



View Budget Amendment: Budget
Amendment: FY2025 - Annual Budget Detail
on 07/07/2025 : BAT-0000184

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Company The County of Galveston
Plan Template Annual Budget Detail : FY25 Amended Budget
Plan FY25 Amended Budget
Organizing Dimension Type
Amendment ID BAT-0000184
Amendment Date 07/07/2025
Description 25-146-0707-B Sponsor: Honorable Mark Henry; Request transfer from General Fund - Budgeted Reserves to Public Health - Other Contract Services to fund financial services for the Galveston County Health District.
Amendment Type Budget Transfer
Balanced Amendment Yes
Entry Type Amended
Status In Progress

Budget Amendment Entries

Period	*Ledger Account/Summary	*Cost Center	*Fund	Revenue Category	Spend Category	Program	Project	Debit Amount	Credit Amount	Memo	Exceptions
FY2025 Annual (FY25 Amended Budget)	5481000:Miscellaneous Contract Services	411010 Public Health	1101 General Fund		Other Contract Services			\$175,000.00	\$0.00	Request transfer from General Fund - Budgeted Reserves to Public Health - Other Contract Services to fund financial services for the Galveston County Health District.	



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Period	*Ledger Account/Summary	*Cost Center	*Fund	Revenue Category	Spend Category	Program	Project	Debit Amount	Credit Amount	Memo	Exceptions
FY2025 Annual (FY25 Amended Budget)	5930000:Reserves - Other	920180 Fund Balance Reserves	1101 General Fund		Budgeted Reserves			\$0.00	\$175,000.00	Request transfer from General Fund - Budgeted Reserves to Public Health - Other Contract Services to fund financial services for the Galveston County Health District.	

Amended Scope of Work GCHD.pdf

File Name Amended Scope of Work GCHD.pdf
Content Type application/pdf
Updated By Lee Clemmer
Upload Date 06/27/2025 10:06:15 AM
Comment

Process History

Process		Status	Completed On	Due Date	Person (Up to 5)	All Persons	Comment
Budget Amendment Event	Budget Amendment Event	Step Completed	06/27/2025 10:06:16 AM	06/28/2025	Lee Clemmer	1	
Budget Amendment Event	Approval by Cost Center Manager	Approved	06/27/2025 10:24:45 AM	06/29/2025	Linda Liechty (Cost Center Manager)	1	
Budget Amendment Event	Approval by Budget Specialist	Approved	06/27/2025 10:26:00 AM		Joselinne Piedras-Sarabia (Budget Specialist)	1	
Budget Amendment Event	Approval by Sponsored Programs Manager	Not Required		06/28/2025		0	
Budget Amendment Event	Approval by Accounting Operations Lead or Payroll Accountant	Approved	06/27/2025 11:21:56 AM		Lauren Swift (Accounting Operations Lead)	1	
Budget Amendment Event	Approval by Budget Manager	Approved	06/30/2025 02:47:04 PM	06/29/2025	Diana Huallpa Trevino (Budget Manager)	1	
Budget Amendment Event	Approval by Finance Executive	Awaiting Action		07/02/2025	Sergio Cruz (Finance Executive)	1	

June 12, 2025

To the United Board of Health &
Management
Galveston County Health District
9850 Emmett F. Lowry Expressway
Texas City, TX 77591

Dear Mr. Drummond and Ms. Cable,

This serves as an amendment to our initial engagement letter, which was executed on March 27, 2025. We have completed certain items from our initial scope of work as listed below:

1. Conducted internal control walkthroughs with various areas and provided recommendations.
2. Management's Discussion and Analysis based on the 2023 audit report provided by the external auditors.
3. Reviewed the 2023 audit report and provided feedback to management.
4. Duplicate vendors identification
5. Prepaid reconciliations – both insurance and expense items
6. Unearned revenue
7. County revenue
8. Certain payroll liabilities
9. Reviewed certain Accounts Receivable accounts with management and determined no further adjustment was needed. (Accounts 1105, 1106, 1107 and 1108). The District will reclassify clean up entries posted in May 2025 to fiscal year 2024.
10. Management provided Whitley Penn with the ability to propose entries for management review to assist with expediting the reconciliation process.
11. Provided guidance to the District to set up its government access with the Texas Comptroller's account, which will allow the District to confirm receipt of payment from various state grantors for both federal and state grants.

To the United Board of Health &
Management

As of June 12, 2025, our amended scope of work, at the request of the District, shall be as follows:

1. Record all audit journal entries from the 2023 audit reports and ensure that the beginning balances for fiscal year 2024 agree to these figures.
2. Complete all review and propose entries of all account receivables for Accounts Receivable – System generated and Accrued Revenue.
3. Accounts Payable review and reconciliation to subledgers
4. Payroll liabilities for employee and employer insurance
5. Reconcile all federal and state grants for fiscal year 2024
6. Prepare the 2024 Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State Awards to be used for the 2024 audit including review of applicable notice of grant awards for accuracy
7. Assist with any questions related to indirect cost allocation and negotiated indirect cost rate, if applicable.
8. Close fiscal year 2024 and ensure that beginning balances in 2025 agrees to these figures.
9. Review the 2025 balances and transactions in preparation for the fiscal year 2025 audit and assist with entries where needed
10. Assist the District with the preparation of the 2025 schedule of expenditures of federal and state awards
11. Assist with Patient Fees Revenue Reconciliation
12. Assist with GASB 101 Compensated Absences
13. Assist the District with analyzing data from 2023 through 2025 as it enters fiscal year 2026 on October 1, 2025.
14. Assist with budgeting and as deemed necessary by the District management.

We will continue to provide the Board and management with weekly status updates and meet frequently in-person or via TEAMS to ensure we are making progress and assisting the District's management as needed. Our pricing will be based on our standard rates, which vary by level. Our new estimated fee is \$175,000. However, we will provide a summary of milestones reached once we reach \$75,000, \$125,000, and \$150,000. Other than the scope of work all other stipulations in the previous engagement letter remain the same.

We thank you for the opportunity to assist the District with its accounting function and look forward to continuing this project.

Sincerely,



This letter correctly sets forth the understanding of Galveston County Health District

Signature

Title

Date