

**Southeast Texas Trauma Regional Advisory Council**

Financial Statements

May 31, 2008

( A Compilation )

Prepared By:

Norbert Gonzales, Jr. P.C.

7800 IH 10 West, Suite 505

San Antonio, Texas 78230

Phone: (210) 366-9430

Fax: (210) 366-9451

Email: [ngonzalesjd@cpatx.com](mailto:ngonzalesjd@cpatx.com)

**NORBERT GONZALES, JR.**  
CERTIFIED PUBLIC ACCOUNTANT

Lincoln Center  
7800 IH 10 West, Suite 505  
San Antonio, Texas 78230  
Ph: (210) 366-9430  
Fax: (210) 366-9451  
E-Mail: [ngonzalesjd@cpatx.com](mailto:ngonzalesjd@cpatx.com)

**MEMBER OF**

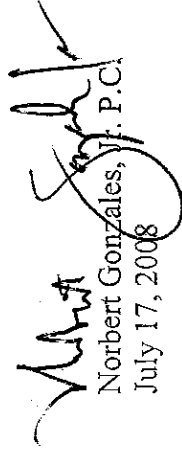
**TEXAS SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS**

The Board of Directors  
Southeast Texas Trauma Regional Advisory Council  
Houston, Texas.

We have compiled the accompanying Statement of Financial Position- modified accrual basis of Southeast Texas Trauma Regional Advisory Council as of May 31, 2008 and related Statement of Activity- modified accrual basis for the nine months then ended, in accordance with Statements on Standards for Accounting and Review services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the modified accrual basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or any other form of assurance on them. We are not independent with respect to Southeast Texas Trauma Regional Advisory Council.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements on the modified accrual basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's assets, liabilities, net assets, revenue and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

  
Norbert Gonzales, Jr. P.C.  
July 17, 2008

**Southeast Texas Trauma Regionla Advisory Council**

Statement of Financial Position-Modified Accrual Basis

May 31, 2008

(A Compilation)

**ASSETS**

**Current Assets**

Checking	\$ 83,342.48
HRSA Checking	1,918,981.83
Money Market	<u>242,457.13</u>
Total Current Assets	\$ 2,244,781.44

**Other Current Assets**

Hospital Allocation Plan	
Total Other Current Assets	<u>1,638,038.88</u>

1,638,038.88

**Fixed Assets**

Property and Equipment (net)	6,051.00
Vehicle	<u>147,058.82</u>
Total Fixed Assets	<u>153,109.82</u>

153,109.82

**TOTAL ASSETS**

4,035,930.14

# Southeast Texas Trauma Regionla Advisory Council

Statement of Financial Position-Modified Accrual Basis

May 31, 2008

(A Compilation)

## LIABILITIES AND NET ASSETS

### Liabilities

Accounts Payable	738,284.98
Hospital Allocation Plan Payable	1,638,038.88
Accrued Travel Payable	3,211.53
Accrued Wages & Salaries Payable	7,946.22
Accrued Payroll Tax Payable	607.89
Accrued Expenses Payable	499.74
Accrued AMEX-CC Payable	1,540.28
Accrued Travel Payables-HRSA	-
Accrued Wages & Salaries Payable-HRSA	18,336.95
Accrued Payroll Tax Payable-HRSA	1,402.78
T-Bill Interest Payable-TDSHS	45,331.83
Total Liabilities	<u>2,455,201.08</u>

### Net Assets

Net Assets August 31, 2007	575,907.52
Add: Prior Period Voided Checks	106,153.26
Adjustment to record Revenue which was collected in prior fiscal year	(447,545.92)
Plus: Surplus of Revenue over Expense	<u>\$ 1,346,214.20</u>
Total Net Assets	<u>1,580,729.06</u>

## TOTAL LIABILITIES AND NET ASSETS

\$ 4,035,930.14

# Southeast Texas Trauma Regional Advisory Council

Statement of Activity-Modified Accrual Basis

9 Months Ended May 31, 2008

(A Compilation)

## SUPPORT AND REVENUE

<b>Other Revenue</b>		\$		
Conference Registration			7,565.70	
Conference Vendor			1,000.00	
EMS Dues			3,700.00	
Hospital Dues			27,500.00	
Interest			8,272.77	
Other Income			8,596.03	
Refund/Reimbursement			57,347.24	
Total Other Revenue			<u>113,981.74</u>	
<b>FY 08 Grant and Revenue</b>		<b>\$</b>		<b>113,981.74</b>
FY 08 Tobacco Grant			142,629.00	
OASPR 6			<u>3,246,749.77</u>	
Total FY 08 Grant and Revenue				<u>3,389,378.77</u>
<b>Revenue Prepaid in prior fiscal year (Schedule Attached)</b>				<u>447,545.92</u>
<b>Total Support and Revenue</b>				<b>3,950,906.43</b>

## EXPENSES

Accounting Services/Audit				
Administrative			17,250.02	
Bank Services			109.08	
Ben Taub Helmet Safety			138.31	
Ben Taub Shattered Dreams			2,002.96	
Communication Allowance			3,324.02	
Computer Software/Supplies			4,750.00	
Conference Calls			1,807.07	
Contingent Other			392.76	
Contractual			2,507.83	
Education			1,811,326.80	
Ems County Disbursement			9,830.00	
EMSystem Conference			157,998.00	
Equipment & Furniture			309.02	
Furniture Rental			124,249.19	
FICA (Full Time)			348.77	1483.29
FICA (Full Time)-RHPC				2858.23
FICA (Full Time)-SETTRAC				1302.69
FICA (Part Time)				580.74
FICA (Part Time)-SETTRAC				206.06
FICA Executive Director				5,330.87
FICA Administrative Assistant				1,376.64
FICA Program Manager				1,543.05
FICA OASPR Director				5,366.11

# Southeast Texas Trauma Regional Advisory Council

Statement of Activity-Modified Accrual Basis

9 Months Ended May 31, 2008

(A Compilation)

FICA OASPR Program	
Total FICA	<u>2,251.84</u>
Insurance-Health	22,299.52
Insurance-Liability	6,075.01
Insurance-worker Comp.	467.14
Legal	194.00
Meal Reimbursements	1,557.35
Meals for Conferences & Meetings	642.21
Newsletter	1,303.03
Office Supplies	494.27
PI&E SETTRAC Conference	2,758.75
PI&E State Conference	8,620.60
Phone & Internet	10,068.97
Possible Overage for State Conference	638.32
Postage & Freight	5,210.39
Printing & Reproduction	2,075.06
RCV Expenses	278.07
Salary Executive Director	5,573.03
Salary Administrative Assitant	69,684.32
Salary Program Manager	18,000.00
Salary OASPR Director	20,165.10
Salary OASPR Program	70,125.03
	<u>29,435.86</u>
Total Salaries	207,410.31
Satellite Phone Fees	9,082.73
State Conference	13,817.03
Stroke Events	700.00
TETAF Dues	17,507.43
Training	125,250.00
Travel	24,938.40
Verizon Aircards for RCV	\$ 1,386.78
<b>Total Expenses</b>	<u>2,604,692.23</u>
<b>Surplus of Revenue over Expenses</b>	<u>\$ 1,346,214.20</u>

**South Texas Trauma Regional Advisory Council**

Schedule May 31, 2008

(A Compilation)

**Expenses paid from Revenue collected in prior fiscal year**

<u>Grant</u>	<u>Expenses</u>
FY 07 Income & Expenses	\$ (17,545.43)
FY 08 County 1st Grant	(158,048.00)
FY 08 EMS 1st Grant	(119,982.53)
HRSA 5 Grant	<u>\$ (151,969.96)</u>
<b>Total Expenses paid from Revenue collected in prior fiscal year</b>	<b><u><u>\$ (447,545.92)</u></u></b>

## Southeast Texas Trauma Regional Advisory Council

### Statement of Activity by Category

#### Modified Accrual Basis

9 Months Ended May 31, 2008

	FY 07 Tobacco Grant	FY 07 Trauma 1st Grant	FY 07 Trauma 2nd Grant	FY 07 Total Income & Expenses	FY 08 County 1st Grant	FY 08 RAC EMS 1st Grant	FY 08 Tobacco Grant	FY 08 Total Income & Expenses	FY 08 G and Admin Income & Expenses	FY 07 HRSA 5 Income & Expenses	FY 08 OASPR 6 Admin Income & Expenses	FY 08 OASPR 6 Program- Income & Expenses	TOTAL
<b>Revenue</b>													
FY 07 Conference Registration				-				-	7,565.70				7,565.70
FY 07 Conference VENDOR Registration				-				-	1,000.00				1,000.00
FY 07 EMS Dues				-				-	300.00				300.00
FY 07 Hospital Dues				-				-	2,500.00				2,500.00
FY 08 EMS Dues				-				-	3,400.00				3,400.00
FY 08 Hospital Dues				-				-	25,000.00				25,000.00
Interest				-				-	8,272.77				8,272.77
Refunds & Reimbursements				-				-	911.45	56,400.99		34.80	57,347.24
Other Income				-				-	8,596.03				8,596.03
Grant Revenue				-			142,629.00	142,629.00			200,558.00	3,046,191.77	3,389,378.77
Revenue Prepaid in prior fiscal year	590.74	2,810.70	14,143.99	17,545.43	158,048.00	119,982.53		278,030.53		151,969.96			447,545.92
<b>Total Revenue</b>	<b>590.74</b>	<b>2,810.70</b>	<b>14,143.99</b>	<b>17,545.43</b>	<b>158,048.00</b>	<b>119,982.53</b>	<b>142,629.00</b>	<b>420,659.53</b>	<b>57,545.95</b>	<b>208,370.95</b>	<b>200,558.00</b>	<b>3,046,226.57</b>	<b>3,950,906.43</b>
													-
													-
<b>Expenses</b>													
Accounting /Audit Services				-		11,615.22		11,615.22			5,000.00		16,615.22
Administrative								-			72.72		72.72
Payroll Services						317.40		317.40			317.40		634.80
Bank Services				-				-	138.31				138.31
Ben Taub Helmet Safety			2,002.96	2,002.96				-					2,002.96
Ben Taub Shattered Dreams			3,324.02	3,324.02				-					3,324.02
Communication Allowance				-			2,000.00	2,000.00			2,000.00	750.00	4,750.00
Computer/Software/Equipments		487.13	1,215.20	1,702.33			3,677.63	3,677.63	591.87		7,554.39		13,526.22
Conference Calls				-			392.76	392.76					392.76
Contingent Other			266.76	266.76				-	2,241.07				2,507.83

See Accountant's Compilation Report  
of Norbert Gonzales, Jr. P.C.

	FY 07 Tobacco Grant	FY 07 Trauma 1st Grant	FY 07 Trauma 2nd Grant	FY 07 Total Income & Expenses	FY 08 County 1st Grant	FY 08 RAC EMS 1st Grant	FY 08 Tobacco Grant	FY 08 Total Income & Expenses	FY 08 G and Admin Income & Expenses	FY 07 HRSA 5 Income & Expenses	FY 08 OASPR 6 Admin Income & Expenses	FY 08 OASPR 6 Program-Income & Expenses	TOTAL
Contractual								-				1,811,326.80	1,811,326.80
Education							9,830.00	9,830.00					9,830.00
EMS County Disbursement					157,998.00			157,998.00					157,998.00
EMSystem Conference				-		309.02		309.02					309.02
Equipment & Furniture			7,335.05	7,335.05		348.77		348.77		105,253.97			112,937.79
FICA (Full Time)		1,483.29		1,483.29				-					1,483.29
FICA (Full Time)-RHPC				-				-		2,858.23			2,858.23
FICA (Full Time)-SETTRAC				-				-		1,302.69			1,302.69
FICA (Part Time)	580.74			580.74				-					580.74
FICA (Part Time)-SETTRAC				-				-		206.06			206.06
FICA Executive Director				-		2,838.23		2,838.23			2,492.64		5,330.87
FICA Administrative Assistant						963.54		963.54			413.10		1,376.64
FICA Program Manager				-			1,388.79	1,388.79			154.26		1,543.05
FICA OASPR Director				-				-			5,366.12		5,366.12
FICA OSAPR Program								-				2,251.84	2,251.84
Insurance-Health						1,227.99		1,227.99			2,740.17	2,143.21	6,111.37
Insurance-Liability						467.14		467.14					467.14
Insurance-Worker Comp.						194.00		194.00					194.00
Legal								-			1,557.35		1,557.35
Meal Reimbursements				-				-	642.21				642.21
Meals for Conferences & Meetings				-				-	1,303.03				1,303.03
Newsletter				-			494.27	494.27					494.27
Office Supplies				-				-	1,478.69		1,221.08		2,699.77
PI&E SETTRAC Conference				-				-	8,460.10				8,460.10
PI&E State Conference				-				-	2,150.39				2,150.39
Phone & Internet								-	638.32				638.32
Possible Overage for State Conference						5,210.39		5,210.39					5,210.39
Postage & Freight				-				-	1,377.66		697.40		2,075.06
Printing & Reproduction				-				-	256.98		21.09		278.07
RCV Expenses					50.00	3,844.60		3,894.60					3,894.60
Salary Executive Director				-		37,100.80		37,100.80			32,583.51		69,684.31
Salary Administrative Assistant						12,600.00		12,600.00			5,400.00		18,000.00

See Accountant's Compilation Report  
of Norbert Gonzales, Jr. P.C.

	FY 07 Tobacco Grant	FY 07 Trauma 1st Grant	FY 07 Trauma 2nd Grant	FY 07 Total Income & Expenses	FY 08 County 1st Grant	FY 08 RAC EMS 1st Grant	FY 08 Tobacco Grant	FY 08 Total Income & Expenses	FY 08 G and Admin Income & Expenses	FY 07 HRSA 5 Income & Expenses	FY 08 OASPR 6 Admin Income & Expenses	FY 08 OASPR 6 Program-Income & Expenses	TOTAL
Salary Program Manager				-			18,148.57	18,148.57			2,016.53		20,165.10
Salary OASPR Director				-				-			70,125.03		70,125.03
Salary OSAPR Program								-				29,435.86	29,435.86
Satellite Phone Fees		840.28		840.28		8,242.45		8,242.45					9,082.73
State Conference						21,896.11		21,896.11					21,896.11
Stroke Events				-				-	700.00				700.00
TETAF Dues							17,507.43	17,507.43					17,507.43
Training				-				-		98,750.00		26,500.00	125,250.00
Travel	10.00			10.00		1,678.43	10,219.79	11,898.22			10,201.63	4,506.98	26,616.83
Verizon Aircards for RCV				-		1,386.78		1,386.78					1,386.78
<b>Total Expenses</b>	<b>590.74</b>	<b>2,810.70</b>	<b>14,143.99</b>	<b>17,545.43</b>	<b>158,048.00</b>	<b>110,240.87</b>	<b>63,659.24</b>	<b>331,948.11</b>	<b>19,978.63</b>	<b>208,370.95</b>	<b>149,934.42</b>	<b>1,876,914.69</b>	<b>2,604,692.23</b>
<b>Surplus of Revenue over Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,741.66</b>	<b>78,969.76</b>	<b>88,711.42</b>	<b>37,567.32</b>	<b>-</b>	<b>50,623.58</b>	<b>1,169,311.88</b>	<b>1,346,214.20</b>

See Accountant's Compilation Report  
of Norbert Gonzales, Jr. P.C.