CHAMBERS COUNTY ESD NO. 1

BOARD MEETING SIGN IN SHEET

JUNE ~~10~~ 11, 2026

NAME	AFFILIATION	PUBLIC COMMENT (YES OR NO)
Roger Croley	Audit Firm	
Fred Johnson	Hankamer	

THE STATE OF TEXAS §
§
COUNTY OF CHAMBERS §

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1
AGENDA

June 10, 2026

Notice is hereby given that a Regular Meeting of the Board of Commissioners of the Chambers County Emergency Services District No. 1 will be held on **June 10, 2026,** at **6:00 p.m.;** at the **Winnie-Stowell Volunteer Fire Department ("WSVFD") - 825 State Highway 124, Winnie, Texas 77665**.

The following matters will be considered and may be acted upon at the meeting for the following purposes:

DISCUSSION/ACTION ITEMS

1. Call meeting to order.

2. Pledge of Allegiance.

3. Public Comment.

4. Discuss and approve the minutes for the May 13, 2026 Regular Meeting.

5. Discuss and take-action, on the District's Treasurers Report; District's expenses; and amend the District's budget, if necessary.

6. Receive Reports from:

   a. Administrator, and
   b. Chief's, including the Department's Financial Report.

7. Discuss and take-action, if necessary, on approving the 2024-2025 audit.

8. Discuss and take-action, if necessary on renewing the CommonCents Credit Union certificate of deposit.

9. Discuss and take-action, if necessary, on purchasing fire or EMS equipment, vehicles, and/or supplies as well as any proposed repairs, maintenance and/or testing.

10. Discuss and take-action, if necessary, on adopting a resolution to remove David Murrell from the East Chambers County bank and to add Megan Morrison as a signature for the account.

11. Discuss and take-action, if necessary to approve the Temporary Use Agreement for Engine 21 with the Hankamer Volunteer Fire Department.

12. Discuss and take-action, if necessary, to declare Engine 21, a 2012 Pierce pumper owned by Chambers County Emergency Services District No. 1, as surplus property pursuant to Section 775.251 of the Texas Health and Safety Code.

13. Discuss and take-action, if necessary, regarding the determination of the fair market value of Engine 21, a 2012 Pierce pumper, and authorize the sale and transfer of such surplus firefighting equipment to Hankamer Volunteer Fire Department pursuant to Section 775.251 of the Texas Health and Safety Code, including authorization for execution of all documents necessary to complete the sale and transfer.

14. Discuss and take-action, if necessary, on engaging Research & Project Management LLC to assist with grants.

15. Adjourn

The notice for this meeting was filed and posted in compliance with the Texas Open Meeting Act on the 3rd day of June 2026

Michelle Hardy

Michelle Hardy, Administrator
Chambers County Emergency Services District No. 1

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A packet containing all supportive documentation for this agenda is available for inspection on Tuesday nights at the Winnie-Stowell Volunteer Fire Station, located at 825 State Highway 124, Winnie, Texas, 77665, between the hours of 7:00 p.m. and 9:00 pm.

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The Board may retire to Executive Session any time between the meetings opening and adjournment for the purpose of consultation with legal counsel pursuant to Chapter 551.071 of the Texas Government Code; discussion of personnel matters pursuant to Chapter 551.074 of the Texas Government Code; to discuss Health Care Services as provided by Chapter

551.085 of the Texas Government Code; and/or, discussion of real estate acquisitions pursuant to Chapter 551.072 of the Texas Government Code. Action, if any, will be taken in open session.

Chambers County Emergency Services District No. 1 is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call Mrs. Michelle Hardy at (409) 296-4133 for information. Hearing impaired or speech disabled persons equipped with telecommunication devices for the deaf may utilize the statewide Relay Texas Program, 1-800-735-2988.

MINUTES OF THE REGULAR MEETING
OF THE BOARD OF COMMISSIONERS OF THE
CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT No. 1

A regular meeting of the Board of Commissioners ("Board" or "Commissioners") of the Chambers County Emergency Services District No. 1 ("District") was called to order at 6:00 p.m. on the 13th day of May 2026, at the Winnie-Stowell Volunteer Fire Department ("WSVFD" or "Department") located at 825 State Highway 124, Winnie, Texas 77665 pursuant to notice duly posted according to law.

Members of the public were asked to attend in person or allowed to participate by conference call. In addition, a recording of the meeting is available upon request.

The roll was called of the Commissioners, to-wit:

Commissioners Member	**Position**
Mr. Brad Crone	President
Mr. Chris Barrow	Vice-President
Mr. Troy Dow	Treasurer
Mr. Kenneth Thibodeaux	Secretary
Megan Morrison	Director

All said Commissioners were present. In addition to the above-named Commissioners, the following people were also present:

Attendee	**Position**
Mrs. Michelle Hardy	Administrator
Mr. Hubert Oxford	Benckenstein & Oxford, LLP
Chief Greg Hollaway	Chief, Department
Chief Buddy Land	Chief, Jefferson County Airport (i.e., Jefferson County Water Control Improvement District 10)
Chief Fred Johnson	Hankamer Volunteer Fire Department

President Crone called the meeting to order at 6:04 p.m. He then asked those present to recite the Pledge of Allegiance and the Pledge to the State Flag of Texas. Afterwards, President Crone called for Public Comment and Chief Johnson asked to make a comment. Per the Chief, the Hankamer Volunteer Fire Department was totaled last week by a vehicle on the highway. He then thanked the District for allowing their Department to use Engine 21. President Crone then asked the Chief if they have secured insurance and he affirmed that the engine was insured with VFIS through the Hankamer Volunteer Fire Department. In addition, President Crone asked Attorney Oxford to prepare an agreement for approval at the June 10, 2026 Regular Meeting.

Agenda Item No. 4 – Discuss and approve the minutes for the May 13, 2026 Regular Meeting.

President Crone then directed the Commissioners to Agenda Item No. 4 to review the minutes of the May 13, 2026 Regular Meeting. Staff reported that no changes were requested to the minutes.

Consequently, Commissioner Thibodeaux made a motion to approve the minutes as drafted of the May 13, 2026 Regular Meeting. This motion was seconded by Commissioner Dow and unanimously approved by all the Commissioners.

Agenda Item No. 5 – Discuss and take action, on the District's Treasurer's Report; District's expenses; and amend the District's budget, if necessary.

President Crone then directed the Commissioners to Agenda Item No. 5 to discuss and take action on the District's Treasurer's Report, District expenses, and any necessary amendments to the District's budget.

Mrs. Hardy was then called upon to present the District's financial reports and Treasurer's Report. *See* **Exhibit "A-1"**. Mrs. Hardy reported that the Comptroller's payment of $75,135.39 for May was deposited on May 6, 2026. Prior to the deposit, there was a balance of $43,657.13 in the checking account and following the deposit, the balance in the account was $118,792.52.

Returning to the invoices due, Mrs. Hardy stated that the bills owed totaled $59,248.24, including the EFTPS payment (comprised of $57,951.50 in invoices and $1,296.74 in EFTPS taxes). After payment of the invoices, Mrs. Hardy stated that the remaining funds in the checking account would be $59,544.28. A complete set of invoices and supporting detail is set forth in **Exhibit "A-1"**.

Next, Mrs. Hardy recommended that a transfer of $10,000.00 be made from the checking account at East Chambers Bank to the TexStar account. Following the transfer, the District's balance in its checking account would be $49,544.28.

With respect to the District's savings and investment accounts, Mrs. Hardy informed the Commissioners that the balances changed from the April meeting to the April meeting as follows: (1) East Chambers Money Market increased from $6,123.37 to $6,129.66 with $6.29 paid for interest; (2) Texas First Bank Money Market increased from $5,671.18 to $5,671.65 due to an interest payment of $0.47; (3) Common Cents Credit Union also increased from $235,354.36 to $237,950.87 due to an interest payment of $2,596.51; and (4) TexStar increased from $1,665,105.60 to $1,672,584.39 because of a $2,500.00 transfer from East Chambers Bank and interest of $4,978.79. Cumulatively, from the April meeting to the May meeting, the District's total cash assets increased from $1,957,761.19 to $1,981,880.85. *See* **Exhibit "A-1"**.

Additionally, the Commissioners were asked to review the following reports: (1) aged payables; (2) account reconciliations for each account; (3) account registers for each account; and (4) the financial statements for May 2026. *See* **Exhibits "A-2" and "A-3"**.

After all the District's financials were discussed, Commissioner Morrison made a motion to approve the following: 1) the May 13, 2026 Treasurer's Report; 2) the District's April 2026 Financial Reports and Bank Reconciliations as presented; 3) the transfer of $10,000.00 from the checking account to the TexStar account; and 4) payment of the outstanding invoices. This motion was seconded by Commissioner Barrow and unanimously approved with the consent of all the Commissioners.

Agenda Item No. 6 – Receive reports from the Administrator, Fire Chief, and Feasibility and Regulation of Fire Department Report.

The Board next recognized Mrs. Hardy for the Administrator's Report. Mrs. Hardy reported that Engine 21, Engine 22, and Tanker 21 are due for preventative maintenance service and will be coordinated with Siddons Martin. She also advised that the side-by-side will need to be taken in for service. Mrs. Hardy further reported that the Department will provide standby coverage for graduation and the July 4 fireworks event, and that the Department has a library program scheduled for June 1st, 2026. Mrs. Hardy also advised that the Department prepared for Jeep Weekend, scheduled for May 15th through May 17th, by arranging additional staffing for Friday and Saturday. *See* **Exhibit "B"**.

Mrs. Hardy then discussed the possibility of the District filing for an additional sales tax election and noted that the November election may be difficult given the political environment. Instead, Mrs. Hardy suggested that this be placed on the upcoming agenda for the June 2026 meeting.

Mrs. Hardy also reported that she met with Brittany Maday, Owner and Grant Strategist with Research & Project Management LLC, regarding grant-writing and grant-identification services. Mrs. Hardy explained that the company helps identify grants, prepare applications, and manage grant-related documentation, charges a 3% fee only for funded grants, and offers an in-depth consultation for $100.00. Mrs. Hardy requested that the Board consider signing up with Mrs. Maday and requested that this be placed on the next month's agenda.

After the Commissioners reviewed and discussed the Administrator's Report, the Chief presented his monthly report. The Chief then reported that, in April, the District and the Department responded to ninety-seven (97) calls. A breakdown of the calls is set forth below:

Winnie-Stowell Volunteer Fire Department

Incident Type by Month

	2026												
Incident Type	**Jan-26**	**Feb-26**	**Mar-26**	**Apr-26**	**May-26**	**Jun-26**	**Jul-26**	**Aug-26**	**Sep-26**	**Oct-26**	**Nov-26**	**Dec-26**	**2026 Total**
Structure Fires	4	1	2	1									**8**
Vehicle Fires	1	3	2	2									**8**
Grass/Marsh Fires	9	19	8	2									**38**
Trash/Unauthorized Burn	1	2	0	1									**4**
MVA/Jaws Rescue	5	6	8	8									**27**
Water Rescue/Recovery	0	0	0	0									**0**
Spills/Wash Down	3	1	3	1									**8**
Medical/First Responder	52	69	75	72									**268**
Investigation/Gas Leak/Power Line	0	0	0	0									**0**
Alarms (False, Fire, Smoke, Co)	5	4	1	3									**13**
Aircraft Accident	0	0	0	0									**0**
Other *	10	2	6	7									**25**
Mutual Aid	0	0	7	2									**9**
Cancelled/No Response	0	0	0	0									**0**
Total	**90**	**107**	**105**	**97**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**399**

2024 Total = 1027 Incidents

2025 Total = 1227 Incidents

April 2025 Total = 99 Incidents
*** Other = Lift Assist/Public Assist**

In addition to the matters addressed during the Administrator's Report and the Chief's call report, the Fire Chief reported that the Department and the District increased staffing for Jeep Weekend due to anticipated call volume and possible mutual-aid demands; planned standby coverage for the Johnny Ackles Rodeo and Rice Fest; the loan of Engine 21 to Hankamer Volunteer Fire Department following the loss of its engine; and the potential sale of Engine 21 to Hankamer VFD. As a result of the incident involving Hankamer, the Fire Chief also reported that he had contacted several companies regarding a possible crash attenuator truck to assist with highway accident scenes, road closures, traffic control, and non-emergency road hazards when TxDOT is unavailable or delayed.The complete Fire Chief's Report is attached as **Exhibit "C"**.

Afterwards, Chief Buddy Land reported that he anticipated applying for compliance by the end of the month. He stated that personnel records were still being gathered, but that the compliance process was otherwise progressing. Regarding the long range plan, Chief Land reported that he is nearly complete and expects to have the report by August 2026.

Agenda Item No. 7 - Discuss and take action, if necessary, on purchasing fire or EMS equipment, vehicles, and/or supplies as well as any proposed repairs, maintenance, and/or testing.

Next, Administrator Hardy presented estimates for the replacement of tires on Engine 22. The Board reviewed the estimate from Southern Tire Mart in the amount of $5,428.62, which included ten (10) tires, tire change labor, balancing, valve stems, disposal fees, and related charges. Although the Southern Tire Mart estimate was slightly higher than the other estimate received, Administrator Hardy recommended Southern Tire Mart because it would perform the work at the District's office, avoiding the need to transport Engine 22 for service. The estimates are attached as **Exhibit "D"**.

Thereafter, a motion was made by Commissioner Thibodeaux to approve the Southern Tire Mart estimate in the amount of $5,428.62 for the replacement of tires on Engine 22, as presented and attached as **Exhibit "D"**. This motion was seconded by Commissioner Barrow and unanimously approved by all the Board Members present.

Agenda Item No. 8 - Discuss and take action, if necessary, on accepting the 2024-2025 Audit or to request an extension until July 1, 2026.

Lastly, Attorney Oxford was called upon to discuss the status of the District's 2024–2025 audit and the extension of the District's deadline to submit the audit to Chambers County. Attorney Oxford informed the Board that, with the permission of the Board President, he had previously submitted a letter to the Chambers County Judge requesting a thirty (30) day extension of the District's June 1, 2026 audit filing deadline, extending the deadline to July 1, 2026, pursuant to Section 775.082(d) of the Texas Health and Safety Code. Attorney Oxford further advised the Board that the Chambers County Commissioners Court had approved the requested extension. The Board was then asked to ratify the prior submission of the extension request and to acknowledge and accept the approved extension of the District's 2024–2025 audit filing deadline to July 1, 2026. The extension request is attached as **Exhibit "E"**.

Subsequently, a motion was made by Commissioner Dow to ratify the prior submission of the audit extension request to the Chambers County Commissioners Court and to acknowledge and accept the approved extension of the District's 2024–2025 audit filing deadline to July 1, 2026. This motion was seconded by Commissioner Barrow and unanimously approved by all the Commissioners present.

Upon the conclusion of the discussion of the agenda items, President Crone informed the Commissioners that the next meeting would take place on June 10, 2026 at 6:00 p.m., and then called for a motion to adjourn the meeting at 7:05 p.m. Commissioner Thibodeaux made a motion to adjourn, which was seconded by Commissioner Dow with the unanimous consent of all the Commissioners present.

Signed: ____________

President

Bank Balance from April Statement						**$ 46,157.13**
Outstanding Debits/Credits						
5/8/2026		Comptroller Payment		$	75,135.39	
5/13/2026			EFTPS	$	(1,296.74)	
5/9/2026		FUNDS TRANSFER	TexStar	$	(2,500.00)	
5/21/2026		FUNDS TRANSFER	TexStar	$	(10,000.00)	
4/15/2020	5248	Hubert Oxford		$	(350.00)	
						$60,988.65
Bank Balance as of						**$107,145.78**
DD		Jo-Anna Hardy	Administrator	$	4,534.30	**$4,534.30**
DD		Barner, Kaleb	ESD Contracted Services	$	1,611.25	.
DD		Belaire, Jonah	ESD Contracted Services	$	1,199.17	
DD		Behnken, Matthw	ESD Contracted Services	$	2,400.00	
DD		Callesto, Daniel	ESD Contracted Services	$	4,242.50	
DD		DeLacerda, Travis	ESD Contracted Services	$	3,745.00	
DD		Hollaway, Greg	ESD Contracted Services	$	3,400.00	
DD		Hopkins, Matt	ESD Contracted Services	$	3,925.00	.
DD		Howard, Ryan	ESD Contracted Services	$	405.83	
DD		Land, Buddy	ESD Contracted Services	$	4,500.00	
DD		Nelson, Joshua	ESD Contracted Services	$	750.00	
DD		Lee, Brannon	ESD Contracted Services	$	4,004.17	
DD		Luke, Gabe	ESD Contracted Services	$	958.33	
DD		Silcox, Tyler	ESD Contracted Services	$	3,000.00	
DD		Warrick, Gary	ESD Contracted Services	$	1,300.00	
	5253	CenterPoint Energy	Utilities: Natural Gas	$	60.52	
	5252	Casco Industries	Bunker Gear Purchase	$	14,735.00	
	5255	Entergy	Utilities:Electric	$	362.43	
	5257	Heinz, Joshua	Professional Fees: Retainer	$	350.00	
	5256	Oxford IV, Hubert	Professional Fees: Retainer	$	350.00	
	5259	TBCD	Utilities: WATER	$	192.01	
	5260	Visa	Credit Card: Hardy	$	779.03	
	5254	Spectrum Business	Utilities: Internet/TV	$	356.22	
	5261	Waste Management	Utilities: Garbage Service	$	215.29	
	5262	Wilber Tax Service	QTR Returns	$	175.00	
	5258	Hardy, Michelle	Cell Phone	$	100.00	
Total Bills			**Total Bills Owed**			**$57,651.05**
			Remaining funds in Checking Account			**$49,494.73**
			Mainteance Fee			**$ -**
			Funds remaining in ECCB Checking			**$49,494.73**
Ending Bank						**$49,494.73**
Checks Pending						
	5256	Oxford IV, Hubert	Professional Fees: Retainer	$	350.00	
	5262	Wilber Tax Service	QTR Returns	$	175.00	
Total Pending						**$ 525.00**
Total Check Register						**$50,019.73**
Bank Balance as of Current Meeting						
Outstanding Debits/Credits						**$ 50,019.73**
6/12/2026		**Comptroller Payment**	**WILL DEPOSIT ON 06/12**	**$**	**69,560.14**	
						$69,560.14
Bank Balance						**$119,579.87**

Bills Owed					
DD	Jo-Anna Hardy	Administrator	$	4,534.30	**$4,534.30**
DD	Barner, Kaleb	ESD Contracted Services	$	1,311.67	
DD	Belaire, Jonah	ESD Contracted Services	$	600.00	
DD	Callesto, Daniel	ESD Contracted Services	$	4,730.00	
DD	DeLacerda, Travis	ESD Contracted Services	$	3,600.00	
DD	Hollaway, Greg	ESD Contracted Services	$	6,240.00	
DD	Hopkins, Matt	ESD Contracted Services	$	5,015.00	
DD	Land, Buddy	ESD Contracted Services	$	4,500.00	
DD	Nelson, Joshua	ESD Contracted Services	$	1,137.50	
DD	Lara, Ura	ESD Contracted Services	$	2,655.00	
DD	Lee, Brannon	ESD Contracted Services	$	3,633.33	
DD	Luke, Gabe	ESD Contracted Services	$	1,079.17	
DD	Silcox, Tyler	ESD Contracted Services	$	3,650.00	
DD	Warrick, Gary	ESD Contracted Services	$	1,500.00	
5264	CenterPoint Energy	Utilities: Natural Gas	$	61.49	
5266	Entergy	Utilities:Electric	$	390.32	
5263	Buddy Land	TCFP Compliance	$	2,400.00	
5268	Heinz, Joshua	Professional Fees: Retainer	$	350.00	
5269	Marino CPA Firm	24-25 Audit	$	8,500.00	
5267	Oxford IV, Hubert	Professional Fees: Retainer	$	350.00	
5271	Sour Lake Ford	Brush 21 Repair	$	1,920.70	
5272	Southern Tire Mart	Engine 22 new tires	$	5,548.62	
5273	TBCD	Utilities: WATER	$	243.16	
5274	TNT Wrecker	Brush 21 tow to Sour Lake	$	412.50	
5275	Visa	Credit Card: Hardy	$	232.05	
5265	Spectrum Business	Utilities: Internet/TV	$	356.22	
5276	Waste Management	Utilities: Garbage Service	$	229.53	
5277	Winnie Dodge	Old Admin 21 brake job	$	2,290.47	
5270	Hardy, Michelle	Cell Phone	$	100.00	
Total Bills		**Total Bills Owed**			**$67,871.48**
		Remaining funds in Checking Account			**$51,708.39**
6/12/2026		EFTPS		**$**	**(1,296.74)**
		Recommended Bank Transfers			-$5,000.00
		Funds remaining in ECCB Checking			**$45,411.65**

East Chambers Money Market			
5/13/2026	**Beginning Balance**	**$**	**6,129.66**
	Transfer from Checking	.	
	Transfer to Checking		
5/29/2026	Interest Earned (1.25%)	$	6.09
6/10/2026	**Currently in East Chambers Money Market**	**$**	**6,135.75**
Texas First Bank Money Market			
4/15/2026	**Beginning Balance**	**$**	**5,671.18**
	Interest Earned (.10%)	$	0.47
5/13/2026	**Currently in Texas First Bank Money Market**	**$**	**5,671.65**
Common Cents Credit Union			
5/13/2026	**Beginning Balance** **Maturity Date: 07/24/2026**	**$**	**237,950.87**
	Regular Share Account	$	70.14
	Transfer to Checking	$	-
	Interest Earned (4.5%)	$	-
6/10/2026	**Common Cents Credit Union**	**$**	**237,950.87**
TexStar			
5/13/2026	**Beginning Balance**	**$**	**1,672,584.39**
	Transfer from East Chambers	$	10,000.00
5/29/2026	Interest Rate (AVG Monthly Rate 3.61%)	$	5,118.48
6/10/2026	**Currently in TexStar**	**$**	**1,687,702.87**

Current Cash Assets			
6/10/2026	Checking	$	119,579.87
6/10/2026	East Chambers Money Market	$	6,135.75
6/10/2026	Texas First Bank Money Market	$	5,671.65
6/10/2026	Common Cents Credit Union	$	237,950.87
6/10/2026	TexStar	$	1,687,702.87
6/10/2026	Bills Owed	$	(67,871.48)
6/12/2026	EFTPS	$	(1,296.74)
6/12/2026	**Total Cash Assets**	**$**	**1,987,872.79**

Loans				
Due Date	**Vendor**	**Payoff Year**	**Payoff Year**	**Annual Payment**
2/1/2027	Southside Bank	Super Pumper/Tanker Loan	2028	$68,794.20
				$68,794.20

TO THE BEST OF MY KNOWLEDGE, THESE FIGURES ARE CORRECT AND IN COMPLIANCE WITH THE DISTRICT'S INVESTMENT POLICY.

Brad Crone, President

06/10/2026
Date

Troy Dow, Treasure

06/10/2026
Date

Date	Vendor	Account #	Account Desc.	Wayne	ATCMT	Totals
5/28/2026	Vector	5047	Building Maintenance	$49.27		
		5047	Building Maintenance			
		5047	Building Maintenance			
		5047	Building Maintenance			
		5047 Total				**$49.27**
		5164 Total				**$0.00**
5/5/2026	Quickbooks	5166	Office Supplies	$113.53		
5/16/2026	Emsisoft	5166	Office Supplies	$64.75		
		5166	Office Supplies			
		5166	Office Supplies			
		5166 Total				**$178.28**
5/13/2026	Dollar General	5167	Rehab/Refreshments	$4.50		
		5167	Rehab/Refreshments			
		5167	Rehab/Refreshments			
		5167	Rehab/Refreshments			
		5167 Total				**$4.50**
		Grand Total				**$232.05**

10:38 AM
06/10/26

Chambers county ESD 1
A/P Aging Summary
As of June 10, 2026

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
Charter Communications	0.00	0.00	0.00	0.00	-9.00	-9.00
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**-9.00**	**-9.00**

Results

Chambers Co ESD 1
Authority Code: 5036543

Select a month ▾

Allocation Period: Jun 2026

Total Period Collections::	70,855.71
Prior Period Collections:	7,142.08
Current Period Collections:	61,120.83
Future Period Collections:	1,562.10
Audit Collections:	-1.71
Unidentified:	17.40
Single Local Rate Collections:	1,015.01
Service Fee:	1,417.11
Current Retained:	1,388.77
Prior Retained:	1,510.31
Net Payment	69,560.14

June 2025-
$62,052.28

70855.71
69560.14
1295.57

4000 · Sales Tax Income
$69,560.14

6204 · Sales Tax Fees
<1295.57>

Chambers county ESD 1
Reconciliation Detail
1010 · CHECKING, Period Ending 05/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						46,157.13
Cleared Transactions						
Checks and Payments - 15 items						
Bill Pmt -Check	04/15/2026	5248	Hubert Oxford	X	-350.00	-350.00
Transfer	05/09/2026			X	-2,500.00	-2,850.00
Liability Check	05/12/2026		QuickBooks Payroll ...	X	-4,534.30	-7,384.30
Liability Check	05/13/2026		QuickBooks Payroll ...	X	-35,441.25	-42,825.55
Bill Pmt -Check	05/13/2026	5252	Casco Industries, Inc.	X	-14,735.00	-57,560.55
Check	05/13/2026		EFTPS	X	-1,296.74	-58,857.29
Bill Pmt -Check	05/13/2026	5260	Visa	X	-779.03	-59,636.32
Bill Pmt -Check	05/13/2026	5255	Entergy	X	-362.43	-59,998.75
Bill Pmt -Check	05/13/2026	5254	Charter Communica...	X	-356.22	-60,354.97
Bill Pmt -Check	05/13/2026	5257	Josh Heinz	X	-350.00	-60,704.97
Bill Pmt -Check	05/13/2026	5261	Waste Management	X	-215.29	-60,920.26
Bill Pmt -Check	05/13/2026	5259	TBCD	X	-192.01	-61,112.27
Bill Pmt -Check	05/13/2026	5258	Michelle Hardy	X	-100.00	-61,212.27
Bill Pmt -Check	05/13/2026	5253	CenterPoint Energy	X	-60.52	-61,272.79
Transfer	05/21/2026			X	-10,000.00	-71,272.79
Total Checks and Payments					-71,272.79	-71,272.79
Deposits and Credits - 16 items						
Deposit	05/06/2026			X	75,135.39	75,135.39
Paycheck	05/13/2026	DD1225	Brannon D Lee	X	0.00	75,135.39
Paycheck	05/13/2026	DD1226	Daniel J Callesto	X	0.00	75,135.39
Paycheck	05/13/2026	DD1238	Tyler A Silcox	X	0.00	75,135.39
Paycheck	05/13/2026	DD1237	Travis L. Delacerda	X	0.00	75,135.39
Paycheck	05/13/2026	DD1236	Ryan D Howard	X	0.00	75,135.39
Paycheck	05/13/2026	DD1235	Richard Land	X	0.00	75,135.39
Paycheck	05/13/2026	DD1234	Matthew L Hopkins	X	0.00	75,135.39
Paycheck	05/13/2026	DD1233	Matthew Behnken	X	0.00	75,135.39
Paycheck	05/13/2026	DD1232	Kaleb J Barner	X	0.00	75,135.39
Paycheck	05/13/2026	DD1227	Gabriel Luke	X	0.00	75,135.39
Paycheck	05/13/2026	DD1228	Gary F Warrick	X	0.00	75,135.39
Paycheck	05/13/2026	DD1229	Gregory W. Hollaway	X	0.00	75,135.39
Paycheck	05/13/2026	DD1230	Jonah Belaire	X	0.00	75,135.39
Paycheck	05/13/2026	DD1231	Joshua Nelson	X	0.00	75,135.39
Paycheck	05/13/2026	DD1224	Jo-Anna M Hardy	X	0.00	75,135.39
Total Deposits and Credits					75,135.39	75,135.39
Total Cleared Transactions					3,862.60	3,862.60
Cleared Balance					3,862.60	50,019.73
Uncleared Transactions						
Checks and Payments - 4 items						
Bill Pmt -Check	12/13/2023	4664	CenterPoint Energy		-51.70	-51.70
Liability Check	02/20/2025		QuickBooks Payroll ...		-3,525.00	-3,576.70
Bill Pmt -Check	05/13/2026	5256	Hubert Oxford		-350.00	-3,926.70
Bill Pmt -Check	05/13/2026	5262	Wilber Tax Services,...		-175.00	-4,101.70
Total Checks and Payments					-4,101.70	-4,101.70
Deposits and Credits - 33 items						
Bill Pmt -Check	05/08/2024	4824	3M		0.00	0.00
Bill Pmt -Check	10/15/2025	5155	Benckenstein & Oxf...		0.00	0.00
Paycheck	11/12/2025	DD1130	Jo-Anna M Hardy		0.00	0.00
Paycheck	11/14/2025	DD1139	Matthew Behnken		0.00	0.00
Paycheck	11/14/2025	DD1141	Richard Land		0.00	0.00
Paycheck	11/14/2025	DD1142	Ryan D Howard		0.00	0.00
Paycheck	11/14/2025	DD1143	Travis L. Delacerda		0.00	0.00
Paycheck	11/14/2025	DD1144	Tyler A Silcox		0.00	0.00
Paycheck	11/14/2025	DD1145	Ura L. Lara		0.00	0.00
Paycheck	11/14/2025	DD1131	Brannon D Lee		0.00	0.00
Paycheck	11/14/2025	DD1132	Daniel J Callesto		0.00	0.00
Paycheck	11/14/2025	DD1133	Gabriel Luke		0.00	0.00
Paycheck	11/14/2025	DD1134	Gary F Warrick		0.00	0.00
Paycheck	11/14/2025	DD1135	Gregory W. Hollaway		0.00	0.00
Paycheck	11/14/2025	DD1136	Jonah Belaire		0.00	0.00

Chambers county ESD 1
Reconciliation Detail
1010 · CHECKING, Period Ending 05/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Paycheck	11/14/2025	DD1138	Kaleb J Barner		0.00	0.00
Paycheck	11/14/2025	DD1137	Joshua Nelson		0.00	0.00
Paycheck	11/14/2025	DD1140	Matthew L Hopkins		0.00	0.00
Paycheck	03/13/2026	DD1203	Matthew L Hopkins		0.00	0.00
Paycheck	03/13/2026	DD1202	Matthew Behnken		0.00	0.00
Paycheck	03/13/2026	DD1208	Ura L. Lara		0.00	0.00
Paycheck	03/13/2026	DD1207	Tyler A Silcox		0.00	0.00
Paycheck	03/13/2026	DD1194	Brannon D Lee		0.00	0.00
Paycheck	03/13/2026	DD1206	Travis L. Delacerda		0.00	0.00
Paycheck	03/13/2026	DD1205	Ryan D Howard		0.00	0.00
Paycheck	03/13/2026	DD1204	Richard Land		0.00	0.00
Paycheck	03/13/2026	DD1201	Kaleb J Barner		0.00	0.00
Paycheck	03/13/2026	DD1200	Joshua Nelson		0.00	0.00
Paycheck	03/13/2026	DD1199	Jonah Belaire		0.00	0.00
Paycheck	03/13/2026	DD1195	Daniel J Callesto		0.00	0.00
Paycheck	03/13/2026	DD1198	Gregory W. Hollaway		0.00	0.00
Paycheck	03/13/2026	DD1197	Gary F Warrick		0.00	0.00
Paycheck	03/13/2026	DD1196	Gabriel Luke		0.00	0.00
Total Deposits and Credits					0.00	0.00
Total Uncleared Transactions					-4,101.70	-4,101.70
Register Balance as of 05/31/2026					-239.10	45,918.03
Ending Balance					**-239.10**	**45,918.03**

Chambers county ESD 1
Reconciliation Summary
1010 · CHECKING, Period Ending 05/31/2026

		May 31, 26
Beginning Balance		46,157.13
Cleared Transactions		
Checks and Payments - 15 items	-71,272.79	
Deposits and Credits - 16 items	75,135.39	
Total Cleared Transactions	3,862.60	
Cleared Balance		**50,019.73**
Uncleared Transactions		
Checks and Payments - 4 items	-4,101.70	
Deposits and Credits - 33 items	0.00	
Total Uncleared Transactions	-4,101.70	
Register Balance as of 05/31/2026		**45,918.03**
Ending Balance		45,918.03

Chambers county ESD 1
Reconciliation Detail
1011 · CHECKING TEXAS FIRST BANK, Period Ending 05/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						5,671.65
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	05/31/2026			X	0.48	0.48
Total Deposits and Credits					0.48	0.48
Total Cleared Transactions					0.48	0.48
Cleared Balance					0.48	5,672.13
Uncleared Transactions						
Deposits and Credits - 1 item						
Deposit	12/08/2023				0.00	0.00
Total Deposits and Credits					0.00	0.00
Total Uncleared Transactions					0.00	0.00
Register Balance as of 05/31/2026					0.48	5,672.13
Ending Balance					**0.48**	**5,672.13**

Chambers county ESD 1
Reconciliation Summary
1011 · CHECKING TEXAS FIRST BANK, Period Ending 05/31/2026

		May 31, 26
Beginning Balance		5,671.65
Cleared Transactions		
Deposits and Credits - 1 item	0.48	
Total Cleared Transactions	0.48	
Cleared Balance		**5,672.13**
Uncleared Transactions		
Deposits and Credits - 1 item	0.00	
Total Uncleared Transactions	0.00	
Register Balance as of 05/31/2026		**5,672.13**
Ending Balance		5,672.13

Chambers county ESD 1
Reconciliation Summary
1020 · MONEY MARKET SAVINGS, Period Ending 05/29/2026

	May 29, 26	
Beginning Balance		6,129.66
Cleared Transactions		
Deposits and Credits - 1 item	6.09	
Total Cleared Transactions	6.09	
Cleared Balance		**6,135.75**
Uncleared Transactions		
Checks and Payments - 1 item	-713,946.63	
Deposits and Credits - 1 item	738,841.02	
Total Uncleared Transactions	24,894.39	
Register Balance as of 05/29/2026		**31,030.14**
Ending Balance		31,030.14

Chambers county ESD 1
Reconciliation Detail
1020 · MONEY MARKET SAVINGS, Period Ending 05/29/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						6,129.66
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	05/29/2026			X	6.09	6.09
Total Deposits and Credits					6.09	6.09
Total Cleared Transactions					6.09	6.09
Cleared Balance					6.09	6,135.75
Uncleared Transactions						
Checks and Payments - 1 item						
General Journal	11/30/2023	2			-713,946.63	-713,946.63
Total Checks and Payments					-713,946.63	-713,946.63
Deposits and Credits - 1 item						
General Journal	09/30/2023	JRC2...			738,841.02	738,841.02
Total Deposits and Credits					738,841.02	738,841.02
Total Uncleared Transactions					24,894.39	24,894.39
Register Balance as of 05/29/2026					24,900.48	31,030.14
Ending Balance					**24,900.48**	**31,030.14**

Chambers county ESD 1
Reconciliation Detail
1030 · COMMON CENTS CU, Period Ending 05/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						237,950.87
Cleared Balance						237,950.87
Register Balance as of 05/31/2026						237,950.87
Ending Balance						**237,950.87**

Chambers county ESD 1
Reconciliation Summary
1030 · COMMON CENTS CU, Period Ending 05/31/2026

	May 31, 26
Beginning Balance	237,950.87
Cleared Balance	237,950.87
Register Balance as of 05/31/2026	237,950.87
Ending Balance	237,950.87

10:52 AM
06/10/26
Accrual Basis

Chambers county ESD 1
Balance Sheet
As of June 12, 2026

	Jun 12, 26
ASSETS	
Current Assets	
Checking/Savings	
1010 · CHECKING	47,907.15
1011 · CHECKING TEXAS FIRST BANK	5,672.13
1020 · MONEY MARKET SAVINGS	31,030.14
1030 · COMMON CENTS CU	237,950.87
1050 · TexStar	1,662,417.43
Total Checking/Savings	1,984,977.72
Accounts Receivable	
1200 · SALES TAX RECEIVABLE	128,640.11
Total Accounts Receivable	128,640.11
Total Current Assets	2,113,617.83
Fixed Assets	
1500 · EQUIPMENT	560,227.72
1501 · VEHICLES	1,894,546.89
1502 · LEASEHOLD IMPROVEMENTS	40,749.96
1503 · BUILDINGS & IMPROVEMENTS	190,315.18
1504 · LAND	66,000.00
1699 · ACCUMULATED DEPRECIATION	-1,887,286.97
Total Fixed Assets	864,552.78
TOTAL ASSETS	**2,978,170.61**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	-9.00
Total Accounts Payable	-9.00
Other Current Liabilities	
2100 · DUE TO / FROM WSVFD	-1,611.43
24000 · Payroll Liabilities	38,343.91
2460 · ACCRUED INTEREST	5,491.52
2503 · Note Payable Southside Bank	190,053.01
Total Other Current Liabilities	232,277.01
Total Current Liabilities	232,268.01
Total Liabilities	232,268.01
Equity	
3000 · RETAINED EARNINGS	1,480,794.81
3001 · NET ASSETS - INVESTED	220,795.40
32000 · *Retained Earnings	944,565.03
Net Income	99,747.36
Total Equity	2,745,902.60
TOTAL LIABILITIES & EQUITY	**2,978,170.61**

Chambers county ESD 1
Profit & Loss Budget vs. Actual
October 1, 2025 through June 12, 2026

	Oct 1, '25 - Jun 12, 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · SALES TAX INCOME	611,766.58	612,500.02	-733.44	99.9%
4010 · PROPERTY TAX INCOME	42.42	0.00	42.42	100.0%
4020 · COST SHARE ASSISTANCE	0.00	0.00	0.00	0.0%
4050 · CONTRIBUTIONS	0.00	0.00	0.00	0.0%
4060 · BILLING INCOME	0.00	3,500.02	-3,500.02	0.0%
Total Income	611,809.00	616,000.04	-4,191.04	99.3%
Cost of Goods Sold				
50000 · Cost of Goods Sold	0.00	0.00	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.0%
Gross Profit	611,809.00	616,000.04	-4,191.04	99.3%
Expense				
5029 - Rescue 21	0.00	0.00	0.00	0.0%
5020 · REPAIR & SERVICE - BRUSH 21	3,149.41	3,850.01	-700.60	81.8%
5021 · REPAIR & SERVICE - COMMAND 2	0.00	0.00	0.00	0.0%
5022 · REPAIRS & SERVICE - UTILITY 21	0.00	0.00	0.00	0.0%
5023 · REPAIRS & SERVICE - ENGINE 22	3,513.45	10,500.00	-6,986.55	33.5%
5024 · REPAIRS & SERVICE - C/R TRAILER	0.00	0.00	0.00	0.0%
5025 · REPAIR & SERVICE - ENGINE 21	2,316.44	10,500.00	-8,183.56	22.1%
5026 · REPAIR & SERVICE - TANKER 21	5,052.27	5,250.00	-197.73	96.2%
5027 · REAPRIS & SERVICE - ADMIN 21	2,445.65	840.00	1,605.65	291.1%
5028 · REPAIRS & SERVICE - E22 S/P	3,402.78	10,500.00	-7,097.22	32.4%
5040 · FIRE STATION IMPROVEMENTS	0.00	0.00	0.00	0.0%
5041 · FIRE STATION MAINTENANCE	131.98	2,460.97	-2,328.99	5.4%
5042 · OFFICE IMPROVEMENTS	0.00	0.00	0.00	0.0%
5043 · OFFICE MAINTENANCE	0.00	0.00	0.00	0.0%
5044 · WASTE MANAGEMENT	2,068.75	1,864.80	203.95	110.9%
5045 · TRAINING SIMULATIONS	0.00	0.00	0.00	0.0%
5046 · BUILDING IMPROVEMENTS	0.00	3,500.02	-3,500.02	0.0%
5047 · BUILDING MAINTENANCE	2,571.37	3,500.02	-928.65	73.5%
5050 · DUES -CCFRA	0.00	0.00	0.00	0.0%
5051 · DUES - NFPA	0.00	0.00	0.00	0.0%
5052 · DUES - SAMS	0.00	0.00	0.00	0.0%
5053 · DUES - SFFMA	0.00	0.00	0.00	0.0%
5054 · DUES - WACC	0.00	0.00	0.00	0.0%
5056 · DUES - TFC	0.00	0.00	0.00	0.0%
5057 · DUES - IAFC	0.00	0.00	0.00	0.0%
5058 · EQUIP - SPARE SCBA CYLINDERS	0.00	0.00	0.00	0.0%
5059 · EQUIP - INDIVIDUAL FACEPIECES	0.00	0.00	0.00	0.0%
5060 · EQUIPMENT PURCHASES	16,140.06	114,100.01	-97,959.95	14.1%
5061 · EQUIPMENT - FIRE HYDRANT	0.00	0.00	0.00	0.0%
5062 · EQUIP - REPAIRS / SERVICE	11,296.00	1,750.01	9,545.99	645.5%
5063 · EQUIPMENT - BUNKER GEAR	0.00	0.00	0.00	0.0%
5064 · EQUIPMENT - WILDLAND GEAR	0.00	0.00	0.00	0.0%
5065 · EQUIPMENT - VEHICLE EXTRACTION	0.00	0.00	0.00	0.0%
5066 · EQUIPMENT - PORT RADIO	0.00	0.00	0.00	0.0%
5067 · EQUIPMENT - PAGERS	0.00	0.00	0.00	0.0%
5068 · EQUIPMENT - SCBA	0.00	0.00	0.00	0.0%
5069 · EQUIPMENT - HAND TOOLS	0.00	0.00	0.00	0.0%
5070 · FLEET - DIESEL TREATMENT	0.00	105.00	-105.00	0.0%
5071 · FLEET - DIESEL	0.00	3,444.00	-3,444.00	0.0%
5072 · FLEET - GASOLINE	0.00	2,908.50	-2,908.50	0.0%
5073 · FLEET - INSURANCE	250.00	0.00	250.00	100.0%
5074 · FLEET - MISC	323.22	2,100.00	-1,776.78	15.4%
5075 · FLEET - PARTS, SERVICE & REPAIR	0.00	0.00	0.00	0.0%
5076 · FLEET - ANNUAL INSPECTIONS	0.00	0.00	0.00	0.0%
5077 · FLEET - STRIPING & STICKERS	0.00	0.00	0.00	0.0%
5078 · NEW EQUIP - BREATHING AIR	0.00	0.00	0.00	0.0%
5079 · NEW EQUIP - CASCADE SYSTEM	0.00	0.00	0.00	0.0%
5080 · HOSE - 1 3/4 IN 50'X6' LENGTH	0.00	0.00	0.00	0.0%
5081 · HOSE - 5IN 20'X2' LENGTH	0.00	0.00	0.00	0.0%
5082 · HOSE - 1IN FORESTRY 50'X12' LEN	0.00	0.00	0.00	0.0%
5083 · FOAM CLASS A	0.00	0.00	0.00	0.0%
5084 · FOAM - CLASS B	0.00	0.00	0.00	0.0%
5085 · FOAM - MICROBLAZE	0.00	0.00	0.00	0.0%
5086 · ADAPTERS - KEYSTONE FOR E21	0.00	0.00	0.00	0.0%
5087 · ADAPTERS - MISC	0.00	0.00	0.00	0.0%
5088 · LOAN - E21 / T21 INTEREST	0.00	0.00	0.00	0.0%
5168 · Reporting Software	3,067.44	1,050.00	2,017.44	292.1%
5191 · Staff Administrative Assistant	0.00	0.00	0.00	0.0%
5200 · UTILITIES - ELECTRIC	3,779.66	3,850.01	-70.35	98.2%
5201 · UTILITIES - NATURAL GAS	564.21	770.02	-205.81	73.3%

Chambers county ESD 1
Profit & Loss Budget vs. Actual
October 1, 2025 through June 12, 2026

	Oct 1, '25 - Jun 12, 26	Budget	$ Over Budget	% of Budget
5202 · UTILITIES - WATER	1,741.47	2,100.00	-358.53	82.9%
5204 · UTILITIES - TIME WARNER	3,066.83	3,220.01	-153.18	95.2%
5205 · UTILITIES - PHONE/INTERNET	0.00	0.00	0.00	0.0%
5210 · UTILITIES - CELL	900.00	910.01	-10.01	98.9%
5215 · UTILITIES - WEBSITE	0.00	0.00	0.00	0.0%
5220 · Wages	0.00	0.00	0.00	0.0%
5250 · PAYROLL TAX EXPENSE	9,613.74	10,500.00	-886.26	91.6%
5500 · DEPRECIATION EXPENSE	0.00	0.00	0.00	0.0%
6200 · PROF FESS ACCOUNTING	3,157.18	3,500.02	-342.84	90.2%
6201 · WSVFD - ACCOUNTING FEES	0.00	0.00	0.00	0.0%
6204 · FEES - COMPTROLLER	12,370.04	14,000.02	-1,629.98	88.4%
6205 · BANK FEES	107.88	140.02	-32.14	77.0%
6206 · INTEREST EXPENSES	0.00	0.00	0.00	0.0%
6210 · PROF FEES LEGAL	6,007.50	3,850.01	2,157.49	156.0%
6215 · PROF FEES LEGAL RETAINER	6,300.00	6,300.00	0.00	100.0%
6220 · FILING FEES	0.00	0.00	0.00	0.0%
6221 · PUBLIC NOTICE	66.00	35.02	30.98	188.5%
6225 · POSTAGE	78.00	70.01	7.99	111.4%
6230 · PROF FEES AUDIT	8,500.00	5,950.01	2,549.99	142.9%
6235 · PROF FEES OTHER	6,400.00	350.02	6,049.98	1,828.5%
6300 · DUES - SAFE - D	550.00	420.00	130.00	131.0%
6350 · EQUIPMENT - COMPUTER	0.00	2,580.00	-2,580.00	0.0%
6351 · TECHNOLOGY - COMP SECURITY	0.00	0.00	0.00	0.0%
66000 · Payroll Expenses	21,114.25	12,672.00	8,442.25	166.6%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
Total Expense	140,045.58	249,440.52	-109,394.94	56.1%
Net Ordinary Income	471,763.42	366,559.52	105,203.90	128.7%
Other Income/Expense				
Other Income				
Quickbooks	0.00	0.00	0.00	0.0%
4061 · OTHER INCOME	368.00	525.00	-157.00	70.1%
4070 · INTEREST INCOME	22,881.88	56,000.02	-33,118.14	40.9%
4071 · DIVIDEND INCOME	0.00	4,200.00	-4,200.00	0.0%
4072 · SURPLUS EQUIPMENT SALES	0.00	700.01	-700.01	0.0%
Total Other Income	23,249.88	61,425.03	-38,175.15	37.9%
Other Expense				
5090 EQUIP-FIRE RESCUE SUPPLIES	0.00	80.00	-80.00	0.0%
ASK MY ACCOUNTANT	0.00	4,960.45	-4,960.45	0.0%
5091 · FLEET - CLEANING SUPPLIES	41.62	245.02	-203.40	17.0%
5093 · LOAN - E22 - PRINCIPLE	0.00	45,183.45	-45,183.45	0.0%
5094 · 5094 - E22 S/P INTEREST	4,246.46	2,972.53	1,273.93	142.9%
5106 · ADVERTISING	0.00	0.00	0.00	0.0%
5150 · INSURANCE - VFD ACCD & SICKNESS	0.00	0.00	0.00	0.0%
5151 · INSURANCE - VFD COMMERCIAL	0.00	0.00	0.00	0.0%
5152 · INSURANCE - VFD WORKERS COMP	0.00	0.00	0.00	0.0%
5160 · AWARDS	0.00	0.00	0.00	0.0%
5161 · CERTIFICATIONS	0.00	0.00	0.00	0.0%
5162 · DINING	91.73	245.02	-153.29	37.4%
5164 · FREIGHT	0.00	175.01	-175.01	0.0%
5165 · ID CARDS	0.00	0.00	0.00	0.0%
5166 · OFFICE SUPPLIES	4,303.54	2,520.00	1,783.54	170.8%
5167 · REHAB/REFRESHMENTS	320.86	350.02	-29.16	91.7%
5169 · SANTA ON THE FIRE TRUCK	0.00	0.00	0.00	0.0%
5170 · TRAINING	885.00	0.00	885.00	100.0%
5171 · TRAVEL/LODGING	2,220.62	1,400.02	820.60	158.6%
5172 · TRUNK OR TREAT	0.00	0.00	0.00	0.0%
5173 · UNIFORMS	63.53	1,050.00	-986.47	6.1%
5174 · FLEET - ENVIRONMENTAL FEE	0.00	52.50	-52.50	0.0%
5175 · SPECIAL EVENTS	317.00	490.01	-173.01	64.7%
5176 · WSVFD - CONTRACTED SERVICES	0.00	0.00	0.00	0.0%
5177 · ESD - CONTRACTED SERVICES	325,540.42	287,000.02	38,540.40	113.4%
5190 · STAFF ADMINISTRATOR	45,833.34	42,000.00	3,833.34	109.1%
5195 · STAFF ADMIN ASSISTANT	0.00	0.00	0.00	0.0%
6352 · TECHNOLOGY	1,104.82	280.01	824.81	394.6%
6400 · INSURANCE - ESD BOND	400.00	400.00	0.00	100.0%
6401 · INSURANCE - ESD COMMERCIAL	9,897.00	7,000.01	2,896.99	141.4%
6402 · INSURANCE - ESD WORKER COM	0.00	9,800.02	-9,800.02	0.0%

Chambers county ESD 1
Profit & Loss Budget vs. Actual
October 1, 2025 through June 12, 2026

	Oct 1, '25 - Jun 12, 26	Budget	$ Over Budget	% of Budget
6500 · SAFETY DEPOSIT BOX	0.00	0.00	0.00	0.0%
6510 · SCHOLARSHIP	0.00	0.00	0.00	0.0%
Total Other Expense	395,265.94	406,204.09	-10,938.15	97.3%
Net Other Income	-372,016.06	-344,779.06	-27,237.00	107.9%
Net Income	**99,747.36**	**21,780.46**	**77,966.90**	**458.0%**

11:12 AM

06/08/26

Chambers county ESD 1
Reconciliation Detail
1050 · TexStar, Period Ending 05/29/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,670,084.39
Cleared Transactions						
Deposits and Credits - 3 items						
Transfer	05/09/2026			X	2,500.00	2,500.00
Transfer	05/21/2026			X	10,000.00	12,500.00
Deposit	05/29/2026			X	5,118.43	17,618.43
Total Deposits and Credits					17,618.43	17,618.43
Total Cleared Transactions					17,618.43	17,618.43
Cleared Balance					17,618.43	1,687,702.82
Register Balance as of 05/29/2026					17,618.43	1,687,702.82
Ending Balance					**17,618.43**	**1,687,702.82**

Chambers county ESD 1
Reconciliation Detail
1010 · CHECKING, Period Ending 05/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						46,157.13
Cleared Transactions						
Checks and Payments - 15 items						
Bill Pmt -Check	04/15/2026	5248	Hubert Oxford	X	-350.00	-350.00
Transfer	05/09/2026			X	-2,500.00	-2,850.00
Liability Check	05/12/2026		QuickBooks Payroll ...	X	-4,534.30	-7,384.30
Liability Check	05/13/2026		QuickBooks Payroll ...	X	-35,441.25	-42,825.55
Bill Pmt -Check	05/13/2026	5252	Casco Industries, Inc.	X	-14,735.00	-57,560.55
Check	05/13/2026		EFTPS	X	-1,296.74	-58,857.29
Bill Pmt -Check	05/13/2026	5260	Visa	X	-779.03	-59,636.32
Bill Pmt -Check	05/13/2026	5255	Entergy	X	-362.43	-59,998.75
Bill Pmt -Check	05/13/2026	5254	Charter Communica...	X	-356.22	-60,354.97
Bill Pmt -Check	05/13/2026	5257	Josh Heinz	X	-350.00	-60,704.97
Bill Pmt -Check	05/13/2026	5261	Waste Management	X	-215.29	-60,920.26
Bill Pmt -Check	05/13/2026	5259	TBCD	X	-192.01	-61,112.27
Bill Pmt -Check	05/13/2026	5258	Michelle Hardy	X	-100.00	-61,212.27
Bill Pmt -Check	05/13/2026	5253	CenterPoint Energy	X	-60.52	-61,272.79
Transfer	05/21/2026			X	-10,000.00	-71,272.79
Total Checks and Payments					-71,272.79	-71,272.79
Deposits and Credits - 16 items						
Deposit	05/06/2026			X	75,135.39	75,135.39
Paycheck	05/13/2026	DD1225	Brannon D Lee	X	0.00	75,135.39
Paycheck	05/13/2026	DD1226	Daniel J Callesto	X	0.00	75,135.39
Paycheck	05/13/2026	DD1238	Tyler A Silcox	X	0.00	75,135.39
Paycheck	05/13/2026	DD1237	Travis L. Delacerda	X	0.00	75,135.39
Paycheck	05/13/2026	DD1236	Ryan D Howard	X	0.00	75,135.39
Paycheck	05/13/2026	DD1235	Richard Land	X	0.00	75,135.39
Paycheck	05/13/2026	DD1234	Matthew L Hopkins	X	0.00	75,135.39
Paycheck	05/13/2026	DD1233	Matthew Behnken	X	0.00	75,135.39
Paycheck	05/13/2026	DD1232	Kaleb J Barner	X	0.00	75,135.39
Paycheck	05/13/2026	DD1227	Gabriel Luke	X	0.00	75,135.39
Paycheck	05/13/2026	DD1228	Gary F Warrick	X	0.00	75,135.39
Paycheck	05/13/2026	DD1229	Gregory W. Hollaway	X	0.00	75,135.39
Paycheck	05/13/2026	DD1230	Jonah Belaire	X	0.00	75,135.39
Paycheck	05/13/2026	DD1231	Joshua Nelson	X	0.00	75,135.39
Paycheck	05/13/2026	DD1224	Jo-Anna M Hardy	X	0.00	75,135.39
Total Deposits and Credits					75,135.39	75,135.39
Total Cleared Transactions					3,862.60	3,862.60
Cleared Balance					3,862.60	50,019.73
Uncleared Transactions						
Checks and Payments - 4 items						
Bill Pmt -Check	12/13/2023	4664	CenterPoint Energy		-51.70	-51.70
Liability Check	02/20/2025		QuickBooks Payroll ...		-3,525.00	-3,576.70
Bill Pmt -Check	05/13/2026	5256	Hubert Oxford		-350.00	-3,926.70
Bill Pmt -Check	05/13/2026	5262	Wilber Tax Services,...		-175.00	-4,101.70
Total Checks and Payments					-4,101.70	-4,101.70
Deposits and Credits - 33 items						
Bill Pmt -Check	05/08/2024	4824	3M		0.00	0.00
Bill Pmt -Check	10/15/2025	5155	Benckenstein & Oxf...		0.00	0.00
Paycheck	11/12/2025	DD1130	Jo-Anna M Hardy		0.00	0.00
Paycheck	11/14/2025	DD1139	Matthew Behnken		0.00	0.00
Paycheck	11/14/2025	DD1141	Richard Land		0.00	0.00
Paycheck	11/14/2025	DD1142	Ryan D Howard		0.00	0.00
Paycheck	11/14/2025	DD1143	Travis L. Delacerda		0.00	0.00
Paycheck	11/14/2025	DD1144	Tyler A Silcox		0.00	0.00
Paycheck	11/14/2025	DD1145	Ura L. Lara		0.00	0.00
Paycheck	11/14/2025	DD1131	Brannon D Lee		0.00	0.00
Paycheck	11/14/2025	DD1132	Daniel J Callesto		0.00	0.00
Paycheck	11/14/2025	DD1133	Gabriel Luke		0.00	0.00
Paycheck	11/14/2025	DD1134	Gary F Warrick		0.00	0.00
Paycheck	11/14/2025	DD1135	Gregory W. Hollaway		0.00	0.00
Paycheck	11/14/2025	DD1136	Jonah Belaire		0.00	0.00

Chambers county ESD 1
Reconciliation Detail
1010 · CHECKING, Period Ending 05/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Paycheck	11/14/2025	DD1138	Kaleb J Barner		0.00	0.00
Paycheck	11/14/2025	DD1137	Joshua Nelson		0.00	0.00
Paycheck	11/14/2025	DD1140	Matthew L Hopkins		0.00	0.00
Paycheck	03/13/2026	DD1203	Matthew L Hopkins		0.00	0.00
Paycheck	03/13/2026	DD1202	Matthew Behnken		0.00	0.00
Paycheck	03/13/2026	DD1208	Ura L. Lara		0.00	0.00
Paycheck	03/13/2026	DD1207	Tyler A Silcox		0.00	0.00
Paycheck	03/13/2026	DD1194	Brannon D Lee		0.00	0.00
Paycheck	03/13/2026	DD1206	Travis L. Delacerda		0.00	0.00
Paycheck	03/13/2026	DD1205	Ryan D Howard		0.00	0.00
Paycheck	03/13/2026	DD1204	Richard Land		0.00	0.00
Paycheck	03/13/2026	DD1201	Kaleb J Barner		0.00	0.00
Paycheck	03/13/2026	DD1200	Joshua Nelson		0.00	0.00
Paycheck	03/13/2026	DD1199	Jonah Belaire		0.00	0.00
Paycheck	03/13/2026	DD1195	Daniel J Callesto		0.00	0.00
Paycheck	03/13/2026	DD1198	Gregory W. Hollaway		0.00	0.00
Paycheck	03/13/2026	DD1197	Gary F Warrick		0.00	0.00
Paycheck	03/13/2026	DD1196	Gabriel Luke		0.00	0.00
Total Deposits and Credits					0.00	0.00
Total Uncleared Transactions					-4,101.70	-4,101.70
Register Balance as of 05/31/2026					-239.10	45,918.03
Ending Balance					**-239.10**	**45,918.03**

Chambers county ESD 1
Profit & Loss
All Transactions

	Apr 30, 27
Ordinary Income/Expense	
Income	
4000 · SALES TAX INCOME	3,048,440.58
4010 · PROPERTY TAX INCOME	57.32
Total Income	3,048,497.90
Cost of Goods Sold	
50000 · Cost of Goods Sold	-550.00
Total COGS	-550.00
Gross Profit	3,049,047.90
Expense	
5029 - Rescue 21	0.00
5020 · REPAIR & SERVICE - BRUSH 21	13,933.94
5021 · REPAIR & SERVICE - COMMAND 2	328.28
5022 · REPAIRS & SERVICE - UTILITY 21	162.98
5023 · REPAIRS & SERVICE - ENGINE 22	21,009.31
5025 · REPAIR & SERVICE - ENGINE 21	69,118.14
5026 · REPAIR & SERVICE - TANKER 21	23,263.36
5027 · REAPRIS & SERVICE - ADMIN 21	4,888.60
5028 · REPAIRS & SERVICE - E22 S/P	7,975.03
5040 · FIRE STATION IMPROVEMENTS	13,795.88
5041 · FIRE STATION MAINTENANCE	3,278.55
5044 · WASTE MANAGEMENT	7,880.09
5046 · BUILDING IMPROVEMENTS	755.00
5047 · BUILDING MAINTENANCE	11,876.21
5060 · EQUIPMENT PURCHASES	78,183.40
5062 · EQUIP - REPAIRS / SERVICE	22,736.74
5070 · FLEET - DIESEL TREATMENT	246.93
5071 · FLEET - DIESEL	3,416.20
5072 · FLEET - GASOLINE	2,475.40
5073 · FLEET - INSURANCE	8,609.00
5074 · FLEET - MISC	9,162.48
5083 · FOAM CLASS A	225.00
5168 · Reporting Software	6,966.00
5191 · Staff Administrative Assistant	30,552.40
5200 · UTILITIES - ELECTRIC	17,629.07
5201 · UTILITIES - NATURAL GAS	2,954.54
5202 · UTILITIES - WATER	7,277.19
5204 · UTILITIES - TIME WARNER	14,619.64
5210 · UTILITIES - CELL	4,400.00
5250 · PAYROLL TAX EXPENSE	43,612.74
5500 · DEPRECIATION EXPENSE	102,201.36
6200 · PROF FESS ACCOUNTING	9,320.18
6204 · FEES - COMPTROLLER	61,155.05
6205 · BANK FEES	687.66
6210 · PROF FEES LEGAL	8,107.50
6215 · PROF FEES LEGAL RETAINER	31,150.00
6221 · PUBLIC NOTICE	462.50
6225 · POSTAGE	389.04
6230 · PROF FEES AUDIT	31,500.00
6235 · PROF FEES OTHER	12,199.76
6300 · DUES - SAFE - D	1,650.00
6350 · EQUIPMENT - COMPUTER	2,580.00
66000 · Payroll Expenses	59,131.96
66900 · Reconciliation Discrepancies	54.91
Total Expense	751,922.02
Net Ordinary Income	2,297,125.88

Chambers county ESD 1
Profit & Loss
All Transactions

	Apr 30, 27
Other Income/Expense	
Other Income	
Quickbooks	0.00
4061 · OTHER INCOME	40,200.86
4070 · INTEREST INCOME	176,471.11
4071 · DIVIDEND INCOME	10,469.78
4072 · SURPLUS EQUIPMENT SALES	10,358.17
Total Other Income	237,499.92
Other Expense	
5090 EQUIP-FIRE RESCUE SUPPLIES	525.51
ASK MY ACCOUNTANT	4,960.45
5091 · FLEET - CLEANING SUPPLIES	465.78
5093 · LOAN - E22 - PRINCIPLE	62,523.85
5094 · 5094 - E22 S/P INTEREST	27,564.37
5151 · INSURANCE - VFD COMMERCIAL	4,974.00
5162 · DINING	307.30
5164 · FREIGHT	45.00
5166 · OFFICE SUPPLIES	10,547.19
5167 · REHAB/REFRESHMENTS	1,429.08
5170 · TRAINING	2,805.00
5171 · TRAVEL/LODGING	7,038.96
5173 · UNIFORMS	1,486.59
5174 · FLEET - ENVIRONMENTAL FEE	33.11
5175 · SPECIAL EVENTS	869.38
5177 · ESD - CONTRACTED SERVICES	1,079,012.63
5190 · STAFF ADMINISTRATOR	172,496.34
6352 · TECHNOLOGY	4,653.48
6400 · INSURANCE - ESD BOND	1,600.00
6401 · INSURANCE - ESD COMMERCIAL	37,598.00
6402 · INSURANCE - ESD WORKER COM	44,092.00
Total Other Expense	1,465,028.02
Net Other Income	-1,227,528.10
Net Income	**1,069,597.78**

ADMINISTRATOR REPORT

June 10, 2026

APPARATUS & EQUIPMENT: The old ADMIN truck went to the Dodge Dealership for a brake job. The Brush Truck was towed to Sour Lake Ford due to electrical issues.

We have checked the safety recall on the Jeep Gladiator's and our two are not on the current recall list.

Will be working on getting our SAM.GOV renewed, it expires 07/02.

We will be doing standby at the 4th of July fireworks

Fire Chief's Report

June 2026

Brush 22 was taken in for PM service. All fluids were changed and no other issues were found.

Utility 21 had to be put in the shop at Winnie dodge for brake issues. The front 2 rotors were replaced as well as one of the front calipers. The rear 2 rotors were machined and repaired. Pads were replaced on all 4 wheels.

Brush 21 had to be towed to Sour Lake Ford for service.

> **The body control module shorted out along with the dash cluster.**
>
> **The short appeared to be caused by the aftermarket harness installed by Verizon for the cameras.**
>
> **The unit is back in service for now, but ford stated that parts are becoming difficult to find for that year and model.**

Engine 22's ladder rack has been repaired in house and is back in full working order.

All interior lights were replaced at the station. They were purchased with VFD funds.

Winnie-Stowell Volunteer Fire Department
Incident Type by Month

	2026												
Incident Type	**Jan-26**	**Feb-26**	**Mar-26**	**Apr-26**	**May-26**	**Jun-26**	**Jul-26**	**Aug-26**	**Sep-26**	**Oct-26**	**Nov-26**	**Dec-26**	**2026 Total**
Structure Fires	4	1	2	1	3								**11**
Vehicle Fires	1	3	2	2	3								**11**
Grass/Marsh Fires	9	19	8	2	0								**38**
Trash/Unauthorized Burn	1	2	0	1	0								**4**
MVA/Jaws Rescue	5	6	8	8	17								**44**
Water Rescue/Recovery	0	0	0	0	0								**0**
Spills/Wash Down	3	1	3	1	1								**9**
Medical/First Responder	52	69	75	72	55								**323**
Investigation/Gas Leak/Power Line	0	0	0	0	0								**0**
Alarms (False, Fire, Smoke, Co)	5	4	1	3	5								**18**
Aircraft Accident	0	0	0	0	0								**0**
Other *	10	2	6	7	4								**29**
Mutual Aid	0	0	7	2	5								**14**
Cancelled/No Response	0	0	0	0	0								**0**
Total	**90**	**107**	**105**	**97**	**88**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**487**

2024 Total = 1027 Incidents

2025 Total = 1227 Incidents

Mutual Aid: 2 Hamshire, 3 Hankamer/Wallisville, 1 Galveston

May 2025 Total = 87 Incidents

*** Other = Lift Assist/Public Assist**

Winnie-Stowell Volunteer Fire Department
Financial Report
Payroll Account Reconciliation

East Chambers Bank Commercial Checking (Payroll Account)					
Beginning Bank Balance					$3,121.71
Credits/Transfers					
Total Credits					$0.00
					$3,121.71
Debits					
5/31/2026	Bank Chargers		$	(13.81)	
		Total Debits			-$13.81
Ending Bank Statement Balance					$3,107.90
Outstanding Debits/Credits					
Total Pending					$0.00
Total Check Register					$3,107.90

East Chambers Bank Commercial Checking (Payroll Account) 15002268			
Bank Balance			$3,107.90
Outstanding Debits/Credits			
		Total Outstanding Debits/Credits	$0.00
			$3,107.90
Bills Owed			
Total Bills		Total Bills Owed	$0.00
		Remaining funds in Checking Account	$3,107.90
	EFT EFTPS	Payroll Tax Expense	
Total Check Register			$3,107.90

East Chambers Bank - Commercial Checking 15000214						
Beginning Bank Balance						$7,615.92
Credits/Transfers/Debits						
5/31/2026			Bank Fees		-$12.35	
Total Credits						-$12.35
Checks Cleared						
5/13/2026	4694	Lark Group		$	(1,000.00)	
5/24/2026	EFT	Texas Mutual	Insurance	$	(406.64)	
Total Cleared						-$1,406.64
Outstanding Debits/Credits						
Total Pending						$0.00
		Currently in East Chambers Bank - Commercial Checking				$6,196.93

East Chambers Bank - County Funding Account 15003361

Beginning Bank Balance				**$122,096.22**
Credits/Transfers/Debits				
5/13/2026	Microsoft	Computer	$ (10.54)	
5/4/2026	M&D Supply	Supplies for station	$ (9.72)	
5/14/2026	Stratton	lights for station	$ (110.72)	
5/26/2026	Tractor Supply	station matience	$ (70.46)	
5/27/2026	Gene's Powersports	Brush Buggy Maintaince	$ (370.90)	
5/28/2026	Amazon	LED lights for station	$ (183.80)	
Total Credits				-$756.14
Checks Pending				
Total Pending				$0.00
	Currently in East Chambers Bank County Funding Account			**$121,340.08**

East Chambers Bank - Benefit Account 15000923

Beginning Bank Balance			**$8,747.99**
Credits/Transfers/Debits			
5/31/2026	BANK FEES	-$11.66	
Total Credits			-$11.66
Checks Pending			
Total Pending			$0.00
	Currently in East Chambers Bank - Benefit Account		**$8,736.33**

Texas First Bank Savings 20080370

Beginning Bank Balance			**$2,072.76**
Credits/Transfers			
5/29/2026 DEP	Interest Income	$ 1.32	
Total Credits			$1.32
Checks Pending			
Total Pending			**$0.00**
	Currently in Texas First Bank - Savings Account		**$2,074.08**

Current Cash Assets		
	East Chambers Bank Commercial Checking (Payroll Account)	**$3,107.90**
	East Chambers Bank - Commercial Checking 15000214	**$6,196.93**
	East Chambers Bank - County Funding Account 15003361	**$121,340.08**
	East Chambers Bank - Benefit Account 15000923	**$8,736.33**
	Texas First Bank Savings 20080370	**$2,074.08**
	Total Cash Assets	**$141,455.32**

Winnie Stowell Volunteer Fire Department
Station Attendent Report per Week/Shift

STATION ATTENDANT	Jan 2026 Total Shifts	Jan 2026 Gross Pay	Feb 2026 Total Shifts	Feb 2026 Gross Pay	Mar 2026 Total Shifts	Mar 2026 Gross Pay	Apr 2026 Total Shifts	Apr 2026 Gross Pay	May 2026 Total Shifts	May 2026 Gross Pay	Jun 2026 Total Shifts	Jun 2026 Gross Pay
Logan Ruff	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0
Total	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0

STATION ATTENDANT	Jul 2026 Total Shifts	Jul 2026 Gross Pay	Aug 2026 Total Shifts	Aug 2026 Gross Pay	Sep 2026 Total Shifts	Sep 2026 Gross Pay	Oct-2026 Total Shifts	Oct 2026 Gross Pay	Nov 2026 Total Shifts	Nov 2026 Gross Pay	Dec 2026 Total Shifts	Dec 2026 Gross Pay	Calendar Year Totals: Total Shifts	Total Gross Pay	20% of BFD Starting Salary	Total Allowed Remaining
Logan Ruff	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	0	$ -	$11,006	$11,006
Total	0	$0	0	$0	0	$0	0	$0	0	$0	0	$0	0	$ -		

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2025

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1
Annual Financial Report
For The Year Ended SEPTEMBER 30, 2025

TABLE OF CONTENTS

INTRODUCTORY SECTION

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT No. 1

CERTIFICATE OF BOARD

We, the undersigned, certify that this accompanying audit report of the above named district was reviewed and approved for the year ended September 30, 2025 at a meeting of the Board of Commissioners held on the 10th day of June, 2026.

Board President

Board Secretary

FINANCIAL SECTION

June 6, 2026

INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners
Chambers County Emergency Services District No. 1
Chambers County, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Chambers County Emergency District # 1 (the "District") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the district's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of September 30, 2025, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

Responsibilities of Management for the Financial Statements, continued

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

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 5–10 and 25 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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

Required Supplementary Information, continued

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

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Marino CPA Firm, LLC

Marino CPA Firm

Beaumont, TX

In this section of the Annual Financial Report, we, the managers of the Chambers County Emergency Services District No. 1 (the District), discuss and analyze the District's financial performance for the fiscal year ended September 30, 2025. We encourage readers to consider the information presented here in conjunction with the independent auditors' report on page 2, and the District's Basic Financial Statements that begin on page 10.

FINANCIAL HIGHLIGHTS

- The District's total combined net position was $2,887,142 at September 30, 2025.
- During the year, the District's revenues were $325,029 more than the $712,428 generated in expenses for governmental activities.
- The general fund reported a fund balance this year of $2,300,383. All is for unrestricted use by the District.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements include three components: (1) management's discussion and analysis (this section), (2) the basic financial statements, and (3) required supplementary information.

Government-Wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. They include the Statement of Net Position and the Statement of Activities that provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

The Statement of Net Position presents information in a format that displays assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources to equal net position. Net position is displayed in three components – net investment in capital assets, restricted, and unrestricted. 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. 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 *Statement of Activities* presents information showing how the government's net position changed during the current fiscal year. All changes in net position are reported for all of the current year's revenues and expenses regardless of when cash is received or paid. Thus, revenue and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the District's government-wide financial statements distinguish the functions of the District as being principally supported by taxes (governmental activities) as opposed to business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

OVERVIEW OF THE FINANCIAL STATEMENTS - Continued

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related requirements. The fund financial statements provide detailed information about the District's most significant funds, *not* the District as a whole.

- Some funds are required by State law and by bond covenants.
- The Board of Commissioners may establish other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The District has the following kinds of funds:

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

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

  The District's major governmental fund is the General Fund. Data for the remaining governmental funds are combined into a single, aggregated presentation.

  The District adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

Notes to the Financial Statements. The notes provide additional information that is essential to a complete understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17-22 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* that further explains and supports the information in the financial statements. Required supplementary information can be found on page 24 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Our analysis focuses on the Net Position (Table I) and Changes in Net Position (Table II) of the District's governmental activities.

The District's combined net position was $2,887,142 at September 30, 2025. (See Table I)

Table I
CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT No. 1
Net Position

	September 30, 2025	September 30, 2024
Current and Other Assets	$ 2,303,214	$ 2,050,332
Capital Assets	718,272	710,000
Total Assets	3,021,486	2,760,332
Current Liabilities	67,379	66,704
Long-term liabilities	66,965	131,515
Total Liabilities	134,344	198,219
Net Assets:		
Invested in Capital Assets Net of Related Debt	586,759	515,961
Unrestricted	2,300,383	2,046,152
Total Net Position	$ 2,887,142	$ 2,562,113

Approximately $586,759 of the District's net position represents investments in capital assets net of related debt. The $2,300,383 of unrestricted net position represents resources available to fund the programs of the District next year.

Changes in net position. The Districts total revenues were $1,037,457. For the current year most of the revenues resulted from sales taxes levied and miscellaneous revenues accounted for less than five percent.

In future years most of the District's revenues will be derived from sales taxes and county revenues.

Total Cost of all programs and services was $712,428. The net position of the District for the current year increased $325,029 (see Table II on page 8 of this report).

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Key elements of the governmental activities of the District are reflected in the following table.

TABLE II
CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT No. 1
Changes in Net Position

	September 30, 2025	September 30, 2024
Revenues:		
General Revenues:		
Taxes	785,342	842,821
Contributions & Grants	126,550	100,000
Miscellaneous	125,565	49,796
Total Revenue	1,037,457	992,617
Expenses:		
General and administrative	185,883	222,201
Fire & Emergency Services	457,654	270,230
Depreciation	63,970	74,583
Interest	4,921	6,920
Total Expenses Governmental Activities	712,428	573,934
Increase (Decrease) in Net Assets	325,029	418,683
Net Position - October 1 (Beginning)	2,562,113	2,119,175
Prior Period Adjustment	-	24,255
Net Assets - September 1 (Restated)	2,562,113	2,143,430
Net Position - September 30 (Ending)	$ 2,887,142	$ 2,562,113

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As previously noted, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District amended the budget during the fiscal year increasing income and decreasing expenditures to reconcile with actual amounts.

Additional information and a budgetary comparison can be found on page 24.

Revenue from taxes were lower than budgeted amounts by approximately $55,870. Current expenses for the year which include emergency services and administrative expenses were approximately $220,568 less than budgeted.

The District included the capital expenditures for the equipment in the budget for this year.

CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY

Capital Assets. At September 30, 2025, the District had $716,523 (net of depreciation) invested in capital assets, buildings, equipment and vehicles.

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT No. 1
Capital Assets
Governmental Activities

	September 30, 2025	September 30, 2024
Vehicles	$ 1,753,396	$ 1,753,396
Leasehold improvements	40,750	40,750
Equipment	693,652	621,410
Buildings	190,315	190,315
Land	66,000	66,000
Totals	2,744,113	2,671,871
Less Accumulated Depreciation:	(2,025,841)	(1,961,871)
Net Capital Assets	$ 718,272	$ 710,000

Long-Term Debt. At year-end, the District had $194,039 in notes payable and tax exempt obligations outstanding. More detailed information about the District's long-term liabilities is presented in the notes to the financial statements.

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT No. 1
Outstanding Debt

	September 30, 2025	September 30, 2024
Governmental activities:		
Contractual Obligations	$ 131,515	$ 194,039
Total	$ 131,515	$ 194,039

ECONOMIC FACTORS AND NEW YEAR'S BUDGETS AND RATES

- The District contracts a third party to provide data regarding sales tax within the taxing district. There has been an increase in sales taxes from eateries, online sales and local businesses. This can be attributed to more traffic through the District and a slight increase in population.
- The fire department has begun to receive a share of the county sales tax, which has increased the sales tax income.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District's finances as well as demonstrate accountability for funds the District receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Chambers County Emergency Services District # 1.

BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2025

		Primary Government
		Governmental Actitivies
ASSETS		
Cash and cash equivalents	$	2,171,029
Taxes receivable		132,185
Capital assets:		
Land		66,000
Buildings, property, and equipment, net		652,272
Total Assets		3,021,486
LIABILITIES		
Accrued interest		2,831
Non-current liabilities:		
Due within one year		64,548
Due in more than one year		66,965
Total Liabilities		134,344
NET POSITION		
Net investment in capital assets		586,759
Unrestricted		2,300,383
Total Net Position	$	2,887,142

The accompanying notes are an integral part of this financial statement.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities
Governmental activities:				
General government	$ 254,774	$ -	$ -	$ (254,774)
Fire and emergency services	457,654	-	126,550	(331,104)
Total governmental activities	712,428	-	126,550	(585,878)
Total Primary Government	$ 712,428	$ -	$ 126,550	$ (585,878)
Sales taxes, penalties and interest				785,342
Contributions and grants				-
Interest				75,941
Other miscellaneous				49,624
Total general revenues				910,907
Change in Net Position				325,029
Net Position- Beginning				2,562,113
Net Position - Ending				$ 2,887,142

The accompanying notes are an integral part of this financial statement.

BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Total Governmental Funds
	General Fund
ASSETS:	
Cash and cash equivalents	$ 2,171,029
Sales taxes receivable	132,185
TOTAL ASSETS	$ 2,303,214
LIABILITIES AND FUND BALANCES:	
LIABILITIES:	
Accrued Interest	$ 2,831
TOTAL LIABILITIES	$ 2,831
FUND BALANCES:	
Unassigned Fund Balance	2,300,383
TOTAL FUND BALANCES	2,300,383
TOTAL LIABILITIES DEFERRED INFLOWS AND FUND BALANCE	$ 2,303,214

The accompanying notes are an integral part of this financial statement.

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

Governmental fund balance as reported on the balance sheet for governmental funds.	$	2,300,383
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		718,272
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		(131,513)
Total net position as reported on the Statement of Net Position for Governmental Activities.	$	2,887,142

The accompanying notes are an integral part of this financial statement.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Total Governmental Funds
	General Fund
REVENUES	
Sales taxes, penalties and interest	$ 785,342
Contributions and grants	126,550
Other miscellaneous	125,565
Total revenue	1,037,457
EXPENDITURES:	
Current:	
General government	190,804
Fire and emergency services	457,654
Capital outlay	72,244
Total expenditures	720,702
OTHER FINANCING SOURCES (USES)	
Principal payments on loan	(62,524)
Total other financing sources and uses	(62,524)
NET CHANGE IN FUND BALANCES	254,231
FUND BALANCES - BEGINNING	2,046,152
FUND BALANCES - ENDING	$ 2,300,383

The accompanying notes are an integral part of this financial statement.

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED SEPTEMBER 30, 2025

Net change in fund balances - total governmental funds (Exhibit D)			$	254,231
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.				
Capital Outlay	$	72,244		
Depreciation	$	(63,970)		8,274
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.				62,524
Change in net position of governmental activities (Exhibit B)			$	325,029

The accompanying notes are an integral part of this financial statement.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the Chambers County Emergency Services District No. 1 (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following represents the significant accounting policies used by the District.

A. Reporting Entity

On May 8, 2010, the voters of the District approved the formation of an emergency services district under Article III, Section 48-e of the Texas Constitution and Chapter 775 of the Health and Safety Code of the State of Texas. The District Commissioners met for the first time on June 21, 2010. The District provides emergency services to all persons residing in the proposed district.. The District is exempt from federal income taxes, state sales tax and state franchise tax.

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the District (the primary government) and its component units. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in generally accepted accounting principles. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant indication of this ability is financial interdependency. Other indications of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the district is able to exercise oversight responsibilities.

The District has determined that the Winnie Stowell Volunteer Fire Department (the Department) should be blended with the activities of the District. The District is financially accountable for the blended component unit. The basis for blending in the District requires the Department to present its budget for approval and that the Department is financially dependent upon the District.

B. Government-Wide 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 nonfiduciary activities of the District. The reporting model includes financial statements prepared using the economic resources measurement focus and the accrual basis of accounting for all the District's activities. This approach includes not just current assets and liabilities (such as cash and accounts payable) but also capital assets and long-term liabilities (such as buildings and infrastructure and general obligation debt). Accrual accounting also reports all of the revenues and cost of providing services each year, not just those received or paid in the current year or soon thereafter.

The Statement of Net Position is designed to display the financial position of the primary government (the District) and its component units. Governments will report all capital assets, including infrastructure, in the government-wide Statement of Net Position and will report depreciation expense – the cost of "using up" capital assets – in the Statement of Activities. The net position of a government will be broken down into three categories – 1) invested in capital assets, net of related debt; 2) restricted; and 3) unrestricted.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

The statement of activities demonstrates the degree to which the direct expenses of a given structure or segment, 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. Taxes and other items not properly included among program revenues are reported instead as *general revenues.*

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

C. Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measureable and available. Revenue is considered to be available when it is collectible during the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the District considers revenue to be available if it is collected within 60 days of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

Sales taxes, taxes receivable for service and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period where considered material.

The District reports the following major governmental funds:

> The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

D. Budgetary Data

Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many governments revise their original budgets over the course of the year for a variety of reasons. Under the GASB 34 reporting model, governments will provide budgetary comparison information in their annual reports. The District is required to present the original budget with the comparison of final budget and actual results.

The budget was discussed and adopted by the Board for the fiscal year October 1, 2023 through September 30, 2024, at the September 2023 meeting. One budget amendment was made and approved by the board. The District adopted the current year budget on a line-item basis.

E. Cash and Investments

Cash includes amounts in demand and time deposit accounts. Investments are reported at fair value. Short-term investments, such as certificates of deposit and debt securities with a maturity date of less than one year, are reported at cost, which approximates fair value.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

F. Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

G. Capital Assets

Capital outlays are recorded as expenditures of the General Fund and as assets in the government-wide financial statements of the District. Depreciation is recorded on general fixed assets on a government-wide basis. All fixed assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated fixed assets are valued at their estimated fair market value on the date donated. Depreciation is computed using the straight line method.

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations. Estimated useful lives for depreciable assets are as follows:

Assets	Years
Vehicles & Equipment	7
Computer and Office Equipment	5

H. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as expenditures.

I. Fund Equity

In the fund financial statements, governmental funds report classifications of fund balance based on controls placed upon the funds. In accordance with GASB Statement No. 54, fund balance classifications are recorded as follows:

Non-spendable Fund Balance – amounts that are not in spendable form or amounts that are legally and contractually required to be maintained intact.

Restricted Fund Balance – amounts constrained to a specific purpose by external parties through constitutional provisions or by enabling legislation.

Committed Fund Balance – amounts constrained to a specific purpose by the Commissioners (the highest level of authority within the District); amounts may only be appropriated by resolution of the Board of Commissioners and those amounts cannot be used for any other purpose unless the Commissioners take the same action to remove or change the constraint.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Assigned Fund Balance- the Board of Commissioners delegate authority to the District to assign amounts for specific purpose as appropriate.

Unassigned Fund balance – residual classification applicable to the general fund only.

The District's unassigned general fund balance will be maintained to provide the District with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The unassigned general fund balance may only be appropriated by resolution of the Commissioners.

When it is appropriate for fund balance to be assigned, the Commissioners delegate authority to the District.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is from the most restrictive to the least restrictive, unless otherwise approved by the Commissioners.

J. Date of Management's Review

In preparing the financial statements, the District has evaluated events and transactions for potential recognition for disclosure through June 6, 2026 the date that the financial statements were available to be issued.

K. 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 expenditures during the reporting year. Actual results could differ from those estimates.

NOTE 2: CASH AND INVESTMENTS

At year-end, the District's carrying amount of deposits was $2,171,029 and the bank balance was $2,144,474 and the Department's balance was $91,627 of that amount. Deposits are exposed to custodial 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. Of the bank balance, $1,348,843 was at TexStar and does not require collateralization and the remaining was covered by $1,000,000 federal depository insurance over four banking institutions that hold the District's deposits. The Districts deposits at each institution were under the $250,000 federal depository insurance.

NOTE 3: TAXES

On May 8, 2010, voters approved $.01 per $100 of assessed valuation property tax for purposes of creating the District. The taxable value of East Chambers Independent School District is approximately $320,000,000. The committee exempted 10% of the values. The District's property tax is levied each October 1, on the assessed value listed as of the previous January 1 for all real property located in the District. On February 9, 2011, the board voted to reduce the property tax rate to zero.

On November 10, 2010, voters approved a sales tax rate of 0.625 percent for purposes of providing emergency services to the District.

NOTE 4: CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended September 30, 2025 was as follows:

Governmental Activities	Beginning Balance	Current Year Increases	Current Year Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 66,000	$ -	$ -	$ 66,000
Total capital assets not being depreciated:	66,000	-	-	66,000
Capital assets being depreciated:				
Vehicles	$ 1,753,396	$ -	$ -	$ 1,753,396
Leasehold Improvements	40,750	-	-	40,750
Buildings	190,315	-	-	190,315
Equipment	621,409	72,243		693,652
Total	2,605,870	72,243	-	2,678,113
Less accumulated depreciation:	(1,961,871)	(63,970)	-	(2,025,841)
Total capital assets being depreciated, net	643,999	8,273	-	652,272
Governmental activities capital assets, net	$ 709,999	$ 8,273	$ -	$ 718,272

Depreciation expense of the governmental activities was charged to functions/programs as follows:

General Government	$ 63,970
Total Depreciation Expense - Governmental Activities	$ 63,970

NOTE 5: LONG TERM DEBT

The District entered into an agreement with Government Capital as of February 1, 2017 for the purchase of a Pierce Pumper/ Tanker. The gross amount of assets acquired under this agreement was $580,249. The terms of the agreement assumes interest rate of 3.237% for a period of ten years. Once a year a payment is due in the amount of $68,794.20, which includes principal and interest. This payment is due beginning on February 1, 2018.

NOTE 5: LONG TERM DEBT, Continued

Long-term debt at September 30, 2025, is summarized as follows:

Date Issued	Amount	Final Maturity	Annual Installments	% Rate	Outstanding Balance
2017	580,249	2027	$68,794	3.24%	131,515
Total Obligations					131,515
Less Current Portion					64,548
Total Obligations					$ 66,967

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2025, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Contractual Obligations	194,039	-	62,524	131,515	64,548
Long-Term Liabilities	$ 194,039	$ -	$ 62,524	$ 131,515	$ 64,548

Aggregate debt service requirements to maturity the capital lease obligations outstanding at September 30, 2025 are as follows:

Year Ending September 30,	Principal	Interest
2026	64,548	4,246
2027	66,965	2,157

NOTE 6: OTHER INFORMATION

Risk Management

The District continues to carry commercial insurance for the risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage during the year. Management believes the amount and types of coverage are adequate to protect the District from losses which could reasonably be expected to occur.

NOTE 7: COMMITMENTS

Effective April 13, 2011, the District entered into an agreement with the Winnie-Stowell Volunteer Fire Department (the Department). The Department agreed to provide emergency services to all persons and property within the Emergency Services District, on a 24-hour day basis seven days a week to the greatest extent possible including response to life-threatening emergencies and rescue calls by making available adequate staff and administrative assistance and summon mutual aid from others including other volunteer fire and first responder organizations when appropriate or as needed. Amounts to be paid to the Volunteer Fire Department shall be disbursed at the discretion of the Commissioners and may include expenses for operations and other expenditures approved by the District for maintaining emergency services within the District.

On April 11, 2012, the Board entered into an interlocal agreement with Chambers County, Texas to service the area outside the district's boundaries, but within the existing territory of the Department without any compensation from the County. The initial term of this agreement is for one year and continues year to year until such time either party requests to change the agreement.

NOTE 8: SUBSEQUENT EVENTS

Subsequent to the fiscal year ended and within the subsequent events evaluation period, the District completed the purchase of two fully outfitted Jeep vehicles for emergency response use. The District's board approved the acquisition before year-end; however, delivery of the vehicles and recognition of the related expenditure occurred following year-end, but prior to the report date. Accordingly, this transaction is reported as a subsequent event, and no adjustment has been made to year-end balances.

The aggregate cost of the vehicles was approximately $146,000 ($73,000 per vehicle). The District expects the acquisition to be capitalized as capital assets and/or recognized as expenditures in the subsequent fiscal year, as applicable under the District's basis of accounting.

The District evaluated subsequent events through June 6, 2026, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Taxes	$ 760,000	$ 841,212	$ 785,342	$ (55,870)
Contributions and grants	-	-	126,550	126,550
Miscellaneous	16,255	57,800	125,565	67,765
Total revenue	776,255	899,012	1,037,457	138,445
EXPENDITURES				
Current:				
General government	219,450	304,807	190,804	114,003
Fire and emergency services	254,130	546,463	457,654	88,809
Capital Outlay	85,000	90,000	72,244	17,756
Total expenditures	558,580	941,270	720,702	220,568
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	217,675	(42,258)	316,755	359,013
OTHER FINANCING SOURCES (USES)				
Principal Payments on loan	(58,664)	(68,794)	(62,524)	6,270
Total other financing sources and uses	(58,664)	(68,794)	(62,524)	6,270
NET CHANGE IN FUND BALANCES	159,011	(111,052)	254,231	365,283
FUND BALANCES AT BEGINNING OF YEAR	2,046,152	2,046,152	2,046,152	-
FUND BALANCE AT END OF YEAR	$ 2,205,163	$ 1,935,100	$ 2,300,383	$ 365,283

The accompanying notes are an integral part of this financial statement.

COMPLIANCE SECTION

June 6, 2026

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Commissioners
Chambers County Emergency Services District No. 1
Chambers County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities, and the aggregate remaining fund information of Chambers County Emergency Services District #1 (the District), as of and for the year ended September 30,2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 6, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

BEAUMONT
office 409.898.8777
fax 409.898.1039
2396 Eastex Freeway
Beaumont, TX 77703

HOUSTON
office 713.636.9966

info@marinocpafirm.com
www.marinocpafirnm.com

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sincerely,

Marino CPA Firm, LLC

Marino CPA Firm

Beaumont, TX

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT #1
821 STATE HIGHWAY 124
WINNIE, TX 77665

June 6, 2026

Marino CPA Firm
2396 Eastex Freeway
Beaumont, TX 77703

Dear Sirs:

This representation letter is provided in connection with your audit of the financial statements of the Chambers County Emergency Services District # 1 ,hereafter referred to as "the District", which comprise the respective financial position of the governmental activities, as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows for the period then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of June 6, 2026, the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 11, 2025 including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.

2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.

5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.

6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. We are in agreement with the adjusting entries you have proposed.

9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

We have provided you with:

11) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other, documentation, and other matters.

12) Additional information that you have requested from us for the purpose of the audit.

13) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

14) Minutes of the meetings of Commissioners or summaries of actions of recent meetings for which minutes have not yet been prepared.

15) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

16) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

17) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

a) Management,

b) Employees who have significant roles in internal control, or

c) Others where the fraud could have a material effect on the financial statements.

18) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.

19) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.

20) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

21) We have disclosed to you the names of the entity's related parties and all the related party relationships and transactions, including any side agreements, of which we are aware.

Government—specific

22) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

23) We have identified to you any previous audits, attestation engagements, and other studies

related to the audit objectives and whether related recommendations have been implemented.

24) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

25) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

26) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

27) We have appropriately identified, recorded, and disclosed all leases in accordance with GASB Statement (GASBS) No. 87.

28) We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with .

29) We have appropriately disclosed identified, recorded, and disclosed public-private and public-public partnerships and availability payment arrangements in accordance with .

30) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with .

31) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.

32) We have appropriately measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with .

33) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

34) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

35) The district has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

36) The district has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

37) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

38) The financial statements include all fiduciary activities required by , as amended.

39) The financial statements properly classify all funds and activities in accordance with , as amended.

40) All funds that meet the quantitative criteria in and for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

41) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

42) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.

43) Provisions for uncollectible receivables have been properly identified and recorded.

44) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

45) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

46) Interfund, internal, and intra-entity activity and balances have been appropriately classified

and reported.

47) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.

48) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.

49) We have appropriately disclosed the district's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

50) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

51) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

52) We acknowledge our responsibility for presenting the required supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the required supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the required supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

53) If the required supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

54) We acknowledge that we have informed you of all documents that may comprise other information we expect to issue. The financial statements and other information you obtained prior to the auditor's report date are consistent with one another, and the other information does not contain any material misstatements.

Signed: Signed:

Title: President Title:

55) Michelle Hardy

5 Administrator

Michelle Hardy

From:	noreply-commoncentscu@onlinecu.com
Sent:	Tuesday, June 2, 2026 9:11 AM
To:	Michelle Hardy
Subject:	Certificate Maturity Notice

6 Month CD 3.25%
12 Month CD 3.00%

Chambers Co Emergency Sevices D.No1,

This is your notice that certificate number 7698 (12 Month Certificate of D) will mature on 07/24/2026.

The certificate term is 12 and current balance is $237,950.87.
The current interest rate is 4.450% with an annual percentage yield (APY) of 4.550%.

This certificate will automatically renew on the maturity date at the current rate offered for that term of certificate. You have until the end of the grace period to act on the certificate without penalty. After the grace period the certificate is subject to a penalty for early withdrawal.

The credit union offers many certificates with a wide variety of terms and interest rates.
If your current certificate no longer meets your needs, call the credit union to discuss your options.

Certificate rates are subject to change. Call the credit union for our current rates.

Thank You,

CommonCents CU
P O Box 20396
Beaumont, TX 77720
(409) 842-5233
Chambers Co Emergency Sevices D.No1,

This is your notice that certificate number 7698 (12 Month Certificate of D) will mature on 07/24/2026.

The certificate term is 12 and current balance is $237,950.87.
The current interest rate is 4.450% with an annual percentage yield (APY) of 4.550%.

This certificate will automatically renew on the maturity date at the current rate offered for that term of certificate. You have until the end of the grace period to act on the certificate without penalty. After the grace period the certificate is subject to a penalty for early withdrawal.

The credit union offers many certificates with a wide variety of terms and interest rates.
If your current certificate no longer meets your needs, call the credit union to discuss your options.

Certificate rates are subject to change. Call the credit union for our current rates.

Thank You,

CommonCents CU
P O Box 20396
Beaumont, TX 77720

AUTHORIZING RESOLUTION
(REMOVAL AND REPLACEMENT OF AUTHORIZED SIGNER)

At a duly constituted meeting of the Board of Commissioners of Chambers County Emergency Services District No. 1, a political subdivision of the State of Texas (the "District"), held on May 10, 2026, the following resolution was adopted:

RECITALS

WHEREAS, the District maintains one or more checking accounts and/or other deposit accounts with East Chambers County Bank (the "Bank");

WHEREAS, Mr. David Murrell previously served as President of the District and was an authorized signer on the District's account(s) with the Bank;

WHEREAS, Mr. Murrell has passed away and should be removed as an authorized signer on all District account(s) maintained with the Bank;

WHEREAS, Mrs. Megan Morrison has replaced Mr. Murrell as a Commissioner of the District;

WHEREAS, the Board of Commissioners desires to update the District's authorized signers and account authority with the Bank.

NOW THEREFORE, BE IT RESOLVED that the Board of Commissioners of the District hereby adopts the following resolutions:

(1) This Resolution applies to all accounts opened or maintained by the District at the Bank under the District's name, including any checking, savings, money market, certificate of deposit, or other deposit account.

(2) Due to his passing, Mr. David Murrell is no longer a Commissioner on the District's Board and is hereby removed as an authorized signer on all District accounts maintained with the Bank. The Bank is authorized and directed to remove Mr. Murrell from all signature cards, account agreements, online banking access, treasury management access, and any other account authority associated with the District's accounts. Mrs. Megan Morrison is hereby added as an authorized signer on all District accounts maintained with the Bank, and the Bank is authorized and directed to add Mrs. Morrison to all signature cards, account agreements, online banking access, treasury management access, and any other account authority associated with the District's accounts.

(3) The following officers and/or Commissioners of the District are authorized signers on the District's accounts maintained with the Bank and are authorized to transact business on behalf of the District with respect to such accounts, including, but not limited to, the maintenance of checking, savings, and other deposit accounts, signing checks, executing account agreements and signature cards, and otherwise conducting account business subject to the District's Purchasing and Procurement Policy:

Name	Title	Signature
Brad Crone	President	
Chris Barrow	Vice-President	Chris Barrow
Troy Dow	Treasurer	Troy Dow
Kenneth Thibodeaux	Secretary	Kenneth Thibodeaux
Megan Morrison	Commissioner	Megan Morrison

(4) The officers and Commissioners named above have provided specimen signatures herein and are authorized to sign signature cards, account agreements, and any other documents reasonably required by the Bank to update the District's accounts.

(5) The President, Secretary, Treasurer, Administrator, and/or Assistant Administrator of the District are authorized and directed to deliver, for and on behalf of the District, a copy of this Resolution to the Bank and to execute any documents reasonably necessary to carry out the purposes of this Resolution.

(6) The Bank is authorized to rely upon this Resolution until the Bank has received written notice of any amendment or rescission of this Resolution.

I further certify that the District is duly organized and existing and has the power to take the action called for by the foregoing resolutions.

RESOLUTION APPROVED AND ADOPTED THIS 10TH DAY OF June, 2026.

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1

Mr. Brad Crone
President

SECRETARY CERTIFICATE

I, the undersigned, Kenneth Thibodeaux, as Secretary of Chambers County Emergency Services District No. 1, hereby certify that the foregoing is a full, true, and correct copy of a resolution duly adopted by the Board of Commissioners of Chambers County Emergency Services District No. 1 at a meeting held on June 10 2026, at which a quorum of the Commissioners was present and voted. I further certify that the resolution is entered in the minutes of the District and has not been amended, rescinded, or repealed.

IN WITNESS WHEREOF, I have hereunto set my hand as Secretary this 10th day of June, 2026.

Kenneth Thibodeaux

Mr. Kenneth Thibodeaux
Secretary
Board of Commissioners
Chambers County Emergency Services District No. 1

TEMPORARY FIRE APPARATUS USE AGREEMENT

This Temporary Fire Apparatus Use Agreement (the "Agreement") is entered into by and between Chambers County Emergency Services District No. 1 (the "District"), a political subdivision of the State of Texas, and Hankamer Volunteer Fire Department ("Hankamer VFD").

RECITALS

WHEREAS, the District is an emergency services district created and operating under Chapter 775 of the Texas Health and Safety Code;

WHEREAS, under Section 775.031(a) of the Texas Health and Safety Code, the District may acquire, hold, lease, manage, maintain, operate, and provide emergency services vehicles and equipment, enter into necessary contracts, contract with other entities to provide emergency services, and perform acts necessary to carry out the purposes of Chapter 775;

WHEREAS, the District owns the fire Apparatus, commonly referred to as Engine 21, as defined below, in this Agreement and has determined that temporarily allowing Hankamer VFD to use the Apparatus will support fire protection and emergency services and serve a public purpose of the District; and

WHEREAS, Hankamer VFD has agreed to be responsible for the Apparatus while it is in its possession and has obtained insurance naming the District as an additional insured.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the public purpose served by the temporary use of the Apparatus for fire protection and emergency services, Hankamer VFD's agreement to accept custody and responsibility for the Apparatus, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **Authority and Public Purpose**. The District enters into this Agreement pursuant to its authority under Chapter 775 of the Texas Health and Safety Code, including Section 775.031(a). The District has determined that this Agreement supports fire protection and emergency services, protects District-owned property, and serves a valid public purpose of the District.

2. **Consideration**. The parties acknowledge and agree that Hankamer VFD is not paying monetary consideration to the District for the temporary use of the Apparatus. The consideration for this Agreement consists of the mutual covenants contained herein, the public purpose served by the Apparatus being used for fire protection and emergency services within the District's service area, Hankamer VFD's agreement to accept custody and responsibility for the Apparatus, Hankamer VFD's agreement to maintain required insurance coverage, and Hankamer VFD's agreement to return the Apparatus in accordance with this Agreement. The District has determined that such consideration is adequate and that this Agreement serves a valid public purpose of the District.

3. **Apparatus**. The District agrees to allow Hankamer VFD to temporarily use the following fire apparatus ("Apparatus") owned by the District:
   Description: Pierce Sabor Pumper
   VIN: 4P1CC01A2CA012393
   Unit No.: ENGINE 21
   Equipment Included: N/A

4. **Purpose of Use**. Hankamer VFD may use the apparatus only for fire protection, emergency response, training, maintenance, and related fire department purposes. Hankamer VFD may not use the Apparatus for personal, commercial, or non-fire-department purposes.

5. **Term**. This Agreement is month-to-month beginning on June 10 , 2026. Either party may terminate this Agreement at any time upon 10 days' written notice. The District may require immediate return of the Apparatus if insurance lapses, the Apparatus is misused, the Apparatus is damaged, or the District determines that it needs the Apparatus for District purposes.

6. **No Transfer of Ownership**. The Apparatus remains the property of the District at all times. This Agreement does not sell, lease, transfer, or convey any ownership interest in the Apparatus to Hankamer VFD. Hankamer VFD may not sell, transfer, pledge, encumber, assign, loan, or permit another department or person to use the Apparatus without the District's prior written consent.

7. **Care, Custody, and Control**. Hankamer VFD accepts custody and control of the Apparatus during the term of this Agreement and agrees to keep the Apparatus in good condition, ordinary wear and tear excepted. Hankamer VFD is responsible for safe operation, proper storage, routine inspections, fuel, fluids, cleaning, and ordinary upkeep while the Apparatus is in its possession.

8. **Operators**. Hankamer VFD shall permit only properly licensed, trained, and authorized personnel to operate the Apparatus. Hankamer VFD shall operate the Apparatus in compliance with applicable law, department policies, and reasonable emergency vehicle safety practices.

9. **Insurance**. Hankamer VFD shall maintain insurance covering the Apparatus and its operation, including automobile liability coverage and physical damage coverage, in amounts reasonably acceptable to the District. Hankamer VFD shall name the District as an additional insured and, for physical damage coverage, as loss payee as its interest may appear. Hankamer VFD shall provide the District with a certificate of insurance before taking possession of the Apparatus and shall promptly provide updated certificates upon request.

10. **Damage, Claims, and Repairs**. Hankamer VFD shall promptly notify the District of any accident, damage, claim, mechanical issue, citation, theft, or loss involving the Apparatus. Hankamer VFD is responsible for any deductible, uninsured loss, or damage arising while

the Apparatus is in its possession, custody, or control, except to the extent caused by the District's gross negligence or willful misconduct. Hankamer VFD may not make material alterations or major repairs to the Apparatus without the District's prior approval.

11. **Indemnity**. TO THE EXTENT PERMITTED BY TEXAS LAW, HANKAMER VFD SHALL PROTECT, DEFEND, INDEMNIFY, AND HOLD HARMLESS THE DISTRICT AND ITS COMMISSIONERS, OFFICERS, EMPLOYEES, AGENTS, AND REPRESENTATIVES FROM AND AGAINST CLAIMS, DAMAGES, LOSSES, LIABILITIES, COSTS, AND EXPENSES ARISING OUT OF HANKAMER VFD'S POSSESSION, USE, OPERATION, STORAGE, OR MAINTENANCE OF THE APPARATUS.

12. **Return of Apparatus**. Upon termination of this Agreement, Hankamer VFD shall promptly return the Apparatus to the District in substantially the same condition as received, ordinary wear and tear excepted, together with all equipment provided with the Apparatus.

13. **As-Is Condition**. Hankamer VFD acknowledges and agrees that it has had the opportunity to inspect the Apparatus and accepts the Apparatus in its present, "AS IS, WHERE IS, WITH ALL FAULTS" condition, without any representation or warranty by the District, express or implied, as to the condition, fitness, merchantability, roadworthiness, mechanical condition, equipment condition, compliance with any standard, or suitability of the Apparatus for any particular purpose. Hankamer VFD is solely responsible for determining whether the Apparatus is safe, suitable, properly equipped, and legally compliant for Hankamer VFD's intended use.

14. **Counterparts; Electronic Signatures**. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, and all of which together shall constitute one agreement. Signatures transmitted by electronic mail, portable document format (PDF), electronic signature platform, facsimile, or other electronic means shall be deemed original signatures for all purposes and shall be binding upon the parties.

15. **Entire Agreement**. This Agreement is the entire agreement between the parties regarding the temporary use of the Apparatus and may be amended only in writing signed by both parties.

[*Signature page to follow*]

EXECUTED effective as of June 10, 2026.

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1

By: ____________________

Name: James D. Crone

Title: President

HANKAMER VOLUNTEER FIRE DEPARTMENT

By: ____________________

Name: Frederick Johnson

Title: Fire Chief

RESOLUTION OF THE BOARD OF COMMISSIONERS OF CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1 AUTHORIZING SALE OF SURPLUS FIRE ENGINE TO HANKAMER VOLUNTEER FIRE DEPARTMENT

WHEREAS, Chambers County Emergency Services District No. 1 (the "District") is an emergency services district and political subdivision of the State of Texas created and operating under Chapter 775 of the Texas Health and Safety Code;

WHEREAS, Section 775.251 of the Texas Health and Safety Code authorizes an emergency services district to sell surplus firefighting equipment to a volunteer fire department in this state for fair market value, subject to the requirements set forth therein;

WHEREAS, Section 775.251 of the Texas Health and Safety Code further authorizes the District to determine the fair market value of surplus firefighting equipment sold under that section;

WHEREAS, the District owns that certain fire engine identified as Engine 21, a 2012 Pierce pumper (the "Fire Engine");

WHEREAS, the Board of Commissioners has determined that the Fire Engine constitutes surplus property because it is in excess of the District's needs and is not required for the District's foreseeable needs;

WHEREAS, Hankamer Volunteer Fire Department is a volunteer fire department that operates firefighting equipment, is organized primarily to provide and actively provides firefighting services, does not pay its members compensation other than nominal compensation, and does not distribute income to its members, officers, or governing body other than reimbursement of expenses;

WHEREAS, the Board of Commissioners has determined that the fair market value of the Fire Engine is $ 100,000.00 ;

WHEREAS, Hankamer Volunteer Fire Department has agreed to purchase the Fire Engine from the District for the fair market value determined by the Board of Commissioners;

WHEREAS, the District and Hankamer Volunteer Fire Department acknowledge and agree that the Fire Engine met the applicable National Fire Protection Association standards at the original time of purchase and that, at the time of sale, the Fire Engine either meets the National Fire Protection Association standards in effect at the original time of purchase or meets the National Fire Protection Association standards currently in effect, as required by Section 775.251(b) of the Texas Health and Safety Code;

WHEREAS, the Board of Commissioners has determined that the sale and transfer of the Fire Engine to Hankamer Volunteer Fire Department will support fire protection and emergency services and serve a public purpose; and

WHEREAS, at a meeting of the Board of Commissioners held on June 10, 2026, all members of the Board of Commissioners were present, except Megan Morrison and the Board declared Engine 21 to be Surplus Property and approved this Resolution.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1 THAT:

1. The recitals set forth above are true and correct and are incorporated into this Resolution for all purposes.

2. The Board hereby confirms and declares that Engine 21, a 2012 Pierce pumper, is surplus property of the District pursuant to Section 775.251 of the Texas Health and Safety Code.

3. The Board hereby determines that the fair market value of Engine 21, a 2012 Pierce pumper, is $ 100,000.00 .

4. The Board hereby authorizes the sale and transfer of Engine 21, a 2012 Pierce pumper, to Hankamer Volunteer Fire Department for the fair market value determined by the Board.

5. The Board hereby finds that the Fire Engine met the applicable National Fire Protection Association standards at the original time of purchase and that, at the time of sale, the Fire Engine either meets the National Fire Protection Association standards in effect at the original time of purchase or meets the National Fire Protection Association standards currently in effect, as required by Section 775.251(b) of the Texas Health and Safety Code.

6. The sale and transfer of the Fire Engine shall be made "AS IS, WHERE IS, AND WITH ALL FAULTS," without warranty by the District except as expressly stated in any bill of sale or transfer document approved by the District.

7. The Board President is hereby authorized to execute a bill of sale, certificate of title, surplus equipment sale agreement, and any other documents necessary or convenient to complete the sale and transfer of the Fire Engine to Hankamer Volunteer Fire Department.

8. The officers, commissioners, employees, agents, and representatives of the District are authorized to take any further action necessary or convenient to carry out the purposes of this Resolution.

[Signature page to follow]

PASSED AND APPROVED this 10th day of June, 2026.

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1

By: ______________________________
Mr. Brad Crone, President

ATTEST:

By: ______________________________
Mr. Kenneth Thibodeaux, Secretary

BILL OF SALE AND ASSIGNMENT OF FIRE APPARATUS

This Bill of Sale and Assignment of Fire Apparatus (this "Bill of Sale") is made and entered into effective as of the 12TH day of JUNE, 2026, by and between Chambers County Emergency Services District No. 1, a political subdivision of the State of Texas (the "Seller"), and Hankamer Volunteer Fire Department (the "Buyer").

1. **Sale of Apparatus.** For and in consideration of the sum of $ 100,000.00, and other good and valuable consideration, the receipt and sufficiency of which are acknowledged, Seller hereby sells, transfers, assigns, and conveys to Buyer all of Seller's right, title, and interest in and to the following fire apparatus and related equipment:

Unit: Engine 21
Year/Make/Model: 2012 Pierce pumper
VIN: 4P1CC01A2CA012393
Mileage: 32,365
Engine/Pump Hours, if applicable: ENGINE HOURS: 3333.3
Equipment Included, if any: N/A

2. **Authority.** Seller has declared the Apparatus to be surplus property and has authorized the sale and transfer of the Apparatus to Buyer pursuant to Section 775.251 of the Texas Health and Safety Code and the Resolution adopted by the Board of Commissioners of Seller on June 10, 2026.

3. **Fair Market Value.** Seller has determined that the fair market value of the Apparatus is $ 100,000.00, and Buyer agrees to purchase the Apparatus for that amount.

4. **NFPA Acknowledgment.** The parties acknowledge, agree, and represent that the Apparatus met the National Fire Protection Association standards at the original time of purchase and that, at the time of sale, the Apparatus either (a) meets the National Fire Protection Association standards in effect at the original time of purchase, or (b) meets the National Fire Protection Association standards currently in effect, as required by Section 775.251(b) of the Texas Health and Safety Code. Buyer acknowledges that Buyer has had the opportunity to inspect the Apparatus and independently confirm the condition, equipment, and compliance status of the Apparatus before execution of this Bill of Sale.

5. **As-Is Sale.** Buyer accepts the Apparatus AS IS, WHERE IS, AND WITH ALL FAULTS. Except for Seller's representation that Seller owns the Apparatus and has authority to transfer it, Seller makes no warranty, representation, or guarantee, express or implied, regarding the Apparatus, including any warranty of condition, merchantability, fitness for a particular purpose, roadworthiness, mechanical condition, equipment condition, or continued compliance with any law, rule, regulation, standard, or requirement after the date of sale.

6. **Transfer Documents.** Seller shall execute the certificate of title and any other documents reasonably necessary to transfer title to the Apparatus to Buyer. Buyer is responsible for all title transfer fees, registration fees, taxes, inspection requirements, and other costs associated with the

transfer, ownership, possession, operation, maintenance, and use of the Apparatus after the date of sale.

7. **Risk of Loss and Responsibility**. Risk of loss, damage, liability, maintenance responsibility, and operational responsibility for the Apparatus shall pass to Buyer upon execution of this Bill of Sale and delivery of possession of the Apparatus to Buyer. Buyer is responsible for insuring, storing, maintaining, repairing, operating, and using the Apparatus after delivery.

8. **Indemnity**. To the extent permitted by Texas law, Buyer shall protect, defend, indemnify, and hold harmless Seller and its commissioners, officers, employees, agents, and representatives from and against any claims, damages, losses, liabilities, costs, and expenses arising out of or related to Buyer's ownership, possession, operation, maintenance, storage, use, or transfer of the Apparatus after delivery to Buyer.

9. **Counterparts; Electronic Signatures**. This Bill of Sale may be executed in multiple counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument. Signatures transmitted by electronic mail, portable document format (PDF), electronic signature platform, facsimile, or other electronic means shall be deemed original signatures for all purposes and shall be binding upon the parties.

10. **Entire Agreement**. This Bill of Sale constitutes the entire agreement between Seller and Buyer regarding the sale and transfer of the Apparatus and may be amended only by a written instrument signed by both parties. Section 775.251 permits an ESD to contract to supply surplus firefighting equipment to a volunteer fire department for fair market value if the statutory NFPA requirements are satisfied.

[*Signature page to follow*]

EXECUTED effective as of the date first written above.

SELLER:
CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1

By: ______________________________
Mr. Brad Crone, President

ATTEST:

By: ______________________________
Mr. Kenneth Thibodeaux, Secretary

BUYER:
HANKAMER VOLUNTEER FIRE DEPARTMENT

By: ______________________________
Name: Frederick Johnson
Title: Fire Chief

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SERVICES

Grant Research and Identification

Finding the right funding is not about applying to everything. It's about targeting the grants your department has a realistic shot at, based on your staffing model, service area, call volume, and current equipment needs. We identify the best-fit opportunities and map out what each one will require (quotes, narratives, data, match, and documentation) so you can make smart decisions before you invest time.

Grant Writing

We turn your project into a clear, complete application that reviewers can score easily. That means shaping the narrative, building the budget, coordinating supporting documentation, and making sure requirements are met before submission. Whether you're pursuing AFG, SAFER, or state programs, we help you present the need, the plan, and the impact in a way that fits public safety funding expectations.

Grant Management

Getting awarded is only step one. We help departments manage the details that come after funding, like tracking deadlines, maintaining documentation, supporting reimbursement requests, and organizing reporting requirements. The goal is simple: protect your funding, reduce administrative headaches, and keep your department compliant without burying your team in paperwork.

Comprehensive Grant Strategy

Most departments have more needs than time: apparatus, PPE, radios, staffing, training, facility upgrades. We build a realistic, multi-year funding roadmap that prioritizes projects, sequences grants by timing and eligibility, and helps you plan ahead for match requirements and major purchases. You’ll always know what’s next, what’s worth pursuing, and what you should skip.

Department Support

When we work with an agency long-term, we can also help set up simple systems that make grants easier over time, like equipment replacement lists, grant calendars, readiness checklists, and documentation folders that keep quotes, policies, and supporting materials in one place. This is especially helpful for volunteer and combination departments where the same few people wear multiple hats.

MEET THE OWNER

Brittany Maday, Owner & Grant Strategist

Research and Project Management LLC has been designed to support fire departments and EMS agencies that don't have the time or staff to chase funding but still need safe equipment and sustainable programs.

Brittany works directly with chiefs, officers, and staff to move grant projects from idea to submission without adding extra administrative work to the department. Her role is not just writing narratives. She helps organize call data, coordinate quotes, track requirements, and keep applications moving so deadlines don't get missed.

Before starting RPM in 2022, Brittany spent over a decade working in research development and grant strategy, building structured processes that make complex applications manageable for busy teams. That same approach is now applied specifically to public safety agencies.

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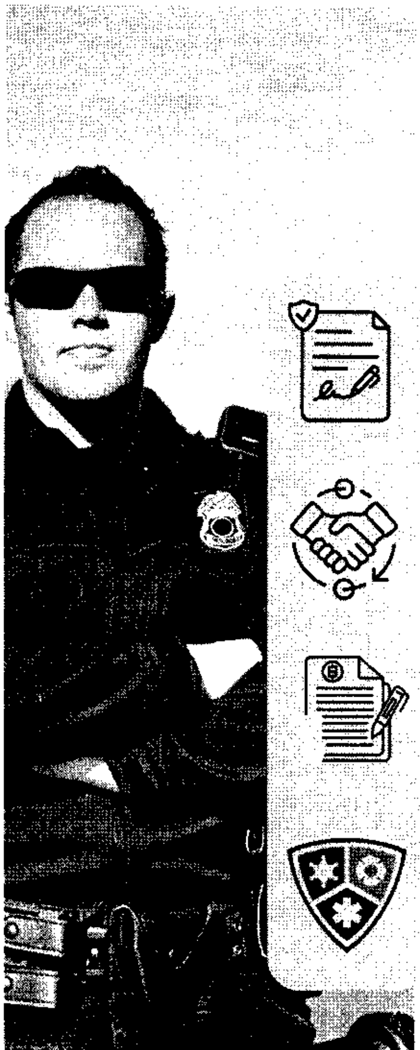

SAVVIK BENEFITS

Stronger Together

Publicly Bid Contracts

Savvik does the public bidding for you! Savvik has dozens of publicly bid contracts on the supplies, equipment, and services your organization trusts.

Vendor Partnerships

Savvik has 17,000+ members, and we're growing! We use that buying power to negotiate lower prices for your organization, and for you!

Grant Writing

RPM has partnered with Savvik to offer grant writing and project management services to Savvik members at a reduced cost! RPM can help your organization with: Grant Applications, Funding Opportunities, Grant & Fiscal Management and Organizational Support.

Built For First Responders

Not in Leadership? You Still Save. Frontline personnel can shop our online store for major discounts on trusted brands like 5.11 Tactical and Propper, plus take advantage of partner pricing with Lowe's, Hertz, and Engine (travel platform).

Join Us for FREE at Savvik.com 888-603-4426 help@savvik.org

RESEARCH & PROJECT
MANAGEMENT LLC

Research and Project Management, LLC ("RPM")
Proposal for Chambers County ESD #1 ("Agency")

Term: January 1, 2026 - December 31, 2026 (renewable upon mutual agreement)

RPM and Agency agree that they will protect the confidential information which may be disclosed between the parties. Confidential information includes, but is not limited to, grant leads, financials, business records and plans, proprietary information, and any other information of a sensitive nature.

Objectives:
RPM will complete the following deliverables during the service term:
- Provide potential grant opportunities to Agency as they arise
- Review grants shared with RPM by Agency for possible submission
- Assist Agency with application of grants, as mutually agreed upon.

One-time Fee:
$100 for in depth consultation to prioritize funding needs and potential grant opportunities

Recurring Fee(s):
- $125/hr consultation fee to review/edit/provide feedback on grants written in-house OR
- 3% of total award due thirty (30) days after receipt of award notification (only if grant is awarded)*

**Agency agrees to notify RPM of any grants awarded within 10 (ten) days of notification, and pay 3% fee within thirty (30) days of receipt.*

Signed:

Both parties agree to the terms in this Statement of Work (SOW) and are signing on this _______(day), of ________________ (month), __________(year).

Name:	**Name:** Brittany J. Maday
Title:	**Title:** Owner & Grant Strategist
Chambers County ESD #1	Research and Project Management LLC