

# NUECES COUNTY EMERGENCY SERVICES

## DISTRICT #2

### FIRE COMMISSIONERS BOARD MEETING

(Tuesday) June 16, 2020

**Meeting will be held on Zoom**

**ID: 7653630798**

**361.937.2645**

**5:00 PM**



**The Fire Commissioners will meet at the above time and location to  
Discuss, Consider and Take Action on the following:**

**I. Call Meeting to Order**

*CONFIRM ATTENDANCE OF MEMBERS PRESENT AND CONFIRM A QUORUM*

**II. Pledge of Allegiance**

**III. Public Comment**

*THE BOARD MAY TAKE NO ACTION ON ITEMS NOT POSTED ON THE AGENDA. HOWEVER  
THE BOARD MAY SET THE ITEM FOR A SUBSEQUENT AGENDA. THE CHAIR MAY SET TIME  
LIMITS ON PRESENTATIONS*

**IV. Approval of Previous Meeting Minutes**

*May 19, 2020*

**V. Presentation and Acceptance of 2019/2020 Audit report from Jake Sanchez**

**VI. Dissuasion and Action of Retiring Unit B93**

**VII. Approval of Treasurer Report/Payment of Bills**

**VIII. Chief's Report**

**IX. Executive Session**

*PUBLIC NOTICE IS GIVEN THAT THE BOARD OF FIRE COMMISSIONERS MAY ELECT TO GO INTO AN  
EXECUTIVE SESSION ANYTIME DURING THE MEETING TO DISCUSS MATTERS LISTED ON THE  
AGENDA, WHEN AUTHORIZED BY THE PROVISIONS OF THE OPEN MEETINGS ACT, CHAPTER 551  
OF THE TEXAS GOVERNMENT CODE. IN THE EVENT THE BOARD ELECTS TO GO INTO EXECUTIVE  
SESSION REGARDING AN AGENDA ITEM, THE SECTION OR SECTIONS OF THE OPEN MEETINGS ACT  
AUTHORIZING THE EXECUTIVE SESSION WILL BE PUBLICLY ANNOUNCED BY THE PRESIDING  
OFFICER. IN ACCORDANCE WITH THE AUTHORITY OF THE GOVERNMENT CODE, VERNON'S  
TEXAS CODES, SECTIONS 551.071, 551.072, 551.073, 551.074, 551.0745, 551.076, 551.086, THE BOARD  
OF FIRE COMMISSIONERS WILL HOLD AN EXECUTIVE SESSION TO CONSULT WITH ATTORNEY (S)  
INCLUDING MATTERS RELATED TO LITIGATION, DELIBERATE REGARDING REAL PROPERTY,  
PROSPECTIVE GIFT (S), PERSONEL MATTERS, INCLUDING TERMINATION, ADVISORY BODIES,  
SECURITY DEVICES, AND/OR ECONOMIC DEVELOPMENT NEGOTIATIONS AND OTHER MATTERS  
THAT MAY BE DISCUSSED IN AN EXECUTIVE SESSION. THE BOARD OF FIRE COMMISSIONERS,  
UPON COMPLETION OF THE EXECUTIVE SESSION, MAY IN AN OPEN SESSION TAKE SUCH  
ACTION AS APPROPRIATE IN ITEMS DISCUSSED IN AN EXECUTIVE SESSION*

**X. Commissioners Update/Report/Recommendations**

**XI. Adjourn**

*In Memory of, if Requested*



# Nueces County Emergency Services District #2

337 Yorktown  
Corpus Christi, TX 78418  
Fire Commissioners Minutes  
May 19, 2020



## **Agenda Item #1**

### **Call Meeting to Order:**

Meeting called to order at 17:02 through ZOOM, with Gary Graham, Tammy Bolton, David Jackson, Donna Eggenberger and Miguel Rodriguez in attendance.

## **Agenda Item #2**

### **Pledge of Allegiance:**

## **Agenda Item #3**

### **Public Comment:**

None.

## **Agenda Item #4**

### **Approval of Previous Meeting Minutes:**

T. Bolton made motion to approve minutes of February 18, 2020 as presented.  
D. Jackson seconded motion.  
Motion passed.

## **Agenda Item #5**

### **Purchase of headsets for Boat and Brush Trucks:**

No action.

## **Agenda Item #6**

### **Update on Ambulance Monitor:**

No action.

## **Agenda Item #7**

### **Approval of Treasurer Report/Payment of Bills:**

M. Rodriguez made motion to approve.  
D. Eggenberger seconded motion.  
Motion passed.

## **Agenda Item #8**

### **Chief's Report:**

## **Agenda Item #9**

### **Executive Session:**

None.

## **Agenda Item #10**

### **Commissioners Update/Report/Recommendations:**

D. Jackson – I'm bringing in a few computers that I'm donating to the station.

## **Agenda Item #11**

### **Adjourn:**

D. Eggenberger made motion to adjourn.  
M. Rodriguez seconded motion.  
Motion passed at 17:46



## Nueces County Emergency Services District #2

## Balance Sheet

As of May 31, 2020

Accrual Basis

	<u>May 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
American Bank-Operating	390,341.94
American Bank-Money Market	121,194.82
CD-	<u>143,225.47</u>
<b>Total Checking/Savings</b>	654,762.23
<b>Other Current Assets</b>	
Allowance for Uncollectible	-1,959.16
Prepaid Appraisal Fees	3,001.02
Prepaid Insurance	29,023.63
Taxes Receivable	<u>33,497.81</u>
<b>Total Other Current Assets</b>	<u>63,563.30</u>
<b>Total Current Assets</b>	718,325.53
<b>Fixed Assets</b>	
Accumulated Depreciation	-1,232,963.33
Building	560,554.00
Equipment	2,020,899.24
Land	<u>21,741.52</u>
<b>Total Fixed Assets</b>	<u>1,370,231.43</u>
<b>TOTAL ASSETS</b>	<u><u>2,088,556.96</u></u>

# Nueces County Emergency Services District #2

## Balance Sheet

As of May 31, 2020

Accrual Basis

	May 31, 20
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
Card Service Visa-Scott	319.91
Card Service Visa Hominick	598.81
O'Reilly Auto Parts	521.08
<b>Total Credit Cards</b>	1,439.80
<b>Other Current Liabilities</b>	
Accrued Interest	7,248.70
AFLAC Insurance Payable	-124.17
SUTA Tax Payable	105.09
TCDRS-Payable	6,140.42
<b>Total Other Current Liabilities</b>	13,370.04
<b>Total Current Liabilities</b>	14,809.84
<b>Long Term Liabilities</b>	
N/P-DaileyWells	51,663.90
N/P-Gov Capital	111,246.86
N/P-Oshkosh Capital	323,645.35
<b>Total Long Term Liabilities</b>	486,556.11
<b>Total Liabilities</b>	501,365.95
<b>Equity</b>	
Investment in Gen.Fixed Asset	147,277.00
Unreserved Fund Balance	1,123,466.46
Net Income	316,447.55
<b>Total Equity</b>	1,587,191.01
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,088,556.96</b>



**NUECES COUNTY EMERGENCY SERVICES  
DISTRICT #2**

**FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORT**

**YEAR ENDED AUGUST 31, 2019**

**NUECES COUNTY EMERGENCY SERVICES DISTRICT #2**  
**Year Ended August 31, 2019**

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**J U A Q U I N " J A K E " S A N C H E Z**  
*Certified Public Accountant*

[www.JJSNPS.BIZ](http://www.JJSNPS.BIZ)

**UNMODIFIED OPINION ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULES**

**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Nueces County Emergency Services District #2  
Corpus Christi, TX

I have audited the accompanying financial statements of the governmental activities and each major fund, of Nueces County Emergency Services District #2 as of and for the year ended August 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not got the purpose of expressing an opinion on the effectiveness of the entity's internal control.



Independent Auditor's Report

Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

***Opinion***

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund, of Nueces County Emergency Service District #2, as of August 31, 2019, 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.

***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 on pages 3 through 6 and page 11 and 12 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.



Juaquin "Jake" Sanchez  
CERTIFIED PUBLIC ACCOUNTANT

May 27, 2020



# MANAGEMENT'S DISCUSSION AND ANALYSIS

## MISSION STATEMENT

OUR MISSION IS TO SERVE THE NEEDS OF THE PUBLIC EFFICIENTLY AND EFFECTIVELY, WHILE ENSURING THAT ALL MEMBERS OF THE EMERGENCY SERVICES DEPARTMENT OPERATE WITH A COMMON SET OF WORK VALUES.

Management of the Nueces County Emergency Services District #2 offers to readers of the District's financial statements this narrative overview and analysis of the financial activities of the District during the fiscal year ended August 31, 2019. We encourage readers to consider the information presented here in conjunction with the audited financial statements taken as a whole, the notes to the financial statements, and other supplementary information presented.

## FINANCIAL HIGHLIGHTS

The District's net position at August 31, 2019, amounted to \$1,000,224. This amount results from the difference between total assets of \$1,510,004 and total funded liabilities of \$509,780. The net position may be used to meet the District's ongoing obligations to citizens in accordance with its policies.

The District's net position decreased by \$79,538 from operating activities during fiscal year ended August 31, 2019.

- Current assets total \$545,204 and primarily consist of \$475,435 in cash and cash equivalents.

## OVERVIEW OF THE FINANCIAL STATEMENTS

The District implemented Government Accounting Standards Board Statement #34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Government's" (Statement 34) at the beginning of fiscal year 2005-2006. The purpose of the statement is to enhance the understandability and usefulness of the general-purpose external financial reports of state and local governments primarily for the following user groups:

*Citizens* – Those to whom the District is primarily accountable, including intermediaries such as media, advocacy groups, and public finance researchers.

*Legislative and oversight bodies* – Those who directly represent the citizens, including governing Districts and agencies that make oversight decisions.

*Investors and creditors* - Those who lend or participate in the lending process.



# MANAGEMENT'S DISCUSSION AND ANALYSIS

## BASIC FINANCIAL STATEMENTS

The District issues two basic financial statements and related notes to the financial statements:

1. Statement of Net Position
2. Statement of Activities/ Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balances.

These statements are presented using the economic resources measurement focus and the accrual basis of accounting similar to the way private sector businesses present their financial information. The District is structured as a single enterprise with revenues recognized in the financial statement when both earned and measurable, not when actually received in cash. Expenses are recognized when they are incurred, not when they are paid.

The Statement of Net Position presents information on all the District's assets and liabilities, with the difference between the two being 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. Net position increases when revenues exceed expenses. Increases in assets without a corresponding increase in liabilities have a similar effect on the net position and, thus, improve the financial position of the District. The presentation of net position also distinguished between restricted and unrestricted assets of the District.

The Statement of Activities/ Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balances accounts for all the current year's revenue and expense activities. This statement measures the District's operation and can also be used to determine whether the District has successfully recovered all of its costs through payments of property taxes received and other payments to the District. This statement can also serve as a basis for creditworthiness.

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements. These notes should be read as an integral part of the financial statements.

## ***FINANCIAL ANALYSIS OF THE DISTRICT***

The first of two statements reviewed is the statement of Net Position. The District's net position provides one indicator of the financial position and overall health of the organization. The net position is presented in two components: (1) those invested in capital assets and (2) those currently unreserved and internally designated by District's policy. It is important to understand that the unreserved net position is not idle assets without a purpose attached to them. Instead, these assets should be understood as funds that currently do not meet the criteria for restricted net position or invested in capital assets.



## MANAGEMENT'S DISCUSSION AND ANALYSIS

The District internally designates most of these unrestricted net position for specific operations or for specific uses in the future. The District's long-range financial projections provide a more in-depth forecast of the planned uses of these funds over the future.

### CONDENSED SUMMARY OF NET POSITION:

	<u>2019</u>	<u>2018</u>
Current and other assets	\$ 545,204	\$ 544,344
Capital Assets, net of accumulated depreciation	<u>964,800</u>	<u>1,080,205</u>
Total Assets	<u>\$1,510,004</u>	<u>\$1,624,549</u>
Current liabilities	\$ 31,649	\$ 24,506
Long term Liabilities	<u>478,131</u>	<u>520,281</u>
Total Liabilities	<u>\$ 509,780</u>	<u>\$ 544,787</u>
Net Position		
Unrestricted	\$ 513,555	\$ 559,924
Investment in capital assets	<u>486,669</u>	<u>519,938</u>
Net Position	<u>\$ 1,000,224</u>	<u>\$1,079,762</u>

The largest portion of the District's total net position reflects an investment in land and buildings. The District uses these assets for the purpose of achieving its mission.

### Condensed Summary of Revenues, Expenses and Changes in Net Position

	<u>2019</u>	<u>2018</u>
Revenues:		
Operating Revenues	\$ 23,657	\$ 15,082
Non-Operating Revenues:		
Property Tax Income	1,028,450	1,026,899
Investment Income	3,447	582
Intergovernmental	<u>-</u>	<u>-</u>
Total Revenues	\$ 1,055,554	\$ 1,042,563
Expenses:		
Operating Expenses	<u>1,135,092</u>	<u>1,105,804</u>
Change in Net Position	(79,538)	(63,241)
Other Financing		
Other Sources	-	161,000
Net Position, Beginning of year	<u>1,079,762</u>	<u>982,003</u>
Net Position, End of year	<u>\$ 1,000,224</u>	<u>\$ 1,079,762</u>

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### CAPITAL ASSET ACTIVITIES

During the fiscal year, the District had major capital asset activity. No new capital assets acquired; retirements were \$11,275.

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

#### Budget Analysis

Revenue Exceeded Budget by	\$ 26,477
Expenses Exceeded Budget by	<u>38,760</u>
Net Deficit	<u>\$ (12,283)</u>

Major expenditure excess is due to payroll overtime, maintenance and repairs.

In the fiscal 2019 budget, the District conservatively estimated property tax levels consistent with twelve months that were certain at the time budget was prepared

#### COVID -19

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a pandemic which continues to spread throughout the United States. The District's fiscal budget will be affected by unbudgeted expenses due to COVID-19. The costs were incurred by purchasing additional medicines, disinfectants, personal protective devices and labor to fully maintain the medical vehicles, equipment and supplies in an upmost germ- free manner for the safety of medical personnel and patients.

### REQUEST FOR INFORMATION

This financial report is designed to provide overview of the District's finances for those with an interest in its finances. Questions concerning why of the information in this report or requests for additional information should be addressed to Nueces County Emergency Services District #2, 337 Yorktown Blvd., Corpus Christi, TX 78418.



**NUECES COUNTY EMERGENCY SERVICES DISTRICT #2**  
**STATEMENT OF NET POSITION/GOVERNMENT FUND BALANCE SHEET**  
**AUGUST 31, 2019**

	Statement of Net Position	Adjust	Govt Fund
<b>ASSETS</b>			
Cash	\$ 475,435	\$ -	\$ 475,435
Taxes Receivable	40,973	-	40,973
Prepaid Expense	28,796	-	28,796
Capital Assets net of Acc. Depr.	<u>964,800</u>	<u>(964,800)</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 1,510,004</u>	<u>\$ (964,800)</u>	<u>\$ 545,204</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 20,320	\$ -	\$ 20,320
Accrued Expense	11,329	-	11,329
Deferred Revenue	-	40,982	40,982
Notes Payable			
Portion due within 1 year	43,373	(43,373)	-
Portion due after 1 year	<u>434,758</u>	<u>(434,758)</u>	<u>-</u>
<b>Total Liabilities</b>	<u>\$ 509,780</u>	<u>\$ (437,149)</u>	<u>\$ 72,631</u>
<b>NET POSITION</b>			
Undesignated	\$ 513,555	\$ (40,982)	\$ 472,573
Investment in Capital Assets	<u>486,669</u>	<u>(486,669)</u>	<u>-</u>
<b>Total Net Position</b>	<u>\$ 1,000,224</u>	<u>\$ (527,651)</u>	<u>\$ 472,573</u>
<b>TOTAL LIABILITIES &amp; NET POSITION</b>	<u>\$ 1,510,004</u>	<u>\$ -</u>	<u>\$ 545,204</u>

See the accompanying notes

**NUECES COUNTY EMERGENCY SERVICES DISTRICT #2**  
**RECONCILIATION OF NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**TO TOTAL GOVERNMENTAL FUND BALANCES**  
**AUGUST 31, 2019**

Capital assets used in the governmental activities are not financial resources and therefore are not reported in the funds	\$ 964,800
Notes Payable attributable to Capital Assets are not reported in the funds	\$ 478,131
Investment in Capital Assets is not reported in the funds	\$ 486,669
Taxes Receivable reported as deferred revenue in funds	\$ 40,973

See the accompanying notes



**NUECES COUNTY EMERGENCY SERVICES DISTRICT #2**  
**STATEMENT OF ACTIVITIES/STATEMENT OF GOVERNMENTAL FUND REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED AUGUST 31, 2019**

	Statement of Activities	Adjustments	General Fund
Revenues:			
Taxes	\$ 1,028,450	\$ 5,206	\$ 1,033,656
Intergovernmental Grants	-	-	-
Other Income	23,657	-	23,657
Interest	3,447	-	3,447
Total Revenues	<u>\$ 1,055,554</u>	<u>\$ 5,206</u>	<u>\$ 1,060,760</u>
Expenditures/Expenses:			
Current:			
Personnel Services	\$ 695,761	\$ -	\$ 695,761
Professional Service	12,337	-	12,337
Insurance	31,526	-	31,526
Maintenance	44,237	-	44,237
Equipment	25,759	-	25,759
Utilities	18,983	-	18,983
Other	176,791	-	176,791
Depreciation	115,405	(115,405)	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	42,150	42,150
Interest	14,293	-	14,293
Total Expenditures/Expenses	<u>\$ 1,135,092</u>	<u>\$ (73,255)</u>	<u>\$ 1,061,837</u>
Change in Net Position	\$ (79,538)	\$ 78,461	\$ (1,077)
Other Financing Sources			
Other Sources- Sale of Assets	-	-	-
Excess (deficiency) of Revenues over Expenditures	\$ (79,538)	\$ 78,461	\$ (1,077)
Net Position/Fund Balance:			
Beginning of the Year	1,079,762	(95,270)	473,650
End of the Year	<u>\$ 1,000,224</u>	<u>\$ (16,809)</u>	<u>\$ 472,573</u>

See the accompanying notes

**NUECES COUNTY EMERGENCY SERVICES DISTRICT #2**  
**RECONCILIATION OF STATEMENT OF ACTIVITIES TO STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**AUGUST 31, 2019**

Depreciation expense included in the Statement of Activities does not require the use of current financial resources and therefore not reported in the Statement of Revenues and Expenditures	\$ 115,405
--	------------

Expenditures included in Statement of Revenues and  
Expenditures not included in the Statement of  
Activities

Capital Outlay	\$ -
Debt Service - Note Principal	\$ 42,150
Taxes	\$ 5,206

See the accompanying notes



**NUECES COUNTY EMERGENCY SERVICES DISTRICT #2**  
**STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2019**

	Original Budget	Final Budget	Actual	Variance Favorable Unfavorable
<b>REVENUES</b>				
Taxes	\$ 1,029,077	\$ 1,029,077	\$ 1,028,450	\$ (627)
Intergovernmental	-	-	-	-
Interest	-	-	3,447	3,447
Other Income	-	-	23,657	23,657
<b>TOTAL REVENUES</b>	<b>\$ 1,029,077</b>	<b>\$ 1,029,077</b>	<b>\$ 1,055,554</b>	<b>\$ 26,477</b>
<b>EXPENDITURES</b>				
Payroll Wages Expense	\$ 542,063	\$ 542,063	\$ 569,428	\$ (27,365)
Payroll Tax Expense	47,088	47,088	44,130	2,958
Advertising	1,000	1,000	4,628	(3,628)
Appraisal District Fees	12,000	12,000	11,604	396
Bank Charges and Postage	1,200	1,200	1,035	165
Cell Phones	4,560	4,560	5,309	(749)
Communication Contracts	5,331	5,331	4,267	1,064
Communication Equipment	5,500	5,500	4,180	1,320
County ID Cards	770	770		770
Debt Service	40,518	40,518	42,150	(1,632)
Equipment Testing	4,000	4,000	4,705	(705)
Fire Chief Assoc Qtr Meetings	700	700	-	700
Fuel and Oil	12,000	12,000	17,607	(5,607)
Insurance	127,212	127,212	113,729	13,483
Interest	6,000	6,000	14,293	(8,293)
Maintenance and Repair	33,900	33,900	44,237	(10,337)
Major Equipment	6,000	6,000	7,251	(1,251)
Medical Supply Replacement	2,400	2,400		2,400
Membership Dues		-	689	(689)
Minor Equipment	12,000	12,000	18,508	(6,508)
Office Supplies	4,800	4,800	3,197	1,603
Physicals/shot/drug test	1,200	1,200	1,135	65
Professional Fees	12,100	12,100	12,337	(237)
SCBA Maintenance	1,200	1,200	1,200	-
Service Awards	1,000	1,000	-	1,000
SFFMA-Certifications		-	-	-
State License	600	600	-	600
Station Maintenance	14,440	14,440	19,636	(5,196)
Tax Collection fee	36,000	36,000	29,886	6,114
TCDRS - Retirement plan	43,365	43,365	41,523	1,842
Telephone and Utilities	15,830	15,830	18,983	(3,153)
Texas Commission on Fire Pro	3,600	3,600	3,379	221
Training	7,600	7,600	11,270	(3,670)
Travel Expenses	7,200	7,200	4,465	2,735
Uniforms	9,900	9,900	7,076	2,824
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,023,077</b>	<b>\$ 1,023,077</b>	<b>\$ 1,061,837</b>	<b>\$ (38,760)</b>

**NUECES COUNTY EMERGENCY SERVICES DISTRICT #2**  
**STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2019**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable Unfavorable</u>
Excess (Deficit) of Revenues Over Expenitures	\$ 6,000	\$ 6,000	\$ (6,283)	\$ (12,283)
Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues And Other Financing Sources Over Expenitures	\$ 6,000	\$ 6,000	\$ (6,283)	\$ (12,283)
Fund Balance at Beginning of Year	<u>610,598</u>	<u>\$ 574,424</u>	<u>\$ 593,876</u>	<u>\$ 19,452</u>
FUND BALANCE AT END OF YEAR	<u>\$ 616,598</u>	<u>\$ 580,424</u>	<u>\$ 587,593</u>	<u>\$ 7,169</u>



**NUECES COUNTY EMERGENCY SERVICES DISTRICT #2**  
**NOTES TO FINANCIAL STATEMENTS**  
**AUGUST 31, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

The District was originally created in 1959 as a Rural Fire Prevention District in compliance with the Texas Health Code. In 2003, an election was held to change its name to Nueces County Emergency Services District #2. It is organized to operate as a volunteer fire department serving Flour Bluff and Padre Island. The District is governed by the Nueces County Commissioners, but is administered locally by a five- member board, which establishes the budget and approves all expenditures.

The tax roll is prepared by the Nueces County Appraisal District and property taxes are collected by the Nueces County Tax Assessor- Collector.

**B. 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 on all of the non-fiduciary activities of the primary government.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenue*. The District has only a general fund to account for all activities.

**C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION**

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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 both measurable and available.



**NUECES COUNTY EMERGENCY SERVICES DISTRICT #2**  
**NOTES TO FINANCIAL STATEMENTS**  
**AUGUST 31, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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 thirty-one days of the end of the current fiscal period. Expenditure generally are recorded when a liability is incurred, as under accrual accounting.

Grants and entitlements and interest associated with the current fiscal period are all considered being susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available only when the District receives cash.

*Fund Accounting*

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District only uses governmental funds. The Board of Directors is the highest-level decision-making authority for the District.

*Governmental Funds*

Governmental funds are those through which most governmental functions typically are financed. Governmental funds reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

The District reports the following major governmental funds:

General Fund – The General Fund is used to account for all financial resources of the District except those required to be accounted for in another fund. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Texas and the bylaws of the District.

*Revenues and Expenditures*

*Program Revenues*

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.



**NUECES COUNTY EMERGENCY SERVICES DISTRICT #2**  
**NOTES TO FINANCIAL STATEMENTS**  
**AUGUST 31, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Expenses/Expenditures**

On an accrual basis of accounting, are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable.

**D. CAPITAL ASSETS**

General capital assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. In the 2019 fiscal year The District increased the capitalization threshold from \$1,500 to \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not.

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

Property and equipment of the primary government is depreciated using the straight- line method over the following useful lives:

<u>Assets</u>	<u>Life in Years</u>
Buildings	40
Building Improvements	20
Equipment- major	10-20
Equipment - minor	6

**E. COMPENSATED ABSENCES**

The District does not accrue compensatory time on exempt employees. Sick and vacation time must be used in the year earned or all unused time expires.

**F. PROPERTY TAX REVENUES**

The District is responsible for levying property taxes, but the taxes are collected by the County. Taxes are levied on October 1 based on assessed values at July 25. Property tax payments are due in two installments. Allowance for uncollectables is set for delinquent tax over ten years.<sup>3</sup>



**NUECES COUNTY EMERGENCY SERVICES DISTRICT #2**  
**NOTES TO FINANCIAL STATEMENTS**  
**AUGUST 31, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**G. NET POSITION**

Net position presents the difference between assets and liabilities in the statement of net position. Net position invested in capital assets are reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are legal limitations imposed on their use by District legislation or external restrictions by creditors, grantors, laws or regulations of other governments.

**H. ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**I. PREPAID ITEMS**

Certain payments to vendors reflect costs applicable to future accounting periods as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased. In the fund financial statements, advances and prepayments are offset by a reservation of fund balance which indicated they do not represent "available spendable resources".

**NOTE 2: DEPOSITS AND INVESTMENTS**

Cash resources are combined to form a pool of cash and investments. Statutes require the classification of funds held by the District into three categories.

Category 1 consists of "active" funds – those funds required to be kept in "cash" or "near cash" status for immediate use by the District. Such funds must be maintained either as cash in the District Treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive" funds – those funds not required for use within the current two-year period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing no later than the end of the current period of designation of depositories.

Category 3 consists of "interim" funds – those funds not needed for immediate use but needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

**NUECES COUNTY EMERGENCY SERVICES DISTRICT #2**  
**NOTES TO FINANCIAL STATEMENTS**  
**AUGUST 31, 2019**

**NOTE 2: DEPOSITS AND INVESTMENTS (continued)**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of less than 90 days and local government pools. State statutes and the District's official Investment Policy authorize the District to invest in obligations of the U.S. and its agencies, certificates of deposit, local government pools, repurchase agreements, and direct obligations of states, agencies, counties, cities, and other political subdivisions of any state rated "A" or its equivalent.

Investments for the District, as well as for its component units, are reported at fair market value in accordance with provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. All investment income is recognized as revenue in the appropriate fund's statement of revenues, expenditures and changes in fund balance. Deposit and Investment Risk Disclosures are in accordance with GASB Statement No. 40.

**NOTE 3: COLLATERALIZED DEPOSITS**

The Corporation's bank deposits are covered by the Federal Deposit Insurance Corporation (FDIC) and pledged collateral. The following is a summary of coverage at August 31:

American Bank	\$ 475,435
Total	<u>475,435</u>
FDIC & Pledged Collateral	<u>489,046</u>
Excess Collateral	<u>\$ 13,611</u>

The above deposits are classified as category 1 which are insured or registered and held in the District's name by its agent.



**NUECES COUNTY EMERGENCY SERVICES DISTRICT #2**  
**NOTES TO FINANCIAL STATEMENTS**  
**AUGUST 31, 2019**

**NOTE 4: LONG-TERM DEBT**

The following comprise the District's outstanding general long-term debt at August 31, 2019:

<u>Description</u>	<u>Interest Rate</u>	<u>Date of Issuance</u>	<u>Date of Maturity</u>	<u>Debt Outstanding</u>
PNC Equipment Finance, LLC	2.8%	10/28/13	10/28/28	\$354,889
Government Capital Corporation	3.276%	11/17/17	11/17/27	<u>\$123,242</u>
Total general obligation debt at August 31, 2019				<u>\$478,131</u>

**PNC Equipment Finance, LLC**

On October 28, 2013, the district purchased Pumper truck for \$498,795 financed with Oshkosh Capital Corporation, which is now PNC Equipment Finance, LLC. The terms of the agreement call for fifteen annual payments of \$41,180. The interest rate of 2.8% and maturity date of October 28, 2028. Beginning balance \$385,281, Principal Paid \$30,392, Ending Balance \$354,889.

**Government Capital Corporation**

On November 17, 2017, the district purchased Boat for \$135,000 financed with Government Capital Corporation. The terms of the agreement call for ten annual payments of \$16,049.84. The interest rate of 3.276% and maturity date of November 17, 2017. Beginning balance \$135,000, Principal Paid \$11,758, Ending Balance \$123,242.

Debt Service requirements on outstanding long-term debts are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service Requirements</u>
2019	43,373	25,970	69,343
2020	44,632	25,095	69,727
2021	45,928	24,195	70,123
2022	47,261	23,271	70,532
2023	48,633	22,321	70,594
REST	<u>248,304</u>	<u>32,463</u>	<u>280,767</u>
TOTAL	<u>\$ 478,131</u>	<u>\$ 88,701</u>	<u>\$ 566,832</u>

**NUECES COUNTY EMERGENCY SERVICES DISTRICT #2**  
**NOTES TO FINANCIAL STATEMENTS**  
**AUGUST 31, 2019**

**NOTE 4: LONG-TERM DEBT (continued)**

Changes in Long- Term Liabilities

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
PNC Equipment Finance, LLC	\$ 385,281	\$ -	\$ 30,392	\$354,889	\$ 31,243
Government Capital Corporation	\$ 135,000	\$ -	\$ 11,758	\$123,242	\$ 12,130
	\$ 520,281	\$ -	\$ 42,150	\$478,131	\$ 43,373

**NOTE 5: CHANGES IN CAPITAL ASSETS**

	Balance 9/01/18	Additions	Deletions	Balance 8/31/19
Land	\$ 21,742	\$ -	\$ -	\$ 21,742
Buildings & Improvements	560,554	-	-	560,554
Equipment	<u>1,745,149</u>	<u>-</u>	<u>11,275</u>	<u>1,733,874</u>
Total Assets	\$ 2,327,445	\$ -	\$ (11,275)	\$ 2,316,170
Accumulated Depreciation	<u>(1,247,240)</u>	<u>(115,405)</u>	<u>11,275</u>	<u>(1,351,370)</u>
Net Capital Assets	<u>\$ 1,080,205</u>	<u>\$(115,405)</u>	<u>\$ -</u>	<u>\$ 964,800</u>

**NOTE 6: LITIGATION**

There is no pending or threatened litigation, claims, or assessment or unasserted claims or assessment that will materially affect the District's operations or financial position.

**NOTE 7: SUBSEQUENT NOTE**

**COVID -19**

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a pandemic which continues to spread throughout the United States. The District's fiscal budget will be affected by unbudgeted expenses due to COVID-19. The costs were incurred by purchasing additional medicines, disinfectants, personal protective devices and labor to fully maintain the medical vehicles, equipment and supplies in an upmost germ- free manner for the safety of medical personnel and patients.

Date of Management Evaluation – Management of Nueces County Emergency Services District #2 has evaluated subsequent events through May 27, 2020 the date the financial statements were available to be issued.



# Nueces County ESD 2

Corpus Christi, TX

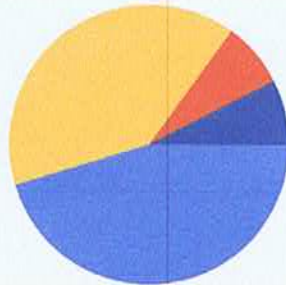
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## Count of Incidents by Incident Type per Zone

Incident Status: All | Start Date: 05/01/2020 | End Date: 06/10/2020

% of Incidents per Zone



13 - Flour Bluff  
15 - Padre Island  
ICL - In side City Limits  
OCL - Out side city limits

INCIDENT TYPE	# INCIDENTS	% of TOTAL
<b>13 - Flour Bluff</b>		
111 - Building fire	5	9.43%
113 - Cooking fire, confined to container	1	1.89%
131 - Passenger vehicle fire	1	1.89%
142 - Brush or brush-and-grass mixture fire	1	1.89%
320 - Emergency medical service, other	1	1.89%
322 - Motor vehicle accident with injuries	1	1.89%
356 - High-angle rescue	1	1.89%
365 - Watercraft rescue	1	1.89%
531 - Smoke or odor removal	1	1.89%
571 - Cover assignment, standby, moveup	1	1.89%
611 - Dispatched & cancelled en route	8	15.09%
651 - Smoke scare, odor of smoke	1	1.89%
736 - CO detector activation due to malfunction	1	1.89%
Zone: 13 - Flour Bluff Total Incident:	24	45.28%
<b>15 - Padre Island</b>		
140 - Natural vegetation fire, other	1	1.89%
150 - Outside rubbish fire, other	1	1.89%
364 - Surf rescue	3	5.66%
365 - Watercraft rescue	5	9.43%
611 - Dispatched & cancelled en route	11	20.75%
Zone: 15 - Padre Island Total Incident:	21	39.62%
<b>ICL - In side City Limits</b>		
365 - Watercraft rescue	1	1.89%
611 - Dispatched & cancelled en route	3	5.66%
Zone: ICL - In side City Limits Total Incident:	4	7.55%
<b>OCL - Out side city limits</b>		
320 - Emergency medical service, other	1	1.89%

Report shows count of incidents for Status selected.





321 - EMS call, excluding vehicle accident with injury	1	1.89%
553 - Public service	1	1.89%
611 - Dispatched & cancelled en route	1	1.89%
Zone: OCL - Out side city limits Total Incident:	4	7.55%
<b>TOTAL INCIDENTS FOR ALL ZONES:</b>	<b>53</b>	<b>100%</b>

Report shows count of incidents for Status selected.



# Nueces County ESD 2

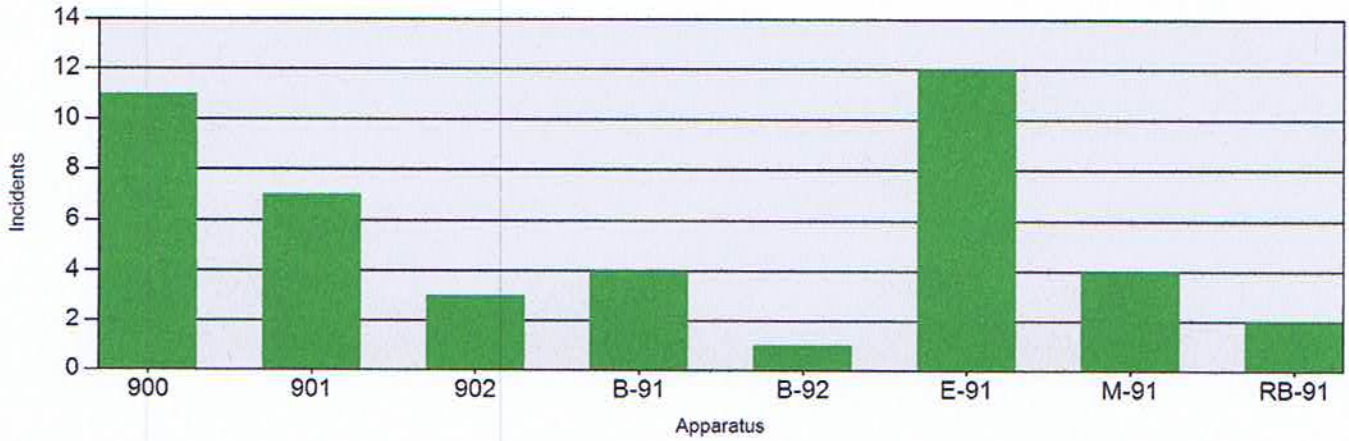
Corpus Christi, TX

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## Incident Count per Apparatus for Date Range

Start Date: 05/01/2020 | End Date: 06/10/2020



APPARATUS	# of INCIDENTS
900	11
901	7
902	3
B-91	4
B-92	1
E-91	12
M-91	4
RB-91	2

Canceled apparatus (per the THIS APPARATUS WAS CANCELLED checkbox on Basic Info 4) not included.  
Only REVIEWED incidents included.





# Nueces County ESD 2

Corpus Christi, TX

This report was generated on 6/10/2020 1:50:49 PM



## Maintenance History for Vehicle Number for Maintenance Type for Apparatus for Date Range

Personnel: All Personnel | Apparatus: All Apparatus | Maintenance Types: Moderate Repair | Vehicle(s): All Vehicles | Start Date: 05/01/2020 | End Date: 06/10/2020

Completed Date	Maintenance Type	Title	Done By	Maintenance Notes	Hours	Parts Cost	Labor Cost	Other Cost	Total
Apparatus: 900 Vehicle: 1447									
05/04/2020	Moderate Repair	MVI			0			\$15.00	\$15.00
					Maintenance Totals: 0 \$15.00 \$15.00				
Apparatus: B-91 Vehicle: 9404									
05/05/2020	Moderate Repair	MVI			0			\$7.50	\$7.50
05/26/2020	Moderate Repair	backup alarm and rear camera		05/19/20 Scott, Everett: please check and repair backup alarm and rear camera by May 29 2020  Comment By JP Hominick on 05/26/2020: Back up alarm installed.  Reverse camera harness was severely damaged and fire the cost to have camera replaced is about \$400. Reverse camera will not be replaced at this time ==== Comment By JP Hominick on 05/26/2020: Reverse camera is now operational on Brush 91 =====	0				\$0.00

Only Completed Maintenance Work Orders displayed. Parameters: Date Range, Personnel, Apparatus ID, Maintenance Type, and Vehicle Number.



05/26/2020	Moderate Repair	Booster line motor not working	05/18/20 Espinoza, Jacob: Booster line motor not working. Not reeling line  Comment By JP Hominick on 05/26/2020: Replaced solenoid ran new grounds pump works great ====	0					\$0.00
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Maintenance Totals: 0 \$7.50 \$7.50

Apparatus: B-92 Vehicle: 2302

05/23/2020	Moderate Repair	Pressure Gauges	05/08/20 Gutierrez, Justin: pressure gauge doesn't work, foam line that connects to pump began to fizz and bubble out while not being operated  Comment By JP Hominick on 05/20/2020: Pressure gauge works just fine on Brush truck. Replace the hose in both connections for The foam Inductor. No leaks ==== Comment By JP Hominick on 05/20/2020: Pressure gauge works just fine on Brush truck. Replace the hose in both connections for The foam Inductor. No leaks =====	0					\$0.00
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Only Completed Maintenance Work Orders displayed. Parameters: Date Range, Personnel, Apparatus ID, Maintenance Type, and Vehicle Number.





05/26/2020	Moderate Repair	no backup alarm		05/19/20 Scott, Everett: please insrtall backup alarm by May 29, 2020  Comment By JP Hominick on 05/20/2020: Due to not having any reverse lights on Brush 92 or brush 93. I am looking into other ways of putting in reverse alarms for those brush trucks. ==== Comment By JP Hominick on 05/20/2020: Due to not having any reverse lights on Brush 92 or brush 93. I am looking into other ways of putting in reverse alarms for those brush trucks. ==== Comment By JP Hominick on 05/26/2020: Reverse alarm is installed and Brush 92 and an operational =====	0				\$0.00
05/26/2020	Moderate Repair	small pump		05/06/20 Usher, Joshua: small pump will not start with the button.  Comment By JP Hominick on 05/26/2020: Replaced ground Wire and replaced solenoid =====	0				\$0.00
<b>Maintenance Totals: 0 \$0.00</b>									

<b>Apparatus: B-93 Vehicle: 5580</b>									
05/13/2020	Moderate Repair	Front Ground Sweep Nozzles		02/05/20 Usher, Joshua: no ground sweeps on this unit	0				\$0.00

Only Completed Maintenance Work Orders displayed. Parameters: Date Range, Personnel, Apparatus ID, Maintenance Type, and Vehicle Number.



05/27/2020	Moderate Repair	no backup alarm	05/19/20 Scott, Everett: please install backup alarm by May 29, 2020  Comment By JP Hominick on 05/26/2020: Have received all parts to put back up an alarm in ==== Comment By JP Hominick on 05/27/2020: Back up alarm on brush 93 is installed and functioning =====	0					\$0.00
<b>Maintenance Totals:</b>									\$0.00

<b>Apparatus: E-91 Vehicle: 3777</b>									
06/10/2020	Moderate Repair	Seat Belt Sensor	03/17/20 Peterson, Brandon: officer side faulty, works intermittently.  Comment By JP Hominick on 05/26/2020: Engine 91 will be taken into the shop tomorrow for a seatbelt repair ==== Comment By JP Hominick on 06/10/2020: has been resolved =====	0					\$0.00
<b>Maintenance Totals:</b>									\$0.00



Only Completed Maintenance Work Orders displayed. Parameters: Date Range, Personnel, Apparatus ID, Maintenance Type, and Vehicle Number.



<b>Apparatus: E-92 Vehicle: 8754</b>						
05/26/2020	Moderate Repair	Tire Pressure & Condition	04/13/20 Mallen, Miguel: right rear flat  Comment By JP Hominick on 05/26/2020: Tire has been repaired on engine 92. The conditions are known tires will be replaced next service date =====	0		\$0.00
<b>Maintenance Totals:</b>					0	\$0.00
<b>Apparatus: M-91 Vehicle: 8425</b>						
05/19/2020	Moderate Repair	Windshield, Windows, Mirrors	05/04/20 Peterson, Brandon: windshield fluid sprayer broken - driver side	0		\$0.00
<b>Maintenance Totals:</b>					0	\$0.00
<b>Apparatus: RB-91 Vehicle: Boat-91</b>						
05/26/2020	Moderate Repair	Jackplate	05/04/20 Espinoza, Jacob: Jackplate doesn't function  Comment By JP Hominick on 05/26/2020: I have looked over the jack plate several times. I have replaced solenoid's put electric grease around everything. I have and no issues with it every time I went to check it. =====	0		\$0.00
05/29/2020	Moderate Repair	Water in fuel	05/20/20 Scott, Everett: Water in fuel. Drained all fuel and put new fuel in also replace all fuel filters.	0		\$154.44
<b>Maintenance Totals:</b>					0	\$154.44

Only Completed Maintenance Work Orders displayed. Parameters: Date Range, Personnel, Apparatus ID, Maintenance Type, and Vehicle Number.



Apparatus: SQ-91 Vehicle: SQ-91									
05/05/2020	Moderate Repair	MVI					0	\$15.00	\$15.00
Maintenance Totals:								\$15.00	\$15.00



Only Completed Maintenance Work Orders displayed. Parameters: Date Range, Personnel, Apparatus ID, Maintenance Type, and Vehicle Number.