		207.80
05/15/2024	Check	3842	Kent Alan Harkey MD, PLLC			-1,500.00
				Inv. 1053		1,500.00
05/15/2024	Check	3843	AT&T Mobility			-485.49
				Acct.287327593524, 187327593524		485.49
05/15/2024	Check	3844	On Site Decals, LLC			-1,630.00
				Inv. 15916		1,630.00
05/15/2024	Check	3845	Verizon Connect			-555.67
				318000058189		555.67
05/15/2024	Check	3846	Arcpoint			-248.00
				Inv. 120557		248.00
05/15/2024	Check	3847	Municipal Emergency Services			-175.00
				Inv. 2046090		175.00
05/15/2024	Check	3848	Crystal Beach VFD			-75.00
				April Reimbursement		75.00
05/15/2024	Check	3849	High Island VFD			-3,257.60
				April Reimbursement		3,257.60
05/15/2024	Check	3850	Port Bolivar VFD			-2,115.52
				April Reimbursement		2,115.52
05/15/2024	Check	3851	United Data Technologies, Inc.			-330.00
				5042024095		330.00
05/15/2024	Check	3852	Cyber One Solutions			-257.10
				Inv. 71196		257.10
05/15/2024	Check	3853	Visa			-1,320.88
				Amazon,Sam's,HP		820.44
				Stowe's,JPMC,Motor Vehicle		18.95
				Direct TV		216.74
				Frontier Waste		217.50
				Intuit		47.25
05/15/2024	Check	3854	GCM, The Big Store			-17.99
				03-1883254		17.99
05/15/2024	Check	3855	United Data Technologies, Inc.			-30.00
				Inv. 0500309447		30.00
05/15/2024	Check	3856	Platinum Apparatus			- 76,360.00
				2024 Ford F-550 - High Island VFD		76,360.00
05/15/2024	Check	3857	O'Reilly Automotive, Inc.			-183.58

Galveston County Emergency Services No. 2

Check Detail

April 18 - May 31, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
				5882-396168, 5882-398035		183.58
05/15/2024	Check	3858	Evergreen Electronics			-1,778.95
				Inv. 9194		1,778.95
05/15/2024	Check	3859	Christopher's Speedy Lube			-116.00
				Statement 5428		116.00
05/15/2024	Check	3860	Coastal Welding			-701.18
				0010749131,0080286307,0010745283		701.18
05/15/2024	Check	3861	West Isle Urgent Care			-70.00
				Inv. 14260		70.00
05/15/2024	Check	3862	Yates Auto & Truck Repair			-6,063.40
				Inv. 0070866		6,063.40
05/15/2024	Check	3863	Bound Tree Medical, LLC			-4,130.23
				761,244,568,575,754,755,388		4,130.23
05/15/2024	Check	3864	Sparkletts & Sierra Springs			-10.93
				Inv. 23216915		10.93
05/15/2024	Check	3865	Vidal Accounting, PLLC			-2,607.50
				Inv. 00057		2,607.50
05/15/2024	Check	3866	Benckenstein & Oxford			-963.43
				Inv. 51055		963.43
04/19/2024	Expense			ADP PAYROLL FEES/ADP FEES 791071 ADP PAYROLL FEES/ADP FEES XXXXXXXX1891 658848664GALVES	R	-115.71
				ADP PAYROLL FEES/ADP FEES 791071 ADP PAYROLL FEES/ADP FEES XXXXXXXX1891 658848664GALVES		115.71
04/25/2024	Expense			ADP WAGE GARN/WAGE GARN 62006958 ADP WAGE GARN/WAGE GARN XXXXXXXX2320OFX GALVESTON COUN	R	-842.34
				ADP WAGE GARN/WAGE GARN 62006958 ADP WAGE GARN/WAGE GARN XXXXXXXX2320OFX GALVESTON COUN		842.34
04/29/2024	Expense			COLONIAL LIFE/INS. PREM. E540746 COLONIAL LIFE/INS. PREM. E5407465 GALVESTON COUNTY ESD	R	-1,409.67
				COLONIAL LIFE/INS. PREM. E540746 COLONIAL LIFE/INS. PREM. E5407465 GALVESTON COUNTY ESD		1,409.67
04/30/2024	Expense			HEALTH CARE SERV/OBPPAYMT 926785 HEALTH CARE SERV/OBPPAYMT XXXXXX0126 PENINSULA EMERGEN	R	10,776.36
				HEALTH CARE SERV/OBPPAYMT 926785 HEALTH CARE SERV/OBPPAYMT XXXXXX0126 PENINSULA EMERGEN		10,776.36
04/30/2024	Expense		Undine	Undine Bolivar P/ECHK066764 GCES Undine Bolivar P/ECHK066764 GCESD2 3	R	-111.10
				Undine Bolivar P/ECHK066764 GCES Undine Bolivar P/ECHK066764 GCESD2 3		111.10
04/29/2024	Expense			SOUTHERN BROADBA/PURCHASE 409-68 SOUTHERN BROADBA/PURCHASE 409-684-7021 Galveston Count	R	-89.00
				SOUTHERN BROADBA/PURCHASE 409-68 SOUTHERN BROADBA/PURCHASE 409-684-7021 Galveston Count		89.00
04/26/2024	Expense			ADP Tax/ADP Tax K7OFX 042610A02 ADP Tax/ADP Tax K7OFX 042610A02 GALVESTON COUNTY EMERG	R	-245.38
				ADP Tax/ADP Tax K7OFX 042610A02 ADP Tax/ADP Tax K7OFX 042610A02 GALVESTON COUNTY EMERG		245.38
04/26/2024	Expense			ADP WAGE PAY/WAGE PAY XXXXXX0185 ADP WAGE PAY/WAGE PAY XXXXXXXX8510OFX GALVESTON COUNTY	R	-1,150.37
				ADP WAGE PAY/WAGE PAY XXXXXX0185 ADP WAGE PAY/WAGE PAY XXXXXXXX8510OFX GALVESTON COUNTY		1,150.37
05/03/2024	Expense			ADP PAYROLL FEES/ADP FEES 925733 ADP PAYROLL FEES/ADP FEES XXXXXXXX4149 XXXXX4658GALVES	C	-110.89
				ADP PAYROLL FEES/ADP FEES 925733 ADP PAYROLL FEES/ADP FEES XXXXXXXX4149 XXXXX4658GALVES		110.89
05/09/2024	Expense			ADP WAGE GARN/WAGE GARN 40256015 ADP WAGE GARN/WAGE GARN XXXXXXXX8908OFX GALVESTON COUN	C	-842.34
				ADP WAGE GARN/WAGE GARN 40256015 ADP WAGE GARN/WAGE GARN XXXXXXXX8908OFX GALVESTON COUN		842.34
05/10/2024	Expense		Galveston County Auditor	Bol Pen SUD/DIRECT PAY GALVESTON Bol Pen SUD/DIRECT PAY GALVESTON COUNTY ESD2	C	-273.62

Galveston County Emergency Services No. 2

Check Detail

April 18 - May 31, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
				Bol Pen SUD/DIRECT PAY GALVESTON Bol Pen SUD/DIRECT PAY GALVESTON COUNTY ESD2		273.62
05/10/2024	Expense			COLONIAL LIFE/INS. PREM. E540746 COLONIAL LIFE/INS. PREM. E5407465 GALVESTON COUNTY ESD	C	-939.78
				COLONIAL LIFE/INS. PREM. E540746 COLONIAL LIFE/INS. PREM. E5407465 GALVESTON COUNTY ESD		939.78
05/10/2024	Expense		Galveston County Auditor	Bol Pen SUD/DIRECT PAY GALVESTON Bol Pen SUD/DIRECT PAY GALVESTON COUNTY ESD2	C	-180.60
				Bol Pen SUD/DIRECT PAY GALVESTON Bol Pen SUD/DIRECT PAY GALVESTON COUNTY ESD2		180.60

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: 04/30/2024
Attention: ESD #2 Board

Port Bolivar Volunteer Fire Department is requesting from the ESD #2 Board Reimbursement for our April 2024 bills totaling $ 2,115.52.

Company	Description	Cost	Paid By	Code
AT&T	Internet/Phone	$179.12 ✓	CK #1641	2820
AT&T Mobility	Internet/Phone FirstNet	$41.98 ✓	CK #1648	2820
Entergy	Inside Lights	$395.66 ✓	CK #1646	2830
Entergy	Outside Lights	$103.53 ✓	CK #1645	2830
Frontier Waste BAYOU	Trash	$252.50 ✓	CK #1642	2840
BeenVerified	Background Checks	$31.78 ✓	Credit Card	4610
Hill Butane Company	Fuel - Propane	$166.95 ✓	CK #1643	4200
VFIS Of Texas	Renewal of Accident & Sickness	$944.00 ✓	CK #1644	2410

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 2023-2024

Acting in my capacity as Treasurer, on behalf of the **Port Bolivar Volunteer Fire Department**, we certify that the following expense reimbursement request of $ 2,115.52 for the month of April 2024 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: 05/04/2024

Printed Name: William Weeks, President

Signature: ______________________ Date: 5-4-24

PORT BOLIVAR VFD 2023-2024

April '24

	BUDGET 2023-24	Prior Month Total	Current Month April '24	Total	Remaining Budget
2000 - Auditing Fees				$ -	$ -
2010 - Accountant Fees	$ 1,200.00			$ -	$ 1,200.00
2100 - Bookkeeping	$ 500.00			$ -	$ 500.00
2110 - Software Services	$ 1,250.00	$ 677.25		$ 677.25	$ 572.75
2200 - Legal Fees				$ -	$ -
2210 - Professional Fees Other				$ -	$ -
2310 - Office Supplies	$ 500.00	$ 458.83		$ 458.83	$ 41.17
2320 - Office Equipment	$ 500.00	$ 499.95		$ 499.95	$ 0.05
2340 - Cleaning Supplies	$ 500.00			$ -	$ 500.00
2410 - Insurance - Accident & Sickness	$ 6,500.00		$ 944.00	$ 944.00	$ 5,556.00
2420 - Insurance - Bldg, Equip, & Gen Liab				$ -	$ -
2430 - Insurance - Auto/Boat				$ -	$ -
2440 - Insurance Workers Comp				$ -	$ -
2450 - Bond				$ -	$ -
2500 - Travel Expenses	$ 650.00			$ -	$ 650.00
2510 - Mileage reimbursements/tolls	$ 1,000.00			$ -	$ 1,000.00
2550 - Fire Prevention	$ 1,750.00			$ -	$ 1,750.00
2700 - Dues & Subscriptions	$ 900.00	$ 709.00		$ 709.00	$ 191.00
2710 - Safe D				$ -	$ -
2720 - License & Permits	$ 800.00			$ -	$ 800.00
2730 - Public Relations				$ -	$ -
2740 - Good of the Department				$ -	$ -
2750 - Billing Service Fees				$ -	$ -
2810 - Bldg Rent				$ -	$ -
2820 - Telephone & Communications	$ 2,000.00	$ 1,348.26	$ 221.10	$ 1,569.36	$ 430.64
2830 - Electricity	$ 5,500.00	$ 2,430.42	$ 499.19	$ 2,929.61	$ 2,570.39
2840 -Water/Garbage	$ 3,300.00	$ 1,515.00	$ 252.50	$ 1,767.50	$ 1,532.50
2850 - Propane				$ -	$ -
2860 - Janitorial/Yard Service				$ -	$ -
2870 - Alarm Services	$ 1,000.00	$ 639.99		$ 639.99	$ 360.01
2900 - General & Administrative				$ -	$ -
3100 - Uncategorized				$ -	$ -
4000 - Firefighting/Maint/Repair	$ 18,500.00	$ 2,758.07		$ 2,758.07	$ 15,741.93
4200 - Fuel	$ 4,500.00	$ 1,085.63	$ 166.95	$ 1,252.58	$ 3,247.42
4210 - Oxygen/Breathing Air	$ 3,500.00	$ 1,647.87		$ 1,647.87	$ 1,852.13
4300 - Radio Usage	$ 3,500.00	$ 2,880.00		$ 2,880.00	$ 620.00
4350 - Radio Repair	$ 2,000.00	$ 29.99		$ 29.99	$ 1,970.01
4400 - General & Administrative				$ -	$ -
4500 - Training	$ 7,500.00			$ -	$ 7,500.00
4600 - Medical Exams	$ 500.00			$ -	$ 500.00
4610 - Background Checks	$ 500.00	$ 156.99	$ 31.78	$ 188.77	$ 311.23
4620 - Recruiting				$ -	$ -
4700 - Building Maintenance				$ -	$ -
4800 - Uniforms	$ 1,000.00			$ -	$ 1,000.00
4900 - Vehicle Maint. & Repair	$ 2,500.00	$ 2,500.00		$ 2,500.00	$ -
5000 - Command Vehicle				$ -	$ -
5010 - Rescue/Medical				$ -	$ -
5020 - Fire Fighting (PPE)				$ -	$ -
5030 - Boat				$ -	$ -
5040 - Building				$ -	$ -
5050 - Other				$ -	$ -
	$ 71,850.00		$ 2,115.52		$ 50,397.23

INVOICE

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

DATE MAY 1, 2024
INVOICE # 2024-04

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	273.83	273.83
2830	Entergy – EFT - Electrical Fire Station	363.49	638.32
2840	Frontier Waste- Bayou EFT - Dumpster	207.50 122.50	844.82
2700	Texas First Bank – EFT-Positive Pay	16.71	861.53
2820	Dish – EFT- Station Cable –	126.41	987.94
4900	Wildfire Truck & Equip. #3141 – Vehicle Maintenance	221.15	1,209.09
4700	Waukesha-Pearce Industries– #3140 Building Maintenance	864.17	2,073.26
4700	Frontier Pest Control – # 3138 – Building Maintenance	185.00	2,258.26
2110	Software Service – QuickBooks - EFT	63.96	2,322.22
4900	Trident Emergency Products – vehicle Maintenance	235.38	2,557.60
4610	Klein Investigation – Debit – Background check	150.00	2,707.60
4000	Rook Systems Solutions - Debit – Firefighting /EMS Equip.	550.00	3,257.60

TOTAL 3,257.60

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

May 01, 2024

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 ___$ 3,257.60___ is true and correct to the best of my knowledge and has been processed in accordance with State and Federal guidelines governing expenditures of public funds and has been authorized for submission to the Galveston County ESD # 2 by the High Island Volunteer Fire Rescue Inc. Board of Directors.

Terrie Riley
Signature

5/1/2024
Date

High Island VFD 2023-2024

April '24

	BUDGET 2023-24	ACTUAL Prior Month	ACTUAL Current Month April '24	Remaining Budget
2000 - Auditing Fees				$ -
2010 - Accounting Fees				$ -
2100 - Bookkeeping	$ 1,100.00			$ 1,100.00
2110 - Software Services	$ 1,100.00	$ 314.47	$ 63.96	$ 721.57
2200 - Legal Fees				$ -
2210 - Professional Fees Other				$ -
2250 - Medical Director Fees				$ -
2310 - Office Supplies				$ -
2320 - Office Equipment				$ -
2410 - Insurance - Accident & Sickness	$ 4,000.00	$ 4,000.00		$ -
2420 - Insurance - Bldg, Equip, & Gen Liab				$ -
2430 - Insurance - Auto/Boat				$ -
2440 - Insurance Workers Comp				$ -
2500 - Travel	$ 100.00			$ 100.00
2510 - Mileage Reimbursement/tolls	$ 100.00			$ 100.00
2550 - Fire Prevention	$ 750.00	$ 728.50		$ 21.50
2700 - Dues & Subscriptions	$ 1,500.00	$ 107.46	$ 16.71	$ 1,375.83
2710 - Safe D				$ -
2720 - License & Permits	$ 150.00	$ 131.50		$ 18.50
2730 - Public Relations				$ -
2740 - Good of the Department				$ -
2750 - Billing Service Fees				$ -
2810 - Bldg Rent				$ -
2820 - Telephone & Communications	$ 5,500.00	$ 1,982.69	$ 400.24	$ 3,117.07
2830 - Electricity	$ 6,500.00	$ 1,708.67	$ 363.49	$ 4,427.84
2840 -Water/Garbage	$ 2,840.00	$ 1,037.50	$ 207.50	$ 1,595.00
2850 - Propane				$ -
2860 - Janitorial/Yard Service				$ -
2870 - Alarm Service				$ -
2900 - General & Administrative				$ -
3100 - Uncategorized				$ -
4000 - Firefighting / EMS Equipment	$ 27,100.00	$ 2,298.77	$ 550.00	$ 24,251.23
4050 - Equipment Maintenance				$ -
4100 - Equipment Repair				$ -
4200 - Fuel	$ 4,000.00	$ 1,587.74		$ 2,412.26
4210 - Oxygen/Breathing Air	$ 3,000.00			$ 3,000.00
4300 - Radio Usage	$ 2,200.00	$ 1,554.75		$ 645.25
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				$ -
4610 - Background Checks	$ 500.00		$ 150.00	$ 350.00
4700 - Building Maintenance	$ 6,000.00	$ 3,688.92	$ 1,049.17	$ 1,261.91
4800 - Uniforms	$ 2,500.00	$ 161.69		$ 2,338.31
4900 - Vehicle Maint. & Repair	$ 10,000.00	$ 1,694.97	$ 456.53	$ 7,848.50
5000 - Command Vehicle				$ -
5010 - Rescue/Medical/Fire Appar				$ -
5020 - Fire Fighting				$ -
5030 - Boat (EMS Capital)				$ -
5040 - Building				$ -
5050 - Other				$ -
	$ 84,720.00		$ 3,257.60	
				$ 60,464.77

INVOICE

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

DATE APRIL

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

SALESPERSON	JOB	PAYMENT TERMS	DUE DATE
		Due on receipt	

LINE ITEM	DESCRIPTION	UNIT PRICE	LINE TOTAL
4610	Klein Investments INC background check		$75.00

TOTAL **$75.00**

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

4/30/2024

Galveston County ESD #2

PO Box 1709

Crystal Beach, Texas

Ref: Certification of expense reimbursement request.

I, Pattie Stanford acting in my capacity as Treasurer, on behalf of Crystal Beach Volunteer Fire Department

Rescue, do certify that the expense reimbursement request that is submitted of the amount of $ 75.00

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

Pattie Stanford
Signature

5-1-24
Date

CRYSTAL BEACH VFD 2023-2024

April '24

	BUDGET 2023-24	ACTUAL Prior Month Month	ACTUAL Current Month April '24	Remaining Budget
2000 - Auditing Fees				$ -
2010 - Accountant Fees				$ -
2100 - Bookkeeping				$ -
2110 - Software Services	$ 1,100.00			$ 1,100.00
2200 - Legal Fees				$ -
2310 - Office Supplies				$ -
2320 - Office Equipment				$ -
2410 - Insurance - Accident & Sickness	$ 6,500.00	$ 1,862.00		$ 4,638.00
2420 - Insurance - Bldg, Equip, & Gen Liab				$ -
2430 - Insurance - Auto/Boat				$ -
2440 - Insurance Workers Comp				$ -
2500 - Travel	$ 650.00			$ 650.00
2510 - Mileage reimbursement/tolls	$ 1,000.00			$ 1,000.00
2550 - Fire Prevention				$ -
2700 - Dues & Subscriptions	$ 1,500.00	$ 1,565.00		$ (65.00)
2710 - Safe D				$ -
2720 - License & Permits				$ -
2730 - Public Relations				$ -
2740 - Good of the Department				$ -
2750 - Billing Service Fees				$ -
2810 - Bldg Rent				$ -
2820 - Telephone & Communications				$ -
2830 - Electricity **(Final Bill-October)**				$ -
2840 -Water/Garbage **(Final Bill-October)**				$ -
2850 - Propane				$ -
2860 - Janitorial/Yard Service				$ -
2870 - Alarm Service				$ -
2900 - General & Administrative				$ -
4000 - Firefighting/Maint/Repair	$ 22,500.00	$ 1,015.00		$ 21,485.00
4200 - Fuel				$ -
4210 - Oxygen/Breathing Air	$ 3,500.00	$ 1,028.58		$ 2,471.42
4300 - Radio Usage	$ 3,500.00	$ 2,520.00		$ 980.00
4350 - Radio Repair				$ -
4400 - General & Administrative				$ -
4500 - Training	$ 10,000.00	$ 2,024.65		$ 7,975.35
4600 - Medical Exams				$ -
4610 - Background Checks	$ 500.00		$ 75.00	$ 425.00
4700 - Building Maintenance				$ -
4800 - Uniforms	$ 2,500.00			$ 2,500.00
4900 - Vehicle Maint. & Repair	$ 5,000.00			$ 5,000.00
5000 - Command Vehicle				$ -
5010 - Rescue/Medical/Fire Appar				$ -
5020 - Fire Fighting				$ -
5030 - Boat				$ -
5040 - Building				$ -
5050 - ESD-Owned Fire Truck				$ -
	$ 58,250.00		$ **75.00**	$ 48,159.77

Exhibit E

Galveston County Emergency Services District No. 2
15-May-24

	4/30/2024 Balance	5/15/2024 Balance
Texas First Bank		
Operating/Checking (xxxx6680)	$ 832,889.06	$ 470,250.03
Savings (Acct. No. xxx9804)	$ 2,517.30	$ 2,519.37
EMS Billing (Acct. No. xxxx7569)	$ 261,489.31	$ 269,349.44
	$1,096,895.67	**$742,118.84**
TexSTAR (Investment Co-Op)		
General Fund (Acct. No. xxxxxx1110)	$1,267,326.70	$1,272,853.30
Capital Fund (Acct. No. xxxxxx1890)	$128,962.97	$129,525.36
Emergency Fund (Acct. No. xxxxxx4140)	$1,104,065.19	$1,108,879.81
	$2,500,354.86	**$2,511,258.47**
TOTALS	**$3,597,250.53**	**$3,253,377.31**

Treasurer, GCESD2

5-15-24

Date

Exhibit F

Galveston County Emergency Services District #2

930 Noble Carl Drive
P.O Box 1575
Crystal Beach, TX 77650
409-684-2005
Website: GCESD2.org

Agenda Item: #7

Based on the 5 bids received for the replacement of the Cascade System for Crystal Beach VFD the recommendation is Siddons-Martin Emergency Group meets the requirements of the provided specifications.

Siddons-Martin Emergency Group
Houston, TX
$58,398.92

Morton Morrow
Angleton , TX
$59,545.00

Casco

LaPorte, TX

$65,680.00

Delta Fire & Safety
Port Neches , TX
$68,102.78

Municipal Emergency Services
Houston , TX
$78,204.20 rebid at $59,977.84 (4/30)

Electrical work not to exceed $2500.00

Siddons-Martin Emergency Group
3500 Shelby Lane
Denton, TX, 76207
USA
Phone: (940) 315-4948

ESTIMATE

DO NOT PAY

Customer Info:
Galveston County ESD #2 (TX)
PO Box 1575
Port Bolivar, TX, 77650
USA

Document Info:
Quote #: 700-0010974
Taken By: John Nobles
Expiration Date: 05/10/2024

Item #	Description	Quantity / Unit	Unit Price	Amount
241962	ARCTIC COMPRESSOR 4 STAGE 6000 PSI 10 HP 3 PHASE CO MONITOR ARC-C-E4-10-A6-E3C	1.00 / EA	31,377.66	31,377.66
241971	DOUBLE FILL STATION w/CONTROLS 5500PSI ARC-C-FS2C55	1.00 / EA	12,259.53	12,259.53
241751	ARCTIC COMPRESSOR 6000 PSI ARC-A-H1000-0600	1.00 / EA	540.54	540.54
241747	COMPRESSOR HOSE 24" 7000PSI w/ENDS ARC-A-H1000-0024	4.00 / EA	42.30	169.20
241942	6000PSI UN STORAGE CYLINDER ARC-C-6000-UN	4.00 / EA	1,937.49	7,749.96
242899	FOUR CYLINDER SELF STANDING VERTICAL RACK STRAIGHT CONFIG BLUE SCR-4DV	1.00 / EA	1,000.00	1,000.00
300022	A-REMOTE START Remote start panel to be mounted within100 ft. of compressor. 700 -MISC ONLY	1.00 / EA	1,672.88	1,672.88
255313	LOW OIL LEVEL SWITCH COMPONENT ARC-A-S5000	1.00 / EA	383.43	383.43
244169	N&N W/ JIC ELBOW ARC-A-I13580	4.00 / EA	66.43	265.72
300056	FREIGHT FREIGHT	1.00 / EA	1,480.00	1,480.00
241992	COMPRESSOR INSTALL & TRAINING COMP INSTALL	1.00 / EA	1,500.00	1,500.00

Siddons-Martin Emergency Group
3500 Shelby Lane
Denton, TX, 76207
USA
Phone: (940) 315-4948

ESTIMATE

DO NOT PAY

Document Info:
Quote #: 700-0010974

300201	TRACE ANALYTICS AIR SAMPLE MEDIA TRACE ANALYTICS	1.00 / EA	0.00	0.00

Total of All Services

Labor total	$0.00	Shop supplies	$0.00
Parts total	$56,918.92	Sublet total	$0.00
Freight total	$ 1,480.00	Core charges	$0.00
		Sales tax	$0.00

Total: $58,398.92

For complete terms and conditions please visit our website :
https://www.siddons-martin.com
Link

MES
MUNICIPAL EMERGENCY SERVICES

(877) 637-3473

Quote

Quote #	QT1814557
Date	04/29/2024
Expires	05/14/2024
Sales Rep	Reed, Ethan
Shipping Method	FedEx Ground
Customer	Galveston County ESD #2 (TX)
Customer #	C204371

Bill To
Galveston County ESD #2
P.O. Box 1575
Crystal Beach TX 77650

Ship To
Galveston County ESD #2
930 Noble Carl Drive
Crystal Beach TX 77650

Item	Alt. Item #	Units	Description	QTY	Unit Price	Amount
RSF-6322A001			PivotAir, StationaryW-AutoCascade, 4 bank auto cascade with separate storage, CGA Adapter	1	$19,488.53	$19,488.53
RevolveAir Systems	RSC-08035101		RSC-08035101 Custom RevolveAir Systems 6000PSI 4 stage compressor 10HP PIVOTAIR 3 phase 60Hz 25' High Pressure Supply hose compressor to fill station	1	$35,114.71	$35,114.71
RSS-02A44150U			Wall 4-6, 4 Bank Auto Cascade, 4 Storage Cylinder HP Hoses, 15 Feet	1	$1,624.60	$1,624.60
Compressor Install			Site survey, install, operate, leak test, train & perform air sample with written report.	1	$2,750.00	$2,750.00

Subtotal	$58,977.84
Shipping Cost	$1,000.00
Tax Total	$0.00
Total	$59,977.84

This Quotation is subject to any applicable sales tax and shipping and handling charges that may apply. Tax and shipping charges are considered estimated and will be recalculated at the time of shipment to ensure they take into account the most current information.

All returns must be processed within 30 days of receipt and require a return authorization number and are subject to a restocking fee.

Custom orders are not returnable. Effective tax rate will be applicable at the time of invoice.

QT1814557

Delta Fire & Safety
235 Eastpark Dr
Eunice, LA 70535 US
emily@deltafas.com

Customer Quote

ADDRESS	SHIP TO		
CRYSTAL BEACH FIRE DEPARTMENT	CRYSTAL BEACH FIRE DEPARTMENT	CUSTOMER QUOTE	SOLA24-0043
Crystal Beach Fire Department	Crystal Beach Fire Department	DATE	04/09/2024
930 Noble Carl Dr	930 Noble Carl Dr		
Galveston TX 77550	Galveston TX 77550		
United States	United States		

PRODUCT/SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
BAM06H	Mako Breathing Air Compressor, 10HP, 14CFM, 6000PSI, 208/230 V 3Phase	1	33,524.70	33,524.70
SCFS2-4HP	Mako SCFS2-4HP 2 Position Fill 4 Bank Cascade	1	17,230.95	17,230.95
CO MONITOR	CO Monitor with Auto Calibration	1	4,915.35	4,915.35
AC40060	Cylinder, ISO, 6000, 510CF, with 702 Valve	4	1,368.75	5,475.00
AC99052	Label, Cyl, DOT, Breathing Air, Blue	4	0.00	0.00
AC99074	Placard, Cylinder, Retest AL, (NFPA 1901, CH 24.5.3)	1	50.30	50.30
AC99092-1	Tag, Placard, Retest Date, Orange with White Ltrs, Plastic	1	4.6875	4.69
AC10034	Nut/Nipple, 7500, CGA 702, BR	4	20.00	80.00
AC20016	Elbow,6000,90,1/4 FNPT x JIC-M,ST	4	20.6125	82.45
AC70080	Rack, DOT-1 Each, Wall, with One Clap set, with Bolt-Nut (2-2FT sections with 4 clamps)	4	46.7875	187.15
AC80049-10	Hose 6000, 3/16 x 10ft with Crimps	4	87.1875	348.75
SALES	AC80049-50 - Hose,6000,3/16 x 50Ft,w/Crimps	1	353.4375	353.44
MAKO5	MAKO 5 YEAR WARRANTY	1	600.00	600.00
MAKO INSTALLATION	Mako Install, Travel, and Training	1	3,000.00	3,000.00
FREIGHT CHARGE	Estimated Freight	1	2,250.00	2,250.00

Payment due upon delivery and installation. Customer is responsible for electrical installation with 10ft of compressor. Customer is responsible for placement of compressor on second floor as specified.

TOTAL **$68,102.78**

CRESCENT

Since 1946

Quality Work by Qualified Workers

March 19, 2024

Customer: Galveston County ESD #2
Location: 930 Noble Carl Drive / Fire Station
Project: Relocate Air Compressor Circuit
Contact: Doug Saunders / 409-684-2016
Thank you for the opportunity to quote you on the following scope of work.
Qualifications:
All work is to be performed during normal business hours.

1. Disconnect and blank off existing air compressor feed on the 1st floor.
2. Intercept existing conduit on the 2nd story and route new conduit to desired air compressor location.
3. Install new 60amp disconnect and flex to new air compressor.
4. Install new #8 wiring and 40amp 3p Square D bolt in breaker and panel.
5. Make all appropriate terminations and test rotation.

Total: $ 2,360.15
This above price excludes tax and is good for 30 days unless otherwise noted.
There will be a 3% processing fee on all credit/debit card purchases.
Thank you,

Chad Theobald
(409-682-0334)

P O Box 36, 1319 First Street, La Marque, TX 77568 Phone 409-935-2416 Fax 409-935-2428

Exhibit G

Southeast Texas Regional Advisory Council ("SETRAC")
Catastrophic Medical Operations Center ("CMOC")

MEMORANDUM OF AGREEMENT

THE STATE OF TEXAS

COUNTY OF: ____________________

THIS AGREEMENT is made and entered into by and between ____________________ ("Participating Hospital"), acting by and through its governing body, and the Southeast Texas Regional Advisory Council ("SETRAC") through the Regional Healthcare Preparedness Coalition ("RHPC"), a committee of the Board of Directors of SETRAC.

Memorandum of Agreement

The mutual aid support concept is well established and is considered "standard of care" in most emergency response disciplines. The purpose of this Memorandum of Agreement ("MOA") is to aid hospitals in their emergency management planning and response by supporting the concept of regional disaster healthcare coordination, shared resources and assets, collaborative efforts, and primary coordination of health and medical from a regional perspective. In the event of a disaster, the Catastrophic Medical Operations Center ("CMOC") addresses the provision of medical personnel, pharmaceuticals, transportation staging and allocation, supplies, and equipment to an impacted facility or assistance with emergency hospital evacuation from an impacted facility, including the acceptance of transferred patients.

Purpose of Memorandum of Agreement

This MOA is a voluntary agreement among the hospital members that have signed an Acceptance of this MOA (a form of which Acceptance is attached hereto as Attachment A) and evidences the willingness of those participating hospitals to provide mutual aid at the time of a disaster. A disaster will almost always involve activation of the local Emergency Management, local health department, and/or local fire/EMS agencies, and will potentially involve a declaration of a disaster by the Mayor or County Judge (including designees), or local government as may be appropriate and/or the Public Health Authority (including designee) regarding public health emergencies. The disaster may be an "external" or "internal" event for hospitals and presumes that each affected hospital's emergency management plans have been fully implemented.

As a part of the Regional Response Plan, SETRAC operates and activates the CMOC. The CMOC is a coordination, communication, and information center allowing for immediate determination of available resources at the time of a disaster or other public health emergency. SETRAC agrees to provide the framework for the Participating Hospital to participate and coordinate with the CMOC during a disaster or public health emergency.

This MOA addresses the relationships between and among participating hospitals and is intended to augment, and not replace, each facility's disaster plan. This MOA also provides the framework for hospitals to coordinate as a single community in relationship with SETRAC, the Regional Healthcare Preparedness Coalition, the Catastrophic Medical Operations Center, the City/County EOC, Department of Health and Human Services, Texas Department of State Health Services, and emergency medical services during planning and response.

Finally, this MOA does not replace but rather supplements the rules and procedures governing interaction with other organizations during a disaster (e.g., law enforcement agencies, the local emergency medical services, local public health department, fire departments, American Red Cross).

SETRAC through the RHPC acknowledge its intent to provide the means for healthcare facilities/agencies to coordinate among themselves in planning and exercising and within the CMOC during a disaster, as a unit, within the National Incident Management System ("NIMS") structure, to integrate and partner with the Incident Commander, City/County Emergency Operations Centers ("EOC's"), local and state departments of health, and other appropriate agencies in the event of a disaster or other public health emergency.

By signing this MOA, each hospital is evidencing its intent to abide by the terms of this MOA in the event of a disaster. Accordingly, the terms of this MOA are to be incorporated into each participating hospital's emergency management plans.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, ("Participating Hospital) and the Southeast Texas Regional Advisory Council ("SETRAC") through its Regional Hospital Preparedness Coalition ("RHPC") agree as follows:

Terms/Scope of Service

A. SETRAC agrees to the following:

1. Designate the CMOC location as 6922 Katy Road, Houston, TX 77024

2. Provide Hospital with a copy of the CMOC operation plan.

3. Provide an assigned liaison to partner with and assist in the coordination activities of the hospital emergency management coordinator

4. Upon declaration of a disaster or public health emergency by the federal government, the Texas Commissioner of Health, the Texas Department of State Health Services, the Texas Governor, the County Judge, or upon request of a local Health Authority, or local Emergency Management authority, the CMOC shall be activated to address the provisions of medical personnel,

pharmaceuticals, transportation assets, supplies, and equipment, to an impacted facility, provide assistance with emergency evacuation from an impacted facility, or provide oversight to identify proper patient placement based on patient needs and the receiving facilities' capability and capacity. CMOC will plan for and disseminate information related to aspects of the disaster/emergency to the County and City EOC, Health Authority and Participating Hospital as appropriate.

5. Maintain communication and documentation as appropriate through a web-based operations center, or other redundant systems as necessary.

6. Provide a means to facilitate reimbursement/payment for disaster assistance as a direct response to a regional disaster under a governing declaration, as legally eligible under law.

B. Participating Hospital agrees to the following:

1. Attest that this MOA is a voluntary undertaking by the Participating Hospital and the provision of aid under this MOA is subject to the available resources and needs of each Participating Hospital.

2. As part of the regional healthcare disaster emergency planning and preparation, the Participating Hospital desires to participate within the CMOC during a disaster drill, actual disaster or other public health emergency.

3. Pursuant to this Agreement, the Participating Hospital will appoint a primary person to serve in the capacity of hospital representative to the planning groups known as "Corridors." This designee will actively participate in Corridor meetings and provide a conduit to the facility concerning regional planning and response issues. Participating Hospital will forward its representative's contact information to SETRAC and will update the information as needed.

4. As a part of this Agreement, the Participating Hospital understands and agrees to provide qualified, trained personnel to work in the CMOC during a disaster response. CMOC work schedules and call schedules will be determined by the hospital corridors and RHPC, to ensure appropriate coverage on a continuous basis, and not to cause undue burden upon any participating facility.

5. The Participating Hospital will coordinate the mutual aid initiatives under this MOA with their respective individual emergency management plans.

6. A designated representative(s) of the Participating Hospitals will attend the RHPC Corridor meetings, and the Participating Hospitals will participate in RHPC exercises and maintain the established communications links.

7. The Participating Hospitals will cooperate fully with each other with respect to this Agreement and the disaster aid provided hereunder.

8. Understand that by agreeing to this MOA, all Participating Hospitals will honor and recognize all other participating hospital signees as a mutual aid partner under this said Agreement.

Terms of the Agreement
This Agreement shall automatically renew for successive one-year terms unless terminated. Either Party may terminate the Agreement by giving thirty (30) days written notice to the other Party.

Notice
Any notice required or permitted to be given to SETRAC by the Participating Hospital may be given by personal delivery, or certified mail, return receipt requested, postage pre-paid, addressed to:

Southeast Texas Regional Advisory Council
Attn.: Lori Upton, CEO
1111 North Loop West, Suite 160
Houston, Texas 77008

Any notice permitted or required to be given to the Participating Hospital by RHPC may be given by personal delivery, or certified mail, return receipt requested, postage prepaid, addressed to:

Participating Hospital: ____________________

Address: ____________________

City, State, Zip: ____________________

Attn: CEO: ____________________

Either Party may change its address by giving notice to the other Party in writing. Any notice mailed by certified United States mail, return-receipt requested, shall be deemed given upon deposit in the United States mail.

Limitations
Prior to execution of this Agreement, SETRAC clearly understands and agrees, such being of the absolute essence of this Agreement, that the Participating Hospital has certified no funds under this Agreement and neither SETRAC nor RHPC shall have a cause of action whatsoever for money against the Participating Hospital arising out of or in relation to this Agreement.

ACCEPTANCE OF MEMORANDUM OF AGREEMENT

IN WITNESS WHEREOF, this instrument has been executed on behalf of [ ] by a duly authorized representative and on behalf of the Southeast Texas Regional Advisory Council by a duly authorized representative.

By signing below, the undersigned evidences its agreement with and entry as a party into the Hospital Memorandum of Agreement.

This Agreement is a voluntary undertaking by both parties signed below, dated this [ ] day of [ ]

On behalf of [ ]

Print Name: [ ]

Title: [ ]

Date: [ ]

On behalf of the Southeast Texas Regional Advisory Council

Print Name: Lori Upton, CEO

Signature:

Date:

Exhibit H

Galveston County
Emergency Services District #2

930 Noble Carl Drive 409-684-2005
P.O Box 1575 Website: GCESD2.org
Crystal Beach, TX 77650

Agenda Item: # 9

Discussion – approve and authorize contract Paramedics for Jeep Weekend 2024 at a rate of $35.00 per hour.

Two Paramedics utilized for patient transport and triage. Both will receive 1099's.

48 hours each/96 total

Exhibit I

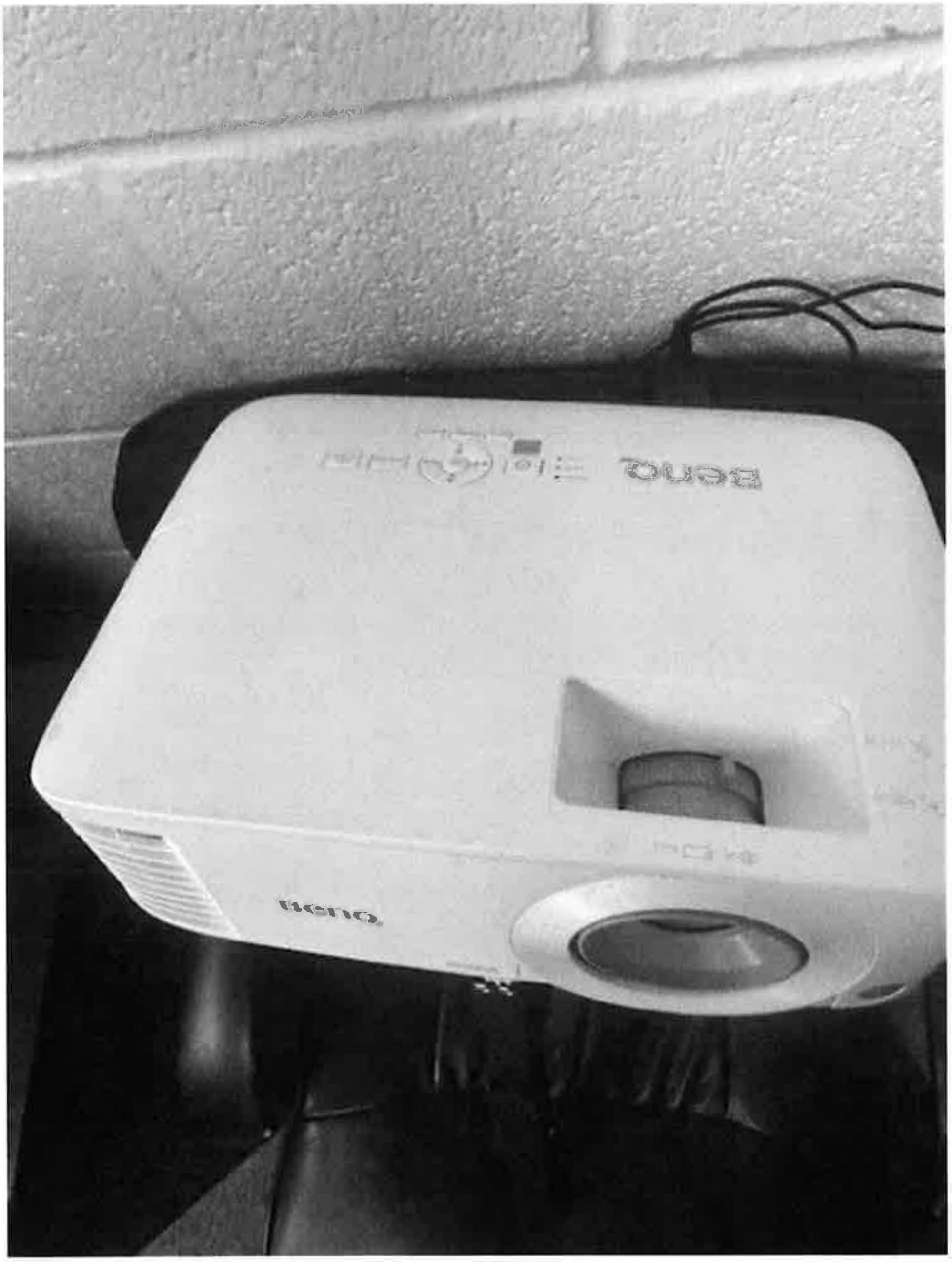


Exhibit J

District Manager Report

May 15th

WinStar Insurance (VFIS) – Employee Health Insurance – Interlocal agreements with ESD's in Texas for volume purchasing of health insurance coverage.

* Volume Discounts

* Various Plan's/Model Options

* Meet State Requirements for purchasing

* HB 471 Requirements

* Individual premium/loss ratio will be independent elevated

- Notification of proposed rate change for sewer flat rate existing **$110.00 to $130.96**
- BSPUD- Meeting with Shelia Cunningham concerning current review of hydrant audits being conducted and the number of issues that are being found. This audit was the outcome of several discussions between us regarding annual maintenance and records management. I will keep the board updated on progress and findings.
- Texas County and District Retirement Services

April Deposit $ 23,374.49

YTD- $ 105,809.13

EMS Calls for Service

84 calls for service

50% transports

30% non-transports

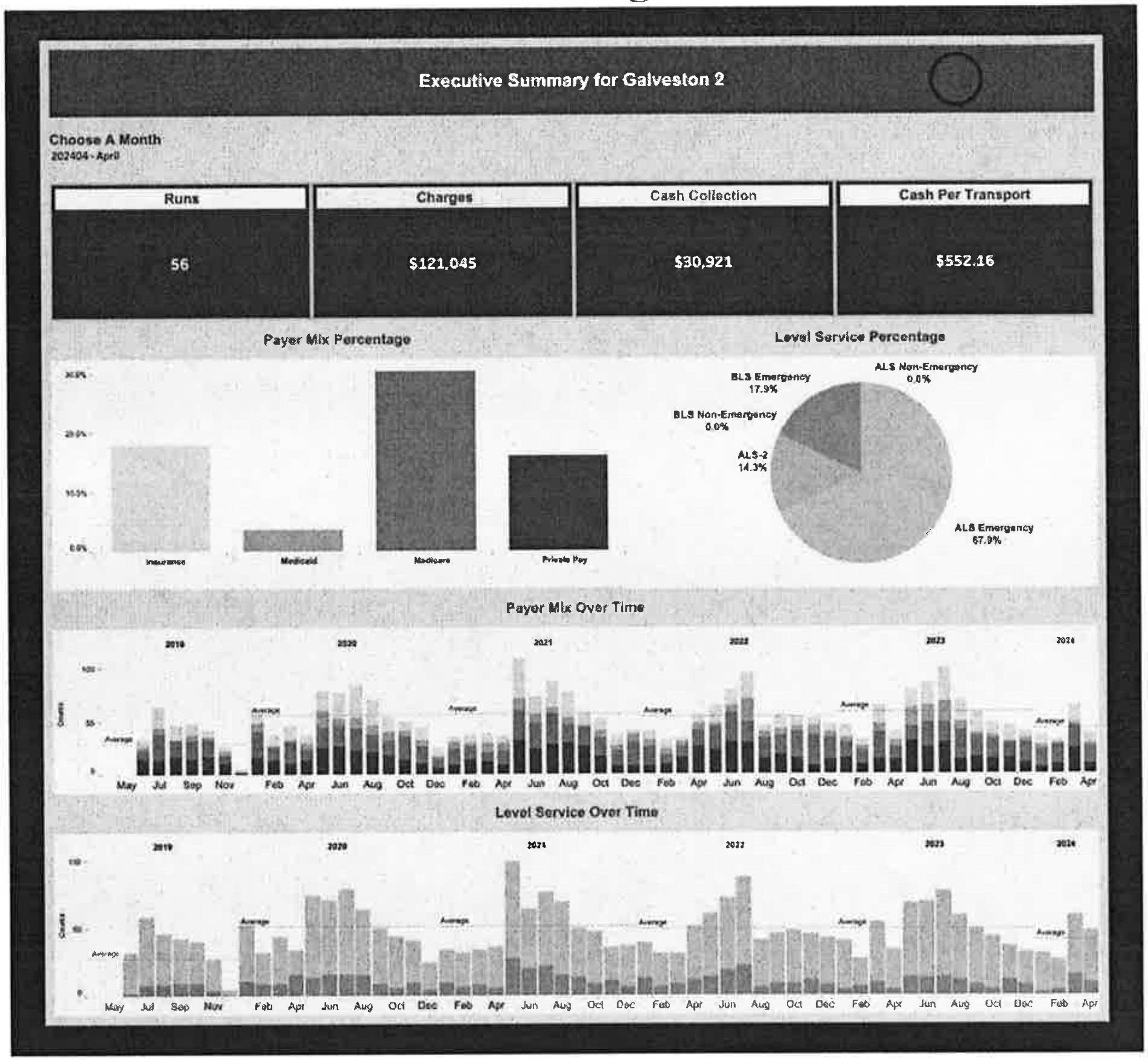
14% other

Start Date	End Date	Payer Group	Charge Zone
October 2023	April 2024	All	[illegible]

Executive Summary for Galveston 2

	October	November	December	January	February	March	April	Totals
Gross Charges	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cash Collected	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Gross Charge per Trip	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cash/Trip (CPT)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payer Mix								
Insurance	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Medicaid	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Medicare	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Private Pay	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Payer Research	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Level Of Service								
ALS Non Emergency	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
ALS Emergency	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
ALS 2	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
BLS Non Emergency	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
BLS Emergency	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
SCT [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Facility Base	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Level Of Service Volume								
Total Service Volume	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
ALS Non Emergency TXP	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
ALS Emergency TXP	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
ALS 2 TXP	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
BLS Non Emergency TXP	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
SCT [illegible] TXP	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
BLS Emergency TXP	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Facility Base TXP	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Others TXP	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Ground Mileage	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Billing


Executive Summary for Galveston 2
Choose A Month
202404 - April
Runs
56
Charges
$121,045
Cash Collection
$30,921
Cash Per Transport
$552.16
Payer Mix Percentage
Medicaid
Medicare
Private Pay
Level Service Percentage
BLS Emergency
17.9%
ALS Non-Emergency
0.0%
BLS Non-Emergency
0.0%
ALS-2
14.3%
ALS Emergency
67.9%
Payer Mix Over Time
Average
May Jul Sep Nov Feb Apr Jun Aug Oct Dec Feb Apr Jun Aug Oct Dec Feb Apr Jun Aug Oct Dec Feb Apr Jun Aug Oct Dec Feb Apr
Level Service Over Time
Average
May Jul Sep Nov Feb Apr Jun Aug Oct Dec Feb Apr Jun Aug Oct Dec Feb Apr Jun Aug Oct Dec Feb Apr Jun Aug Oct Dec Feb Apr

EMS Personnel April Transports

	Transports	Non Transport	Total
ARMSTRONG, CRAIG	4	2	6
BLASHILL, DAWN	0	4	4
BROUSSARD, ANDREW	3	1	4
BROUSSARD, RUTHANN	1	2	3
DONALDSON, JOSEPH	3	1	4
FIRMIN, TRACEY	7	0	7
HUGHEN, SHEILA	0	4	4
JACKSON, COLIN	5	1	6
Marsh, Tanner	6	0	6
Mather, Joseph	1	0	1
Nichols, Ronald	4	4	8
REITMEYER, CHRISTOPHER	2	0	2
REVIERE, CHRISTOPHER	0	2	2
ROCHE, AUSTIN	3	1	4
SMITH, AUSTIN	1	2	3
Total	42	28	70

Paramedis
EMT-A
EMT-B
Supervisor

Port Bolivar, Crystal Beach, High Island

VFD's – April 2024

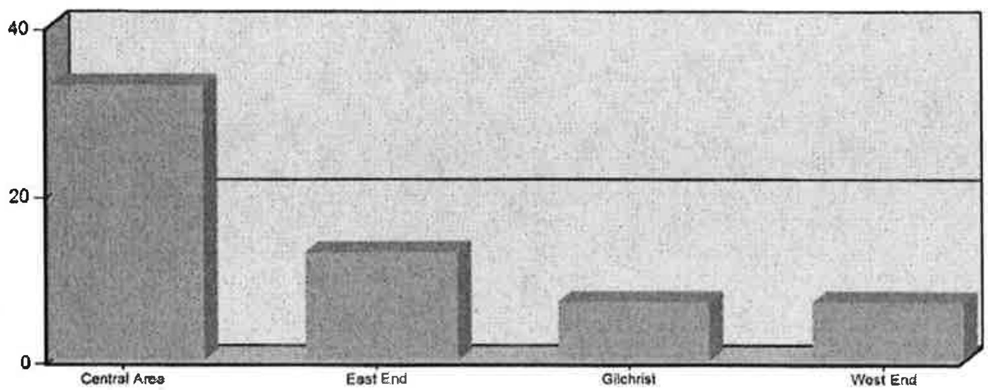
Galveston County ESD 2

Port Bolivar, TX

This report was generated on 5/13/2024 12:57:15 PM

Incident Count per Zone for Date Range

Start Date: 04/01/2024 | End Date: 04/30/2024



ZONE	# INCIDENTS
Central Area - Crystal Beach VFD	33
East End - High Island VFD	13
Gilchrist - Gilchrist	7
West End - Port Bolivar VFD	7

Personnel: All Personnel | Sort By: Personnel | Start Date: 04/01/2024 | End Date: 04/30/2024

PERSONNEL	COUNT	PERCENTAGE
Cole, Stacey	1	1.67 %
Comeaux, Curtis	1	1.67 %
Comeaux, Leanne	6	10.00 %
Comeaux, Malcolm M	7	11.67 %
Duncan , Wylene	2	3.33 %
Duncan, Bruce	10	16.67 %
Ewing, Chad	1	1.67 %
Forey, Mark	8	13.33 %
Gilmore, Jerminy	5	8.33 %
Holder, Michael	1	1.67 %
Isaacks Jr., Robert L	15	25.00 %
Isaacks, Austin	4	6.67 %
Koengeter, Kristian	2	3.33 %
Korpi, Charles W	3	5.00 %
Loftin, April	3	5.00 %
Loftin, Richard	4	6.67 %
Manuel, James	2	3.33 %
Mills, David	9	15.00 %
Mills, Josh d	13	21.67 %
Newberry , Gunner	6	10.00 %
Pedraza, Cristian	3	5.00 %
Riley, Mike	16	26.67 %
Riley, Terrie	6	10.00 %
Roessler, Mike	8	13.33 %
Scott, Sheldon	4	6.67 %
Stanford, Damon	1	1.67 %
Strimple, Hoss	2	3.33 %
Tedder, Tessa	1	1.67 %
Thompson, Orbin	4	6.67 %
Weeks, William	1	1.67 %
Williams, Jose	11	18.33 %
Wilson, Timothy	1	1.67 %
Sum of Individual Responses	161	
Total Incidents for Date Range	60	

Exhibit K

Galveston County Emergency Services No. 2

Balance Sheet

As of April 30, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
6680 Checking Texas First	813,016.99
6681 Savings - Texas First Bank	2,517.30
6682 - TexStar Capital	129,525.36
6682 - TexStar Emergency	1,108,879.81
6682 - TexStar Savings Account	1,272,853.30
6683 Texas First - Billing Rev. Acc.	213,972.64
Total Bank Accounts	**$3,540,765.40**
Accounts Receivable	
1100 Grant Receivable	500.00
Total Accounts Receivable	**$500.00**
Other Current Assets	
1110 Property Taxes Receivable	73,519.20
1111 Deferred Portion of Taxes Rec.	-70,716.36
1112 Deferred Ambulance Billings	-44,701.09
1120 Sales Tax Receivable	372,182.67
1125 Other Assets	5,370.62
1126 EMS Receivable	449,064.24
1126.1 Allowance for EMS receivables	-402,309.81
1127 Cash with Agent	23,999.61
12100 Inventory Asset	260.00
Total Other Current Assets	**$406,669.08**
Total Current Assets	**$3,947,934.48**
Fixed Assets	
1140 Non-depreciable assets	720,453.03
Total Fixed Assets	**$720,453.03**
TOTAL ASSETS	**$4,668,387.51**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
1700 Accrued Expenses	15,052.46
2111 Direct Deposit Liabilities	567.00
24000 Payroll Liabilities	228.57
Total Other Current Liabilities	**$15,848.03**
Total Current Liabilities	**$15,848.03**

Galveston County Emergency Services No. 2

Balance Sheet

As of April 30, 2024

	TOTAL
Long-Term Liabilities	
7900 Govt Capital Loan Issuance	301,776.00
Total Long-Term Liabilities	**$301,776.00**
Total Liabilities	**$317,624.03**
Equity	
32000 General Fund Balance	4,000,430.65
Net Income	350,332.83
Total Equity	**$4,350,763.48**
TOTAL LIABILITIES AND EQUITY	**$4,668,387.51**

Galveston County Emergency Services No. 2

Budget vs. Actuals: FY_2023_2024 - FY24 P&L

October 2023 - April 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
1000 Property Tax Collections	1,347,814.32	1,370,000.00	-22,185.68	98.38 %
1002 Sales Tax Revenue	933,248.67	1,500,000.00	-566,751.33	62.22 %
1004 Emergency Service Billing	320,117.19	200,000.00	120,117.19	160.06 %
1010 Other Revenue	41,767.06		41,767.06	
1020 Interest Income - Bank	78,264.39	60,000.00	18,264.39	130.44 %
Total Income	**$2,721,211.63**	**$3,130,000.00**	**$-408,788.37**	**86.94 %**
GROSS PROFIT	**$2,721,211.63**	**$3,130,000.00**	**$-408,788.37**	**86.94 %**
Expenses				
2000 Auditing		12,000.00	-12,000.00	
2010 Accountant Fees	8,688.75	15,000.00	-6,311.25	57.93 %
2110 Software Services	7,179.64	9,650.00	-2,470.36	74.40 %
2200 Legal Fees	13,859.89	27,000.00	-13,140.11	51.33 %
2210 Professional Fees Other	23,624.69	65,000.00	-41,375.31	36.35 %
2320 Office Equipment	1,632.11	2,000.00	-367.89	81.61 %
2420 Insurance-Liability	400.00	6,000.00	-5,600.00	6.67 %
2450 Bond	120.00	400.00	-280.00	30.00 %
2500 Travel Expense	1,066.47	3,000.00	-1,933.53	35.55 %
2510 Mileage reimbursement/tolls	6,000.00	12,000.00	-6,000.00	50.00 %
2610 Payroll Taxes	9,051.37	14,000.00	-4,948.63	64.65 %
2630 Salary	112,856.43	178,500.00	-65,643.57	63.22 %
2650 Employee Medical/Benefits	4,244.22	9,200.00	-4,955.78	46.13 %
2660 Retirement	3,495.58	10,000.00	-6,504.42	34.96 %
2700 Dues and Subscriptions	250.00	1,900.00	-1,650.00	13.16 %
2710 Conferences	5,042.95	3,500.00	1,542.95	144.08 %
2820 CB Telephone & Comm	4,483.59	8,800.00	-4,316.41	50.95 %
2830 CB Electric	6,780.90	19,500.00	-12,719.10	34.77 %
2840 CB Sewer/Water/Garbage	5,467.32	5,600.00	-132.68	97.63 %
2850 CB Propane	417.65	2,500.00	-2,082.35	16.71 %
2920 Tax Collection Expenses	3,978.56	5,000.00	-1,021.44	79.57 %
2930 County Appraisal Fees (CAD)	5,416.08	10,500.00	-5,083.92	51.58 %
3010 Crystal Beach VFD	14,300.34	58,250.00	-43,949.66	24.55 %
3020 High Island VFD	21,140.05	84,720.00	-63,579.95	24.95 %
3030 Port Bolivar VFD	19,793.37	71,850.00	-52,056.63	27.55 %
3040 EMS		0.00	0.00	
42110 Software Services	17,896.58	16,000.00	1,896.58	111.85 %
42210 Professional Fees - Other	1,876.90	5,000.00	-3,123.10	37.54 %
42250 Medical Director Fees	10,500.00	18,000.00	-7,500.00	58.33 %
42310 Office Supplies/Station Supplie	6,454.91	13,000.00	-6,545.09	49.65 %
42320 Office Equipment	2,727.41	5,000.00	-2,272.59	54.55 %
42330 Medical Supplies	27,116.72	90,000.00	-62,883.28	30.13 %
42430 Insurance - Auto/Boat	54,181.66	45,000.00	9,181.66	120.40 %
42440 Insurance Workers Comp	50,835.34	45,000.00	5,835.34	112.97 %

Galveston County Emergency Services No. 2

Budget vs. Actuals: FY_2023_2024 - FY24 P&L

October 2023 - April 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
42500 Travel	549.99	1,000.00	-450.01	55.00 %
42510 Mileage reimbursement/Tolls	205.32	500.00	-294.68	41.06 %
42610 Payroll Tax Expenses	58,869.54	125,000.00	-66,130.46	47.10 %
42630 Salary & Hourly Employees	935,525.00	1,620,000.00	-684,475.00	57.75 %
42640 Payroll Services	3,015.78	9,000.00	-5,984.22	33.51 %
42650 Employee Medical/Benefits	61,242.70	190,000.00	-128,757.30	32.23 %
42660 Retirement	43,927.57	275,000.00	-231,072.43	15.97 %
42720 License & Permits	295.06	3,000.00	-2,704.94	9.84 %
42730 Public Relations		500.00	-500.00	
42740 Good of the Department	896.35	2,500.00	-1,603.65	35.85 %
42820 Telephone & Communication	2,812.29	13,000.00	-10,187.71	21.63 %
44000 EMS Equipment	6,604.28	23,000.00	-16,395.72	28.71 %
44100 Equipment Maint/Repair	3,844.00	10,000.00	-6,156.00	38.44 %
44200 Fuel	22,484.31	28,000.00	-5,515.69	80.30 %
44210 Oxygen	3,674.36	4,500.00	-825.64	81.65 %
44300 Radio Usage	2,340.00	3,000.00	-660.00	78.00 %
44500 Training	9,539.00	25,000.00	-15,461.00	38.16 %
44600 Medical Exams	155.00	750.00	-595.00	20.67 %
44610 Background Checks	979.00	1,000.00	-21.00	97.90 %
44620 Recruiting		500.00	-500.00	
44800 Uniforms	8,748.96	12,500.00	-3,751.04	69.99 %
44900 Vehicle Maint. & Repair	26,498.10	62,000.00	-35,501.90	42.74 %
46010 Port B - Rent	10,425.00	13,800.00	-3,375.00	75.54 %
46020 Port B - Utilities	994.94	5,000.00	-4,005.06	19.90 %
Total 3040 EMS	**1,375,216.07**	**2,665,550.00**	**-1,290,333.93**	**51.59 %**
4050 ESD Fire Equipment/Repair	11,575.99	25,000.00	-13,424.01	46.30 %
5000 Fleet Vehicles	52,927.50	80,000.00	-27,072.50	66.16 %
5010 Rescue/Medical	30,564.78	191,273.84	-160,709.06	15.98 %
5022 CB Fire Truck Note/Payment	64,937.64	64,937.64	0.00	100.00 %
5030 Boat	6,913.51	4,500.00	2,413.51	153.63 %
5060 New Ambulance&Remounts	549,453.35	535,000.00	14,453.35	102.70 %
Total Expenses	**$2,370,878.80**	**$4,202,131.48**	**$-1,831,252.68**	**56.42 %**
NET OPERATING INCOME	**$350,332.83**	**$-1,072,131.48**	**$1,422,464.31**	**-32.68 %**
NET INCOME	**$350,332.83**	**$-1,072,131.48**	**$1,422,464.31**	**-32.68 %**

Galveston County Emergency Services No. 2

Check Detail

April 16 - May 31, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
6680 Checking Texas First						
05/15/2024	Check	3836	Joshua C. Heinz			-1,000.00
				Atty Fees		1,000.00
05/15/2024	Check	3837	Galveston Central Appraisal District			-2,708.04
				Q3 Payment		2,708.04
05/15/2024	Check	3838	The Standard			-242.78
				Policy Number 167247		242.78
05/15/2024	Check	3839	Stericycle, Inc.			-224.25
				Customer 3000924273, Inv. 8006966555		224.25
05/15/2024	Check	3840	TFT Toys for Trucks			-2,307.00
				Inv. 528192		2,307.00
05/15/2024	Check	3841	RX Destroyer			-207.80
				Inv. 111207		207.80
05/15/2024	Check	3842	Kent Alan Harkey MD, PLLC			-1,500.00
				Inv. 1053		1,500.00
05/15/2024	Check	3843	AT&T Mobility			-485.49
				Acct.287327593524, 187327593524		485.49
05/15/2024	Check	3844	On Site Decals, LLC			-1,630.00
				Inv. 15916		1,630.00
05/15/2024	Check	3845	Verizon Connect			-555.67
				318000058189		555.67
05/15/2024	Check	3846	Arcpoint			-248.00
				Inv. 120557		248.00
05/15/2024	Check	3847	Municipal Emergency Services			-175.00
				Inv. 2046090		175.00
05/15/2024	Check	3848	Crystal Beach VFD			-75.00
				April Reimbursement		75.00
05/15/2024	Check	3849	High Island VFD			-3,257.60
				April Reimbursement		3,257.60
05/15/2024	Check	3850	Port Bolivar VFD			-2,115.52
				April Reimbursement		2,115.52
05/15/2024	Check	3851	United Data Technologies, Inc.			-330.00
				5042024095		330.00
05/15/2024	Check	3852	Cyber One Solutions			-257.10
				Inv. 71196		257.10
05/15/2024	Check	3853	Visa			-1,320.88
				Amazon,Sam's,HP		820.44
				Stowe's,JPMC,Motor Vehicle		18.95
				Direct TV		216.74
				Frontier Waste		217.50
				Intuit		47.25
05/15/2024	Check	3854	GCM, The Big Store			-17.99
				03-1883254		17.99
05/15/2024	Check	3855	United Data Technologies, Inc.			-30.00
				Inv. 0500309447		30.00
05/15/2024	Check	3856	Platinum Apparatus			- 76,360.00
				2024 Ford F-550 - High Island VFD		76,360.00
05/15/2024	Check	3857	O'Reilly Automotive, Inc.			-183.58

Galveston County Emergency Services No. 2

Check Detail

April 18 - May 31, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
				5882-396168, 5882-398035		183.58
05/15/2024	Check	3858	Evergreen Electronics			-1,778.95
				Inv. 9194		1,778.95
05/15/2024	Check	3859	Christopher's Speedy Lube			-116.00
				Statement 5428		116.00
05/15/2024	Check	3860	Coastal Welding			-701.18
				0010749131,0080286307,0010745283		701.18
05/15/2024	Check	3861	West Isle Urgent Care			-70.00
				Inv. 14260		70.00
05/15/2024	Check	3862	Yates Auto & Truck Repair			-6,063.40
				Inv. 0070866		6,063.40
05/15/2024	Check	3863	Bound Tree Medical, LLC			-4,130.23
				761,244,568,575,754,755,388		4,130.23
05/15/2024	Check	3864	Sparkletts & Sierra Springs			-10.93
				Inv. 23216915		10.93
05/15/2024	Check	3865	Vidal Accounting, PLLC			-2,607.50
				Inv. 00057		2,607.50
04/19/2024	Expense			ADP PAYROLL FEES/ADP FEES 791071 ADP PAYROLL FEES/ADP FEES XXXXXXXX1891 658848664GALVES	R	-115.71
				ADP PAYROLL FEES/ADP FEES 791071 ADP PAYROLL FEES/ADP FEES XXXXXXXX1891 658848664GALVES		115.71
04/25/2024	Expense			ADP WAGE GARN/WAGE GARN 62006958 ADP WAGE GARN/WAGE GARN XXXXXXXX2320OFX GALVESTON COUN	R	-842.34
				ADP WAGE GARN/WAGE GARN 62006958 ADP WAGE GARN/WAGE GARN XXXXXXXX2320OFX GALVESTON COUN		842.34
04/29/2024	Expense			COLONIAL LIFE/INS. PREM. E540746 COLONIAL LIFE/INS. PREM. E5407465 GALVESTON COUNTY ESD	R	-1,409.67
				COLONIAL LIFE/INS. PREM. E540746 COLONIAL LIFE/INS. PREM. E5407465 GALVESTON COUNTY ESD		1,409.67
04/30/2024	Expense			HEALTH CARE SERV/OBPPAYMT 926785 HEALTH CARE SERV/OBPPAYMT XXXXXX0126 PENINSULA EMERGEN	R	-10,776.36
				HEALTH CARE SERV/OBPPAYMT 926785 HEALTH CARE SERV/OBPPAYMT XXXXXX0126 PENINSULA EMERGEN		10,776.36
04/30/2024	Expense		Undine	Undine Bolivar P/ECHK066764 GCES Undine Bolivar P/ECHK066764 GCESD2 3	R	-111.10
				Undine Bolivar P/ECHK066764 GCES Undine Bolivar P/ECHK066764 GCESD2 3		111.10
04/29/2024	Expense			SOUTHERN BROADBA/PURCHASE 409-68 SOUTHERN BROADBA/PURCHASE 409-684-7021 Galveston Count	R	-89.00
				SOUTHERN BROADBA/PURCHASE 409-68 SOUTHERN BROADBA/PURCHASE 409-684-7021 Galveston Count		89.00
04/26/2024	Expense			ADP Tax/ADP Tax K7OFX 042610A02 ADP Tax/ADP Tax K7OFX 042610A02 GALVESTON COUNTY EMERG	R	-245.38
				ADP Tax/ADP Tax K7OFX 042610A02 ADP Tax/ADP Tax K7OFX 042610A02 GALVESTON COUNTY EMERG		245.38
04/26/2024	Expense			ADP WAGE PAY/WAGE PAY XXXXXX0185 ADP WAGE PAY/WAGE PAY XXXXXXXX8510OFX GALVESTON COUNTY	R	-1,150.37
				ADP WAGE PAY/WAGE PAY XXXXXX0185 ADP WAGE PAY/WAGE PAY XXXXXXXX8510OFX GALVESTON COUNTY		1,150.37
05/03/2024	Expense			ADP PAYROLL FEES/ADP FEES 925733 ADP PAYROLL FEES/ADP FEES XXXXXXXX4149 XXXXX4658GALVES	C	-110.89
				ADP PAYROLL FEES/ADP FEES 925733 ADP PAYROLL FEES/ADP FEES XXXXXXXX4149 XXXXX4658GALVES		110.89
05/09/2024	Expense			ADP WAGE GARN/WAGE GARN 40256015 ADP WAGE GARN/WAGE GARN XXXXXXXX8908OFX GALVESTON COUN	C	-842.34
				ADP WAGE GARN/WAGE GARN 40256015 ADP WAGE GARN/WAGE GARN XXXXXXXX8908OFX GALVESTON COUN		842.34
05/10/2024	Expense		Galveston County Auditor	Bol Pen SUD/DIRECT PAY GALVESTON Bol Pen SUD/DIRECT PAY GALVESTON COUNTY ESD2	C	-273.62
				Bol Pen SUD/DIRECT PAY GALVESTON Bol Pen SUD/DIRECT PAY GALVESTON COUNTY ESD2		273.62
05/10/2024	Expense			COLONIAL LIFE/INS. PREM. E540746 COLONIAL LIFE/INS. PREM. E5407465 GALVESTON COUNTY ESD	C	-939.78

Galveston County Emergency Services No. 2

Check Detail

April 18 - May 31, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
				COLONIAL LIFE/INS. PREM. E540746 COLONIAL LIFE/INS. PREM. E5407465 GALVESTON COUNTY ESD		939.78
05/10/2024	Expense		Galveston County Auditor	Bal Pen SUD/DIRECT PAY GALVESTON Bal Pen SUD/DIRECT PAY GALVESTON COUNTY ESD2	C	-180.60
				Bal Pen SUD/DIRECT PAY GALVESTON Bal Pen SUD/DIRECT PAY GALVESTON COUNTY ESD2		180.60

Galveston County Emergency Services No. 2

6680 Checking Texas First, Period Ending 04/30/2024

RECONCILIATION REPORT

Reconciled on: 05/11/2024

Reconciled by: MaKayla Vidal

Any changes made to transactions after this date aren't included in this report.

Summary USD

Statement beginning balance	993,161.29
Checks and payments cleared (58)	-343,321.44
Deposits and other credits cleared (16)	183,049.21
Statement ending balance	832,889.06
Uncleared transactions as of 04/30/2024	-19,872.07
Register balance as of 04/30/2024	813,016.99
Cleared transactions after 04/30/2024	0.00
Uncleared transactions after 04/30/2024	-13,851.13
Register balance as of 05/11/2024	799,165.86

Details

Checks and payments cleared (58)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/20/2024	Check	3768	Galveston County Tax Office	-3,287.76
03/20/2024	Check	3780	Port Bolivar VFD	-1,147.32
03/20/2024	Check	3790	Galveston County Auditor	-1,725.91
03/20/2024	Check	3773	Threadbearer	-273.45
03/20/2024	Check	3772	Stryker Sales, LLC (DBA Stry...	-10,188.26
03/20/2024	Check	3776	GCM, The Big Store	-63.36
03/20/2024	Check	3775	GCM, The Big Store	-165.04
03/29/2024	Journal	A-050		-21,853.24
03/29/2024	Journal	A-050		-56,993.27
04/02/2024	Check	3801	Captain Kirk's Marine Service	-6,788.51
04/02/2024	Expense			-169.95
04/03/2024	Expense			-590.50
04/05/2024	Expense			-118.13
04/10/2024	Expense		Galveston County Auditor	-265.83
04/10/2024	Expense		Galveston County Auditor	-180.60
04/11/2024	Expense			-842.34
04/12/2024	Journal	A-067		-53,261.33
04/12/2024	Journal	A-067		-19,787.75
04/12/2024	Expense			-1,013.82
04/12/2024	Expense			-185.00
04/15/2024	Check	3829	Port Bolivar VFD	-5,562.60
04/15/2024	Expense		Texas Department of State He...	-34,502.02
04/17/2024	Check	3808	Verizon Connect	-438.00
04/17/2024	Check	3830	Overhead Door Company of B...	-1,101.80
04/17/2024	Check	3834	Bound Tree Medical, LLC	-8,246.58
04/17/2024	Check	3832	Vidal Accounting, PLLC	-1,575.00
04/17/2024	Check	3833	Coastal Welding	-463.90
04/17/2024	Check	3802	Joshua C. Heinz	-1,000.00
04/17/2024	Check	3803	Frontier Waste - Bayou	-204.06
04/17/2024	Check	3804	The Standard	-227.53
04/17/2024	Check	3805	Texas Mutual Insurance Co	-647.00
04/17/2024	Check	3806	Kent Alan Harkey MD, PLLC	-1,500.00
04/17/2024	Check	3807	West Isle Urgent Care	-35.00
04/17/2024	Check	3828	Frazer	-369.93
04/17/2024	Check	3809	United Data Technologies, Inc.	-330.00
04/17/2024	Check	3810	Cyber One Solutions	-257.10
04/17/2024	Check	3811	Visa	-1,872.93
04/17/2024	Check	3812	Visa	-5,476.85
04/17/2024	Check	3813	Gass Automotive, Inc.	-550.00

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/17/2024	Check	3817	Crystal Beach VFD	-3,768.00
04/17/2024	Check	3818	High Island VFD	-3,601.42
04/17/2024	Check	3819	Arcpoint	-124.00
04/17/2024	Check	3820	Galveston County Auditor	-1,960.29
04/17/2024	Check	3821	Gene's Powersports Country	-1,057.45
04/17/2024	Check	3822	Magnum Electronics, Inc.	-808.76
04/17/2024	Check	3823	Frazer	-336.06
04/17/2024	Check	3824	D and H Bolivar Rentals, LLC	-3,525.00
04/17/2024	Check	3826	Benckenstein & Oxford	-621.44
04/19/2024	Expense			-115.71
04/25/2024	Expense			-842.34
04/26/2024	Journal	A-069		-51,003.41
04/26/2024	Expense			-1,150.37
04/26/2024	Expense			-245.38
04/26/2024	Journal	A-069		-18,515.01
04/29/2024	Expense			-1,409.67
04/29/2024	Expense			-89.00
04/30/2024	Expense		Undine	-111.10
04/30/2024	Expense			-10,776.36
Total				-343,321.44

Deposits and other credits cleared (16)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/03/2024	Deposit			8,019.75
04/05/2024	Deposit			5,125.64
04/08/2024	Deposit			35,140.34
04/09/2024	Deposit			5,609.46
04/10/2024	Deposit			3,584.53
04/11/2024	Deposit			382.94
04/12/2024	Deposit			110,681.20
04/15/2024	Deposit			1,920.35
04/16/2024	Deposit			6.71
04/16/2024	Deposit			2,368.72
04/17/2024	Deposit			1,174.07
04/18/2024	Deposit			365.26
04/19/2024	Deposit			835.36
04/22/2024	Deposit			380.83
04/24/2024	Deposit			5,150.00
04/25/2024	Deposit			2,304.05
Total				183,049.21

Additional Information

Uncleared checks and payments as of 04/30/2024

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/18/2023	Check	3606	Visa	-932.76
10/20/2023	Check			-1,000.00
01/02/2024	Check		Texas State Association of Fir...	-1,100.00
02/21/2024	Check		Visa	-6,151.60
02/21/2024	Check		Cyber One Solutions	-257.10
02/21/2024	Check		Cyber One Solutions	-257.10
02/21/2024	Check		Cap Fleet Upfitters, LLC	-1,436.00
02/21/2024	Check	3753	Siddons-Martin	-2,361.69
03/20/2024	Check	3793	Herrera's Emergency Lighting	-150.00
04/17/2024	Check	3835	Station Automation, Inc dba P...	-2,467.50
04/17/2024	Check	3827	Darley	-63.83
04/17/2024	Check	3825	Darley	-1,154.13
04/17/2024	Check	3815	GCM, The Big Store	-36.45
04/17/2024	Check	3814	GCM, The Big Store	-196.91

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/17/2024	Check	3831	TFT Toys for Trucks	-2,307.00
Total				**-19,872.07**

Uncleared deposits and other credits as of 04/30/2024

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/12/2023	Check	3408	High Island VFD	0.00
07/19/2023	Check	3502	Joshua C. Heinz	0.00
10/18/2023	Check	3588	The Standard	0.00
11/15/2023	Check	3646	Lexipol, LLC	0.00
11/15/2023	Check	3648	East Texas GC Regional Trau...	0.00
12/13/2023	Check	3672	Kent Alan Harkey MD, PLLC	0.00
12/13/2023	Check		Crystal Beach VFD	0.00
02/21/2024	Check	3746	Verizon Connect	0.00
02/21/2024	Check		Cyber One Solutions	0.00
03/20/2024	Check	3778	Crystal Beach VFD	0.00
03/22/2024	Check	3800	Captain Kirk's Marine Service	0.00
Total				**0.00**

Uncleared checks and payments after 04/30/2024

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/03/2024	Expense			-110.89
05/09/2024	Expense			-842.34
05/15/2024	Check	3853	Visa	-1,320.88
05/15/2024	Check	3841	RX Destroyer	-207.80
05/15/2024	Check	3842	Kent Alan Harkey MD, PLLC	-1,500.00
05/15/2024	Check	3843	AT&T Mobility	-485.49
05/15/2024	Check	3844	On Site Decals, LLC	-1,630.00
05/15/2024	Check	3845	Verizon Connect	-555.67
05/15/2024	Check	3846	Arcpoint	-248.00
05/15/2024	Check	3847	Municipal Emergency Services	-175.00
05/15/2024	Check	3848	Crystal Beach VFD	-75.00
05/15/2024	Check	3849	High Island VFD	-3,257.60
05/15/2024	Check	3850	Port Bolivar VFD	-2,115.52
05/15/2024	Check	3851	United Data Technologies, Inc.	-330.00
05/15/2024	Check	3852	Cyber One Solutions	-257.10
05/15/2024	Check	3836	Joshua C. Heinz	-1,000.00
05/15/2024	Check	3837	Galveston Central Appraisal D...	-2,708.04
05/15/2024	Check	3838	The Standard	-242.78
05/15/2024	Check	3839	Stericycle, Inc.	-224.25
05/15/2024	Check	3840	TFT Toys for Trucks	-2,307.00
Total				**-19,593.36**

Uncleared deposits and other credits after 04/30/2024

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/03/2024	Deposit			5,742.23
Total				**5,742.23**