

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

A regular meeting of the Board of Commissioners of Galveston County Emergency Services District No. 2 (the "District") was called for at 12:00 p.m. on June 18, 2025 at the Crystal Beach fire station, 930 Noble Carl Road, Crystal Beach, Texas 77650, pursuant to notice duly posted according to law.

The regular meeting was called to order at approximately 12:00 p.m., and 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
Amee LeBlanc	Commissioner

All of said Board members were present, with the exception of President Newberry (Assistant Treasurer LeBlanc arrived shortly after the meeting began), thus constituting a quorum. Also present at the regular meeting were: Doug Saunders, District Manager; Georgia Osten, District Administrative Assistant; MaKayle Vidal, the District's accountant; Joshua Heinz of Benckenstein & Oxford, LLP, attorney for the District; and, the individuals listed on the sign-in sheet attached hereto as **Exhibit A**.

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

Being as there was no public comment under Agenda Item No. 4, Vice President Byrom directed the Board to Agenda Item No. 5, at which time Mr. Saunders and the Board reviewed and discussed the District's fiscal year 2023-24 audit report prepared by BrooksWatson & Co., the District's auditor, a copy of which is attached hereto as **Exhibit B** (Mike Brooks will be

attending the next regular meeting to provide a detailed review of the audit report to the Board). Upon motion by Treasurer Fountain and seconded by Vice President Byrom, the Board members present unanimously accepted and approved the audit report as submitted. Mr. Heinz will forward a copy of the audit report to the Galveston County Commissioners Court in accordance with Section 775.082 of the Texas Health & Safety Code.

The Board then moved along to Agenda Item No. 6, at which time Treasurer Fountain made a motion to approve and authorize the following matters listed under the consent agenda, which was seconded by Secretary Clay and unanimously approved by the Board members present:

- a. Minutes of the May 21, 2025 Regular 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. 7, at which time Treasurer Fountain reviewed the financial information contained in the meeting packet, including the regular monthly Treasurer's Report, a copy of which is attached hereto as **Exhibit E**³.

Then, under Agenda Item No. 8, Mr. Saunders reviewed with the Board the proposed ESO Solutions, Inc. ("ESO") Services Payment Agreement for the emergency reporting software utilized by the District's volunteer fire departments, a copy of which is attached hereto as **Exhibit F** (\$2,038.50 annually per department...\$6,115.50 total per year). Upon motion by Vice

¹ Check Nos. 4313-4325 and 4327-4343, plus the EFT payments and direct deposit/payroll expenses. It was also note that Check Nos. 4285 and 4326 were voided.

² Port Bolivar VFD - \$1,480.15 (May 2025); High Island VFD - \$2,769.96 (May 2025); and, Crystal Beach VFD - \$482.82 (May 2025).

³ Texas First Bank operating checking account (xx6680) - \$265,178.05 as of 5/31/2024 and \$230,540.54 as of 6/18/2025; Texas First Bank savings account (xx9804) - \$2,542.44 as of 5/31/2024 and \$2,546.69 as of 6/18/2025; Texas First Bank EMS billing checking account (xx7569) - \$135,600.17 as of 5/31/2024 and \$137,580.55 as of 6/18/2025; TexSTAR investment pool general fund account (xxxxxx1110) - \$1,210,005.02 as of 5/31/2024 and 6/18/2025; TexSTAR investment pool capital fund account (xxxxxx1890) - \$136,417.68 as of 5/31/2024 and 6/18/2025; and, TexSTAR investment pool emergency fund account (xxxxxx4140) - \$1,167,885.94 as of 5/31/2024 and 6/18/2025.

President Byrom and seconded by Treasurer Fountain, the Board members present unanimously approved the ESO Services Payment Agreement. Mr. Saunders also advised on the status of the new ambulance currently on order through Frazer, for which he is looking into the required chassis being purchased directly by the District.

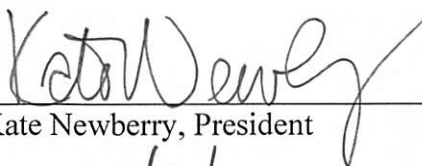
Next, the Board was directed to Agenda Item No. 9, at which time Mr. Heinz advised the Board of the upcoming schedule of events for adopting the District's fiscal year 2025-26 budget and setting the 2025 property tax rate.

Thereafter, the Board moved along to Agenda Item No. 10, at which time Mr. Saudners reviewed with the Board his monthly Manager's Report, a copy of which is attached hereto as **Exhibit G**.

Since there was no report from Counsel under Agenda Item No. 11, the Board was directed to Agenda Item No. 12, at which time Mrs. Vidal reviewed the District's various monthly financial reports, copies of which are attached hereto as **Exhibit H**.

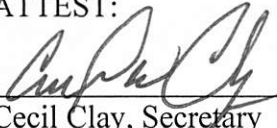
Then, under Agenda Item No. 13, the Board announced that it will hold a budget workshop on July 16, 2025 beginning at 10:00 a.m., prior to the next regular Board meeting.

Being as there were no other matters to come before the Board, the regular meeting was adjourned at approximately 1:00 p.m.



Kate Newberry, President
Date: 7/16/2025

ATTEST:



Cecil Clay, Secretary

Date: 7/16/2025

Exhibit A

Exhibit B

ANNUAL FINANCIAL REPORT

of the

Galveston County Emergency Services District No. 2

**For the Year Ended
September 30, 2024**

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Galveston County Emergency Services District No. 2

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the general fund of Galveston County Emergency Services District No. 2 (the "District") as of and for the year ended September 30, 2024, 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, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Other Matters

Required Supplementary Information

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



BrooksWatson & Co., PLLC
Certified Public Accountants
Houston, Texas
June 6, 2025

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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, 2024

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, 2024. The analysis is based on currently known facts, decisions, or economic conditions. It presents short and long-term analysis of the District's activities, compares current year results with those of the prior year, and discusses the positive and negative aspects of that comparison. Governmental Accounting Standards Board (GASB) Statement No. 34 establishes the content of the minimum requirements for MD&A. Please read the MD&A in conjunction with the District's financial statements, which follow this section.

THE STRUCTURE OF OUR ANNUAL REPORT

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

Government-Wide Statements

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

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

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

Galveston County Emergency Services District No. 2

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended September 30, 2024

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

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

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

FUND FINANCIAL STATEMENTS

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

Governmental Funds

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

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

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

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

Galveston County Emergency Services District No. 2

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended September 30, 2024

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 \$5,039,389 as of year end. Unrestricted net position, \$3,766,500, 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		\$ Change
	2024	2023	
Current and other assets	\$ 3,778,256	\$ 3,699,265	\$ 78,991
Capital assets, net	1,575,841	1,349,353	226,488
Total Assets	5,354,097	5,048,618	305,479
Total Deferred Outflows	163,515	-	163,515
Current liabilities	266,745	450,651	(183,906)
Long-term liabilities	211,478	304,743	(93,265)
Total Liabilities	478,223	755,394	(277,171)
Net Position:			
Net investment in capital assets	1,272,889	950,301	322,588
Unrestricted	3,766,500	3,342,923	423,577
Total Net Position	\$ 5,039,389	\$ 4,293,224	\$ 746,165

Galveston County Emergency Services District No. 2

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended September 30, 2024

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 \$78,991. Capital assets (net of accumulated depreciation) increased by \$226,488 due primarily to the purchase of remounts for two ambulances and various medical equipment. Current liabilities represent amounts owed for expenditures related to current year volunteer fire department ("VFD") and emergency medical services ("EMS"). Current liabilities decreased due to nonrecurring vendor payables owed for a new ambulance purchased in prior year. Long-term liabilities decreased as a result of the District entering into a lease agreement for the purchase of new medical equipment in prior year.

Statement of Activities:

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

	Governmental Activities		\$ Change
	2024	2023	
Revenues			
General revenues:			
Property taxes	\$ 1,462,769	\$ 1,345,531	\$ 117,238
Sales taxes	2,068,131	2,026,096	42,035
EMS revenue	445,421	251,644	193,777
Investment income	142,759	90,550	52,209
Other revenue	168,283	9,477	158,806
Total Revenues	4,287,363	3,723,298	564,065
Expenses			
Public safety	3,531,118	2,964,263	566,855
Interest and fiscal charges	10,080	6,669	3,411
Total Expenses	3,541,198	2,970,932	570,266
Change in Net Position	746,165	752,366	(6,201)
Beginning Net Position	4,293,224	3,540,858	752,366
Ending Net Position	\$ 5,039,389	\$ 4,293,224	\$ 746,165

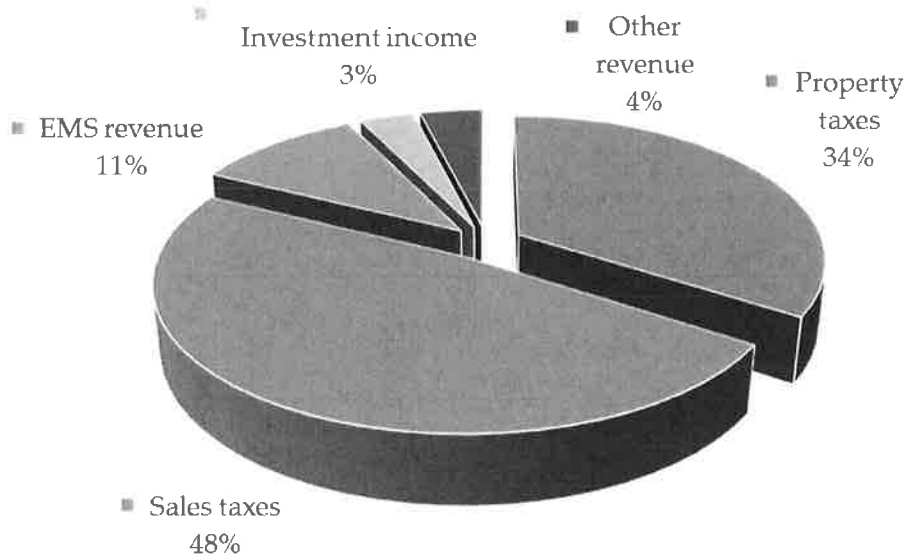
Galveston County Emergency Services District No. 2

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended September 30, 2024

Graphic presentations of selected data from the summary tables are displayed below to assist in the analysis of the District's activities.

GOVERNMENTAL REVENUES



The District reported an increase in net position of \$746,165. EMS revenue showed the most significant increase of \$193,777, or 77%, due to overall increase in emergency services used. Property taxes and sales taxes showed increases of \$117,238 and \$42,035, 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 an increase in investment income totaling \$52,209, or 58%, due to greater interest bearing account balances and the realization of higher interest rates. Other revenue increased \$158,806 due to a charity care grant received in the current year.

The District's largest current year expense relates to VFD and EMS service operations totaling \$3,075,533. This increase of \$566,855 is due to growth in the District and increased demand.

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

Galveston County Emergency Services District No. 2

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended September 30, 2024

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 \$836,054. There was an increase in fund balance of \$288,134 from the prior year. The most significant change in the general fund when compared to the prior year relates to the increase in EMS revenue of \$184,557. In addition, other revenue increased \$158,806 due to a charity care grant received in the current year. Property tax also increased by \$107,085 due to greater assessed values. In addition, EMS expenditures increased by \$429,481, due to greater EMS salaries and retirement benefits.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual general fund revenues were more than final budgeted revenues by \$109,714 for the year. Actual general fund expenditures were under the final budget by \$160,683, for a total positive budget variance of \$270,397 for the year.

CAPITAL ASSETS

As of the end of the year, the Districts' governmental activities funds had invested \$1,575,841 in a variety of capital assets and infrastructure, net of accumulated depreciation. Current year additions include the purchase of a 2023 Ford Expedition for \$69,567, and remounts for two 2015 Dodge Ram ambulances totaling for \$266,358. 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 decreased by \$96,100 from the prior year. The total long-term debt was \$302,952 at the close of the fiscal year. More detailed information about the District's long-term liabilities is presented in note IV.D 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.

Galveston County Emergency Services District No. 2
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2024

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 Greg Fountain, 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, 2024

	Governmental Activities
<u>Assets</u>	
Cash	\$ 3,164,516
Taxes receivable	509,086
EMS receivable	97,023
Other assets	7,631
Total Current Assets	3,778,256
Capital assets:	
Non-depreciable	440,882
Net depreciable capital assets	1,134,959
Total Capital Assets	1,575,841
Total Assets	5,354,097
<u>Deferred Outflows of Resources</u>	
Pension contributions	162,330
Pension gains on investments	1,185
Total Deferred Outflows of Resources	163,515
<u>Liabilities</u>	
Accounts payable	100,736
Accrued interest	4,256
Compensated absences, current	63,251
Long-term debt, current	98,502
Total Current Liabilities	266,745
Noncurrent liabilities:	
Compensated absences, noncurrent	7,028
Long-term debt, noncurrent	204,450
Total Noncurrent Liabilities	211,478
Total Liabilities	478,223
<u>Net Position</u>	
Net investment in capital assets	1,272,889
Unrestricted	3,766,500
Total Net Position	\$ 5,039,389

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, 2024

	Governmental Activities
<u>Expenses</u>	
Public safety - fire protection and emergency medical services	
General and administrative	\$ 373,352
Fire department services	163,696
Emergency medical services	2,994,070
Interest	10,080
Total Program Expenses	3,541,198
 <u>General Revenues</u>	
Property taxes	1,462,769
Sales taxes	2,068,131
EMS revenue	445,421
Investment income	142,759
Other revenue	168,283
Total General Revenues	4,287,363
Change in Net Position	746,165
Beginning Net Position	4,293,224
Ending Net Position	\$ 5,039,389

See Notes to Financial Statements.

Galveston County Emergency Services District No. 2

BALANCE SHEET

September 30, 2024

		<u>General Fund</u>
<u>Assets</u>		
Cash	\$	3,164,516
Taxes receivable		509,086
EMS receivable, net		97,023
Other assets		7,631
Total Assets		<u><u>3,778,256</u></u>
 <u>Liabilities</u>		
Accounts payable		100,736
Total Liabilities		<u>100,736</u>
 <u>Deferred inflows of resources</u>		
Unavailable revenue - property taxes		91,695
Unavailable revenue - EMS		53,921
Total Deferred Inflows of Resources		<u>145,616</u>
 <u>Fund balance</u>		
Committed		2,695,850
Unassigned		836,054
Total Fund Balance		<u>3,531,904</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$	<u><u>3,778,256</u></u>

See Notes to Financial Statements.

Galveston County

Emergency Services District No. 2

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

September 30, 2024

Fund Balances - Total Governmental Funds	\$	3,531,904
 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		440,882
Capital assets - net depreciable		1,134,959
 Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.		
Property taxes receivable		91,695
EMS receivable		53,921
 Deferred outflows of resources represent a consumption of net position that applies to a future period and is not recognized as an outflow of resources (expense/expenditures) until then		
Pension contributions		162,330
OPEB contributions		1,185
 Some liabilities, including bonds payable and deferred charges, are not reported as liabilities in the governmental funds.		
Compensated absences		(70,279)
Accrued interest		(4,256)
Note payable - Due in one year		(98,502)
Note payable - Due in more than one year		(204,450)
Net Position of Governmental Activities	\$	<u>5,039,389</u>

See Notes to Financial Statements.

Galveston County

Emergency Services District No. 2

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

For the Year Ended September 30, 2024

	<u>General Fund</u>
Revenues	
Property taxes	\$ 1,447,203
Sales taxes	2,068,131
EMS revenue	436,201
Investment income	142,759
Other revenue	168,283
Total Revenues	<u>4,262,577</u>
 Expenditures	
General and administrative	305,048
EMS expenses	2,782,261
Dues and subscriptions	4,881
Fire department	163,696
Professional and legal fees	63,829
Travel	13,066
Insurance	520
Capital outlay	535,452
Debt service	
Principal	96,100
Interest	9,590
Total Expenditures	<u>3,974,443</u>
Net Change in Fund Balance	288,134
Beginning Fund Balance	<u>3,243,770</u>
Ending Fund Balance	<u><u>\$ 3,531,904</u></u>

See Notes to Financial Statements.

Galveston County
Emergency Services District No. 2
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGE IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

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

Net change in fund balance	\$	288,134
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay		453,219
Depreciation expense		(226,731)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		24,786
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Accrued interest		(490)
Compensated absences		(52,368)
Pension expense		162,330
OPEB expense		1,185

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		96,100
Net Change in Net Position	\$	<u>746,165</u>

See Notes to Financial Statements.

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Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

During the 2019 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. PEMSII 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 PEMSII to provide their ambulance service, as well as the Volunteer Fire Departments providing the fire protection. The District's Board of Commissioners and PEMSII 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 PEMSII 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

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

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

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

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

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

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"

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

(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 governmental activities column 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.

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 government are depreciated using the straight-line method over the following estimated useful years.

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

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

6. Deferred Outflows/Inflows of Resources

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

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

7. Net Position Flow Assumption

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

8. Fund Balance Flow Assumptions

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

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

9. Fund Balance Policies

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

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

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

10. Long-Term Obligations

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

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

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 three-hundred and sixty five days of continuous employment are entitled to begin accruing PTO at the rate of one-hundred and twenty hours per calendar year. Employees may carry over up to 40% (48) hours of paid time off with District Manager approval. Upon termination of employment, employees will be paid for unused PTO that was accrued during the calendar year of the termination of employment.

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

12. Estimates

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

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.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2024, the District had the following investments:

<u>Investments Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Days)</u>
External investment pools	\$ 2,825,733	24
Total value	<u>\$ 2,825,733</u>	
Portfolio weighted average maturity		24

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

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

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, 2024, 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 \$2,825,733.

TexStar

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

B. Receivables

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

	<u>General</u>
Property Taxes	\$ 91,695
Sales Tax	417,391
EMS	539,210
Due from Emergicon	43,102
Allowance	(485,289)
	<u>\$ 606,109</u>

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

C. Capital Assets

The following is a summary of changes in capital assets for the year ended September 30, 2024:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases/ Reclassifications</u>	<u>Ending Balances</u>
Capital assets, not being depreciated:				
Construction in progress	\$ 556,476	\$ 39,106	\$ (154,700)	\$ 440,882
Total capital assets not being depreciated	<u>556,476</u>	<u>39,106</u>	<u>(154,700)</u>	<u>440,882</u>
Capital assets, being depreciated:				
Vehicles	1,388,123	335,926	-	1,724,049
Equipment	<u>472,819</u>	<u>78,187</u>	<u>154,700</u>	<u>705,706</u>
Total capital assets being depreciated	<u>1,860,942</u>	<u>414,113</u>	<u>154,700</u>	<u>2,429,755</u>
Less accumulated depreciation				
Vehicles	(625,801)	(185,880)	-	(811,681)
Equipment	<u>(442,264)</u>	<u>(40,851)</u>	<u>-</u>	<u>(483,115)</u>
Total accumulated depreciation	<u>(1,068,065)</u>	<u>(226,731)</u>	<u>-</u>	<u>(1,294,796)</u>
Net capital assets being depreciated	<u>792,877</u>	<u>187,382</u>	<u>154,700</u>	<u>1,134,959</u>
Total Capital Assets	<u>\$ 1,349,353</u>	<u>\$ 226,488</u>	<u>\$ -</u>	<u>\$ 1,575,841</u>

D. Long-Term Obligations

The following is a summary of long-term obligations for the year ended September 30, 2024:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due within One Year</u>
Governmental Activities:					
Bonds, notes and other payables:					
Notes payable	\$ 399,052	\$ -	\$ (96,100)	\$ 302,952	\$ 98,502
Total Governmental Activities	<u>\$ 399,052</u>	<u>\$ -</u>	<u>\$ (96,100)</u>	<u>\$ 302,952</u>	<u>\$ 98,502</u>
Long-term liabilities due in more than one year				<u>\$ 204,450</u>	

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

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

<u>Year ending September 30,</u>	<u>Notes Payable</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 98,502	\$ 7,189	\$ 105,691
2026	100,964	4,727	105,691
2027	103,486	2,204	105,690
	\$ 302,952	\$ 14,120	\$ 317,072

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.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Compensated Absences	\$ 17,911	\$ 75,051	\$ (22,683)	\$ 70,279	\$ 63,251
Total Governmental Activities	\$ 17,911	\$ 75,051	\$ (22,683)	\$ 70,279	\$ 63,251
			Long-term liabilities due in more than one year		\$ 7,028

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

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, \$25,939, \$74,190, and \$47,870, respectively.

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

D. Emergency Fund

The District has established separate savings accounts which is reserved for emergencies. As of year end, the accounts contained \$2,695,850 and is committed within fund balance.

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

E. Pension Plans

1. Plan Description

As of January 1, 2024, the District began providing retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCERS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of over 600 nontraditional defined benefit pension plans. TCERS in the aggregate issues a comprehensive annual financial report on a calendar year basis. The annual report is available upon request from the TCERS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

2. Benefits Provided

The plan provisions are adopted by the District within the options available in Texas state statutes governing TCERS (TCERS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contribution to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the District within the actuarial constraints imposed by the TCERS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCERS Act.

3. Funding Policy

The District has elected the annually determined contribution rate (ADCR) plan provisions of the TCERS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCERS Act, the contribution rate of the employer is actuarially determined annually.

The District contributed using the ADCR of 9.59% for calendar year 2024.

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

The District adopted the rate of 7% as the contribution rate payable by the employee members for calendar year 2024. The District may change the employee contribution rate and the employer contribution rate within the options available in the TCDRS Act.

3. Net Pension Liability

The District's Net Pension Liability (NPL) will be measured as of December 31, 2024, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability will be determined by an actuarial valuation as of that date. As of the end of the current fiscal year ending September 30, 2024, a valuation has not been completed. Therefore, no pension liability has been estimated and reported on the District's financial statements.

4. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2024, the District recognized pension expense of \$0.

At September 30, 2024, the District reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Contributions subsequent to the measurement date	\$ 162,330	\$ -
Total	\$ 162,330	\$ -

The District reported \$162,330 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending September 30, 2025.

F. Other Postemployment Benefits

The District also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas County and District Retirement System (TCDRS) effective January 1, 2024. This plan is referred to as the Group Term Life Fund (GTLF). This optional plan provides group term life insurance coverage to current eligible employees and to retired employees. The coverage provided to retired employees is a postemployment benefit other than pension benefits (OPEB). Retired employees are insured for \$5,000.

The GTLF is a separate trust administered by the TCDRS Board of Trustees. TCDRS issues a publicly available comprehensive annual financial report (ACFR) that includes financial

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

statements and required supplementary information for the GTLF. This report is available at www.tcdrs.org. TCDRS' ACFR may also be obtained by writing to the Texas County & District Retirement System, P.O. Box 2034, Austin, TX 78768-2034, or by calling 800-823-7782.

Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. The District contributions to the GTLF for the years ended September 30, 2024, was \$1,185 which equaled the contractually required contributions for the year.

Schedule of Contribution Rates
(*RETIREE-only portion of the rate*)

Plan/ Calendar Year	Annual Required Contribution (Rate)	Actual Contribution Made (Rate)	Percentage of ARC Contributed
2024	0.19%	0.19%	100.0%

Total OPEB Liability

The District's Postemployment Benefits Other Than Pensions Liability for the Group Term Life Fund (GTLF OPEB) will be measured as of December 31, 2024, and the Total OPEB Liability will be determined by an actuarial valuation as of that date. As of the end of the current fiscal year ending September 30, 2024, a valuation has not been completed. Therefore, no pension liability has been estimated and reported on the District's financial statements.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2024, the District recognized OPEB expense of \$0.

At September 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to the OPEB liability from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Contributions subsequent to measurement date	\$ 1,185	\$ -
Total	\$ 1,185	\$ -

Galveston County Emergency Services District No. 2

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2024

The District reported \$1,185 as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net OPEB liability for the year ending September 30, 2025.

G. Subsequent Events

There were no material subsequent events through June 6, 2025, 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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues				
Property taxes	\$ 1,370,000	\$ 1,370,000	\$ 1,447,203	\$ 77,203
Sales taxes	1,500,000	1,500,000	2,068,131	568,131
EMS revenue	200,000	200,000	436,201	236,201
Investment income	60,000	60,000	142,759	82,759
Other revenue	1,022,863	1,022,863	168,283	(854,580)
Total Revenues	<u>4,152,863</u>	<u>4,152,863</u>	<u>4,262,577</u>	<u>109,714</u>
Expenditures				
Administrative				
General and administrative	330,600	329,530	305,048	24,482
EMS expenses	2,690,550	2,690,550	2,782,261	(91,711)
Dues and subscriptions	5,400	5,400	4,881	519
Fire department	214,820	214,820	163,696	51,124
Professional and legal fees	63,650	64,350	63,829	521
Travel	15,000	15,250	13,066	2,184
Insurance	6,400	6,520	520	6,000
Capital outlay	808,706	808,706	535,452	273,254
Debt Service				
Principal	-	-	96,100	(96,100)
Interest	-	-	9,590	(9,590)
Total Expenditures	<u>4,135,126</u>	<u>4,135,126</u>	<u>3,974,443</u>	<u>160,683</u>
Net Change in Fund Balance	<u>\$ 17,737</u>	<u>\$ 17,737</u>	288,134	<u>\$ 270,397</u>
Beginning Fund Balance			<u>3,243,770</u>	
Ending Fund Balance			<u>\$ 3,531,904</u>	

Notes to Required Supplementary Information:

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

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Exhibit C

Galveston County Emergency Services No. 2

Check Detail

May 22 - June 18, 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
06/18/2025	Check	4313	Joshua C. Heinz	Atty Fees May 2025		-1,000.00 1,000.00
06/18/2025	Check	4314	AT&T Mobllity	Acct. 287327593524		-579.14 579.14
06/18/2025	Check	4315	United Data Technologies, Inc.	Cust.9388, 5052025086		-330.00 330.00
06/18/2025	Check	4316	Cyber One Solutions	Inv. 74468		-257.10 257.10
06/18/2025	Check	4317	Stericycle	Cust.3000924273, Inv. 8010945771		-101.22 101.22
06/18/2025	Check	4318	West Isle Urgent Care	Inv. 15073 - L.Jamison		-35.00 35.00
06/18/2025	Check	4319	Galveston County Auditor	Inv. CI-0000641 - April '25		-2,189.84 2,189.84
06/18/2025	Check	4320	Pete Jorgensen Marine	Inv. 47138 - 2019 Evinrude		-592.84 592.84
06/18/2025	Check	4321	Life-Asslst, Inc.	Cust.77650EMS, Inv. 1604681		-104.20 104.20
06/18/2025	Check	4322	Crystal Beach VFD	May '25 Reimbursement		-482.82 482.82
06/18/2025	Check	4323	High Island VFD	May '25 Reimbursement		-2,769.96 2,769.96
06/18/2025	Check	4324	Total Reporting Arcpoint	Inv. 7707 - Levi Jamison		-62.50 62.50
06/18/2025	Check	4325	GCM, The Big Store	02-1868294,04-2671303 01-1833192,10-1059837,05-3212867 Previous Balance		-403.30 107.95 253.86 41.49
06/18/2025	Check	4326	Port Bolivar VFD	Voided May '25 Reimbursement		0.00 0.00
06/18/2025	Check	4327	Visa	Amazon,HP,Sams,Office Depot ReThink,Frontier Waste, Williams Foxit,Adobe,Intuit,active 911 Northwest River, Amazon Hampton Inn Seaside		-5,986.63 1,894.68 267.00 113.08 1,489.37 1,451.68 683.98 86.94
06/18/2025	Check	4328	Visa	Parkers, Amazon Amazon,Parkers Direct TV Intuit Amazon		-1,414.23 214.30 27.94 222.05 1,061.44 -111.50
06/18/2025	Check	4329	Visa	Hampton Inn		-349.34 349.34
06/18/2025	Check	4330	Port Bolivar VFD	May '25 Reimbursement		-1,480.15 1,480.15
06/18/2025	Check	4331	D & H Bolivar Rentals	Inv. 1508 - Water overage Rent July, August, Sept: '25		-3,532.39 7.39 3,525.00

Galveston County Emergency Services No. 2

Check Detail
May 22 - June 18, 2025

DATE	TRANSACTION TYPE	NUM NAME	MEMO/DESCRIPTION	CLR	AMOUNT
06/18/2025	Check	4332 Christopher's Speedy Lube	Inv. 95696		-512.00 512.00
06/18/2025	Check	4333 ESO Solutions	Inv. 170534		-985.00 985.00
06/18/2025	Check	4334 Vidal Accounting, PLLC	Inv. 00097		-1,137.50 1,137.50
06/18/2025	Check	4335 Bound Tree Medical, LLC	Account 222792		-5,775.00 5,775.00
06/18/2025	Check	4336 Axxess	Inv. 1945 - CBVFD		-3,303.75 3,303.75
06/18/2025	Check	4337 ESO Solutions	Inv. 170628 - PBVFD		-2,038.50 2,038.50
06/18/2025	Check	4338 ESO Solutions	Inv. 170629 - HIVFD		-2,038.50 2,038.50
06/18/2025	Check	4339 Coastal Welding	Inv. 0080329326, 0010873314		-546.50 546.50
06/18/2025	Check	4340 Sparkletts & Sierra Springs	Acct.8720199377, Inv. 05F8720199377		-167.85 167.85
06/18/2025	Check	4341 O'Reilly Automotive, Inc.	Inv. 5882-475745, 474804		-173.80 173.80
06/18/2025	Check	4342 Galveston County Auditor	Inv. CI-0000721 - May '25		-3,341.11 3,341.11
06/18/2025	Check	4343 Benckenstein & Oxford	Inv. 51325 - May '25		-500.00 500.00
06/04/2025	Expense		Beam-Premium/Beam2025 TX03560 Ga Beam-Premium/Beam2025 TX03560 Galveston County Esd Beam-Premium/Beam2025 TX03560 Ga Beam-Premium/Beam2025 TX03560 Galveston County Esd	C	-1,153.79 1,153.79
06/04/2025	Expense	The Hartford	HARTFORD LIFE AN/PREMRMB246 RMR* HARTFORD LIFE AN/PREMRMB246 RMR*IK*XXXXXXXX9981\ 24871 HARTFORD LIFE AN/PREMRMB246 RMR* HARTFORD LIFE AN/PREMRMB246 RMR*IK*XXXXXXXX9981\ 24871	C	-1,300.98 1,300.98
06/02/2025	Expense		SOUTHERN BROADBA/PURCHASE 409 68 SOUTHERN BROADBA/PURCHASE 409 684 7021 Galveston Count SOUTHERN BROADBA/PURCHASE 409 68 SOUTHERN BROADBA/PURCHASE 409 684 7021 Galveston Count	C	-169.00 169.00
06/03/2025	Expense	Verizon	VERIZON/PAYMENTREC XXXXXXXX5211 VERIZON/PAYMENTREC XXXXXXXX5211 GALVESTON COUNTY EMERG VERIZON/PAYMENTREC XXXXXXXX5211 VERIZON/PAYMENTREC XXXXXXXX5211 GALVESTON COUNTY EMERG	C	-274.81 274.81
05/30/2025	Expense		HEALTH CARE SERV/OBPPAYMT 145752 HEALTH CARE SERV/OBPPAYMT XXXXXX7223 PENINSULA EMERGEN HEALTH CARE SERV/OBPPAYMT 145752 HEALTH CARE SERV/OBPPAYMT XXXXXX7223 PENINSULA EMERGEN	R	- 18,816.62 18,816.62
05/29/2025	Expense		SOUTHERN BROADBA/PURCHASE 409 68 SOUTHERN BROADBA/PURCHASE 409 684 7021 Galveston Count SOUTHERN BROADBA/PURCHASE 409 68 SOUTHERN BROADBA/PURCHASE 409 684 7021 Galveston Count	R	-89.00 89.00
05/22/2025	Expense		Undine Bolivar P/ECHK076495 GCES Undine Bolivar P/ECHK076495 GCESD2 4 Undine Bolivar P/ECHK076495 GCES Undine Bolivar P/ECHK076495 GCESD2 4	R	-111.10 111.10
06/18/2025	Check	Port Bolivar VFD	May 26 Reimbursement		-1,188.15 1,188.15

Exhibit D



Port Bolivar Volunteer Fire Department

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

Date: 05/31/2025.

Attention: ESD 2 Board

Port Bolivar Volunteer Fire Department is requesting from the ESD #2 Board Reimbursement for our May 2025 bills totaling \$ 1,480.15.

Company	Description	Cost	Paid By	Code
AT&T	Internet/Phone	\$189.91 ✓	CK #1473	2800
AT&T Mobility	Internet/Phone FirstNet	\$00.00	CK #14	2800
Entergy	Inside Lights	\$291.21 ✓	CK #1476	2800
Entergy	Outside Lights	\$109.06 ✓	CK #1477	2800
Frontier Waste BAYOU	Trash	\$252.50 ✓	CK #1474	2800
BeenVerified	Background Checks	\$31.78 ✓	Credit Card	4600
Coastal Tax & Bookkeeping Services Bolivar, LLC	Accounting	\$612.50 ✓	CK #1475	2000
Amazon	Security IP Cameras (RETURN)	+\$207.97 ✓	Credit Return	2800

O'Reilly Auto Parts	WIX Fuel/ Water Separator	\$31.99 ✓	Credit Card	4900
Amazon	Side by Side	169.17 ✓	Credit Card	4000



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 2024-2025**

Acting in my capacity as Treasurer, on behalf of the **Port Bolivar Volunteer Fire Department**, we certify that the following expense reimbursement request of \$ 1,480.15 for the month of May 2025 bills are true and correct to the best of our knowledge and have been procured in accordance with state and federal guidelines governing expenditures of public funds and have 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: 06/06/2025

Printed Name: William Weeks, President / Malcolm Comeaux, Chief

Signature: _____

Date: 6-6-25

Port Bolivar VFD 2024-2025

May '25

	BUDGET	ACTUAL		Total	Remaining
	2024-25	Prior	Current		Budget
		Month	Month		
			May '25		
2000 - Accounting & Software	\$ 2,200.00	\$ 737.10	\$ 612.50	\$ 1,349.60	\$ 850.40
2300 - Office Supplies & Equipment				\$ -	\$ -
2400 - Insurance	\$ 6,500.00	\$ 944.00		\$ 944.00	\$ 5,556.00
2500 - Travel Expenses	\$ 500.00			\$ -	\$ 500.00
2550 - Fire Prevention	\$ 1,750.00			\$ -	\$ 1,750.00
2700 - Dues/Subscriptions/License/Public Rel	\$ 1,700.00	\$ 828.91		\$ 828.91	\$ 871.09
2800 - Utilities/Alarm Services	\$ 17,500.00	\$ 6,192.94	\$ 634.71	\$ 6,827.65	\$ 10,672.35
4000 - Firefighting Equipment/Maint/Repair	\$ 12,800.00	\$ 2,519.72	\$ 169.17	\$ 2,688.89	\$ 10,111.11
4200 - Fuel	\$ 4,500.00	\$ 1,517.45		\$ 1,517.45	\$ 2,982.55
4210 - Oxygen/Breathing Air	\$ 3,500.00			\$ -	\$ 3,500.00
4300 - Radio Usage	\$ 5,500.00	\$ 3,132.00		\$ 3,132.00	\$ 2,368.00
4500 - Training	\$ 6,500.00			\$ -	\$ 6,500.00
4600 - Medical Exams/Background Checks	\$ 500.00	\$ 222.46	\$ 31.78	\$ 254.24	\$ 245.76
4700 - Building Maintenance				\$ -	\$ -
4800 - Uniforms/Personnel Costs	\$ 1,000.00			\$ -	\$ 1,000.00
4900 - Vehicle Maint. & Repair	\$ 2,500.00	\$ 1,186.27	\$ 31.99	\$ 1,218.26	\$ 1,281.74
	<u>\$ 66,950.00</u>		<u>\$ 1,480.15</u>		\$ 48,189.00



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

INVOICE

DATE JUNE 02, 2025
 INVOICE # 2025-05

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

SALESPERSON	JOB	PAYMENT TERMS	DUE DATE
		Due on receipt	
LINE ITEM	DESCRIPTION	UNIT PRICE	LINE TOTAL
2800	Fastwyre Broadband - EFT - Station phones/fax/internet	276.36 ✓	276.36
2800	Entergy - EFT - Electrical Fire Station	441.47 ✓	717.83
2800	Peninsula Residential Service # EFT - Dumpster	207.50 ✓	925.33
2800	Voxtelesys - EFT - Phone service	13.87 ✓	939.20
2800	Dish - #3205 - Station Cable	174.37 ✓	1,113.57
2000	Crystal Larson	1,500.00 ✓	2,613.57
4200	County of Galveston Auditor's Office	102.39 ✓	2,715.96
4000	Delta Fire & Safety - EFT - Firefighter Equip.	54.00 ✓	2,769.96
TOTAL			\$2,769.96

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

HIGH ISLAND



Volunteer Fire/Rescue

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

June 2, 2025

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

Ref: Certification of expense reimbursement request

I, Terrie Riley, acting in my capacity as Treasurer, on behalf of High Island Volunteer Fire Rescue, Inc. do certify that the expense reimbursement request that is submitted for the amount of \$ 2,769.96 is true and correct to the best of my knowledge and has been processed in accordance with State and Federal guidelines governing expenditures of public funds and has been authorized for submission to the Galveston County ESD # 2 by the High Island Volunteer Fire Rescue Inc. Board of Directors.

Terrie Riley
Signature

6/2/25
Date

High Island VFD 2024-2025

May '25

ACTUAL

	BUDGET 2024-25	Prior Month	Current Month May '25	Total	Remaining Budget
2000 - Accounting & Software	\$ 2,200.00		\$ 1,500.00	\$ 1,500.00	\$ 700.00
2300 - Office Supplies & Equipment				\$ -	\$ -
2400 - Insurance	\$ 6,500.00	\$ 5,720.00		\$ 5,720.00	\$ 780.00
2500 - Travel Expenses	\$ 500.00			\$ -	\$ 500.00
2550 - Fire Prevention	\$ 750.00			\$ -	\$ 750.00
2700 - Dues/Subscriptions/License/Public Rel	\$ 1,650.00	\$ 354.50		\$ 354.50	\$ 1,295.50
2800 - Utilities/Alarm Services	\$ 14,840.00	\$ 7,165.85	\$ 1,113.57	\$ 8,279.42	\$ 6,560.58
4000 - Firefighting Equipment/Maint/Repair	\$ 27,100.00	\$ 4,371.19	\$ 54.00	\$ 4,425.19	\$ 22,674.81
4200 - Fuel	\$ 7,000.00	\$ 1,347.69	\$ 102.39	\$ 1,450.08	\$ 5,549.92
4210 - Oxygen/Breathing Air	\$ 3,000.00			\$ -	\$ 3,000.00
4300 - Radio Usage	\$ 4,700.00	\$ 2,259.00		\$ 2,259.00	\$ 2,441.00
4500 - Training	\$ 6,500.00	\$ 66.08		\$ 66.08	\$ 6,433.92
4600 - Medical Exams/Background Checks	\$ 500.00			\$ -	\$ 500.00
4700 - Building Maintenance	\$ 6,000.00	\$ 4,145.97		\$ 4,145.97	\$ 1,854.03
4800 - Uniforms/Personnel Costs	\$ 3,780.00	\$ 744.75		\$ 744.75	\$ 3,035.25
4900 - Vehicle Maint. & Repair	\$ 15,000.00	\$ 5,080.82		\$ 5,080.82	\$ 9,919.18
	<u>\$ 100,020.00</u>		<u>\$ 2,769.96</u>		\$ 65,994.19



INVOICE

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

DATE MAY 2025

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
2000	Quick Books		\$ 36.75
2400	Colonial Insurance Policy May		446.07

TOTAL **\$482.82**



Crystal Beach Fire Department

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

6/4/2025

Galveston County ESD #2

PO Box 1709

Crystal Beach, Texas

Ref: Certification of expense reimbursement request.

I, Stacey Cole 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 \$ 482.82

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.

Stacey Cole

Signature

6-4-25

Date

Crystal Beach VFD 2024-2025

May '25

Revised 11.20.24

	BUDGET	ACTUAL		Total	Remaining
	2024-25	Prior	Current		Budget
		Month	Month		
			May '25		
2000 - Accounting & Software	\$ 2,200.00	\$ 421.87	\$ 36.75	\$ 458.62	\$ 1,741.38
2300 - Office Supplies & Equipment				\$ -	\$ -
2400 - Insurance	\$ 6,500.00	\$ 870.00	\$ 446.07	\$ 1,316.07	\$ 5,183.93
2500 - Travel Expenses	\$ 500.00			\$ -	\$ 500.00
2510 - Mileage reimbursement/tolls	\$ 1,000.00			\$ -	\$ 1,000.00
2550 - Fire Prevention				\$ -	\$ -
2700 - Dues/Subscriptions/License/Public Rel	\$ 1,600.00	\$ 849.85		\$ 849.85	\$ 750.15
2800 - Utilities/Alarm Services				\$ -	\$ -
4000 - Firefighting Equipment/Maint/Repair	\$ 20,000.00	\$ 6,663.93		\$ 6,663.93	\$ 13,336.07
4200 - Fuel				\$ -	\$ -
4210 - Oxygen/Breathing Air	\$ 3,500.00	\$ 345.00		\$ 345.00	\$ 3,155.00
4300 - Radio Usage	\$ 3,500.00	\$ 2,500.00		\$ 2,500.00	\$ 1,000.00
4500 - Training	\$ 6,500.00			\$ -	\$ 6,500.00
4600 - Medical Exams/Background Checks	\$ 975.00	\$ 600.00		\$ 600.00	\$ 375.00
4700 - Building Maintenance				\$ -	\$ -
4800 - Uniforms/Personnel Costs	\$ 2,025.00			\$ -	\$ 2,025.00
4900 - Vehicle Maint. & Repair	\$ 5,000.00			\$ -	\$ 5,000.00
	\$ 53,300.00		\$ 482.82		\$ 40,566.53

Exhibit E

Galveston County Emergency Services District No. 2
18-Jun-25

	5/30/2025	6/18/2025
	Balance	Balance
Texas First Bank		
Operating/Checking (xxxx6680)	\$ 265,178.05	\$ 230,540.54
Savings (Acct. No. xxx9804)	\$ 2,542.44	\$ 2,546.69
EMS Billing (Acct. No. xxxx7569)	\$ 135,600.17	\$ 137,580.55
	\$403,320.66	\$370,667.78
TexSTAR (Investment Co-Op)		
General Fund (Acct. No. xxxxxx1110)	\$ 2,108,005.02	2,108,005.02
Capital Fund (Acct. No. xxxxxx1890)	\$136,417.68	\$136,417.68
Emergency Fund (Acct. No. xxxxxx4140)	\$1,167,885.94	\$1,167,885.94
	\$3,412,308.64	\$3,412,308.64
TOTALS	\$3,815,629.30	\$3,782,976.42



Treasurer, GCESD2

6-19-2025
Date

Exhibit F

SERVICES PAYMENT AGREEMENT

This Services Payment Agreement (the “*Agreement*”) is entered into as of _____ (“*Effective Date*”) by and between ESO SOLUTIONS, INC., a Texas corporation with its principal place of business at 2803 Manor Road Austin, Texas 78722 (“*ESO*”), and Galveston County Emergency Services District No. 2, with its principal place of business at 930 Carl Noble Road, Crystal Beach, Texas 77650 United States (“*Third-Party Payor*” or “*Payor*”) (each a “*Party*” and collectively the “*Parties*”).

WHEREAS, ESO is in the business of providing software services (the “*Services*”) to businesses and municipalities; and

WHEREAS, Payor has agreed to pay for the Services for the benefit of the parties listed in Exhibit A of this Agreement, (collectively, “*Customer*”) and Payor agrees to pay all or a portion of the Services on behalf of Customer, all upon the terms and conditions set forth herein;

NOW, THEREFORE, for and in consideration of the agreement made, and the payments to be made by Payor, the Parties mutually agree to the following:

1. **Services.** ESO agrees to provide Customer the Services selected by Payor on Exhibit A attached hereto and incorporated by reference herein. Payor acknowledges that Services purchased hereunder are neither contingent on the delivery of any future functionality or future features, nor dependent on any oral or written public comments made by ESO regarding future functionality or future features.
2. **Term.** The Term of this Agreement shall commence on the Effective Date and shall terminate one year after the Effective Date (“*Initial Term*”). THE AGREEMENT SHALL AUTOMATICALLY RENEW FOR SUCCESSIVE RENEWAL TERMS OF ONE YEAR, UNLESS ONE PARTY GIVES THE OTHER PARTY WRITTEN NOTICE THAT THE AGREEMENT WILL NOT RENEW, AT LEAST THIRTY (30) DAYS PRIOR TO THE END OF THE CURRENT TERM.
3. **Subscription Fees, Invoices and Payment Terms.**
 - a. **Subscription Fees.** Payor shall pay to ESO the fees for the Services as described in Exhibit A (the “*Fees*”). ESO may evaluate the Customer’s usage and adjust Payor’s invoice based on changes in the Customer usage as indicated in Exhibit A. ESO shall have the option to increase pricing, except during the Initial Term, as long as it provides at least sixty (60) days’ notice of such increase to Payor prior to automatic renewal under Section 2 above.
 - b. **Payment of Invoices.** Payor shall pay the full amount of invoices owed by it as provided in Exhibit A within thirty (30) days of receipt (the “*Due Date*”). Payor is responsible for providing complete and accurate billing and contact information to ESO and to notify ESO of any changes to such information.
 - c. **Disputed Invoices.** If the Payor in good faith disputes a portion of an invoice, Payor shall remit to ESO, by the Due Date, full payment of the undisputed portion of the invoice. In addition, Payor must submit written documentation: (i) identifying the disputed amount, (ii) an explanation as to why the Payor believes this amount is incorrect, (iii) what the correct amount should be, and (iv) written evidence supporting Payor’s claim. If Payor does not notify ESO of a disputed invoice by the Due Date, Payor shall have waived its right to dispute that invoice. Any disputed amounts determined by ESO to be payable shall be due within ten (10) days of such determination.
4. **Termination.**
 - a. **Termination by Payor for ESO Default.** If ESO fails to perform a material obligation under this Agreement and does not remedy such failure within thirty (30) days following written notice from Payor (“*ESO Default*”), Payor may terminate this Agreement without incurring further liability, except for the payment of all accrued but unpaid Subscription Fees. If ESO is unable to provide Service(s) for ninety (90) consecutive days due to a Force Majeure event as defined in Section 16a, *Force Majeure*, Payor may terminate the affected Service(s) without liability to ESO.
 - b. **Termination by ESO for Payor Default.** ESO may terminate this Agreement with no further liability if (i) Payor fails to pay for Services as required by this Agreement and such failure remains uncorrected for five (5) days following written notice from ESO, or (ii) Payor fails to perform any other material obligation under this Agreement and does not remedy such failure within thirty (30) days following written notice from ESO (collectively referred to as “*Payor Default*”). In the event of a Payor Default, ESO shall have the right to (i) terminate this Agreement; (ii) suspend all Services being provided to Customer; (iii) terminate the right to use the Software on the web and/or mobile devices; (iv) apply interest to the amount past due, at the rate of one and one-half percent (1½%) (or the maximum legal rate, if less) of the unpaid amount per month; (v) offset any amounts that are owed to Payor by ESO against the past due amount then owed to ESO; and/or (vi) take any action in connection with any other right or remedy ESO may have under this Agreement, at law or in equity. If ESO terminates this Agreement due to a Payor Default, Payor shall remain liable for all accrued Subscription Fees and other charges. In addition, Payor agrees to pay ESO’s reasonable expenses (including attorney and collection fees) incurred in enforcing ESO’s rights in the event of a Payor Default.

c. **Termination of Business Arrangements.** Notwithstanding the automatic renewal provision of Section 2 of this Agreement, following the expiration or termination of the business arrangements between either Party and the Customer, this Services Payment Agreement shall terminate upon the date timely notice is provided to the other Party. In the event a termination under this Section 4.c “Termination of Business Arrangements,” Payor shall remit all earned but unpaid Subscription Fees immediately to ESO.

5. **Limitation of Liability.** NOTWITHSTANDING ANY OTHER PROVISION HEREOF, NEITHER PARTY SHALL BE LIABLE TO THE OTHER PARTY OR ANY THIRD PARTY FOR ANY INDIRECT, CONSEQUENTIAL, INCIDENTAL, RELIANCE, SPECIAL, EXEMPLARY OR PUNITIVE DAMAGES (INCLUDING BUT NOT LIMITED TO DAMAGES FOR LOST PROFITS, LOST REVENUES OR COST OF PURCHASING REPLACEMENT SERVICES) ARISING OUT OF OR RELATING TO THIS AGREEMENT. ADDITIONALLY, ESO SHALL NOT BE LIABLE TO PAYOR FOR ANY ACTUAL DAMAGES IN EXCESS OF THE AGGREGATE AMOUNT THAT ESO HAS, PRIOR TO SUCH TIME, COLLECTED FROM PAYOR WITH RESPECT TO SERVICES DELIVERED TO CUSTOMER UNDER THE SUBSCRIPTION AGREEMENT. FURTHERMORE, IN NO EVENT SHALL EITHER PARTY BE LIABLE TO THE OTHER, EITHER IN CONTRACT OR IN TORT, FOR PROTECTION FROM UNAUTHORIZED ACCESS OF CUSTOMER DATA OR FROM UNAUTHORIZED ACCESS TO OR ALTERATION, THEFT OR DESTRUCTION OF CUSTOMER DATA FILES, PROGRAMS, PROCEDURES OR INFORMATION, NOT CONTROLLED BY ESO, THROUGH ACCIDENT OR FRAUDULENT MEANS OR DEVICES. THIS SECTION SHALL SURVIVE ANY TERMINATION OR EXPIRATION OF THIS AGREEMENT. EACH PARTY ACKNOWLEDGES THAT THIS LIMITATION OF LIABILITY WAS SPECIFICALLY BARGAINED FOR AND IS ACCEPTABLE TO PAYOR. FURTHER, EACH PARTY’S WILLINGNESS TO AGREE TO THE LIMITATIONS CONTAINED IN THIS SECTION WAS MATERIAL TO ENTERING INTO THIS AGREEMENT.

6. **Confidential Information.** “Confidential Information” shall mean all information disclosed in writing by one Party to the other Party that is clearly marked “CONFIDENTIAL” or “PROPRIETARY” by the disclosing Party at the time of disclosure or which reasonably should be understood to be confidential given the nature of the information and the circumstances of disclosure. Confidential Information does not include any information that (i) was already known by the receiving Party free of any obligation to keep it confidential at the time of its disclosure; (ii) becomes publicly known through no wrongful act of the receiving Party; (iii) is rightfully received from a third person without knowledge of any confidential obligation; (iv) is independently acquired or developed without violating any of the obligations under this Agreement; or (v) is approved for release by written authorization of the disclosing Party.

A recipient of Confidential Information shall not disclose the information to any person or entity except for the recipients and/or its employees, contractors and consultants who have a need to know such Confidential Information. The recipient may disclose Confidential Information pursuant to a judicial or governmental request, requirement or order; provided that the recipient shall take all reasonable steps to give prior notice to the disclosing Party.

Confidential Information shall not be disclosed to any third party without the prior written consent of the owner of the Confidential Information. The recipient shall use Confidential Information only for purposes of this Agreement and shall protect Confidential Information from disclosure using the same degree of care used to protect its own Confidential Information, but in no event less than a reasonable degree of care. Confidential Information shall remain the property of the disclosing Party shall be returned to the disclosing Party or destroyed upon request of the disclosing Party. Because monetary damages may be insufficient in the event of a breach or threatened breach of the foregoing provisions, the affected Party may be entitled to seek an injunction or restraining order in addition to such other rights or remedies as may be available under this Agreement, at law or in equity, including but not limited to monetary damages.

7. **General Provisions.**

- a. **Force Majeure.** Neither Party shall be liable to the other, nor deemed in default under this Agreement if and to the extent that such Party’s performance of this Agreement is delayed or prevented by reason of Force Majeure, which is defined to mean an event that is beyond the reasonable control of the affected Party and occurs without such Party’s fault or negligence.
- b. **Entire Agreement.** This Agreement, including all schedules, exhibits, addenda, and any Business Associate Agreement (as that term is used in the Health Insurance Portability and Accountability Act and related regulations) (*see Exhibit C*) are incorporated herein by reference, constitutes the entire agreement between the Parties and supersedes all prior and contemporaneous agreements, proposals or representations, written or oral, concerning its subject matter. No modification, amendment, or waiver of any provision of this agreement shall be effective unless in writing and signed by the Party against whom the modification, amendment or waiver is asserted.
- c. **Governing Law.** This Agreement, any related Addenda, and any CLAIM, DISPUTE, OR CONTROVERSY (WHETHER IN CONTRACT, TORT, OR OTHERWISE, INCLUDING STATUTORY, CONSUMER PROTECTION, COMMON LAW, INTENTIONAL TORT AND EQUITABLE CLAIMS) BETWEEN CUSTOMER AND ESO, including their affiliates, contractors, and agents, and each of their respective employees, directors, and officers (a “Dispute”) will be governed by the laws of the State of Texas, without regard to conflicts of law. Notwithstanding the foregoing, in the event Payor is a U.S. city, county, municipality or other U.S. governmental entity, then any Dispute will be governed by the law of state where Payor is located, without regard to its conflicts of law. The UN Convention for the International Sale of Goods and the Uniform Computer Information Transactions Act will not apply. In any Dispute, each Party will bear its own attorneys’ fees and costs and expressly waives any statutory right to

attorneys' fees.

- d. **Venue.** The parties agree that any Dispute shall be brought exclusively in the state or federal courts located in Travis County, Texas. The Parties agree to submit to the personal jurisdiction of such courts. Notwithstanding the foregoing, in the event Payor is a U.S. city, county, municipality or other U.S. governmental entity, then any Dispute shall be brought exclusively in the state or federal courts located in the county where Payor is located.
- e. **Dispute Resolution.** Payor and ESO will attempt to resolve any Dispute through negotiation or by utilizing a mediator agreed to by the Parties, rather than through litigation. Negotiations and mediations will be treated as confidential. If the Parties are unable to reach a resolution within thirty (30) days of notice of the Dispute to the other Party, the Parties may pursue all other courses of action available at law or in equity.
- f. **Compliance with Laws.** Both Parties shall comply with and give all notices required by all applicable federal, state and local laws, ordinances, rules, regulations and lawful orders of any public authority bearing on the performance of this Agreement.
- g. **Waiver.** No failure or delay by either Party in exercising any right under this Agreement shall constitute a waiver of that right. If the Payor has made any change to the Agreement that Payor did not bring to ESO's attention in a way that is reasonably calculated to put ESO on notice of the change, the change shall not become part of the Agreement.
- h. **Severability.** If any provision of this Agreement is held by a court of competent jurisdiction to be contrary to law, the provision shall be modified by the court and interpreted so as best to accomplish the objectives of the original provision to the fullest extent permitted by law, and the remaining provisions of this Agreement shall remain in effect.
- i. **Taxes and Fees.** This Agreement is exclusive of all taxes and fees. Unless otherwise required by law, Payor is responsible for and will remit (or will reimburse ESO for) all taxes of any kind, including sales, use, duty, customs, withholding, property, value-added, and other similar federal, state or local taxes (other than taxes based on ESO's income) assessed in connection with the Services and/or Software provided to Payor and Customer under this Agreement.
- j. **Independent Contractor.** Nothing in this Agreement shall be construed to create: (i) a partnership, joint venture or other joint business relationship between the Parties or any of their affiliates; or (ii) a relationship of employer and employee between the Parties. Both Parties are independent contractors.
- k. **Counterparts: Execution.** This Agreement and any amendments hereto may be executed by the Parties individually or in any combination, in one or more counterparts, each of which shall be an original and all of which shall together constitute one and the same agreement. Execution and delivery of this Agreement and any amendments by the Parties shall be legally valid and effective through: (i) executing and delivering the paper copy of the document, (ii) transmitting the executed paper copy of the documents by facsimile transmission or electronic mail in "portable document format" (".pdf") or other electronically scanned format, or (iii) creating, generating, sending, receiving or storing by electronic means this Agreement and any amendments, the execution of which is accomplished through use of an electronic process and executed or adopted by a Party with the intent to execute this Agreement (i.e. "electronic signature" through a process such as DocuSign®). In making proof of this Agreement, it shall not be necessary to produce or account for more than one such counterpart executed by the Party against whom enforcement of this Agreement is sought.
- l. **Notice.** All notices, requests, demands and other communications required or permitted to be given or made under this Agreement shall be in writing, shall be effective upon receipt or attempted delivery, and shall be sent by (i) personal delivery; (ii) certified or registered United States mail, return receipt requested; (iii) overnight delivery service with proof of delivery, or (iv) fax. Notices shall be sent to the addresses above. No Party to this Agreement shall refuse delivery of any notice hereunder.

[Signature Page Follows]

IN WITNESS WHEREOF, the undersigned expressly agree and warrant that they are authorized to sign and enter into this Agreement on behalf of the Party for which they sign and have executed this Agreement on the Effective Date first written above.

ESO:

THIRD-PARTY PAYOR:

[Signature]

[Signature]

[Printed Name]

[Printed Name]

[Title]

[Title]

[Date]

[Date]

EXHIBIT A
SCHEDULE OF FEES

Payor agrees to pay for the following Services on behalf of Customer, at the fees indicated below.

Port Bolivar Volunteer Fire Department:

Fire			
Product	Volume	Total (USD)	Fee Type
ESO Hydrants	115 Fire Incidents	\$243.00	Recurring
ESO Activities	115 Fire Incidents	\$323.10	Recurring
Asset Management/Checklist			
Product	Volume	Total (USD)	Fee Type
ESO Checklists	115 Fire Incidents	\$299.70	Recurring
ESO Asset Management	115 Fire Incidents	\$374.40	Recurring
Personnel Management			
Product	Volume	Total (USD)	Fee Type
Personnel Management	24 Employees	\$798.30	Recurring
Personnel Management Data Migration	24 Employees	\$0.00	One-time
Total Recurring Fees			USD \$2,038.50
Total One-Time Fees			USD \$0.00
TOTAL FEES			USD \$2,038.50

All Fees herein are in USD

High Island Volunteer Fire Department

Fire					
Product	Volume	Price (USD)	Discount (USD)	Total (USD)	Fee Type
ESO Hydrants	230 Fire Incidents	\$270.00	(\$27.00)	\$243.00	Recurring
ESO Activities	230 Fire Incidents	\$359.00	(\$35.90)	\$323.10	Recurring

Personnel Management					
Product	Volume	Price (USD)	Discount (USD)	Total (USD)	Fee Type
Personnel Management	15 Employees	\$887.00	(\$88.70)	\$798.30	Recurring
Personnel Management Data Migration	15 Employees	\$137.00	(\$137.00)	\$0.00	One-time

Asset Management/Checklist					
Product	Volume	Price (USD)	Discount (USD)	Total (USD)	Fee Type
ESO Checklists	230 Fire Incidents	\$333.00	(\$33.30)	\$299.70	Recurring
ESO Asset Management	230 Fire Incidents	\$416.00	(\$41.60)	\$374.40	Recurring

Total Recurring Fees	USD \$2,038.50
Total One-Time Fees	USD \$0.00
TOTAL FEES	USD \$2,038.50

All Fees herein are in USD

Crystal Beach Volunteer Fire Department / EMS

Fire					
Product	Volume	Price (USD)	Discount (USD)	Total (USD)	Fee Type
ESO Hydrants	317 Fire Incidents	\$270.00	(\$27.00)	\$243.00	Recurring
ESO Activities	317 Fire Incidents	\$359.00	(\$35.90)	\$323.10	Recurring

Asset Management/Checklist					
Product	Volume	Price (USD)	Discount (USD)	Total (USD)	Fee Type
ESO Checklists	317 Fire Incidents	\$333.00	(\$33.30)	\$299.70	Recurring
ESO Asset Management	317 Fire Incidents	\$416.00	(\$41.60)	\$374.40	Recurring

Personnel Management					
Product	Volume	Price (USD)	Discount (USD)	Total (USD)	Fee Type
Personnel Management	24 Employees	\$887.00	(\$88.70)	\$798.30	Recurring
Personnel Management Data Migration	24 Employees	\$137.00	(\$137.00)	\$0.00	One-time

Total Recurring Fees	USD \$2,038.50
Total One-Time Fees	USD \$0.00
TOTAL FEES	USD \$2,038.50

All Fees herein are in USD

PAYMENT TERMS AND PAYMENT MILESTONES

The Subscription Fees are invoiced annually in advance, commencing upon execution of this Service Payment Agreement (“SPA” or “agreement”), and are subject to the above-listed Agency’s (or Customer(s)) Subscription Agreement with applicable annual fee increases.

Exhibit G



District Manager

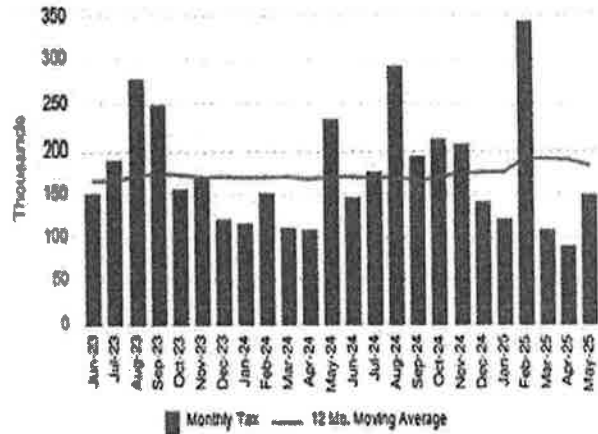
- **Galveston County Office of Emergency Management – Extended an opportunity to seat two personnel for EST7 (Health and Medical) and EST8 (Food, Hydration and Shelter) at the Emergency Operations Center for Level 1 activations. These positions will assist in timely communications and updates for large scale events. The County will provide lodging and meals and ESD will be responsible for compensation. Training was conducted on June 16th in Dickinson.**



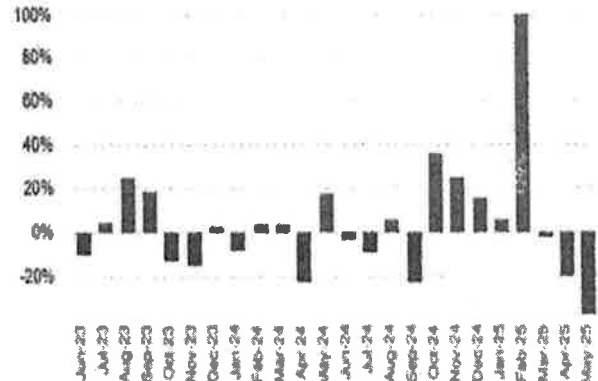
Sales Tax Net Payments

FY Mo.	YoY %		
	FY2024	FY2025	Change
Oct	\$ 155,773	\$ 211,443	35.7%
Nov	\$ 166,475	\$ 207,050	24.4%
Dec	\$ 122,678	\$ 141,080	15.0%
Jan	\$ 115,927	\$ 122,158	5.4%
Feb	\$ 149,682	\$ 342,579	128.9%
Mar	\$ 112,033	\$ 109,988	-1.8%
Apr	\$ 110,681	\$ 89,572	-19.1%
May	\$ 232,079	\$ 148,905	-35.8%
Jun	\$ 148,099		
Jul	\$ 173,994		
Aug	\$ 292,913		
Sep	\$ 193,551		
FYTD	\$ 1,165,328	\$ 1,372,884	17.8%
FY Total	\$ 1,971,885		

Sales Tax Net Payments Trend



Sales Tax Net Payments Change - YoY



Top 10 Taxpayers

Rank	Company	FYTD Collections	% Total
1	US LBM OPERATING CO. 3009 LLC		
2	GCM THE BIG STORE INC.		
3	SEASIDE LUMBER LLC		
4	AMAZON.COM SERVICES LLC (MARKETPLACE)		
5	ENERGY TEXAS INC.		
6	STINGAREE OPERATING LLC		
7	BBC OPCO LLC		
8	TIAS OCEAN GRILL INC		
9	CB ISLAND LIQUOR LLC		
10	FRONTIER #2 LLC		
Top 10 Companies		\$ 679,380	48.5%
2942 Other Large Companies		\$ 690,769	49.3%
Small Companies/Other		\$ 27,898	2.0%
Single Local Tax Rate (SLT)		\$ 2,013	0.1%
Total		\$ 1,400,039	100.0%

Industry Segment Collections Trend - YoY % Chg

SEGMENT	Dec	Jan	Feb	Mar	Apr	May
Retail Trade	-6.0%	-18.7%	282.1%	-29.1%	-35.4%	-21.4%
Lodging, Food Svcs	22.1%	64.3%	-35.2%	-63.1%	-1.1%	48.7%
Wholesale Trade	48.9%	224.7%	274.7%	180.9%	40.9%	-218.7%
Construction	73.4%	-63.0%	131.1%	828.4%	-63.8%	36.0%
Admin, Support, Waste Mgmt	-25.9%	-14.7%	-39.2%	-91.9%	6.8%	2.9%
All Others	142.2%	21.0%	2.8%	13.7%	-23.2%	-61.6%
Total Collections	14.2%	6.0%	132.3%	-2.3%	-10.3%	-30.6%

Galveston Co Esd 2 - Sales Tax Net Payment Trend

	FISCAL YEAR				
	2021	2022	2023	2024	2025
Oct	\$ 102,110	\$ 117,066	\$ 177,658	\$ 155,773	\$ 211,443
Nov	\$ 105,840	\$ 151,542	\$ 194,435	\$ 168,475	\$ 207,050
Dec	\$ 84,836	\$ 99,595	\$ 120,151	\$ 122,678	\$ 141,080
Jan	\$ 86,018	\$ 101,927	\$ 124,950	\$ 115,927	\$ 122,158
Feb	\$ 85,156	\$ 135,313	\$ 144,979	\$ 140,682	\$ 342,579
Mar	\$ 84,664	\$ 105,667	\$ 108,675	\$ 112,033	\$ 109,986
Apr	\$ 55,923	\$ 90,388	\$ 140,554	\$ 110,681	\$ 89,572
May	\$ 131,769	\$ 202,047	\$ 198,865	\$ 232,079	\$ 148,995
Jun	\$ 87,319	\$ 164,321	\$ 149,802	\$ 148,099	
Jul	\$ 131,482	\$ 181,097	\$ 189,738	\$ 173,994	
Aug	\$ 183,655	\$ 222,516	\$ 277,435	\$ 292,013	
Sep	\$ 187,914	\$ 211,253	\$ 248,893	\$ 193,551	
YEAR	\$ 1,306,085	\$ 1,782,732	\$ 2,076,941	\$ 1,971,886	\$ 1,372,684
YoY Change		38.5%	16.4%	-5.0%	na

Change: FY '25/'24			
Month		Year-to-Date	
\$	%	\$	YTD %
\$ 55,670	35.7%	\$ 55,670	35.7%
\$ 40,575	24.4%	\$ 98,246	29.9%
\$ 18,402	15.0%	\$ 114,648	25.8%
\$ 6,232	5.4%	\$ 120,879	21.6%
\$ 192,897	128.9%	\$ 313,776	44.2%
\$ (2,047)	-1.8%	\$ 311,729	37.9%
\$ (21,109)	-19.1%	\$ 290,620	31.1%
\$ (83,084)	-35.8%	\$ 207,536	17.8%

**May EMS
Calls for service**

**132 total
56% transport
36% non-transport
9% other**

Executive Summary for 168 - Galveston 2

	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Grand Total
Gross Charges	\$81,269	\$114,325	\$71,888	\$55,298	\$69,603	\$138,944	\$112,570	\$178,030	\$821,927
Cash Collections	(\$47,974)	(\$27,765)	(\$39,524)	(\$21,111)	(\$11,656)	(\$29,587)	(\$27,244)	(\$28,366)	(\$233,227)
Gross Charge per Trip	\$2,196	\$2,287	\$2,319	\$2,127	\$2,245	\$2,355	\$2,395	\$2,374	\$2,309
Cash/Exp (CPI)	\$1,297	\$555	\$1,275	\$812	\$376	\$501	\$580	\$378	\$655
Payer Mix									
Insurance	29.7%	38.0%	12.9%	15.4%	38.7%	32.2%	21.3%	9.3%	24.2%
Medicaid	5.4%	4.0%	3.2%	0.0%	9.7%	6.8%	12.8%	1.3%	5.3%
Medicare	43.2%	34.0%	61.3%	42.3%	41.9%	39.0%	40.4%	21.3%	37.6%
Private Pay	21.6%	24.0%	22.6%	42.3%	9.7%	22.0%	25.5%	8.0%	20.2%
Govt Misc	0.0%	0.0%	0.0%	0.0%	3.2%	0.0%	2.1%	0.0%	0.6%
Payer Research	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	60.0%	12.6%

Volunteer Fire Department Responses

Incident Type Count per Station for Date Range
 Start Date: 05/01/2025 | End Date: 05/31/2025

INCIDENT TYPE	# INCIDENTS
Station: 1 - PORT BOLIVAR VFD STATION 1-21	
311 - Medical assist, assist EMS crew	5
814 - Lightning strike (no fire)	1
# Incidents for 1 - Port Bolivar VFD Station 1-21:	6

Station: 2 - CRYSTAL BEACH VFD ST.1-22	
111 - Building fire	1
131 - Passenger vehicle fire	1
143 - Grass fire	1
243 - Fireworks explosion (no fire)	1
311 - Medical assist, assist EMS crew	3
322 - Motor vehicle accident with injuries	1
324 - Motor vehicle accident with no injuries.	1
445 - Arcing, shorted electrical equipment	3
462 - Aircraft standby	2
552 - Police matter	1
733 - Smoke detector activation due to malfunction	1
900 - Special type of incident, other	1
# Incidents for 2 - Crystal Beach VFD SL1-22:	17

Station: 3 - HIGH ISLAND VOUNTEER FIRE RESCUE 1-23	
130 - Mobile property (vehicle) fire, other	1
134 - Water vehicle fire	1
311 - Medical assist, assist EMS crew	13
322 - Motor vehicle accident with injuries	1
323 - Motor vehicle/pedestrian accident (MV Ped)	1
342 - Search for person in water	1
511 - Lock-out	1
814 - Lightning strike (no fire)	1
# Incidents for 3 - High Island Vounteer Fire Rescue 1-23:	20

Total Incidents per Personnel for Date Range

Personnel: All Personnel | Sort By: Personnel | Start Date: 05/01/2025 | End Date: 05/31/2025

PERSONNEL	COUNT	PERCENTAGE
<u>Comeaux, Curtis</u>	1	2.33 %
<u>Comeaux, Leanne</u>	1	2.33 %
<u>Comeaux, Malcolm M</u>	5	11.63 %
<u>Comeaux, Tommy</u>	1	2.33 %
<u>Cormack, Daniel</u>	2	4.65 %
<u>Duncan, Bruce</u>	4	9.30 %
<u>Herron, Dustin</u>	13	30.23 %
<u>Isaacks Jr., Robert L</u>	20	46.51 %
<u>Isaacks, Austin</u>	1	2.33 %
<u>Loftin, April</u>	1	2.33 %
<u>Loftin, Richard</u>	2	4.65 %
<u>Manuel, James (Perry)</u>	1	2.33 %
<u>McKinney, Harley D</u>	2	4.65 %
<u>Mills, David D</u>	10	23.26 %
<u>Mills, Josh D</u>	2	4.65 %
<u>Moseley, Cameron S</u>	1	2.33 %
<u>Newberry, Gunner</u>	6	13.95 %
<u>OConnor, John (Shannon) S</u>	3	6.98 %
<u>Oglefree, Kelton W</u>	4	9.30 %
<u>Pedraza, Cristian</u>	1	2.33 %
<u>Reviere, Christopher S</u>	1	2.33 %
<u>Riley, Mike</u>	10	23.26 %
<u>Riley, Terrie</u>	4	9.30 %
<u>Roessler, Mike</u>	10	23.26 %
<u>Stevens, Robin</u>	2	4.65 %
<u>Thompson, Orbin</u>	2	4.65 %
<u>Turner, Rodger</u>	2	4.65 %
<u>Weeks, William</u>	1	2.33 %
<u>Wilson, Timothy</u>	3	6.98 %
Sum of Individual Responses	118	
Total Incidents for Date Range	43	

Exhibit H

Galveston County Emergency Services No. 2

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

October 2024 - May 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
1000 Property Tax Collections	1,491,316.55	1,500,000.00	-8,683.45	99.42 %
1002 Sales Tax Revenue	1,372,863.66	1,850,000.00	-477,136.34	74.21 %
1004 Emergency Service Billing	234,222.39	250,000.00	-15,777.61	93.69 %
1010 Other Revenue	14,991.47		14,991.47	
1020 Interest Income - Bank	86,588.00	60,000.00	26,588.00	144.31 %
Total Income	\$3,199,982.07	\$3,660,000.00	\$ -460,017.93	87.43 %
GROSS PROFIT	\$3,199,982.07	\$3,660,000.00	\$ -460,017.93	87.43 %
Expenses				
2000 Auditing		12,000.00	-12,000.00	
2010 Accountant Fees	11,322.50	20,000.00	-8,677.50	56.61 %
2110 Software Services	9,889.57	12,000.00	-2,110.43	82.41 %
2200 Legal Fees	15,122.10	25,000.00	-9,877.90	60.49 %
2210 Professional Fees Other	5,702.03	30,000.00	-24,297.97	19.01 %
2320 Office Equipment		2,000.00	-2,000.00	
2420 Insurance-Liability		6,000.00	-6,000.00	
2450 Bond	400.00	400.00	0.00	100.00 %
2500 Travel/Conferences	1,711.73	3,000.00	-1,288.27	57.06 %
2510 Mileage reimbursement/tolls	8,189.24	12,000.00	-3,810.76	68.24 %
2610 Payroll Taxes	10,960.82	18,900.00	-7,939.18	57.99 %
2630 Salary & Hourly Employees	145,261.64	221,000.00	-75,738.36	65.73 %
2650 Employee Medical/Benefits	1,681.62	9,200.00	-7,518.38	18.28 %
2660 Retirement	11,762.91	21,100.00	-9,337.09	55.75 %
2700 Dues & Subscriptions	2,316.67	500.00	1,816.67	463.33 %
2800 Utilities	26,307.24	36,000.00	-9,692.76	73.08 %
2900 Collections County & CAD	14,000.57	15,500.00	-1,499.43	90.33 %
3010 Crystal Beach VFD	13,890.80	53,300.00	-39,409.20	26.06 %
3020 High Island VFD	34,819.22	100,020.00	-65,200.78	34.81 %
3030 Port Bolivar VFD	29,149.39	66,950.00	-37,800.61	43.54 %
3040 EMS				
42110 Software Services	16,159.50	18,000.00	-1,840.50	89.78 %
42210 Professional Fees - Other	2,986.87	3,000.00	-13.13	99.56 %
42250 Medical Director Fees	7,500.00	18,000.00	-10,500.00	41.67 %
42300 Office Supplies/Equipment	18,995.55	18,000.00	995.55	105.53 %
42330 Medical Supplies	51,796.56	60,000.00	-8,203.44	86.33 %
42430 Insurance - Auto/Boat	50,630.48	70,000.00	-19,369.52	72.33 %
42440 Insurance Workers Comp	52,682.00	51,000.00	1,682.00	103.30 %
42500 Travel	1,814.92	1,500.00	314.92	120.99 %
42610 Payroll Tax Expenses	105,126.53	165,000.00	-59,873.47	63.71 %
42630 Salary & Hourly Employees	1,367,930.20	1,950,000.00	-582,069.80	70.15 %
42640 Payroll Services	6,626.57	9,000.00	-2,373.43	73.63 %
42650 Employee Medical/Benefits	123,593.36	190,000.00	-66,406.64	65.05 %
42660 Retirement	146,049.26	180,000.00	-33,950.74	81.14 %

Galveston County Emergency Services No. 2

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

October 2024 - May 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
42700 Dues/Subscriptions/Licenses/Public Rel	1,381.55	2,000.00	-618.45	69.08 %
42740 Good of the Department	2,751.56	2,500.00	251.56	110.06 %
42800 Utilities	5,609.07	10,000.00	-4,390.93	56.09 %
44000 EMS Equipment/Maint/Repair	1,524.47	25,000.00	-23,475.53	6.10 %
44200 Fuel	13,144.14	40,000.00	-26,855.86	32.86 %
44210 Oxygen	4,049.85	6,000.00	-1,950.15	67.50 %
44300 Radio Usage	3,030.00	3,000.00	30.00	101.00 %
44500 Training	15,717.09	20,000.00	-4,282.91	78.59 %
44600 Medical Exams/Background Checks	566.50	1,500.00	-933.50	37.77 %
44800 Uniforms	11,056.93	12,500.00	-1,443.07	88.46 %
44900 Vehicle Maint. & Repair	31,023.36	50,000.00	-18,976.64	62.05 %
46000 Port B Rent/Utilities	11,106.99	15,000.00	-3,893.01	74.05 %
Total 3040 EMS	2,052,853.31	2,921,000.00	-868,146.69	70.28 %
4050 ESD Fire Equipment/Repair	18,021.48	40,000.00	-21,978.52	45.05 %
5010 Rescue/Medical/Fire Apparatus	6,360.00	367,005.48	-360,645.48	1.73 %
5022 CB Fire Truck	64,937.64	64,937.64	0.00	100.00 %
5025 Radios, EMS Equip, Rescue Supplies	72,240.49	101,000.00	-28,759.51	71.53 %
5026 Land Improvements	5,733.50	6,500.00	-766.50	88.21 %
5060 New Ambulance & Remounts		190,000.00	-190,000.00	
Total Expenses	\$2,562,634.47	\$4,355,313.12	\$ -1,792,678.65	58.84 %
NET OPERATING INCOME	\$637,347.60	\$ -695,313.12	\$1,332,660.72	-91.66 %
NET INCOME	\$637,347.60	\$ -695,313.12	\$1,332,660.72	-91.66 %

Galveston County Emergency Services No. 2

Balance Sheet As of May 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
6680 Checking Texas First	245,229.84
6681 Savings - Texas First Bank	2,542.44
6682 - TexStar Capital	136,417.68
6682 - TexStar Emergency	1,167,885.94
6682 - TexStar Savings Account	2,108,005.02
6683 Texas First - Billing Rev. Acc.	134,010.17
Total Bank Accounts	\$3,794,091.09
Accounts Receivable	
1100 Grant Receivable	500.00
Total Accounts Receivable	\$500.00
Other Current Assets	
1110 Property Taxes Receivable	85,923.05
1111 Deferred Portion of Taxes Rec.	-76,128.97
1112 Deferred Ambulance Billings	-44,701.09
1120 Sales Tax Receivable	321,145.13
1125 Other Assets	5,370.62
1126 EMS Receivable	451,527.32
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	\$365,085.86
Total Current Assets	\$4,159,676.95
TOTAL ASSETS	\$4,159,676.95
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	154,700.00
7905 Stryker Lease Issuance	\$154,700.00
Total Other Current Liabilities	\$154,700.00
Total Current Liabilities	\$154,700.00
Total Liabilities	\$154,700.00
Equity	
32000 General Fund Balance	3,367,629.35
Net Income	637,347.60
Total Equity	\$4,004,976.95
TOTAL LIABILITIES AND EQUITY	\$4,159,676.95

Galveston County Emergency Services No. 2

6680 Checking Texas First, Period Ending 05/30/2025

RECONCILIATION REPORT

Reconciled on: 06/11/2025

Reconciled by: MaKayla Vidal

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

USD

Summary

Statement beginning balance	635,140.67
Checks and payments cleared (44)	-790,366.43
Deposits and other credits cleared (11)	420,403.81
Statement ending balance	265,178.05
Uncleared transactions as of 05/30/2025	-19,948.21
Register balance as of 05/30/2025	245,229.84
Cleared transactions after 05/30/2025	0.00
Uncleared transactions after 05/30/2025	-112,707.89
Register balance as of 06/11/2025	132,521.95

Details

Checks and payments cleared (44)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/16/2025	Check	4253	EMS Technology Solutions LLC	-811.88
04/16/2025	Check	4277	Johnson Outdoors	-5,278.10
04/16/2025	Check	4261	Savvik Buying Group	-72.98
05/02/2025	Expense		Verizon	-274.81
05/02/2025	Expense			-169.00
05/02/2025	Check	4287	Yates Auto & Truck Repair	-4,279.85
05/05/2025	Expense			-1,094.75
05/05/2025	Check	4288	Andrew Broussard	-239.22
05/05/2025	Check		The Hartford	-1,300.98
05/06/2025	Expense			-1,917.03
05/08/2025	Check	4290	Visa	-8,033.92
05/08/2025	Check	4291	Visa	-84,499.25
05/09/2025	Journal	MLV 04.04		-227.00
05/12/2025	Expense		Galveston County Auditor	-308.07
05/12/2025	Expense		Galveston County Auditor	-209.49
05/12/2025	Expense			-1,019.43
05/12/2025	Expense			-500,000.00
05/13/2025	Expense			-530.06
05/14/2025	Expense		Texas County & District Retire...	-28,502.02
05/15/2025	Expense			-3,136.14
05/20/2025	Check	4298	Affordable Metal Carports LLC	-1,400.00
05/20/2025	Check	4311	Benckenstein & Oxford	-10,188.26
05/21/2025	Check	4302	Stryker - Flex Financial	-366.00
05/21/2025	Check	4312	Austin Smith	-600.00
05/21/2025	Check	4310	GC Emergency Communicati...	-6,965.57
05/21/2025	Check	4308	Bound Tree Medical, LLC	-50.00
05/21/2025	Check	4282	Winnie Community Clinic-RHC	-90.87
05/21/2025	Check	4307	O'Reilly Automotive, Inc.	-528.00
05/21/2025	Check	4284	Embroidered Expressions	-499.87
05/21/2025	Check	4306	Coastal Welding	-275.00
05/21/2025	Check	4286	Greg Fountain	-250.00
05/21/2025	Check	4305	Emergency Upfitters of Texas....	-35.00
05/21/2025	Check	4292	West Isle Urgent Care	-125.00
05/21/2025	Check	4293	Total Reporting Arcpoint	-525.15
05/21/2025	Check	4304	ESO - Firehouse Software	-90.00
05/21/2025	Check	4206	Embroidered Expressions	-257.10
05/21/2025	Check	4296	Cyber One Solutions	-330.00
05/21/2025	Check	4297	United Data Technologies, Inc.	-148.35
05/21/2025	Check	4299	Crystal Beach VFD	-1,950.53
05/21/2025	Check	4301	Port Bolivar VFD	

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/21/2025	Check	4280	Joshua C. Heinz	-1,000.00
05/22/2025	Expense			-111.10
05/23/2025	Journal	MLV 04.06		-103,773.43
05/29/2025	Expense			-89.00
05/30/2025	Expense			-18,816.62
Total				-790,366.43

Deposits and other credits cleared (11)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/01/2025	Deposit			136.50
05/05/2025	Deposit			3,376.61
05/09/2025	Deposit			148,994.75
05/09/2025	Deposit			1,565.58
05/09/2025	Journal	MLV 04.04		470.84
05/15/2025	Deposit			1,375.16
05/20/2025	Deposit			5,420.11
05/26/2025	Deposit			2,292.14
05/28/2025	Deposit			3,778.85
05/29/2025	Transfer			250,000.00
05/30/2025	Deposit			2,993.27
Total				420,403.81

Additional Information

Uncleared checks and payments as of 05/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/24/2024	Journal	Audit-14		-973.88
07/17/2024	Check		Oliver Marion	-3,327.78
03/18/2025	Check		Savvic Buying Group	-455.92
03/18/2025	Check	4232	Seaside Lumber	-11.35
04/16/2025	Check	4268	NRS	-1,197.84
04/16/2025	Check	4279	Total Reporting Franchising	-62.50
04/16/2025	Check	4272	NRS	-143.96
05/21/2025	Check	4281	Galveston Central Appraisal D...	-3,306.60
05/21/2025	Check	4303	Vidal Accounting, PLLC	-1,575.00
05/21/2025	Check	4289	GCM, The Big Store	-41.49
05/21/2025	Check	4294	Christopher's Speedy Lube	-261.00
05/21/2025	Check	4300	High Island VFD	-8,241.69
05/21/2025	Check	4283	East Texas GC Regional Trau...	-349.20
Total				-19,948.21

Uncleared deposits and other credits as of 05/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/17/2024	Check	3938	Douglas Crouch	0.00
07/17/2024	Check	3944	Reagen Isbell	0.00
08/20/2024	Check	4004	Crescent Electric	0.00
08/21/2024	Check	3996	Kyrish Truck Centers	0.00
05/21/2025	Check	4285	EMS Technology Solutions LLC	0.00
Total				0.00

Uncleared checks and payments after 05/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/02/2025	Expense			-169.00
06/03/2025	Expense		Verizon	-274.81
06/04/2025	Expense		The Hartford	-1,300.98

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
				-1,153.79
06/04/2025	Expense			-103,216.13
06/06/2025	Journal	MLV 04.14		
06/18/2025	Check	4333	ESO Solutions	-985.00
06/18/2025	Check	4323	High Island VFD	-2,769.96
06/18/2025	Check	4324	Total Reporting Arcpoint	-62.50
06/18/2025	Check	4325	GCM, The Big Store	-403.30
06/18/2025	Check		Port Bolivar VFD	-1,480.15
06/18/2025	Check	4327	Visa	-5,986.63
06/18/2025	Check	4328	Visa	-1,414.23
06/18/2025	Check	4329	Visa	-349.34
06/18/2025	Check	4330	Port Bolivar VFD	-1,480.15
06/18/2025	Check	4332	D & H Bolivar Rentals	-3,532.39
06/18/2025	Check	4333	Christopher's Speedy Lube	-512.00
06/18/2025	Check	4313	Joshua C. Heinz	-1,000.00
06/18/2025	Check	4314	AT&T Mobillity	-579.14
06/18/2025	Check	4315	United Data Technologies, Inc.	-330.00
06/18/2025	Check	4316	Cyber One Solutions	-257.10
06/18/2025	Check	4317	Stericycle	-101.22
06/18/2025	Check	4318	West Isle Urgent Care	-35.00
06/18/2025	Check	4319	Galveston County Auditor	-2,189.84
06/18/2025	Check	4320	Pete Jorgensen Marine	-592.84
06/18/2025	Check	4321	Life-Assist, Inc.	-104.20
06/18/2025	Check	4322	Crystal Beach VFD	-482.82
				-130,762.52
Total				

Uncleared deposits and other credits after 05/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/04/2025	Deposit			5,913.58
06/06/2025	Deposit			4,576.90
06/10/2025	Deposit			7,564.15
06/18/2025	Check		ESO Solutions	0.00
06/18/2025	Check	4326	Port Bolivar VFD	0.00
				18,054.63
Total				