



**GONZALES COUNTY  
EMERGENCY SERVICES DISTRICT NO. 1**

**ANNUAL FINANCIAL REPORT**

**FISCAL YEAR ENDED  
SEPTEMBER 30, 2020**

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
ANNUAL FINANCIAL REPORT  
FISCAL YEAR ENDED SEPTEMBER 30, 2020

DISTRICT OFFICIALS

PRESIDENT	RENE DE LA GARZA
VICE PRESIDENT	COMMIE HISEY, DO
SECRETARY	LINDA CARTER
TREASURER	CHRISTINA JAHNS
ASSISTANT TREASURER	ANTHONY STONE
ATTORNEY	BURNS, ANDERSON, JURY & BRENNER, L.L.P.

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
 ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020

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INDEPENDENT AUDITOR'S REPORT

District Commissioners  
Gonzales County Emergency Services District #1

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of the governmental activities and the major fund of the Gonzales County Emergency Services District #1, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise Gonzales County Emergency Services District #1's basic financial statements as listed in the table of contents.

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

Gonzales County Emergency Services District #1's 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 controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

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

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on 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 District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinions.

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the major fund of Gonzales County Emergency Services District #1, as of September 30, 2020, and the respective change 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 as listed in the Table of Contents 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 (GASB), 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.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Gonzales County Emergency Services District #1's financial statements. The comparative statements are presented for purposes of additional analysis and are not a required part of the financial statements.

The comparative statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Armstrong, Vaughan & Associates, P.C.

May 17, 2021

## MANAGEMENT’S DISCUSSION AND ANALYSIS

This section of Gonzales County Emergency Services District #1’s annual financial report presents our discussion and analysis of the District’s financial performance during the fiscal year ended September 30, 2020. Please read it in conjunction with the District’s financial statements, which follow this section.

### FINANCIAL HIGHLIGHTS

- The District’s total net position was \$3.3 million at September 30, 2020.
- During the year, the District’s expenses were \$2.5 million less than the \$4.9 million generated in taxes and other revenues for governmental activities.
- The total cost of the District’s programs were \$2.4 million.
- The District received \$612 thousand in capital assets from Gonzales Volunteer Ambulance Corps. in April 2020.
- The District began providing emergency medical services to its citizens starting in April 2020.
- The General Fund reported a fund balance this year of \$1.4 million.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management’s discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the District’s overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the District’s operations in more detail than the government-wide statements.
- *The governmental funds* statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

**Figure A-1, Required Components of the District’s Annual Financial Report**

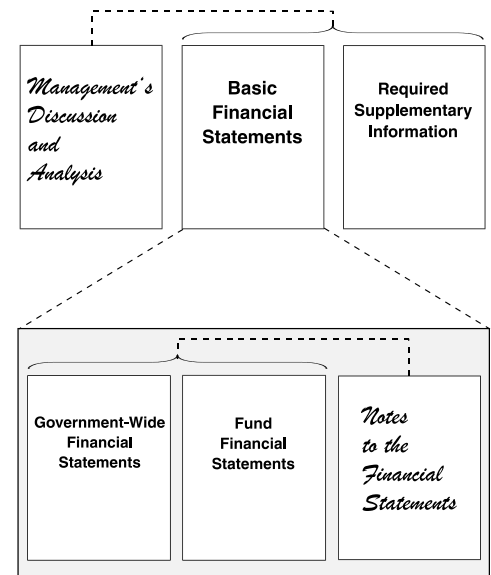


Figure A-2 summarizes the major features of the District’s financial statements, including the portion of the District government they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis explains the structure and contents of each of the statements.

Summary ↔ Detail

<b>Figure A-2. Major Features of the District's Government-wide and Fund Financial Statements</b>		
		<b>Fund Statement</b>
<i>Type of Statements</i>	Government-wide	Governmental Funds
<i>Scope</i>	Entire District's government (except fiduciary funds)	The activities of the District that are not proprietary or fiduciary
<i>Required financial statements</i>	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures &amp; Changes in Fund Balances</li> </ul>
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

### **Government-Wide Statements**

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how they have changed. Net Position—the difference between the District's assets and liabilities—is one way to measure the District's financial health or *position*.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, one needs to consider additional nonfinancial factors such as changes in the District's tax base.

The government-wide financial statements of the District include the *Governmental activities*. Most of the District's basic services are included here, such as Emergency Services and general administration. Property taxes and EMS charges will finance most of these activities.

## Fund Financial Statements

The District has the following kinds of funds:

- *Governmental funds*—All of the District’s basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District’s programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.

## FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position. The District’s combined net position was \$3.3 million at September 30, 2020. (See Table A-1).

**Table A-1**  
Gonzales County Emergency Services District No. 1 Net Position

	Governmental Activities		Total Percentage Change
	2020	2019	2020-2019
<b>Current assets:</b>			
Cash and Investments	\$ 915,680	\$ 28,505	3112.3%
Certificates of Deposit	409,692	403,955	1.4%
Property Tax Receivable	161,240	142,403	13.2%
EMS Charges Receivable	354,299	-	100.0%
Other Receivables	110,000	185,195	-40.6%
Prepaid Items	24,320	-	100.0%
<b>Noncurrent Assets:</b>			
Capital assets	1,419,299	33,463	4141.4%
<b>Total Assets</b>	<b>3,394,531</b>	<b>793,520</b>	<b>327.8%</b>
<b>Current Liabilities</b>			
Accounts Payable	17,957	-	100.0%
Payroll Liabilities	85,207	-	100.0%
Accrued Compensated Absences	15,653	-	100.0%
<b>Total Liabilities</b>	<b>118,817</b>	<b>-</b>	<b>100.0%</b>
<b>Net Position:</b>			
Net Investment in Capital Assets	1,419,299	33,463	4141.4%
Unrestricted	1,856,414	760,057	144.2%
<b>Total Net Position</b>	<b>\$ 3,275,713</b>	<b>\$ 793,520</b>	<b>312.8%</b>



**Changes in Net Position.** The District’s total revenues were \$4.9 million. The District’s revenue comes from property taxes, EMS charges, grants, contributions, donations and miscellaneous.

The total cost of all programs and services was \$2.4 million.

**Governmental Activities**

- Property tax rates were assessed at \$0.1000 per \$100 valuation.

**Table A-2**  
Changes in District’s Net Position

	Governmental Activities		Total Percentage Change
	2020	2019	2020-2019
<b>General Revenues</b>			
Property Taxes	\$ 3,581,902	\$ 134,426	2564.6%
Interest income	25,025	13,042	91.9%
Miscellaneous	8,659	21,824	-60.3%
<b>Charges for Service</b>			
EMS Charges	611,897	-	100.0%
<b>Operating Grants and Contributions</b>	14,620	-	100.0%
<b>Capital Grants and Contributions</b>	611,940	-	100.0%
<b>Total Revenues</b>	<u>4,854,043</u>	<u>169,292</u>	2767.3%
<b>General Expenses</b>			
Emergency Services	2,118,690	1,243,421	70.4%
General Government	253,160	-	100.0%
<b>Total Expenses</b>	<u>2,371,850</u>	<u>1,243,421</u>	90.8%
<b>Increase (Decrease) in Net Position</b>	<u>\$ 2,482,193</u>	<u>\$(1,074,129)</u>	-331.1%

- The cost of all governmental activities this year was \$1.1 million, and were financed 74% through taxes, 13% through EMS revenues 13% through contributions, interest, and miscellaneous income.

**FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS**

Revenues from governmental fund types totaled \$3.9 million, an increase of 287%. The increase in local revenues is a result of increased property taxes.

**General Fund Budgetary Highlights**

Over the course of the year, the District revised its budget to include EMS. Actual expenditures were \$767 thousand less than budget amounts. Emergency Services expenses were under budget due this being the first year with EMS services and mid-year projections were used to determine the final budget. Revenues were \$23 thousand less than budgeted amount. Emergency Services revenues were under budget due this being the first year with EMS services and mid-year projections were used to determine the final budget.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At the end of 2020, the District had invested \$1.4 million in capital assets, net of accumulated depreciation. (See Table A-4). More detailed information about the District's capital assets is presented in the notes to the financial statements.

**Table A-4**  
District's Capital Assets

	Governmental Activities		Total Percentage Change
	2020	2019	2020-2019
Land	\$ 59,190	\$ -	100.0%
Buildings	431,390	-	100.0%
Vehicles	817,035	15,260	5254.1%
Equipment	221,008	18,790	1076.2%
Totals at Historical Cost	<u>1,528,623</u>	<u>34,050</u>	4389.3%
Total Accumulated Depreciation	<u>(109,324)</u>	<u>(587)</u>	18524.2%
Net Capital Assets	<u>\$ 1,419,299</u>	<u>\$ 33,463</u>	4141.4%

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The property tax rate for the fiscal year 2021 remained the same at \$0.1000 per \$100 valuation. Appraised value used for the 2021 budget provides an anticipated revenue generation of 3.6 million.
- General operating fund spending for 2021 was estimated at \$3.3 million or a 3% increase over 2020 actual expenditures.

If the estimates are realized, the District's budgetary general fund balance is expected to increase by \$1.2 million by the close of 2021.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide Gonzales County Emergency Services District #1 citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Treasurer by phone at 830-672-4949.

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the Governmental Accounting Standards Board (GASB). The sets of statements include:

- Government – wide financial statements
- Fund financial statements:
  - Governmental funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2020

	Governmental Activities
<b>ASSETS</b>	
<i>Current Assets:</i>	
Cash and Cash Equivalents	\$ 915,680
Certificates of Deposit	409,692
Receivables (net of allowances for uncollectibles)	
Property Taxes	161,240
EMS Charges	354,299
Advance to GCEMS	110,000
Prepaid Items	24,320
<i>Total Current Assets</i>	1,975,231
 <i>Noncurrent Assets:</i>	
<i>Property and Equipment:</i>	
Land	59,190
Buildings	431,390
Equipment	221,008
Vehicles	817,035
Accumulated Depreciation	(109,324)
<i>Total Property and Equipment</i>	1,419,299
<i>Total Noncurrent Assets</i>	1,419,299
<b>TOTAL ASSETS</b>	<b>3,394,530</b>
 <b>LIABILITIES</b>	
<i>Current Liabilities:</i>	
Accounts Payable	17,957
Payroll Liabilities	85,207
Accrued Compensated Absences	15,653
<i>Total Current Liabilities</i>	118,817
<b>TOTAL LIABILITIES</b>	<b>118,817</b>
 <b>NET POSITION</b>	
Net Investment in Capital Assets	1,419,299
Unrestricted	1,856,414
<b>TOTAL NET POSITION</b>	<b>\$ 3,275,713</b>

The accompanying notes are an integral part of these statements.

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

<u>Functions and Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses), Revenues and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<b>Primary Government:</b>					
Governmental Activities:					
Emergency Services	\$ 2,118,690	\$ 611,897	\$ 14,620	\$ 611,940	\$ (880,233)
General Administration	253,160	-	-	-	(253,160)
Total Governmental Activities	<u>2,371,850</u>	<u>611,897</u>	<u>14,620</u>	<u>611,940</u>	<u>(1,133,393)</u>
<b>Total Primary Government</b>	<u><u>\$ 2,371,850</u></u>	<u><u>\$ 611,897</u></u>	<u><u>\$ 14,620</u></u>	<u><u>\$ 611,940</u></u>	<u><u>(1,133,393)</u></u>
<b>General Revenues:</b>					
General Property Taxes					3,581,902
Interest Income					25,025
Miscellaneous Income					8,659
<b>Total General Revenues</b>					<u>3,615,586</u>
Change in Net Position					2,482,193
<b>Net Position at Beginning of Year</b>					<u>793,520</u>
<b>Net Position at End of Year</b>					<u><u>\$ 3,275,713</u></u>

The accompanying notes are an integral part of these statements.

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
BALANCE SHEET  
GOVERNMENTAL FUND  
SEPTEMBER 30, 2020

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 915,680
Certificates of Deposit	409,692
Accounts Receivable, Net of Allowance for Uncollectible	
Property	161,240
EMS Charges	354,299
Advance to GCEMS	110,000
Prepaid Items	24,320
<b>TOTAL ASSETS</b>	<u><u>\$ 1,975,231</u></u>
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	
 <i>Liabilities</i>	
Accounts Payable	\$ 17,957
Payroll Liabilities	85,207
<i>Total Liabilities</i>	<u>103,164</u>
 <i>Deferred Inflows of Resources</i>	
Unavailable Property Tax Revenue	156,053
Unavailable EMS Charges	354,299
<i>Total Deferred Inflows of Resources</i>	<u>510,352</u>
 <i>Fund Balance</i>	
Nonspendable - Prepaid	24,320
Unassigned	1,337,395
<i>Total Fund Balance</i>	<u>1,361,715</u>
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	 <u><u>\$ 1,975,231</u></u>

The accompanying notes are an integral part of these statements.

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
RECONCILIATION OF THE BALANCE SHEET GOVERNMENTAL FUND  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2020

**TOTAL FUND BALANCE - GOVERNMENTAL FUND** \$ 1,361,715

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

Capital Assets used in governmental activities are not financial  
resources, and therefore, are not reported in the funds. 1,419,299

Property taxes receivable are not available to pay current period  
expenditures and, therefore, are unavailable in the funds statements. 156,053

EMS revenues in the Statement of Activities do not provide current  
financial resources and are deferred in the fund statements. 354,299

Accrued vacation leave payable is not due and payable in the current  
period and, therefore, not reported in the governmental funds. (15,653)

**TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES** \$ 3,275,713

The accompanying notes are an integral part of these statements.

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>General Fund</u>
<b>REVENUES</b>	
EMS Charges	\$ 257,598
Property Taxes	3,568,252
Grants	14,620
Interest	25,025
Miscellaneous Income	44,409
<b>TOTAL REVENUES</b>	<u>3,909,904</u>
 <b>EXPENDITURES</b>	
Current:	
Emergency Services	2,122,394
General Administrative	125,067
Capital Outlay	918,383
<b>TOTAL EXPENDITURES</b>	<u>3,165,844</u>
<b>Net Change in Fund Balance</b>	744,060
<b>Fund Balance at Beginning of Year</b>	<u>617,655</u>
<b>Fund Balance at End of Year</b>	<u><u>\$ 1,361,715</u></u>

The accompanying notes are an integral part of these statements.



GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE OF THE  
GOVERNMENT FUND TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

**NET CHANGE IN FUND BALANCE - GOVERNMENTAL FUND** \$ 744,060

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

Governmental funds report capital outlays contributed capital assets  
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	918,383	
Contributed Capital	611,940	
Depreciation Expense	<u>(108,737)</u>	1,421,586

Proceeds from capital asset dispositions produce current financial  
resources in the fund statements, while the net gain (loss) is  
recognized in the Statement of Activities. This is the net book  
value of capital assets disposed. (35,749)

Revenues in the Statement of Activities that do not provide current  
financial resources are not reported as revenues in the funds. The  
changes are as follows:

Property Taxes	13,650	
EMS Revenues	<u>354,299</u>	367,949

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.

Compensated Absences		<u>(15,653)</u>
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**CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES** \$ 2,482,193

The accompanying notes are an integral part of these statements.

NOTES TO BASIC FINANCIAL STATEMENTS

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
NOTES TO BASIC FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020

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

The Gonzales County Emergency Services District #1 is a political subdivision of the State of Texas and was created by the Gonzales County Commissioners' Court after a Public Election on May 6, 1989. The District was created to provide emergency services and promote public safety, welfare, health and convenience of persons residing in the District. The District is governed by a board of five commissioners who serve two-year terms and are appointed by the County.

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below:

A. THE FINANCIAL REPORTING ENTITY

In evaluating how to define the government for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement 14, "The Financial Reporting Entity." The definition of the reporting entity is based primarily on the concept of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. Based on the foregoing criteria, there was no component units identified that would require inclusion in this report.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The **government-wide financial statements** include the statement of net position and the statement of activities. Government-wide statements report information on all of the activities of the District. Governmental activities are supported primarily by property taxes and EMS revenues.

The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental funds. The General Fund meets the criteria of a *major governmental fund*. The District has no other governmental funds.

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
NOTES TO BASIC FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2020

**NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

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. Revenue types, which have been accrued, are revenue from the investments, intergovernmental revenue and charges for services. Property taxes are recognized in the year for which they are levied. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Revenues are classified as *program revenues* and *general revenues*. Program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. General revenues include all taxes, grants not restricted to specific programs and investment earnings.

**Governmental fund level financial statements** are reported using 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 available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue. EMS revenues which are measurable and collected as of September 30, 2020 are recorded as revenues.

Property taxes which were levied prior to September 30, 2019, and became due October 1, 2019 have been assessed to finance the budget of the fiscal year beginning October 1, 2019.

Expenditures generally are recorded when they become due and payable.

The government reports the following major governmental fund:

**The General Fund** is the general operating fund of the District and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, EMS charges and investment of idle funds. Primary expenditures are for general administration and emergency services.

The District has no other funds.

D. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash deposits and investments with a maturity date within three (3) months of the date acquired by the District.

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
NOTES TO BASIC FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2020

**NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

**E. INVESTMENTS**

State statutes authorize the District to invest in (a) obligations of the United States or its agencies and instrumentalities; (b) direct obligations of the State of Texas or its agencies; (c) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States; (d) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (e) certificates of deposit by state and national banks domiciled in this state that are (i) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (ii) secured by obligations that are described by (a) - (d); or, (e). Statutes also allow investing in local government investment pools organized and rated in accordance with the Interlocal Cooperation Act, whose assets consist exclusively of the obligations of the United States or its agencies and instrumentalities and repurchase assessments involving those same obligations. The District has all its monies in interest bearing checking accounts, savings accounts and money market accounts. Earnings from these investments are added to each account monthly or quarterly.

The District reports investments at fair value based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for similar assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

**F. ACCOUNTS RECEIVABLE**

Reimbursements for EMS services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Accounts receivable are reported net of allowances for uncollectible accounts. The allowance account represents management's estimate of uncollectible accounts based on historical trends.

Property taxes are levied based on taxable value at January 1 and become due October 1 and past due after the following January 31. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property taxes receivable for prior year's levy is shown net of the allowance for uncollectible accounts.

**G. PREPAID ITEMS**

Payments made for goods and services in advance are recorded as prepaid items in both government-wide and fund financial statements.

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONT.)  
 SEPTEMBER 30, 2020

**NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

H. CAPITAL ASSETS

Capital assets, which include land; buildings and improvements; and equipment and vehicles, are reported in the government-wide financial statements. Capital assets are defined as assets with a cost of \$1,000 or more and have a useful live of greater than one year. Donated capital assets are recorded at estimated fair market value at the date of donation.

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. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Equipment	5-7 Years
Vehicles	10 Years
Buildings	25-50 Years

Land is not depreciated.

I. COMPENSATED ABSENCES

The District permits employees to accumulate earned but unused vacation pay benefits up to certain limits. Upon resignation, an employee may receive pay for any unused accrued vacation provided. Upon resignation or termination, a maximum of 48 hours of unused accrued vacation leave will be paid provided the employee gives sufficient notice of planned separation and all issued equipment and uniforms have been returned to the District.

Liabilities for compensated absences are recognized in the fund statements to the extent the liabilities have matured (i.e. are due for payment). Compensated absences are accrued in the government-wide statements.

J. DEFERRED INFLOWS AND OUTFLOWS 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 future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

Deferred inflows of resources represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resource (revenue) until that time. Unavailable revenue is reported only in the governmental funds balance sheet under a modified basis of accounting. Unavailable revenues from property tax and EMS charges are deferred and recognized as an inflow of resources in the period the amounts become available.

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
NOTES TO BASIC FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2020

**NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

J. DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES (CONT.)

Property tax and EMS charges are recognized when they become both measurable and available in the fund statements. Available means when due or past due, and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue and EMS charges not expected to be available for the current period are reflected as deferred inflows. Unavailable revenue is reported only in the governmental funds balance sheet under a modified accrual basis of accounting. Unavailable revenues from property tax and EMS charges are deferred and recognized as inflow of resource in the period the amount becomes available.

K. LONG-TERM OBLIGATIONS

In government-wide financial statements, long-term debt and other long-term obligations (if any) are reported as liabilities under governmental activities. Bond premiums and discounts are amortized over the life of the bond using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize debt proceeds. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. The District does not have any long term debt obligations.

L. FUND EQUITY

Fund balances in governmental funds are classified as follows:

Nonspendable – Represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact.

Restricted – Represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed – Represents amounts that can only be used for a specific purpose determined by a formal action of the government’s highest level of decision making authority. The District Board of Commissioners 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. .

Assigned – Represents amounts which the District intends to use for a specific purpose but do not meet the criteria of restricted or committed. The District Commissioners may make assignments through formal documentation in the minutes. The District Commissioners are the only entities that may make assignments at this time.

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
NOTES TO BASIC FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2020

**NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

L. FUND EQUITY (CONT.)

Unassigned – Represents the residual balance that may be spent on any other purpose of the District.

When expenditure is incurred for a purpose in which multiple classifications are available, the District considers restricted balances spent first, committed second, assigned third, and unassigned fourth.

M. NET POSITION

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

N. USE OF 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.

O. RECLASSIFICATIONS

Certain reclassifications have been made to the prior periods presented to conform to the current presentation. These reclassifications had no effect on fund equity.

**NOTE 2 -- CASH AND CASH INVESTMENTS**

The District's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the District's agent bank approved pledge securities in an amount sufficient to protect District funds on a day to day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

1. Cash

At September 30, 2020, the full bank balance was covered by federal deposit insurance. All of the District's cash was fully collateralized.



GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
NOTES TO BASIC FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2020

**NOTE 2 -- CASH AND CASH INVESTMENTS (CONT.)**

2. Investments

The District is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return.

The Public Funds Investment Act (“Act”) requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that the District adhered to the requirements of the Act. Additionally, investment practices of the District were in accordance with local policies.

The Act determines the types of investments which are allowable for the District. These include, with certain restrictions, 1) obligations of the U.S. Treasury, U.S. agencies, and the State of Texas, 2) certificates of deposit, 3) certain municipal securities, 4) securities lending program, 5) repurchase agreements, 6) bankers acceptances, 7) mutual funds, 8) investment pools, 9) guaranteed investment contracts, and 10) commercial paper. The District had no investments at September 30, 2020.

3. Analysis of Specific Deposits and Investment Risks

GASB Statement No. 40 requires a determination as to whether the District was exposed to the specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not exposed to credit risk.

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution’s trust department or agent but not in the District’s name. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty’s trust department or agent but not in the District’s name. At year end, the District was not exposed to custodial credit risk.

c. Concentration of Credit Risk

The risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. At year end, the District was not exposed to a concentration of credit risk.

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONT.)  
 SEPTEMBER 30, 2020

**NOTE 2 -- CASH AND CASH INVESTMENTS (CONT.)**

3. Analysis of Specific Deposits and Investment Risks (Cont.)

d. Interest Rate Risk

This is the risk that the changes in interest rates will adversely affect the fair value of an investment. At year end, the District was not exposed to interest rate risk.

e. Foreign Currency Rate

This is the risk that the exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

**NOTE 3 -- AD VALOREM (PROPERTY) TAXES**

The District has contracted with the Gonzales County Tax Assessor-Collector to collect taxes on its behalf. Current year taxes become delinquent February 1. Current year delinquent taxes not paid by July 1 are turned over to attorneys for collection action.

For fiscal year 2020, the assessed tax rate for the District was \$0.1000 per \$100 on an assessed valuation of \$3,665,095,440, net of exemptions. Legally, the District may assess up to \$0.1000 per hundred on assessed valuations. Total tax levy for fiscal year 2020 was \$3,655,746. As of September 30, 2020, the current delinquent taxes for 2020 were \$121,306. An allowance for uncollectible property taxes has been established in the amount of \$20,559 as of September 30, 2020.

**NOTE 4 -- RECEIVABLES**

The following is a summary of the accounts receivable and the related allowances for uncollectible amounts:

<u>Assets</u>	<u>Amount</u> <u>Receivable</u>	<u>Allowance for</u> <u>Uncollectible</u> <u>Accounts</u>	<u>Net</u> <u>Receivable</u>
<i>Taxes:</i>			
Property Taxes	\$ 181,799	\$ 20,559	\$ 161,240
<i>Charges for Services:</i>			
EMS Services	1,771,494	1,417,195	354,299
<i>Other:</i>			
Advance to GCEMS	185,195	75,195	110,000
Total	<u>\$2,138,488</u>	<u>\$1,512,949</u>	<u>\$ 625,539</u>

Bad debt expense of \$1,512,949 was combined with receivables on the statement of activities, and the statement of revenues, expenditures, and changes in fund balance governmental fund.

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
 NOTES TO BASIC FINANCIAL STATEMENTS (CONT.)  
 SEPTEMBER 30, 2020

**NOTE 5 -- CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2020, was as follows:

Governmental Activities	Beginning Balance	Additions	Adjustments and Disposals	Ending Balance
Land	\$ -	\$ 59,190	\$ -	\$ 59,190
Buildings	-	431,390	-	431,390
Vehicles	15,260	837,524	(35,749)	817,035
Equipment	18,790	202,218	-	221,008
Less: Accumulated Depreciation	(587)	(108,737)	-	(109,324)
	<u>\$ 33,463</u>	<u>\$ 1,421,585</u>	<u>\$ (35,749)</u>	<u>\$ 1,419,299</u>

Depreciation expense was charged to the governmental function in the Emergency Services.  
 Land is not depreciated

**NOTE 6 -- COMPENSATED ABSENCES**

The District permits employees to accumulate earned but unused vacation pay benefits. When an employee leaves the service of the District, he or she will be paid for all accrued but unused vacation leave upon retirement. Upon resignation or termination, a maximum of 48 hours of unused accrued vacation leave will be paid. The rate of pay will be determined by the salary rate in effect at the time of separation. Compensated absences as of September 30, 2019 and 2020 were \$0 and \$15,653 respectively.

**NOTE 7 -- LITIGATION**

The District is not aware of any pending or threatened litigation.

**NOTE 8 -- RISK MANAGEMENT**

The Gonzales County Emergency Services District #1 is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. To cover the risk the District contracts with Volunteer Firemen's Insurance Services (VFIS) of Texas to provide insurance coverage for Property/Casualty. Contributions are set annually by VFIS. Liability by the District is generally limited to the contributed amounts. Annual contributions for the year ended September 30, 2020 were \$20,879.

**NOTE 9 -- SERVICE PROVIDER**

Previously, the District contracted with Gonzales Volunteer Ambulance Corps. to provide EMS services for the District. As of April 2020, the District is now providing Emergency Medical Services and the contract dissolved. The total paid to Gonzales Volunteer Ambulance Corps. during the year ending September 30, 2020 was \$680,937.

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
NOTES TO BASIC FINANCIAL STATEMENTS (CONT.)  
SEPTEMBER 30, 2020

**NOTE 10 -- CONTRIBUTED CAPITAL**

In April of 2020, Gonzales Volunteer Ambulance Corps. contributed \$611,940 in capital assets to the District. The contribution is shown capital grants and contributions on the statement of activities.

**NOTE 11 -- ADVANCE TO GONZALES VOLUNTEER AMBULANCE CORPS.**

In October of 2019, the District approved an advance of \$185,195 to Gonzales Volunteer Ambulance Corps. As of September 30, 2020, the District estimates that \$110,000 is collectible and an allowance for doubtful has been established for the remaining \$75,195.

## REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – General Fund

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budget Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
<b>REVENUES</b>				
EMS Charges	\$ 963,800	\$ 331,180	\$ 257,598	\$ (73,582)
Property Taxes	3,593,006	3,563,064	3,568,252	5,188
Grants	-	14,620	14,620	-
Interest	-	22,030	25,025	2,995
Miscellaneous Income		1,883	44,409	42,526
<b>TOTAL REVENUES</b>	<u>4,556,806</u>	<u>3,932,777</u>	<u>3,909,904</u>	<u>(22,873)</u>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Emergency Services	3,550,423	2,958,036	2,122,394	(835,642)
Administrative	88,000	56,358	125,067	68,709
Capital Outlay	918,383	918,383	918,383	-
<b>TOTAL EXPENDITURES</b>	<u>4,556,806</u>	<u>3,932,777</u>	<u>3,165,844</u>	<u>(766,933)</u>
<b>Net Change in Fund Balance</b>	-	-	<b>744,060</b>	744,060
<b>Fund Balance - Beginning of Year</b>	<u>617,655</u>	<u>617,655</u>	<u>617,655</u>	-
<b>Fund Balance - End of Year</b>	<u>\$ 617,655</u>	<u>\$ 617,655</u>	<u>\$ 1,361,715</u>	<u>\$ 744,060</u>

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET AND ACTUAL  
SEPTEMBER 30, 2020

**Budgetary Information** – The budget is prepared in accordance with accounting principles generally accepted in the United States of America. The District maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the District’s Board and as such is a good management control device.

It is recommended that actual expenditures do not exceed appropriations. Actual expenditures did not exceed appropriations for the year ended September 30, 2020.

The District does not use encumbrances.

## SUPPLEMENTARY INFORMATION

Supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedule include:

- Comparative Balance Sheet – General Fund
- Comparative Statements of Revenues, Expenditures and Changes in Fund Balances – General Fund



GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
 COMPARATIVE BALANCE SHEETS – GENERAL FUND  
 SEPTEMBER 30, 2020 AND 2019

	2020	2019
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 915,680	\$ 28,505
Certificates of Deposit	409,692	403,955
Accounts Receivable, Net of Allowance for Uncollectible		
Property	161,240	142,402
EMS Charges	354,299	-
Advance to GCEMS	110,000	185,195
Prepaid Items	24,320	-
<b>TOTAL ASSETS</b>	<b>\$ 1,975,231</b>	<b>\$ 760,057</b>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
<i>LIABILITIES</i>		
Accounts Payable	\$ 17,957	\$ -
Payroll Liabilities	85,207	-
<b>TOTAL LIABILITIES</b>	<b>103,164</b>	<b>-</b>
 <i>DEFERRED INFLOWS OF RESOURCES</i>		
Unavailable Property Tax Revenue	156,053	142,402
Unavailable EMS Charges	354,299	-
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>510,352</b>	<b>142,402</b>
 <i>FUND BALANCE</i>		
Nonspendable	24,320	-
Unassigned (Deficit)	1,337,395	617,655
<b>TOTAL FUND BALANCE</b>	<b>1,361,715</b>	<b>617,655</b>
 <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 1,975,231</b>	<b>\$ 760,057</b>

GONZALES COUNTY EMERGENCY SERVICES DISTRICT #1  
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES – GENERAL FUND  
 FOR THE YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	2020	2019
<b>REVENUES</b>		
EMS Charges	\$ 257,598	\$ -
Property Taxes	3,568,252	976,392
Grants	14,620	-
Interest	25,025	13,042
Miscellaneous Income	44,409	21,824
<b>TOTAL REVENUES</b>	<b>3,909,904</b>	<b>1,011,258</b>
<b>EXPENDITURES</b>		
<i>Current:</i>		
Emergency Services	2,122,394	1,242,834
General Administration	125,067	-
Capital Outlay	918,383	34,050
<b>TOTAL EXPENDITURES</b>	<b>3,165,844</b>	<b>1,276,884</b>
<b>Net Change in Fund Balance</b>	<b>744,060</b>	<b>(265,626)</b>
<b>Fund Balance at Beginning of Year, (Deficit)</b>	<b>617,655</b>	<b>883,281</b>
<b>Fund Balance at End of Year, (Deficit)</b>	<b>\$ 1,361,715</b>	<b>\$ 617,655</b>