

THE STATE OF TEXAS §
 §
COUNTY OF CHAMBERS §

**CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1
AGENDA**

January 12, 2022

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 **Wednesday, January 12, 2022, at 6:00 p.m.; at the Winnie-Stowell Volunteer Fire Department (“WSVFD”) located at 825 State Highway 124, Winnie, Texas 77665.**

Members of the public may attend and participate in the Winnie Stowell Hospital District Regular Meeting by conference call. In addition, a recording of the meeting will be made available following the meeting. The call-in information for the meeting is set forth below:

Join Zoom Meeting
Meeting ID: 781 754 6868
<https://zoom.us/j/7817546868>
-13462487799, 7817546868# US (Houston)

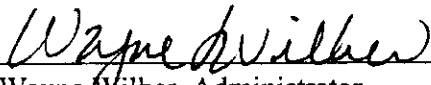
The following matters will be considered and may be acted upon at the meeting for the following purposes:

DISCUSSION/ACTION ITEMS

1. Call meeting to order
2. Pledge of Allegiance
3. Public Comment
4. Discuss and approve the minutes for the December 8, 2021 Regular Meeting.

5. Discuss and take-action, on the District's Treasurers Report; District's accounts payable; and amend the District's budget, if necessary.
6. Receive Reports from:
 - a. Administrator,
 - b. Operation Manager, and
 - c. Chief's, including the Department's Financial Report.
7. Discuss and take-action, if necessary, on purchasing fire or EMS equipment and/or supplies as well as any proposed repairs, maintenance and/or testing.
8. Discuss and take-action, if necessary, to engage J.R. Edwards to perform the 2020-21 Audit.
9. Discuss and take-action, if necessary, Reimbursement for Kathy Boone, WSVFD volunteer, completed EMR class, successfully passed National Registry.
10. Discuss and take-action, if necessary, on discussing staff pay increases and increases in hourly rates for legal fees.
11. Adjourn

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.



 Wayne Wilber, Administrator
 Chambers County Emergency Services District #1

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; 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 Jamie Cormier 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 #1**

A regular meeting of the Board of Commissioners (“Board” or “Commissioners”) of the Chambers County Emergency Services District No. 1 (“District”) was called at 6:00 p.m. on the 8th day of December 2021, 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 Commissioner, to-wit:

Commissioners Member	Position
Mr. David Murrell	President
Mr. Brad Crone	Vice-President
Mr. Chris Barrow	Treasurer
Mr. Troy Dow	Secretary
Mr. Kenneth Thibodeaux	Assistant Treasurer

All said Commissioners were present, except Commissioners Crone and Barrow. In addition to the above-named Commissioners, the following persons were also present:

Attendee	Position
Mr. Wayne Wilber	Administrator
Mrs. Michelle Hardy	Administrative Assistant
Mr. Hubert Oxford, IV	Benckenstein & Oxford, LLP
Chief Greg Hollaway	Chief, WSVFD

President Murrell called the meeting to order at 6:01 p.m. and lead the meeting. First, he asked those present to recite the Pledge of Allegiance and Pledge to the State Flag of Texas. Next, he asked for public comment but there was none. President Murrell then called on the Commissioners to consider the action items on the agenda.

Agenda Item No. 4 - To discuss approval of minutes for November 10, 2021 Regular Meeting.

The President directed the Commissioners to Agenda Item No. 4 and requested that the Commissioners review the minutes of the November 10, 2021 Regular Meeting. Attorney Oxford stated that after the minutes were circulated, staff recommended a handful of changes that were made. The Commissioners reviewed the final set of draft minutes and concurred with the minutes as presented.

Thereafter, Commissioner Thibodeaux made a motion to approve the minutes of the November 10, 2021 Regular Minutes. 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 Treasurers Report; District's accounts payable; and amend the District's budget, if necessary.

Mrs. Hardy presented the District's financial reports and Treasurer's report. (See Exhibit "A-1"). According to Mrs. Hardy, on December 1, 2021, the District had \$25,171.11 in its checking account. As of the meeting, the monthly deposit by the Comptroller of Public Accounts had not been made but staff reported that the District was scheduled to receive \$46,865.15 on December 10, 2021. Once the deposit is made, the balance in the District's checking account was expected to be \$72,036.26 without taking into consideration the invoices to be paid during the meeting.

Meanwhile, according to Mrs. Hardy, the invoices to be paid at the meeting totaled \$16,721.48 plus \$1,164.82 for EFTPS payments. This month, Mrs. Hardy, told the Commissioners that all of the invoices were routine or will be discussed in

the Manager's report or a specific agenda item. A list of the invoices can be found in Exhibit "A-1". As such, if the invoices were approved, staff recommended transferring \$30,000.00 to the East Chambers Money Market from the checking account.

Regarding the District's savings accounts, Mrs. Hardy informed the Commissioners that as of the meeting, the balance in this East Chambers money market account was \$603,570.02 after being paid \$42.60 for interest and a \$50,000.00 deposit from the District's checking account. Meanwhile, she stated that the balance in the Texas First Bank Money Market account increased by \$35.31 to \$286,416.37 from the November 1, 2021 balance of \$286,381.06. Lastly, Mrs. Hardy reported that the Common Cents Credit Union increased by \$5.00 to \$250,395.13. Combined, Mrs. Hardy informed the Commissioners that the District's total cash assets were \$1,176,645.18 as of the meeting. (See Exhibit "A-1").

In addition, the Commissioners were presented with reports for: 1) Aged Payables, 2) Account Reconciliations for each account; 3) Account Registers for each account; 4) Balance Sheets; and 5) Income Statement. (See Exhibit "A-2").

Once all reports were reviewed, the Commissioners thanked Mrs. Hardy for her report and thereafter, Commissioner Dow made a motion to approve the following: 1) Treasurer's Report and District Financial Reports; 2) pay the outstanding invoices; and 3) transfer \$30,000.00 from the Checking Account to the Money Market Account. Commissioner Thibodeaux seconded the motion and the motion was unanimously approved with the consent of all the Commissioners present.

Agenda Item No. 6 – Receive reports from the Administrator, Operations Manager, and Fire Chief.

President Murrell then called on Administrator Wilber to give his Administrator report. See (See Exhibit "B-1"). Accordingly, Mr. Wilber reported on the following:

- All apparatuses have been in service, but Mr. Wilber was still waiting on report from Siddons-Martin on E-21 deck gun repair.
- The Department was going to sponsor a blood drive at the station on December 17, 2021 from 11:00 am to 3:00 pm.
- Effective December 1, 2021, Brandon Lee, dba: Leeland Farms Inc., submitted his resignation letter to no longer be employed by the District as the Firefighter Coordinator and Operations Manager. (See **Exhibit "B-2"**). Mr. Wilber explained that Mr. Lee's duties were going to be split between the District's staff and the Chief.

After the Commissioners reviewed and discussed the Administrator's Report, President Murrell called on the Chief to present his monthly report. According to the Chief, in November 2021, the District and the Department responded to thirty-three (33) calls. A summary of the calls is set forth below:

Incident	July 21	Aug. 21	Sept. 21	Oct. 21	Nov. 21	YTD Total
Structure Fires	0	0	0	2	1	16
Vehicle Fires	1	0	4	0	1	13
Grass/Marsh Fires	2	2	4	2	3	39
Trash/Unauthorized Burn	1	1	0	1	0	7
MVA/Jaws Rescue	8	5	11	6	5	65
Spills/Wash Down	2	1	0	0	0	6
Medical/First Responder	21	20	25	19	17	252
Investigation/Gas Leak/Power Line	0	0	0	1	1	10
Alarms (False, Fire, Smoke, Co)	6	5	5	2	2	26
Aircraft Accident				1	0	1
Mutual Aid	0	0	0	0		1
Cancelled/No Response	6	6	0	0	3	42
Total	47	40	49	34	33	478

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In addition to the call summary, the Chief advised the Commissioners of the following:

- The County grant funding application was complete and sent to the County Judge's office on 11/23/2021.
- Paperwork was submitted to Texas Department of State Health Services to remove Brandon Lee from the Administrator role of the Winnie-Stowell VFD First Responder Organization.
- The Department's Volunteers will be Santa through town on Saturday, December 11, 2021, starting at 9:00 a.m.
- The station attendants have been doing an excellent job of filling in for firefighters who have dropped shifts.
- Winnie-Stowell VFD will no longer provide air sampling for Trinity Bay Conservation District ("TBCD"). TBCD was notified that this decision was made for the following reasons:
 - The air sampling was a major liability for the Department to clear an area without being able to see an actual level reading;
 - Confined space entry requires continuous air monitoring while the space is occupied by persons without self-contained breathing apparatus; and
 - Firefighters will not make entry into these spaces without the proper recovery equipment and training.

For a copy of the complete run report, statistical reports, and bank account summaries, the Chief asked the Commissioners to refer to Exhibit "B-3".

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

Administrator Wilber advised that no action needed to be taken.

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Agenda Item No. 8. - Review, discuss and take-action, if necessary, on authorizing staff and General Counsel to: (a) Prepare and file end of the year report with the State; (b) Submit letter to the County Commissioners requesting the appointment of Commissioners for Place 2, and 5; and (c) Post notice of address.

Mr. Wilber reminded the Commissioners that at the end of the year and the begging of the upcoming year, the District is required to request the appointment of Commissioners to two year terms; prepare the end of the year report for the Texas Department of Emergency Management; and post the notice of address as required by the Texas Health and Safety Code Section 775.036(f). He then presented the Commissioners with a draft notice of publication and letter to the County Commissioners' Court requesting the appointment of District Commissioners to Places 2 and 5. (See Exhibit "C-1" and "C-2"). As for the end of the year report, Attorney Oxford explained that report dated January 1, 2022 had not been published yet on the Texas Department of Emergency Management's website.

After reviewing the proposed notice and letter to the Commissioners, Commissioner Dow made a motion to authorize the submission of the letter to the County Commissioner requesting appointment of District Commissioners to Places 2 and 5; the publishing of the Section 775.036(f) notice; and the filing of the annual report with the Texas Department of Emergency Management once the report for January 1, 2022 was published. This motion was seconded by Commissioner Thibodeaux, and unanimously approved by all the Commissioners present.

Agenda Item No. 9. - Discuss and take-action, if necessary, a re-adopting the District's Investment Policy.

President Murrell then called on Attorney Oxford to discuss the re-adoption of the District's Investment Policy. Attorney Oxford reminded the Commissioners that the investment policy had to be adopted annually as required by Section 2256.005(g) of the Texas Government Code. He then presented a draft Investment Policy for 2022. (See Exhibit "D").

Upon the completion of a review of the draft policy, Commissioner Thibodeaux made a motion to approve the District's 2022 Investment Policy. This

motion was seconded by Commissioner Dow and unanimously approved with the consent of all the Commissioners present.

Agenda Item No. 10. - Discuss and take-action, if necessary, to reimburse Mrs. Jo-Anna Michelle Hardy for successfully completing and passing National Registry exam to obtain EMR license from the State.

Turning to Agenda Item No. 10, Mr. Wilber was happy to announce that the District's Administrative Assistant, Mrs. Michelle Hardy successfully competed and passed the National Register exam to obtain her Emergency Medical Responder ("EMR") license from the State of Texas. Since Mrs. Hardy completed and passed the test to become, Mr. Wilber recommended that the District reimburse her for the cost of the course and the testing. According to Mr. Wilber the cost incurred by Mrs. Hardy was \$874.05. (See Exhibit "E").

In response, the Commissioners congratulated Mrs. Hardy for taking the class and passing the state required test and agreed that she needed to be reimbursed. Consequently, Commissioner Dow made a motion to reimburse Mrs. Hardy \$874.05 for EMR course and EMR licensing test. Commissioner Thibodeaux seconded the motion and unanimously approved with the consent of all the Commissioners present.

Agenda Item No. 11. - Discuss and take-action, if necessary, to adopt a pay increase for the Independent Contractor Firefighters.

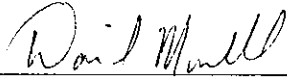
Lastly, Mr. Wilber discussed that with the absence of Mr. Lee as the Firefighter Coordinator and the increased competition to retain firefighter to serve on their days off, he recommended increasing the hourly rate for the firefighters from \$16.00 per hour to \$20.00 per hour. According to Mr. Wilber, if approved this will increase the cost for the firefighters from \$61,000.00 for 2021-2022 to \$72,800.00 (i.e., an increase of \$11,800.00). Mr. Wilber then explained to the Commissioners that the firefighters work seven (7) shifts per week for ten hours a shift.

In response to questions concerning the budget impact, Mr. Wilber told the Commissioners that the increased cost would be offset by the lack of payments to Mr. Lee. Mr. Lee was budgeted to earn \$9,600.00 for the year (i.e., \$800.00 per month) and will be paid through December 2021, or \$2,750.00 year to date. Taking

this into consideration, Mr. Wilber recommended that when the District amends its budget, the District reduce the budget for Mr. Lee by \$6,850.00 and increase the budget for the firefighters by \$9,600.00 to \$72,800.00.

The Commissioners present agreed with the recommendation. Thereafter, Commissioner Dow made a motion to increase the hourly rate for the firefighters from \$16.00 per hour to \$20.00 per hour starting in December 2021. Commissioner Thibodeaux seconded the motion and unanimously approved with the consent of all the Commissioners present.

There being no further business, President Murrell informed the Commissioners that the next meeting would take place on January 12th, 2022 at 6:00 p.m. He then called for a motion to adjourn the meeting at 6:20 p.m. Commissioner Dow then made a motion to adjourn. This motion was seconded by Commissioner Thibodeaux with the unanimous consent of all the Commissioners present.



David Murrell, President
Date: 1-12-22

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The Commissioners present agreed with the recommendation. Thereafter, Commissioner Dow made a motion to increase the hourly rate for the firefighters from \$16.00 per hour to \$20.00 per hour starting in December 2021. Commissioner Thibodeaux seconded the motion and unanimously approved with the consent of all the Commissioners present.

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David Murrell, President

Date: _____

Treasurers Report

Bank Balance	12/1/2021		\$25,795.84
Outstanding Debits/Credits			
12/10/2021	Transfer	Transfer from Checking to MM	\$ (30,000.00)
12/10/2021	Comptroller	Income: Sales Tax Revenue	\$ 46,865.15
12/14/2021	Deposit	VFIS - Ins Claim Overhead Door	\$ 766.50
			\$17,631.65
Bank Balance as of			\$43,427.49
Bills Owed			
4218	Wayne Wilber	Administrator	2,918.05
4217	Jo-Anna Hardy	Administrative Assistant	2,016.85
4220	Barner, Kaleb	ESD Contracted Services	582.40
4221	Callesto, Daniel	ESD Contracted Services	905.60
4223	Davis, Ehren	ESD Contracted Services	480.00
4226	Franklin, Darrell	ESD Contracted Services	320.00
4229	Hollaway, Greg	ESD Contracted Services	768.00
4230	Land, Richard	ESD Contracted Services	800.00
4232	Luke, Gabe	ESD Contracted Services	445.33
4222	CenterPoint Energy	Utilities - Natural Gas	45.95
4224	Entergy	Utilities: Electric	284.07
4225	FirstNet/AT&T Mobility	Cable/Internet/Telephone	38.25
4227	Gulf Coast Auto	Equipment Repair and Service	15.99
4228	Heinz, Joshua	Professional Fees: Retainer	350.00
4219	Isaacks, Austin	Reimb for EMT-B Class - Training	1,500.00
4231	Leeland Farms, LLC	Scheduling Coordinator	800.00
4233	Overhead Door	Bldg Maint: Repair to door that engine hit	1,016.50
4234	Oxford IV, Hubert	Professional Fees: Retainer	350.00
4235	SFFMA	2022 Renewal Dues for WSFVD	700.00
4236	TBCD	Utilities: Water/Sewer	58.29
4237	Time Warner Cable/Spectrum	Cable/Internet/Telephone	315.25
4238	VFIS	Bond Renewal - Barrow	400.00
4239	Visa	Credit Card: Wilber	1,409.43
4240	Waste Management	Waste Management	101.52
4241	Wilber, Wayne	Cell Phone	100.00
			\$4,301.33
Total Bills		Total Bills Owed	\$16,721.48
12/10/2021		EFTPS	-1,164.82
		Remaining funds in Checking Account	\$25,541.19
		Funds remaining in ECCB Checking	\$25,541.19
		Maintenance Fee	\$ (15.00)
Ending Bank Statement Balance			\$25,556.19
Checks Pending			
4234	Oxford IV, Hubert	Professional Fees: Retainer	-350.00 (Cashed 1/5/22)
Total Pending			\$ (350.00)
Total Check Register			\$25,206.19

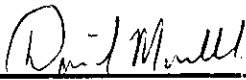
Bank Balance			\$25,206.19
Outstanding Debits/Credits			
1/14/2022	Comptroller Payment	Will not deposit till 01/14/2022	\$ 49,312.04
			\$49,312.04
Bank Balance as of 1/14/2022			\$74,518.23
Bills Owed			
4242	Wayne Wilber	Administrator	2,918.05
4193	Jo-Anna Hardy	Administrative Assistant	2,345.80
4243	Barner, Kaleb	ESD Contracted Services	567.67
4244	Callesto, Daniel	ESD Contracted Services	1,373.33
4246	Davis, Ehren	ESD Contracted Services	595.00
4250	Franklin, Darrell	ESD Contracted Services	200.00
4255	Hollaway, Greg	ESD Contracted Services	1,560.00
4257	Land, Richard	ESD Contracted Services	600.00
4259	Luke, Gabe	ESD Contracted Services	573.40
4263	Peterson, Sean	ESD Contracted Services	400.00
4245	CenterPoint Energy	Utilities - Natural Gas	47.39
4247	Entergy	Utilities: Electric	365.76
4248	Farm and Home Supply	Building Maint: trash bags, filter, new TX flag	61.42
4249	FirstNet/AT&T Mobility	Cable/Internet/Telephone	34.25
4251	Gulf Coast Auto	Equipment Repair and Service	62.99
4252	Hardy, Jo-Anna	Reimb for EMR Class	874.05
4253	HDLCompanies	Sales Tax Fees	960.00
4254	Heinz, Joshua	Professional Fees: Retainer	350.00
4256	The Hometown Press	New WSFVD Shirts	251.10
4258	Leeland Farms, LLC	FF Scheduling December 2021	350.00
4260	MES	Ventis MX4 Monitor	758.21
4261	Midtex Oil, L.P.	Gas and Diesel	2,316.78
4262	Oxford IV, Hubert	Professional Fees: Retainer	350.00
4264	The Seabreeze Beacon	Public Notice Filing	25.00
4265	Siddons-Martin	Tanker Pump Hose Repair	1,345.41
4266	Southern Tire Mart	E-21 Tire Change	555.50
4267	Southside Bank	E-22 February 2022 Payment	68,794.20
4268	TBCD	Utilities: Water/Sewer	68.79
4269	Time Warner Cable/Spectrum	Cable/Internet/Telephone	313.57
4270	VFIS	Insurance Renewal - Fleet & Commercial	4,662.00
4271	Visa	Credit Card: Wilber	900.87
4272	Waste Management	Waste Management	103.50
4273	Wilber Tax Service	QTR Returns, Annual Payroll	300.00
4274	Wilber, Wayne	Cell Phone	100.00
Total Bills			\$95,084.04
Total Bills Owed			\$95,084.04
1/14/2022			Remaining funds in Checking Account
			-\$20,565.81
1/14/2022			EFTPS
			-1,263.84
1/14/2022 Funds remaining in ECCB Checking			-\$21,829.65

East Chambers Money Market 15001407		
12/1/2021	Beginning Balance	\$603,570.02
12/21/2021	Interest Earned (.10%)	\$58.78
12/10/2021	Deposit from Checking	\$30,000.00
1/12/2022	Currently in East Chambers Money Market	\$633,628.80
Texas First Bank Money Market 10043511		
12/1/2021	Beginning Balance	\$286,416.37
12/31/2021	Interest Earned (.15%)	\$36.49
1/12/2022	Currently in Texas First Bank Money Market	\$286,452.86
Common Cents Credit Union		
12/1/2021	Beginning Balance	\$250,385.13
12/1/2021	Regular Share Account	\$5.00
1/1/2022	Interest Earned (.65%)	\$410.55
1/12/2022	Currently in Common Cents Credit Union	\$250,800.68

Current Cash Assets		
1/14/2022	Checking	\$74,518.23
1/12/2022	East Chambers Money Market	\$633,628.80
1/12/2022	Texas First Bank Money Market	\$286,452.86
1/12/2022	Common Cents Credit Union	\$250,800.68
1/12/2022	Bills Owed	-\$95,084.04
1/14/2022	EFTPS	-\$1,263.84
1/14/2022	Total Cash Assets	\$1,149,052.69

Loans					
Due Date	Vendor	Payoff Year	Payoff Year	Annual Payment	
2/1/2022	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.



 David Murrell, President

1-12-22
 Date



 Chris Barrow, Treasurer

1-12-22
 Date

East Chambers Money Market 15001407	
12/1/2021 Beginning Balance	\$603,570.02
12/21/2021 Interest Earned (.10%)	\$58.78
12/10/2021 Deposit from Checking	\$30,000.00
1/12/2022 Currently in East Chambers Money Market	\$633,628.80
Texas First Bank Money Market 10043511	
12/1/2021 Beginning Balance	\$286,416.37
12/31/2021 Interest Earned (.15%)	\$36.49
1/12/2022 Currently in Texas First Bank Money Market	\$286,452.86
Common Cents Credit Union	
12/1/2021 Beginning Balance	\$250,385.13
12/1/2021 Regular Share Account	\$5.00
1/1/2022 Interest Earned (.65%)	\$410.55
1/12/2022 Currently in Common Cents Credit Union	\$250,800.68

Current Cash Assets	
1/14/2022 Checking	\$74,518.23
1/12/2022 East Chambers Money Market	\$633,628.80
1/12/2022 Texas First Bank Money Market	\$286,452.86
1/12/2022 Common Cents Credit Union	\$250,800.68
1/12/2022 Bills Owed	-\$95,084.04
1/14/2022 EFTPS	-\$1,263.84
1/14/2022 Total Cash Assets	\$1,149,052.69

Loans					
Due Date	Vendor	Payoff Year	Payoff Year	Annual Payment	
2/1/2022	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.

David Murrell, President

Date

Chris Barrow, Treasurer

Date

Results

Chambers Co ESD 1
Authority Code: 5036543

Select a month ▾

Allocation Period: Jan 2022

Total Period	50,381.07
Collections:	
Prior Period	732.57
Collections:	
Current Period	48,527.44
Collections:	
Future Period	436.25
Collections:	
Audit Collections:	34.19
Unidentified:	37.14
Single Local Rate	613.48
Collections:	
Service Fee:	1,007.62
Current Retained:	987.47
Prior Retained:	926.06
Net Payment	49,312.04

50381.07
 - 49312.04

 < \$ 1069.037

4000 - Sales Tax Income
 \$ 49312.04

6304 - Fees
 < \$ 1069.037

Receipt ⏪ ⏩

Deposit ticket ID: <input type="text"/>	Check/Reference No.: 20220114	
Customer ID: <input type="text" value="COMPTROLLER"/>	Receipt number: 20220114	Cash account: 2010 <input type="text"/>
COMPTROLLER OF PUBLIC ACCOUNTS	Date: Jan 14, 2022	CHECKING
	Receipt amount: 49,312.04	Cash account balance: \$ uncalculated
	Payment method: <input type="text" value="Check"/>	
	Credit card payment: <input type="button" value="Recrd"/> or <input type="button" value="Process"/>	

Apply to Revenues: 49,312.04	<input type="checkbox"/> Encumbrance
-------------------------------------	--------------------------------------

Quantity	Item	Description	GL Account	Unit Price	Tax	Amount	Job
		Sales Tax Income	4000	0.00	1	50,381.07	
		Fees	6204	0.00	1	-1,069.03	

**11 CHAMBERS CO ESD #1
Aged Payables
As of Jan 31, 2022**

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format

Vendor ID Vendor Contact Telephone 1	Invoice/CM #	0 - 30	31 - 60	61 - 90	Over 90 days	Amount Due
Barner, Kaleb Kaleb Barner	December 202	567.67				567.67
Barner, Kaleb Kaleb Barner		567.67				567.67
Callesto, Daniel Callesto, Daniel	December 202	1,373.33				1,373.33
Callesto, Daniel Callesto, Daniel		1,373.33				1,373.33
CenterPoint CenterPoint Energy	December 202	47.39				47.39
CenterPoint CenterPoint Energy		47.39				47.39
Davis, Ehren Ehren Davis	December 202	595.00				595.00
Davis, Ehren Ehren Davis		595.00				595.00
Entergy Entergy	December 202	365.76				365.76
Entergy Entergy		365.76				365.76
FARM & HOME FARM & HOME 409-296-2561	December Stat	61.42				61.42

**11 CHAMBERS CO ESD #1
Aged Payables
As of Jan 31, 2022**

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

Vendor ID Vendor Contact Telephone 1	Invoice/CM #	0 - 30	31 - 60	61 - 90	Over 90 days	Amount Due
FARM & HOME FARM & HOME		61.42				61.42
FirstNet FirstNet/AT&T Mobility 800-574-7000	01032022	34.25				34.25
FirstNet FirstNet/AT&T Mobility		34.25				34.25
Franklin, Darrell Darrell Franklin	December 202	200.00				200.00
Franklin, Darrell Darrell Franklin		200.00				200.00
GULF COAST AUTO GULF COAST AUTOMO 409-296-2051	REF #244049	62.99				62.99
GULF COAST AUTO GULF COAST AUTOMO		62.99				62.99
Hardy, Jo-Anna Hardy, Jo-Anna	REIMB for EMR	874.05				874.05
Hardy, Jo-Anna Hardy, Jo-Anna		874.05				874.05
HdL Companies HdL Companies	SIN013905	960.00				960.00
HdL Companies HdL Companies		960.00				960.00

**11 CHAMBERS CO ESD #1
Aged Payables
As of Jan 31, 2022**

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

Vendor ID Vendor Contact Telephone 1	Invoice/CM #	0 - 30	31 - 60	61 - 90	Over 90 days	Amount Due
HEINZ JOSHUA JOSHUA HEINZ 409-833-9182	December 202	350.00				350.00
HEINZ JOSHUA JOSHUA HEINZ		350.00				350.00
Hollaway, Greg Greg Hollaway	December 202	1,560.00				1,560.00
Hollaway, Greg Greg Hollaway		1,560.00				1,560.00
HOMETOWN PRESS HOMETOWN PRESS	3270	251.10				251.10
HOMETOWN PRESS HOMETOWN PRESS		251.10				251.10
Land, Richard Land, Richard	December 202	600.00				600.00
Land, Richard Land, Richard		600.00				600.00
Leeland Farms, LLC Leeland Farms, LLC Brandon Lee	December 202	350.00				350.00
Leeland Farms, LLC Leeland Farms, LLC		350.00				350.00
Luke, Gabe Luke, Gabriel	December 202	573.40				573.40

**11 CHAMBERS CO ESD #1
Aged Payables
As of Jan 31, 2022**

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

Vendor ID Vendor Contact Telephone 1	Invoice/CM #	0 - 30	31 - 60	61 - 90	Over 90 days	Amount Due
Luke, Gabe Luke, Gabriel		573.40				573.40
MES Municipal Emergency Ser 800-784-0404	IN1662893	758.21				758.21
MES Municipal Emergency S		758.21				758.21
MIDTEX OIL MIDTEX OIL Ashley James 830-625-4214	686914	2,316.78				2,316.78
MIDTEX OIL MIDTEX OIL		2,316.78				2,316.78
OXFORD HUBURT HUBERT OXFORD 409-951-4721	December 202	350.00				350.00
OXFORD HUBURT HUBERT OXFORD		350.00				350.00
Peterson, Sean Peterson, Sean	December 202	400.00				400.00
Peterson, Sean Peterson, Sean		400.00				400.00
Seabreeze Beacon Seabreeze Beacon Gloria Roemer	Invoice #5704	25.00				25.00
Seabreeze Beacon Seabreeze Beacon		25.00				25.00

**11 CHAMBERS CO ESD #1
Aged Payables
As of Jan 31, 2022**

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

Vendor ID Vendor Contact Telephone 1	Invoice/CM #	0 - 30	31 - 60	61 - 90	Over 90 days	Amount Due
SIDDONS-MARTIN SIDDONS-MARTIN EME 281-442-6806	22404113	1,345.41				1,345.41
SIDDONS-MARTIN SIDDONS-MARTIN EME		1,345.41				1,345.41
SOUTHERN TIRE MART SOUTHERN TIRE MART (409) 813-8400	4580092210	555.50				555.50
SOUTHERN TIRE MART SOUTHERN TIRE MART		555.50				555.50
Southside Bank Southside Bank Greg Sims 903-630-7902	FEB 2022 Pay	68,794.20				68,794.20
Southside Bank Southside Bank		68,794.20				68,794.20
TBCD Trinity Bay Conservation	December 202	68.79				68.79
TBCD Trinity Bay Conservatio		68.79				68.79
Time Warner Cable Time Warner Cable	012180401022	313.57				313.57
Time Warner Cable Time Warner Cable		313.57				313.57
VFIS VFIS	89471	4,662.00				4,662.00

**11 CHAMBERS CO ESD #1
Aged Payables
As of Jan 31, 2022**

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

Vendor ID Vendor Contact Telephone 1	Invoice/CM #	0 - 30	31 - 60	61 - 90	Over 90 days	Amount Due
512-448-9928						
VFIS VFIS		4,662.00				4,662.00
Visa Visa	December STM	900.87				900.87
Visa Visa		900.87				900.87
WASTE MANAGMENT WASTE MANAGEMENT	5623602-2155-	103.50				103.50
409-239-2775						
WASTE MANAGMENT WASTE MANAGEMENT		103.50				103.50
Wilber Tax Services Wilber Tax Services Cherie Wilber 4092963579	1710	300.00				300.00
Wilber Tax Services Wilber Tax Services		300.00				300.00
Wilber, Wayne Wayne Wilber	December 202	100.00				100.00
Wilber, Wayne Wayne Wilber		100.00				100.00
Report Total		89,820.19				89,820.19

11 CHAMBERS CO ESD #1
Account Reconciliation
As of Dec 31, 2021
1010 - CHECKING
Bank Statement Date: December 31, 2021

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	25,795.84
Add: Cash Receipts	47,631.65
Less: Cash Disbursements	(47,886.30)
Add (Less) Other	(15.00)
Ending GL Balance	25,526.19
Ending Bank Balance	25,876.19
Add back deposits in transit	
Total deposits in transit	
(Less) outstanding checks	
Dec 8, 2021 4234	(350.00)
Total outstanding checks	(350.00)
Add (Less) Other	
Total other	
Unreconciled difference	0.00
Ending GL Balance	25,526.19

11 CHAMBERS CO ESD #1
Current Account Reconciliation
For Account 1010 - CHECKING
Statement Date Dec 31, 2021

Filter Criteria includes: All Transactions for Account 1010 - CHECKING

Date	Reference	Deposit/Bank Credit	Status	Check/Ban	Payee/Description
Dec 10, 2021	20211210	46,865.15	Cleared		Deposit Ticket
Dec 14, 2021		766.50	Cleared		Deposit Ticket
Dec 8, 2021	4241		Cleared	100.00	Wayne Wilber
Dec 8, 2021	4240		Cleared	101.52	WASTE MANAGEMENT
Dec 8, 2021	4239		Cleared	1,409.43	Visa
Dec 8, 2021	4238		Cleared	400.00	VFIS
Dec 8, 2021	4237		Cleared	315.25	Time Warner Cable
Dec 8, 2021	4236		Cleared	58.29	Trinity Bay Conservation Distr
Dec 8, 2021	4235		Cleared	700.00	SFFMA
Dec 8, 2021	4234		Uncleared	350.00	HUBERT OXFORD
Dec 8, 2021	4233		Cleared	1,016.50	Overhead Door
Dec 8, 2021	4232		Cleared	445.33	Luke, Gabriel
Dec 8, 2021	4231		Cleared	800.00	Leeland Farms, LLC
Dec 8, 2021	4230		Cleared	800.00	Land, Richard
Dec 8, 2021	4229		Cleared	768.00	Greg Hollaway
Dec 8, 2021	4228		Cleared	350.00	JOSHUA HEINZ
Dec 8, 2021	4227		Cleared	15.99	GULF COAST AUTOMOTIVE
Dec 8, 2021	4226		Cleared	320.00	Darrell Franklin
Dec 8, 2021	4225		Cleared	38.25	FirstNet/AT&T Mobility
Dec 8, 2021	4224		Cleared	284.07	Entergy
Dec 8, 2021	4223		Cleared	480.00	Ehren Davis
Dec 8, 2021	4222		Cleared	45.95	CenterPoint Energy

**11 CHAMBERS CO ESD #1
 Current Account Reconciliation
 For Account 1010 - CHECKING
 Statement Date Dec 31, 2021**

Filter Criteria includes: All Transactions for Account 1010 - CHECKING

Date	Reference	Deposit/Bank Credit	Status	Check/Ban	Payee/Description
Dec 8, 2021	4221		Cleared	905.60	Callesto, Daniel
Dec 8, 2021	4220		Cleared	582.40	Kaleb Barner
Dec 8, 2021	4219		Cleared	1,500.00	Austin Isaacks
Dec 8, 2021	4218		Cleared	2,918.05	WAYNE L. WILBER
Dec 8, 2021	4217		Cleared	2,016.85	Jo-Anna M. Hardy
Nov 10, 2021	4208		Cleared	350.00	HUBERT OXFORD
Dec 10, 2021	20211210		Cleared	30,000.00	transfer
Dec 10, 2021			Cleared	1,164.82	EFTPS
		47,631.65		48,236.30	
		0.00		15.00	
		47,631.65		48,251.30	

Sub Total
 Interest Income
 Service Charge

Total

11 CHAMBERS CO ESD #1
Account Register
For the Period From Dec 1, 2021 to Dec 31, 2021
1010 - CHECKING

Filter Criteria includes: Report order is by Date.

Date	Trans No	Type	Trans Desc	Deposit Amt	Withdrawal Amt	Balance
			Beginning Balance			25,795.84
12/8/21	4217	Withdraw	Jo-Anna M. Hardy		2,016.85	23,778.99
12/8/21	4218	Withdraw	WAYNE L. WILBER		2,918.05	20,860.94
12/8/21	4219	Withdraw	Austin Isaacks		1,500.00	19,360.94
12/8/21	4220	Withdraw	Kaleb Barner		582.40	18,778.54
12/8/21	4221	Withdraw	Callesto, Daniel		905.60	17,872.94
12/8/21	4222	Withdraw	CenterPoint Energy		45.95	17,826.99
12/8/21	4223	Withdraw	Ehren Davis		480.00	17,346.99
12/8/21	4224	Withdraw	Entergy		284.07	17,062.92
12/8/21	4225	Withdraw	FirstNet/AT&T Mobility		38.25	17,024.67
12/8/21	4226	Withdraw	Darrell Franklin		320.00	16,704.67
12/8/21	4227	Withdraw	GULF COAST AUTOMO		15.99	16,688.68
12/8/21	4228	Withdraw	JOSHUA HEINZ		350.00	16,338.68
12/8/21	4229	Withdraw	Greg Holloway		768.00	15,570.68
12/8/21	4230	Withdraw	Land, Richard		800.00	14,770.68
12/8/21	4231	Withdraw	Leeland Farms, LLC		800.00	13,970.68
12/8/21	4232	Withdraw	Luke, Gabriel		445.33	13,525.35
12/8/21	4233	Withdraw	Overhead Door		1,016.50	12,508.85
12/8/21	4234	Withdraw	HUBERT OXFORD		350.00	12,158.85
12/8/21	4235	Withdraw	SFFMA		700.00	11,458.85
12/8/21	4236	Withdraw	Trinity Bay Conservation		58.29	11,400.56
12/8/21	4237	Withdraw	Time Warner Cable		315.25	11,085.31
12/8/21	4238	Withdraw	VFIS		400.00	10,685.31
12/8/21	4239	Withdraw	Visa		1,409.43	9,275.88
12/8/21	4240	Withdraw	WASTE MANAGEMENT		101.52	9,174.36
12/8/21	4241	Withdraw	Wayne Wilber		100.00	9,074.36
12/10/21		Withdraw	EFTPS		1,164.82	7,909.54
12/10/21	20211210	Deposit	COMPTROLLER OF PU	46,865.15		54,774.69
		Withdraw	transfer		30,000.00	24,774.69
12/14/21		Deposit	VFIS REFUND	766.50		25,541.19
12/31/21	12/31/21	Other	Service Charge		15.00	25,526.19
Total				47,631.65	47,901.30	

11 CHAMBERS CO ESD #1
Account Reconciliation
As of Dec 31, 2021
1011 - CHECKING TEXAS FIRST BANK
Bank Statement Date: December 31, 2021

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	286,416.37
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	36.49
Ending GL Balance	<u>286,452.86</u>
Ending Bank Balance	286,452.86
Add back deposits in transit	
Total deposits in transit	
(Less) outstanding checks	
Total outstanding checks	
Add (Less) Other	
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u>286,452.86</u>

11 CHAMBERS CO ESD #1
Current Account Reconciliation
For Account 1011 - CHECKING TEXAS FIRST BANK
Statement Date Dec 31, 2021

Filter Criteria includes: All Transactions for Account 1011 - CHECKING TEXAS FIRST BANK

Date	Reference	Deposit/Bank Credit	Status	Check/Ban	Payee/Description
	Sub Total	0.00		0.00	
	Interest Income	36.49			
	Service Charge			0.00	
	Total	36.49		0.00	

11 CHAMBERS CO ESD #1
Account Register
For the Period From Dec 1, 2021 to Dec 31, 2021
1011 - CHECKING TEXAS FIRST BANK

Filter Criteria includes: Report order is by Date.

Date	Trans No	Type	Trans Desc	Deposit Amt	Withdrawal Amt	Balance
			Beginning Balance			286,416.37
12/31/21	12/31/21	Other	Interest Income	36.49		286,452.86
			Total	36.49		

11 CHAMBERS CO ESD #1
Account Reconciliation
As of Dec 31, 2021
1020 - MONEY MARKET SAVINGS
Bank Statement Date: December 31, 2021

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	603,570.02
Add: Cash Receipts	30,000.00
Less: Cash Disbursements	
Add (Less) Other	58.78
Ending GL Balance	<u>633,628.80</u>
Ending Bank Balance	633,628.80
Add back deposits in transit	
Total deposits in transit	
(Less) outstanding checks	
Total outstanding checks	
Add (Less) Other	
Total other	
Unreconciled difference	0.00
Ending GL Balance	<u>633,628.80</u>

11 CHAMBERS CO ESD #1
Current Account Reconciliation
For Account 1020 - MONEY MARKET SAVINGS
Statement Date Dec 21, 2021

Filter Criteria includes: All Transactions for Account 1020 - MONEY MARKET SAVINGS

Date	Reference	Deposit/Bank Credit	Status	Check/Ban	Payee/Description
Dec 10, 2021		30,000.00	Cleared		Deposit Ticket
	Sub Total	30,000.00		0.00	
	Interest Income	58.78		0.00	
	Service Charge			0.00	
	Total	30,058.78		0.00	

11 CHAMBERS CO ESD #1
Account Register
For the Period From Dec 1, 2021 to Dec 31, 2021
1020 - MONEY MARKET SAVINGS

Filter Criteria includes: Report order is by Date.

Date	Trans No	Type	Trans Desc	Deposit Amt	Withdrawal Amt	Balance
			Beginning Balance			603,570.02
12/10/21		Deposit	CASH TRANSFERS	30,000.00		633,570.02
12/21/21	12/21/21	Other	Interest Income	58.78		633,628.80
			Total	30,058.78		

11 CHAMBERS CO ESD #1
Account Register
For the Period From Dec 1, 2021 to Dec 31, 2021
1030 - Common Cents CU

Filter Criteria includes: Report order is by Date.

Date	Trans No	Type	Trans Desc	Deposit Amt	Withdrawal Amt	Balance
			Total	_____	_____	

11 CHAMBERS CO ESD #1
Account Reconciliation
As of Dec 31, 2021
1030 - Common Cents CU
Bank Statement Date: December 31, 2021

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	250,390.13
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	
Ending GL Balance	<u>250,390.13</u>
Ending Bank Balance	<u>250,390.13</u>
Add back deposits in transit	_____
Total deposits in transit	
(Less) outstanding checks	_____
Total outstanding checks	
Add (Less) Other	_____
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u><u>250,390.13</u></u>

11 CHAMBERS CO ESD #1
Current Account Reconciliation
For Account 1030 - Common Cents CU
Statement Date Dec 31, 2021

Filter Criteria includes: All Transactions for Account 1030 - Common Cents CU

Date	Reference	Deposit/Bank Credit	Status	Check/Ban	Payee/Description
	Sub Total	0.00		0.00	
	Interest Income	0.00			
	Service Charge			0.00	
	Total	0.00		0.00	

11 CHAMBERS CO ESD #1
 Balance Sheet
 January 31, 2022

ASSETS

Current Assets	
CHECKING	\$ 65,847.42
CHECKING TEXAS FIRST BANK	286,452.86
MONEY MARKET SAVINGS	633,628.80
Common Cents CU	250,390.13
ACCOUNTS RECEIVABLE	(5,924.75)
SALES TAX RECEIVABLE	<u>70,819.07</u>

Total Current Assets 1,301,213.53

Property and Equipment	
EQUIPMENT	194,424.56
VEHICLES	812,332.20
LEASEHOLD IMPROVEMENTS	8,980.00
Buildings & Improvements	166,000.00
Land	66,000.00
ACCUMULATED DEPRECIATION	<u>(295,423.39)</u>

Total Property and Equipment 952,313.37

Other Assets

Total Other Assets 0.00

Total Assets \$ 2,253,526.90

LIABILITIES AND CAPITAL

Current Liabilities	
ACCOUNTS PAYABLE	\$ 94,973.65
PAYROLL TAXES PAYABLE	95,597.69
ACCURED INTEREST	28,062.13

11 CHAMBERS CO ESD #1
Balance Sheet
January 31, 2022

Total Current Liabilities	218,633.47
Long-Term Liabilities	
NOTE PAYABLE OSH KOSH	<u>476,025.83</u>
Total Long-Term Liabilities	<u>476,025.83</u>
Total Liabilities	694,659.30
Capital	
RETAINED EARNINGS	1,506,110.68
NET ASSETS - INVESTED	79,745.51
Net Income	<u>(26,214.04)</u>
Total Capital	<u>1,559,642.15</u>
Total Liabilities & Capital	<u>\$ 2,254,301.45</u>

11 CHAMBERS CO ESD #1
Income Statement
Compared with Budget
For the Twelve Months Ending September 30, 2022

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Revenues				
SALES TAX INCOME	\$ 221,930.24	\$ 560,000.00	\$ 221,930.24	\$ 560,000.00
PROPERTY TAX INCOME	0.00	25.00	0.00	25.00
INTEREST INCOME	664.52	2,600.00	664.52	2,600.00
DIVIDEND INCOME	0.00	1,000.00	0.00	1,000.00
Total Revenues	222,594.76	563,625.00	222,594.76	563,625.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	222,594.76	563,625.00	222,594.76	563,625.00
Expenses				
REPAIRS & SERVICE - BRUSH 21	0.00	1,500.00	0.00	1,500.00
REPAIRS & SERVICE - COMMAND 2	49.00	1,000.00	49.00	1,000.00
REPAIRS & SERVICE - UTILITY 21	0.00	500.00	0.00	500.00
REPAIRS & SERVICE - ENGINE 21	10,100.39	12,000.00	10,100.39	12,000.00
REPAIRS & SERVICE - TANKER 21	1,345.41	5,000.00	1,345.41	5,000.00
REPAIRS & SERVICE - ADMIN21	0.00	1,000.00	0.00	1,000.00
REPAIRS & SERVICE - E22 S/P	0.00	7,000.00	0.00	7,000.00
WASTE MANAGEMENT	404.06	1,200.00	404.06	1,200.00
BUILDING IMPROVEMENTS	0.00	5,000.00	0.00	5,000.00
BUILDING MAINTENANCE	2,036.69	7,000.00	2,036.69	7,000.00
DUES - SFFMA	700.00	950.00	700.00	950.00
EQUIPMENT PURCHASES	738.00	20,000.00	738.00	20,000.00
EQUIP - REPAIRS/SERVICE	282.94	5,500.00	282.94	5,500.00
FLEET - DIESEL TREATMENT	37.00	200.00	37.00	200.00
FLEET - DIESEL	2,395.20	4,600.00	2,395.20	4,600.00
FLEET - GASOLINE	2,435.48	4,500.00	2,435.48	4,500.00
FLEET - INSURANCE	2,388.50	12,740.00	2,388.50	12,740.00
FLEET - MISC	24.49	100.00	24.49	100.00
LOAN - E21/T21 - INTEREST	3,329.11	3,329.11	3,329.11	3,329.11
EQUIP - FIRE RESCUE SUPPLIES	224.95	1,500.00	224.95	1,500.00
FLEET - CLEANING SUPPLIES	12.08	300.00	12.08	300.00
LOAN - E21/T21 - PRINCIPLE	79,629.77	79,629.77	79,629.77	79,629.77
LOAN - E22 S/P - PRINCIPLE	56,825.02	56,825.02	56,825.02	56,825.02
LOAN - E22 S/P - INTEREST	11,969.18	11,969.18	11,969.18	11,969.18
INSURANCE - VFD ACCID&SICKNE	0.00	2,795.00	0.00	2,795.00
INSURANCE - VFD COMMERCIAL	1,507.00	6,005.00	1,507.00	6,005.00
DINING	0.00	200.00	0.00	200.00
FREIGHT	20.21	150.00	20.21	150.00
OFFICE SUPPLIES	594.05	1,100.00	594.05	1,100.00
REHAB/REFRESHMENTS	95.63	385.00	95.63	385.00
REPORTING SOFTWARE	0.00	1,896.00	0.00	1,896.00
TRAINING	2,964.05	5,000.00	2,964.05	5,000.00
TRAVEL/LODGING	0.00	1,100.00	0.00	1,100.00
UNIFORMS	251.10	450.00	251.10	450.00
FLEET - ENVIRONMENTAL FEE	23.16	100.00	23.16	100.00
SPECIAL EVENTS	0.00	500.00	0.00	500.00
WSVFD - CONTRACTED SERVICES	0.00	16,310.00	0.00	16,310.00
ESD - CONTRACTED SERVICES	18,993.13	61,000.00	18,993.13	61,000.00
WSVFD - PAYROLL TAXES	0.00	3,425.00	0.00	3,425.00
STAFF ADMINISTRATOR	13,332.00	40,000.00	13,332.00	40,000.00
STAFF ADMINISTRATIVE ASSISTANT	10,136.25	31,000.00	10,136.25	31,000.00
UTILITIES - ELECTRIC	1,234.57	4,500.00	1,234.57	4,500.00

For Management Purposes Only

11 CHAMBERS CO ESD #1
Income Statement
Compared with Budget
For the Twelve Months Ending September 30, 2022

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
UTILITIES - NATUAL GAS	191.39	555.00	191.39	555.00
UTILITIES - WATER	284.96	800.00	284.96	800.00
UTILITIES-TIME WARNER/FirstNet	1,408.32	4,590.00	1,408.32	4,590.00
UTILITIES - CELL	400.00	1,200.00	400.00	1,200.00
SCHEDULING COORDINATOR	2,750.00	9,600.00	2,750.00	9,600.00
PAYROLL TAX EXPENSE	5,599.19	21,000.00	5,599.19	21,000.00
PROF FEES ACCOUNTING	1,874.00	2,050.00	1,874.00	2,050.00
WSVFD - ACCOUNTING FEES	0.00	1,100.00	0.00	1,100.00
FEES - COMPTROLLER	4,449.44	11,250.00	4,449.44	11,250.00
BANK FEES	45.00	180.00	45.00	180.00
PROF FEES LEGAL	0.00	5,000.00	0.00	5,000.00
PROF FEES LEGAL RETAINER	2,800.00	8,400.00	2,800.00	8,400.00
PUBLIC NOTICE	25.00	80.00	25.00	80.00
POSTAGE	16.08	110.00	16.08	110.00
PROF FEES AUDIT	0.00	7,500.00	0.00	7,500.00
PROF FEES OTHER	4,449.00	2,500.00	4,449.00	2,500.00
DUES - SAFE-D	0.00	550.00	0.00	550.00
TECHNOLOGY	0.00	500.00	0.00	500.00
INSURANCE - ESD BOND	400.00	400.00	400.00	400.00
INSURANCE - ESD COMMERCIAL	0.00	7,800.00	0.00	7,800.00
INSURANCE - ESD WORKERS COMP	38.00	7,000.00	38.00	7,000.00
SCHOLARSHIP	0.00	4,000.00	0.00	4,000.00
Total Expenses	<u>248,808.80</u>	<u>515,424.08</u>	<u>248,808.80</u>	<u>515,424.08</u>
Net Income	\$ <u>(26,214.04)</u>	\$ <u>48,200.92</u>	\$ <u>(26,214.04)</u>	\$ <u>48,200.92</u>

Administrator/ Operations/ Chief Report

ADMINISTRATOR REPORT

January 12, 2022

APPARATUS & EQUIPMENT: T-21 pipe replaced coming from supply tank to pumping system.

E-21 flat on inside rear tire, bad bead from running on flat, replaced with new tire.

Vertis gas monitor bad, sent to service center, repair cost exceeded purchasing new one. New gas monitor ordered from Municipal Emergency Services. Monitor delivered and in service.

All SCBA bottles have been hydrostatic tested and certified by 3M Scott. Upon inspection of the twelve SCBA packs, all packs have cracked low pressure hoses coming from the reducers. Technician stopped inspection after the first two failures and ordered replacements. Some SCBA packs are still within warranty. Estimated cost on each replacement hose is approximately \$600.

ESD CONTRACTORS: The District has two new Firefighters, both firefighters work for Beaumont Fire Rescue. Going into 2022, the District has 11 signed Independent Contractor Firefighter agreements.

COMPLIANCE REQUIREMENTS: The District posted District address notice in both local newspapers and the Special Purpose District Report filed with Texas State Comptroller.

Fire Chief's Report

December, 2021

G. Hollaway

- No new updates on our county funding.
 - Waiting on Commissioners Court to approve the packets.
- DSHS has all needed information to update the FRO.
 - There is no timeline on the completion.
- SFFMA confirmed that they received our dues and are updating our roster.
- Probationary Firefighter Mahon was removed from suppression activities due to health concerns. He will operate in a support capacity and his membership status will be reviewed at the end of his probationary period.
- We have begun what should be annual hose testing with what is in storage.
 - 2" hose has been completed.
 - 1 ¾", 3" and 6" will be completed this month.
 - Apparatus hose will be tested in February.

Winnie-Stowell Volunteer Fire Department

Incident Type by Month

Incident Type	2021												2021 Total
	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	
Structure Fires	3	2	1	2	3	2	0	0	0	2	1	1	17
Vehicle Fires	2	0	0	0	2	3	1	0	4	0	1	4	17
Grass/Marsh Fires	1	2	17	4	1	1	2	2	4	2	3	2	41
Trash/Unauthorized Burn	2	0	0	0	0	2	1	1	0	1	0	0	7
MVA/Jaws Rescue	8	0	1	5	4	12	8	5	11	6	5	17	82
Water Rescue/Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0
Spills/Wash Down	0	0	1	1	1	0	2	1	0	0	0	0	6
Medical/First Responder	18	29	21	43	21	18	21	20	25	19	17	25	277
Investigation/Gas Leak/Power Line	1	2	3	1	0	1	0	0	0	1	1	3	13
Alarms (False, Fire, Smoke, Co)	0	2	1	3	0	0	6	5	5	2	2	0	26
Aircraft Accident	0	0	0	0	0	0	0	0	0	1	0	0	1
Other *	0	0	0	0	0	0	0	0	0	0	0	1	1
Mutual Aid	0	0	1	0	0	0	0	0	0	0	0	0	1
Water Rescues	0	0	0	0	0	0	0	0	0	0	0	0	0
Cancelled/No Response	5	6	3	4	1	8	6	6	0	0	3	3	45
Total	40	43	49	63	33	47	47	40	49	34	33	56	534

*Other for December - child locked in car

Winnie-Stowell Volunteer Fire Department Incident Participation by Month

Incident Type	Department	2019		2020		2021												2021 Total	%
		2019 Total	%	2020 Total	%	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21		
Barner, Kaleb	CCESD1	23	6%	18	5%	0	1	2	1		5	1	1	3	1	4	3	22	6%
Behnken, Matthew	CCESD1	53	14%	18	5%	0	0	1	0		1	0	0				0	2	1%
Callesto, Daniel	CCESD1	0	0%	15	4%	3	2	9	8	6	3	6	3	3	4	4	7	58	16%
Davis, Ehren	CCESD1	14	4%	18	5%	1	3	0	0		0	0		1	1	1		7	2%
Franklin, Darrel	CCESD1	27	7%	20	5%	2	4	1	1	3	3	4	0		1		1	20	6%
Hatcher, Justin	CCESD1	11	3%	24	7%	1	1	3	1	2	1	1	0				0	10	3%
Hollaway, Greg	CCESD1	38	10%	60	16%	7	14	20	9	6	3	8	3	3	5	7	4	89	25%
Land, Richard	CCESD1	0	0%	18	5%	1	4	3	6		3	5	6	3	4	1	2	38	11%
Lara, Ura	CCESD1	26	7%	25	7%	1	0	0	3	1		0	0		5	0	0	10	3%
Lee, Brandon	CCESD1	32	8%	6	2%	0	1	0	0		0	0					0	1	0%
Luke, Gabe	CCESD1	3	1%	19	5%	6	0	3	1	2	6	1	0	2	3		2	26	7%
Peterson, Sean	CCESD1	0	0%	29	8%	0	1	2	2		3	0	3	1			0	12	3%
Russell, Ty	CCESD1	62	16%	53	14%	4	2	2	0	1	2	0	0				0	11	3%
Wilber, Wayne	CCESD1	95	25%	46	12%	3	5	11	7	4	7	5	3	3	4	1	2	55	15%
Total	CCESD1	384	119%	369	2686%	29	38	57	39	25	37	31	19	18	28	18	22	361	100%
Bivens, Jeremy	WSVFD	5	1%	12	2%	18	8	17	14	10	10	10	7	6	4	5	8	117	15%
Boone, Kathy	WSVFD	0	0%	0	0%	2	1	8	15	2	5	2	4	13	7	1	4	64	8%
Callesto, Daniel	WSVFD	67	15%	29	5%	2	0	0	0		0	0			3	0	5	5	1%
Carnahan, Chris	WSVFD	118	27%	160	30%	18	8	30	27	12	22	13	6	15	13		10	174	23%
Carnahan, Josh	WSVFD	0	0%	0	0%	0	7	10	12		2	4	2	5	3	2	0	47	6%
Credeur, Braeden	WSVFD	13	3%	14	3%	1	0	3	0		1	0	0			0	5	5	1%
Flores, Jose	WSVFD	0	0%	39	7%	4	7	8	11	4	14	3	3	1	1	6	5	67	9%
Isaacks, Austin	WSVFD	0	0%	13	2%	0	0	4	5		3	6	0	8	5	1	8	40	5%
Lipscomb, Tristen	WSVFD	0	0%	3	1%	0	0	0	0		0	0	0				0	0	0%
Potier, Brent	WSVFD	25	6%	65	12%	0	0	0	0		0	0	0				0	0	0%
Potier, Lyndsey	WSVFD	0	0%	1	0%	0	0	0	0		0	0					0	0	0%
Potier, Ty	WSVFD	83	19%	99	19%	0	0	0	0		0	0					0	0	0%
Renner, Aaron	WSVFD	41	9%	27	5%	1	3	1	4	2	1	1	0			4	0	17	2%
Ruff, Logan	WSVFD	0	0%	72	13%	9	10	18	13	1	1	3	5	6	3	3	1	73	10%
Silcox, Tyler	WSVFD	0	0%	137	26%	7	14	25	24	9	27	8	11	5	10	5	5	150	20%
Mahon, Jarren	WSVFD	0	0%	0	0%	0	0	0	0	0	0	0	0	0	0	1	2	3	0%
Total	WSVFD	436	100%	534	100%	62	58	124	125	40	86	50	38	59	46	31	43	762	100%
Total	CCESD1	384	47%	369	41%	29	38	57	39	25	37	31	19	18	28	18	22	361	32%
Total	WSVFD	436	53%	534	59%	62	58	124	125	40	86	50	38	59	46	31	43	762	68%
Total	Combined	820	100%	903	100%	91	96	181	164	65	123	81	57	77	74	49	65	1123	100%

Winnie-Stowell Volunteer Fire Department Financial Report

Payroll Account Reconciliation

East Chambers Bank Commercial Checking (Payroll Account)			
Beginning Bank Balance		12/1/2021	\$9,792.74
Credits/Transfers			
12/6/2021	Transfer	County Funding to Payroll	\$3,327.95
Total Credits			\$3,327.95
			\$13,120.69
Debits			
12/5/2021	1520 Bivens, Jeremy	Payroll Expense	\$ (484.84)
12/5/2021	1518 Carnahan, Chris	Payroll Expense	\$ (387.87)
12/5/2021	1521 Flores, Jose	Payroll Expense	\$ (387.87)
12/5/2021	1517 Isaacks, Austin	Payroll Expense	\$ (387.87)
12/5/2021	1516 Renner, Aaron	Payroll Expense	\$ (464.84)
12/5/2021	1519 Ruff, James L	Payroll Expense	\$ (96.97)
12/5/2021	1522 Tyler Silcox	Payroll Expense	\$ (581.80)
12/5/2021	1523 Alicia Bourgeois	Accounting Payroll	\$ (50.00)
Total Debits			-\$2,842.06
Ending Bank Statement Balance			\$10,278.63
Outstanding Debits/Credits			
12/6/2021	EFT	Payroll Tax Expense	-\$485.90
Total Pending			-\$485.90
Total Check Register		12/31/2021	\$9,792.73

Winnie-Stowell Volunteer Fire Department Financial Report

East Chambers Bank Commercial Checking (Payroll Account) 15002268			
Bank Balance		12/1/2021	\$9,792.73
Outstanding Debits/Credits			
1/5/2022	Transfer	County Funding to Payroll	\$3,704.73
Total Outstanding Debits/Credits			\$3,704.73
			\$13,497.46
Bills Owed			
1/5/2022	1527 Bivens, Jeremy	Payroll Expense	\$ (484.84)
1/5/2022	1526 Carnahan, Chris	Payroll Expense	\$ (452.51)
1/5/2022	1528 Flores, Jose	Payroll Expense	\$ (840.38)
1/5/2022	1525 Isaacks, Austin	Payroll Expense	\$ (678.77)
1/5/2022	1524 Renner, Aaron	Payroll Expense	\$ (290.90)
1/5/2022	1529 Tyler Silcox	Payroll Expense	\$ (387.87)
1/5/2022	1530 Alicia Bourgeois	Accounting Payroll	\$ (50.00)
Total Bills		12/6/2021	\$3,185.27
		Remaining funds in Checking Account	
1/7/2022	EFT EFTPS	\$10,312.19	
		Payroll Tax Expense	
		(\$519.46)	
Total Check Register		1/12/2022	\$9,792.73

East Chambers Bank - Commercial Checking 15000214			
Beginning Bank Balance		12/1/2021	\$979.32
Credits/Transfers/Debits			
12/22/2021	Deposit	Donation - McClland	\$150.00
12/30/2021	Deposit	Donation - Henry	\$100.00
Total Credits			\$250.00
Checks Cleared			
Total Cleared			\$0.00
Outstanding Debits/Credits			
Total Pending			\$0.00
12/31/2021 Currently In East Chambers Bank - Commercial Checking			\$1,229.32

Winnie-Stowell Volunteer Fire Department Financial Report

East Chambers Bank - County Funding Account 15003361				
Beginning Bank Balance	12/1/2021			\$16,636.10
Credits/Transfers/Debits				
TRANSFER	12/6/2021	TRANSFER	Transfer from County Funding to Payroll Checking	-\$3,327.95
Total Credits				\$0.00
Checks Pending				\$0.00
Total Pending				\$0.00
12/31/2021 Currently in East Chambers Bank County Funding Account				\$13,308.15

East Chambers Bank - Benefit Account 15000923				
Beginning Bank Balance	12/1/2021			\$8,841.74
Credits/Transfers/Debits				
Total Credits				\$0.00
Checks Pending				\$0.00
Total Pending				\$0.00
12/31/2021 Currently in East Chambers Bank - Benefit Account				\$8,841.74

Texas First Bank Savings 20080370				
Beginning Bank Balance	12/1/2021			\$2,017.54
Credits/Transfers				
12/31/2021 DEP		Interest Income		\$ 0.17
Total Credits				\$0.17
Checks Pending				\$0.00
Total Pending				\$0.00
12/31/2021 Currently in Texas First Bank - Savings Account				\$2,017.71

Current Cash Assets				
1/12/2022	East Chambers Bank Commercial Checking (Payroll Account)			\$9,792.73
12/31/2021	East Chambers Bank - Commercial Checking 15000214			\$1,229.32
12/31/2021	East Chambers Bank - County Funding Account 15003361			\$13,308.15
12/31/2021	East Chambers Bank - Benefit Account 15000923			\$8,841.74
12/31/2021	Texas First Bank Savings 20080370			\$2,017.71
1/12/2022	Total Cash Assets			\$35,189.65

**Winnie Stowell Volunteer Fire Department
Station Attendant Report per Week/Shift**

STATION ATTENDANT	Jan 2021		Feb 2021		Mar 2021		Apr 2021		May 2021		Jun 2021		
	Total Shifts	Gross Pay	Total Shifts	Gross Pay	Total Shifts	Gross Pay	Total Shifts	Gross Pay	Total Shifts	Gross Pay	Total Shifts	Gross Pay	
Jeremy Bivens	15	\$525	12	\$420	9	\$315	12	\$420	12	\$420	9	\$315	\$55,031 BFD Starting Salary 20% % Allowed \$11,006 Amount Allowed
Chris Carnahan	18	\$630	6	\$210	18	\$630	15	\$525	18	\$630	21	\$735	
Jose Flores	15	\$525	9	\$315	12	\$420	12	\$420	14	\$490	18	\$630	
Austin Isaacks		\$0	9	\$315	12	\$420	12	\$420	15	\$525	15	\$525	
Aaron Renner	11.5	\$403	6	\$210	9	\$315	12	\$420	3	\$105	9	\$315	
Logan Ruff	18	\$630	15	\$525	20	\$700	15	\$525	3	\$105	3	\$105	
Tyler Silcox	15	\$525	30	\$1,050	21	\$735	21	\$735	25	\$875	29	\$1,015	
Total	92.5	\$3,238	87	\$3,045	101	\$3,535	99	\$3,465	90	\$3,150	104	\$3,640	

STATION ATTENDANT	Calendar Year Totals												Total Allowed Remaining	
	Jul 2021	Aug 2021	Sep 2021	Oct-2021	Oct 2021	Nov 2021	Dec 2021	Dec 2021	Total Shifts	Total Gross Pay	20% of BFD Starting Salary	Total		
Jeremy Bivens	21	17	8	1	\$35	\$525	15	\$525	15	\$525	146	\$ 5,110	\$11,006	\$5,896
Chris Carnahan	17	15	13	24	\$840	\$455	12	\$420	14	\$490	191	\$ 6,685	\$11,006	\$4,321
Jose Flores	12	14	12	9	\$315	\$420	12	\$420	26	\$910	165	\$ 5,775	\$11,006	\$5,231
Austin Isaacks	18	6	17	18	\$630	\$595	12	\$420	21	\$735	155	\$ 5,425	\$11,006	\$5,581
Aaron Renner	12	12	9	3	\$105	\$315	15	\$525	9	\$315	110.5	\$ 3,868	\$11,006	\$7,139
Logan Ruff	0	9	15	18	\$630	\$525	3	\$105	0	\$0	119	\$ 4,165	\$11,006	\$6,841
Tyler Silcox	18	24	21	24	\$840	\$735	18	\$630	12	\$420	258	\$ 9,030	\$11,006	\$1,976
Total	98	97	95	97	\$3,395	\$3,325	87	\$3,045	97	\$3,395	1144.5	\$40,058		

Equipment or Supply Purchases

J.R. Edwards
2020-2021
Audit
Engagement

J. R. Edwards & Associates, LLC

Certified Public Accountants

January 4, 2022

Board of Commissioners
Chambers County ESD # 1
Chambers County, Texas

We are pleased to confirm our understanding of the services we are to provide Chambers County Emergency Services District # 1, hereafter referred to as "the District" for the year ended September 30, 2021. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the year ended September 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary information

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial

1465 Cornerstone Ct., Ste. A ♦ Beaumont, TX 77706
Phone (409) 924-9100 ♦ Fax (409) 924-0990

Audit Objectives, continued

statements. Our report will be addressed to the Board of Commissioners of Chambers County Emergency Services District # 1. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate

Audit Procedures—General, continued

level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will

Other Services, continued

perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree

Management Responsibilities, continued

to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of J.R. Edwards & Associates, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the

Engagement Administration, Fees, and Other, continued

audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of J.R. Edwards & Associates, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the governmental funding agencies. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on a date agreed upon by both parties and to issue our reports thereafter. James Edwards, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$7,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Chambers County Emergency Services District # 1 and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

J.R. Edwards & Associates, LLC

RESPONSE:

This letter correctly sets forth the understanding of:
Chambers County Emergency Services District # 1.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

**Reimburse
Kathy Boone
for EMR Course**

Kathy Boone

Request for Reimbursement for:

EMR Class

Emergency Medical Educators \$750.00

National Registry Test \$85.00

Total: **\$835.00**

RECEIVED
12/21/21
WFW

EMERGENCY MEDICAL EDUCATORS
225 Best Rd
Winnie Tx. 77665
409-656-0528

Receipt

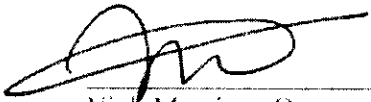
11-04-2021

EMR CLASS

Kathy Boone

Total

750.00

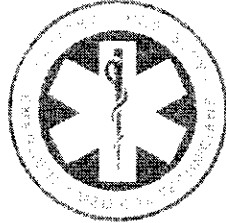


Nick Morrison Owner

Received
12/21/21
now

12/16/21 6:47 PM

<https://nrcmt.org/my-account/orders/invoice?orderGuid=5aac7781-8f0b-4951-ab46-7292b0f192cb>



Invoice

Invoice Number 102239	Order Date 12/2/2021 9:26:18 AM			
Company National Registry of Emergency Medical Technicians 6610 Busch Blvd Columbus, OH 43229	Customer Katherine Boone 131 Samuel Winnie 77665 USA, Texas			
Payment Option Credit / Debit Card (Secured By Authorize.net) xxxx1561				
Product	Unit price	Qty	Discount	Total
EMR Initial Application Fee	\$85.00	1	\$0.00	\$85.00
	Subtotal			\$85.00
	Shipping			\$0.00
	Tax			\$0.00
	TOTAL (incl. tax):			\$85.00
Tax Summary No taxes applied.				