THE STATE OF TEXAS §
§
COUNTY OF CHAMBERS §

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1
AGENDA

August 12, 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 **August 12, 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 July 15, 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;
    b. Chief's, including the Department's Financial Report;
    c. Feasible Report and Station Certification Report.

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.

8. Discuss and take-action, if necessary, potential sales tax elections and annex elections.

9. Adjourn

The notice for this meeting was filed and posted in compliance with the Texas Open Meeting Act on the 5th day of August 2026

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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.

Michelle Hardy

Michelle Hardy, Administrator
Chambers County Emergency Services District #1

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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 scheduled for 6:00 p.m. on the 15th day of July 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	Position
Mr. Brad Crone	President
Mr. Chris Barrow	Vice-President
Mr. Troy Dow	Treasurer
Mr. Kenneth Thibodeaux	Secretary
Mrs. Megan Morrison	Commissioner

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 Holloway	Chief, Winnie-Stowell Volunteer Fire Department
Chief Buddy Land	Chief, Jefferson County Airport (i.e., Jefferson County Water Control Improvement District No. 10)

President Crone called the meeting to order at 6:01 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. No public comments were received.

Agenda Item No. 4 – Discuss and approve the minutes for the June 10, 2026 Regular Meeting.

President Crone then directed the Commissioners to Agenda Item No. 4 to review the minutes of the June 10, 2026 Regular Meeting. Staff reported that the minutes had been prepared and included in the Board packet for review.

Consequently, Commissioner Thibodeaux made a motion to approve the minutes as presented of the June 10, 2026 Regular Meeting. This motion was seconded by Commissioner Dow and unanimously approved by all Commissioners present.

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, prior to the Comptroller's July payment, the District's checking-account register balance was $145,737.10. The Comptroller's payment of $65,162.28 was received on July 10, 2026, resulting in a current checking-account balance of $210,899.38.

Turning to the outstanding invoices to be paid, Mrs. Hardy stated that the bills owed totaled $56,008.57. The invoices included the District's contracted-services payments, $12,720.00 for Texas Mutual workers' compensation coverage, utilities, professional retainers, sales-tax consulting, the old Admin 21 tire, and the District's credit-card charges. The EFTPS payment was an additional $1,296.76, for total current obligations of $57,305.33. After payment of the invoices and the EFTPS payment, Mrs. Hardy stated that the remaining funds in the checking account would be $153,594.05. A complete set of invoices and supporting detail is set forth in **Exhibit "A-1"**.

As such, Mrs. Hardy recommended that a transfer of $100,000.00 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 $53,594.05.

With respect to the District's savings and investment accounts, Mrs. Hardy informed the Commissioners that the balances changed from the June meeting to the July meeting as follows:

Account	**Beginning Balance**	**Change (±)**	**Ending Balance**	**Notes (Transfers / Interest)**
East Chambers Money Market	$6,135.75	+$6.72	$6,142.47	Interest earned at 1.25%
Texas First Bank Money Market	$5,672.13	+$0.47	$5,672.60	Interest earned at 0.10%
Common Cents Credit Union	$237,950.87	$0.00	$237,950.87	Maturity date: July 24, 2026; regular share account of $70.14 also reported
TexSTAR	$1,687,702.82	+$10,031.15	$1,697,733.97	$5,000.00 prior transfer plus $5,031.15 interest; average monthly rate 3.61%
Combined Cash Assets (after bills and EFTPS)	**$1,987,872.79**	**+$113,221.17**	**$2,101,093.96**	**Includes checking, savings and investment accounts, bills owed, and EFTPS per Treasurer's Report**

The Commissioners also reviewed the District's credit-card detail, accounts-payable aging, and June 30, 2026 bank reconciliation. *See* **Exhibit "A-2"**. The credit-card charges totaled $638.06 and consisted of $210.61 for building maintenance, $277.16 for office supplies, $22.50 for rehabilitation and refreshments, and $127.79 for technology. The accounts-payable aging report reflected a $9.00 credit balance. The June 30 reconciliation reflected a $50,019.73 beginning balance, $74,292.76 in cleared checks and payments, $169,560.14 in deposits and credits, a $145,287.11 cleared balance, $3,676.70 in uncleared checks, and a $141,610.41 register balance.

The Commissioners next reviewed the District's financial statements and budget-to-actual reports. *See* **Exhibit "A-3"**. The balance sheet as of July 15, 2026 reflected total assets of $3,051,248.48, consisting of $2,186,695.70 in current assets and $864,552.78 in net fixed assets. Total liabilities were $233,564.77, total equity was $2,817,683.71, and year-to-date net income was $171,528.47. The profit-and-loss report reflected $611,809.00 in ordinary income, $144,151.17 in ordinary expenses, $153,573.61 in other income, and $449,702.97 in other expenses through July 15, 2026. The Board also reviewed the budget-to-actual report, including the individual expense categories that were above budget.

After all the District's financials were discussed, Commissioner Barrow made a motion to approve the following: 1) the July 15, 2026 Treasurer's Report; 2) the District's July 2026 Financial Reports and Bank Reconciliations as presented; 3) the transfer of $100,000.00 from the checking account to the TexSTAR account; and 4) payment of the outstanding invoices and EFTPS payment. This motion was seconded by Commissioner Morrison and unanimously approved by all the Commissioners present.

Agenda Item No. 6 – Receive Reports from: a. Administrator; b. Chief, including the Department's Financial Report; and c. Feasible Report and Station Certification Report.

The Board next recognized Mrs. Hardy for the Administrator's Report. Mrs. Hardy summarized the following matters for the Board:

- No apparatus had recently required significant service, although routine maintenance needed to be performed on the District's vehicles, and a new tire had been purchased for the old Admin 21 vehicle;

- Chambers County Dispatch was transitioning to the Bryx mobile application for call notifications, and the Commissioners had been added so they could view WSVFD calls;

- The District's SAM.gov registration had been completed;

- The Department participated in the Chamber of Commerce's Fourth of July celebration and would increase staffing for the Johnny Ackle Rodeo; and

- The District was considering purchasing shirts for the Board members.

The Administrator's Report is attached as **Exhibit "B-1"**.

After the Commissioners reviewed and discussed the Administrator's Report, Chief Holloway presented the Fire Chief's Report. (*See* **Exhibit "B-2"**). Chief Holloway reported that, during June 2026, the District responded to one hundred eighteen (118) calls. A summary of the calls is set forth below:

	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	1							**12**
Vehicle Fires	1	3	2	2	3	2							**13**
Grass/Marsh Fires	9	19	8	2	0	1							**39**
Trash/Unauthorized Burn	1	2	0	1	0	0							**4**
MVA/Jaws Rescue	5	6	8	8	17	17							**61**
Water Rescue/Recovery	0	0	0	0	0	0							**0**
Spills/Wash Down	3	1	3	1	1	4							**13**
Medical/First Responder	52	69	75	72	55	83							**406**
Investigation/Gas Leak/Power Line	0	0	0	0	0	0							**0**
Alarms (False, Fire, Smoke, Co)	5	4	1	3	5	4							**22**
Aircraft Accident	0	0	0	0	0	0							**0**
Other *	10	2	6	7	4	6							**35**
Mutual Aid	0	0	7	2	5	2							**16**
Cancelled/No Response	0	0	0	0	0	0							**0**
Total	**90**	**107**	**105**	**97**	**88**	**118**	**0**	**0**	**0**	**0**	**0**	**0**	**605**

2024 Total = 1027 Incidents

2025 Total = 1227 Incidents

Mutual Aid: 1 Anahuac, 1 Hamshire

June 2025 Total = 115 Incidents
*** Other = Lift Assist/Public Assist**

Chief Holloway then discussed the following:

- The Department applied for the 1.5 First Responder Grant through OXY Products and requested $16,600.00 for wildland equipment, with funding toward replacement or upgrading of the brush truck identified as a secondary need;

- New station shirts had been ordered for the duty crews, with four (4) shirts for each member and additional shirts for new hires or replacements; and

- The Department was organizing a Pink T-shirt campaign and seeking monetary or in-kind donations, with Winnie Food Mart having expressed an interest in contributing.

Thereafter, the Commissioners called on Chief Buddy Land to discuss the Texas Commission on Fire Protection certification process and the feasibility report. Chief Land reported that he had completed the District's application to become a certified fire department. According to Chief Land, the remaining step in the certification process would be an audit of the fire station, which could occur once the District approved the appointment of Chief Greg Holloway as the District's Chief and Head of Department. With respect to the feasibility report, Chief Land reported that the study remained in progress and that he anticipated it would be completed by September 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.

President Crone then directed the Commissioners to Agenda Item No. 7 to discuss and take action, if necessary, on purchasing fire or EMS equipment, vehicles, and/or supplies, as well as proposed repairs, maintenance, and/or testing.

After discussion, no motion was made and no action was taken.

Agenda Item No. 8 – Discuss and take-action, if necessary, on engaging auditor to perform the 2025-2026 audit.

The Board next discussed engaging an independent auditor to conduct the District's annual audit for the 2025-2026 fiscal year. The Commissioners discussed retaining Marino CPA Firm, through Mr. Roger Crowley, to perform the audit and prepare the related independent auditor's report and financial statements.

After discussion, Commissioner Morrison made a motion to engage Marino CPA Firm to conduct the District's 2025-2026 audit. This motion was seconded by Commissioner Thibodeaux and unanimously approved by all Commissioners present.

Agenda Item No. 9 – Discuss and take-action, if necessary, the appointment of Chief Holloway as Head of the Department for the District.

Attorney Oxford next presented a proposed resolution appointing Chief Greg Holloway as Chief and Head of Department for the District. Attorney Oxford explained that the appointment would identify Chief Holloway as the District's Head of Department for administration, emergency-services operations, and Texas Commission on Fire Protection records, reporting, compliance, and any related appointment or certification process. *See* **Exhibit "C"**.

After discussion, Commissioner Barrow made a motion to adopt the resolution appointing Chief Greg Holloway as Chief and Head of Department for the District, as presented and attached as **Exhibit "C"**. This motion was seconded by Commissioner Dow and unanimously approved by all Commissioners present.

Upon the conclusion of the discussion of the agenda items, President Crone informed the Commissioners that the next meeting would be on August 12, 2026, and then called for a motion to adjourn the meeting at 6:30 p.m. Commissioner Dow made a motion to adjourn, which was seconded by Commissioner Morrison with the unanimous consent of all Commissioners present.

Brad Crone, President
Date: 8\12\26

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After discussion, Commissioner Morrison made a motion to engage Marino CPA Firm to conduct the District's 2025-2026 audit. This motion was seconded by Commissioner Thibodeaux and unanimously approved by all Commissioners present.

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After discussion, Commissioner Barrow made a motion to adopt the resolution appointing Chief Greg Holloway as Chief and Head of Department for the District, as presented and attached as **Exhibit "C"**. This motion was seconded by Commissioner Dow and unanimously approved by all Commissioners present.

Upon the conclusion of the discussion of the agenda items, President Crone informed the Commissioners that the next meeting would be on August 12, 2026, and then called for a motion to adjourn the meeting at 6:30 p.m. Commissioner Dow made a motion to adjourn, which was seconded by Commissioner Morrison with the unanimous consent of all Commissioners present.

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Brad Crone, President
Date: _____________

Bank Balance from July Statement						**$ 145,287.11**
Outstanding Debits/Credits						
7/17/2026		Texas Mutual	Dividend Payment	$	5,911.13	
7/10/2026		Comptroller Payment		$	65,162.28	
7/15/2026			EFTPS	$	(1,296.76)	
7/20/2026		FUNDS TRANSFER	TexStar	$	(100,000.00)	
6/10/2026	5270	Michelle Hardy	Cell Phone	$	(100.00)	
						-$30,323.35
Bank Balance as of						**$114,963.76**
DD		Jo-Anna Hardy	Administrator	$	4,534.30	**$4,534.30**
DD		Barner, Kaleb	ESD Contracted Services	$	850.00	.
DD		Behnken, Matthew	ESD Contracted Services	$	1,200.00	
DD		Callesto, Daniel	ESD Contracted Services	$	3,887.50	
DD		DeLacerda, Travis	ESD Contracted Services	$	4,250.00	
DD		Hollaway, Greg	ESD Contracted Services	$	3,925.00	
DD		Hopkins, Matt	ESD Contracted Services	$	3,675.00	
DD		Howard, Ryan	ESD Contracted Services	$	856.25	
DD		Land, Buddy	ESD Contracted Services	$	4,500.00	.
DD		Nelson, Joshua	ESD Contracted Services	$	1,200.00	
DD		Lara, Ura	ESD Contracted Services	$	1,800.00	
DD		Lee, Brannon	ESD Contracted Services	$	3,358.33	
DD		Luke, Gabe	ESD Contracted Services	$	970.83	
DD		Silcox, Tyler	ESD Contracted Services	$	2,400.00	
DD		Warrick, Gary	ESD Contracted Services	$	2,400.00	
	5233	CenterPoint Energy	Utilities: Natural Gas	$	59.44	
	5279	Entergy	Utilities:Electric	$	440.32	
	5282	Heinz, Joshua	Professional Fees: Retainer	$	350.00	
	5280	HDL Companies	Sales Tax Consulting	$	9.00	
	5281	Oxford IV, Hubert	Professional Fees: Retainer	$	350.00	
	5284	Stratton's	Old Admin 21 tire	$	173.52	
	5285	Texas Mutual	ESD Worker's Comp	$	12,720.00	
	5286	Visa	Credit Card: Hardy	$	638.06	
	5278	Spectrum Business	Utilities: Internet/TV	$	356.49	
	5287	Waste Management	Utilities: Garbage Service	$	229.53	
	5288	Wilber Tax Services	QTR Returns	$	175.00	
	5283	Hardy, Michelle	Cell Phone	$	100.00	
Total Bills			**Total Bills Owed**			**$56,008.57**
			Remaining funds in Checking Account			**$58,955.19**
			Mainteance Fee			**$ -**
			Funds remaining in ECCB Checking			**$58,955.19**
Ending Bank						**$58,955.19**
Checks Pending						
Total Pending						**$ -**
Total Check Register						**$58,955.19**

Bank Balance as of Current Meeting					
Outstanding Debits/Credits					**$ 58,955.19**
8/14/2026		**Comptroller Payment**	**Will Depoait on 08/14/2016**	**$ 73,351.72**	
					$73,351.72
Bank Balance					**$132,306.91**
Bills Owed					
DD	Jo-Anna Hardy		Administrator	$ 4,534.30	**$4,534.30**
DD	Barner, Kaleb		ESD Contracted Services	$ 1,161.67	
DD	Behnken, Matthew		ESD Contracted Services	$ 1,200.00	
DD	Callesto, Daniel		ESD Contracted Services	$ 2,962.50	
DD	DeLacerda, Travis		ESD Contracted Services	$ 4,730.00	
DD	Hollaway, Greg		ESD Contracted Services	$ 4,200.00	
DD	Hopkins, Matt		ESD Contracted Services	$ 4,325.00	
DD	Howard, Ryan		ESD Contracted Services	$ 1,077.08	
DD	Land, Buddy		ESD Contracted Services	$ 4,860.00	
DD	Nelson, Joshua		ESD Contracted Services	$ 1,112.50	
DD	Lara, Ura		ESD Contracted Services	$ 1,800.00	
DD	Lee, Brannon		ESD Contracted Services	$ 3,456.25	
DD	Luke, Gabe		ESD Contracted Services	$ 987.50	
DD	Silcox, Tyler		ESD Contracted Services	$ 3,360.00	
DD	Warrick, Gary		ESD Contracted Services	$ 2,387.50	
5290	CenterPoint Energy		Utilities: Natural Gas	$ 63.66	
5292	Entergy		Utilities:Electric	$ 558.75	
5294	Heinz, Joshua		Professional Fees: Retainer	$ 350.00	
5293	Oxford IV, Hubert		Professional Fees: Retainer	$ 350.00	
5296	Stratton's		Oil dry and belt for mower	$ 127.95	
5297	TBCD		Utilities: Water	$ 132.91	
5298	Visa		Credit Card: Hardy	$ 1,011.23	
5291	Spectrum Business		Utilities: Internet/TV	$ 356.49	
5299	Waste Management		Utilities: Garbage Service	$ 229.53	
5295	Hardy, Michelle		Cell Phone	$ 100.00	
Total Bills			**Total Bills Owed**		**$45,494.26**
			Remaining funds in Checking Account		**$86,812.65**
8/14/2026			EFTPS		**$ (1,296.74)**
			Recommended Bank Transfers		-$20,000.00
			Funds remaining in ECCB Checking		**$65,515.91**

East Chambers Money Market		
7/15/2026	**Beginning Balance**	**$ 6,142.47**
	Transfer from Checking	.
	Transfer to Checking	
7/31/2026	Interest Earned (1.25%)	$ 6.52
8/12/2026	**Currently in East Chambers Money Market**	**$ 6,148.99**
Texas First Bank Money Market		
7/15/2026	**Beginning Balance**	**$ 5,672.60**
	Interest Earned (.10%)	$ 0.48
8/12/2026	**Currently in Texas First Bank Money Market**	**$ 5,673.08**
Common Cents Credit Union		
7/15/2026	**Beginning Balance**	**$ 237,950.87**
	Regular Share Account	$ 70.14
	Transfer to Checking	$ -
7/31/2026	Interest Earned (4.5%)	$ 3,300.67
8/12/2026	**Common Cents Credit Union**	**$ 241,251.54**
TexStar		
7/15/2026	**Beginning Balance**	**$ 1,697,733.97**
	Transfer from East Chambers	$ 100,000.00
7/31/2026	Interest Rate (AVG Monthly Rate 3.61%)	$ 5,340.57
8/12/2026	**Currently in TexStar**	**$ 1,803,074.54**

Current Cash Assets			
8/14/2026	Checking	$	132,306.91
8/14/2026	East Chambers Money Market	$	6,148.99
8/14/2026	Texas First Bank Money Market	$	5,673.08
8/14/2026	Common Cents Credit Union	$	241,251.54
8/14/2026	TexStar	$	1,803,074.54
8/14/2026	Bills Owed	$	(45,494.26)
8/14/2026	EFTPS	$	(1,296.74)
8/14/2026	**Total Cash Assets**	**$**	**2,141,664.06**

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 — Date: 8/12/26

Troy Dow, Treasure — Date: 8/12/24

Current Cash Assets			
8/14/2026	Checking	$	132,306.91
8/14/2026	East Chambers Money Market	$	6,148.99
8/14/2026	Texas First Bank Money Market	$	5,673.08
8/14/2026	Common Cents Credit Union	$	241,251.54
8/14/2026	TexStar	$	1,803,074.54
8/14/2026	Bills Owed	$	(45,494.26)
8/14/2026	EFTPS	$	(1,296.74)
8/14/2026	**Total Cash Assets**	**$**	**2,141,664.06**

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 — Date

Troy Dow, Treasure — Date

Date	Vendor	Account #	Account Desc.	Wayne	ATCMT	Totals
7/28/2026	Vector	5047	Building Maintenance	$49.27		
		5047	Building Maintenance			
		5047	Building Maintenance			
		5047	Building Maintenance			
		5047 Total				**$49.27**
7/20/2026	MD Ace - weed eater	5060	Equipment Purchases	$425.93		
		5060	Equipment Purchases			
		5060	Equipment Purchases			
		5060	Equipment Purchases			
		5060 Total				**$425.93**
7/2/2026	Amazon - paper&ink	5166	Office Supplies	$86.97		
7/5/2026	Quickbooks	5166	Office Supplies	$105.96		
		5166	Office Supplies			
		5166	Office Supplies			
		5166 Total				**$192.93**
7/19/2026	Amazon - popcorm	5167	Rehab/Refreshments	$42.89		
7/30/2026	Dollar General	5167	Rehab/Refreshments	$81.75		
		5167	Rehab/Refreshments			
		5167	Rehab/Refreshments			
		5167 Total				**$124.64**
7/14/2026	Centerpoint	5201	Utilities - Natual Gas	$65.61		
		5201	Utilities - Natual Gas			
		5201	Utilities - Natual Gas			
		5201	Utilities - Natual Gas			
		5201 Total				**$65.61**
7/14/2026	TBCD	5202	Utilities - Water	$152.85		
		5202	Utilities - Water			
		5202	Utilities - Water			
		5202	Utilities - Water			
		5202 Total				**$152.85**
		Grand Total				**$1,011.23**

Chambers county ESD 1
A/P Aging Summary
As of August 12, 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: Aug 2026	
Total Period Collections::	75,021.05
Prior Period Collections:	1,122.32
Current Period Collections:	78,919.86
Future Period Collections:	2,223.50
Audit Collections:	-8,340.74
Unidentified:	8.64
Single Local Rate Collections:	1,087.47
Service Fee:	1,500.42
Current Retained:	1,470.41
Prior Retained:	1,301.50
Net Payment	73,351.72

Aug 2025:
$68,990.37

75021.05
73351.72
1669.33

4000 · Sales Tax Income
$73,351.72
6204 · Sales Tax Fees
<1669.33>

Chambers county ESD 1
Reconciliation Detail
1010 · CHECKING, Period Ending 07/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						145,287.11
Cleared Transactions						
Checks and Payments - 14 items						
Bill Pmt -Check	06/10/2026	5270	Michelle Hardy	X	-100.00	-100.00
Liability Check	07/14/2026		QuickBooks Payroll ...	X	-40,407.20	-40,507.20
Bill Pmt -Check	07/15/2026	5285	Texas Mutual Insura...	X	-12,720.00	-53,227.20
Check	07/15/2026		EFTPS	X	-1,296.76	-54,523.96
Bill Pmt -Check	07/15/2026	5286	Visa	X	-638.06	-55,162.02
Bill Pmt -Check	07/15/2026	5279	Entergy	X	-440.32	-55,602.34
Bill Pmt -Check	07/15/2026	5278	Charter Communica...	X	-356.49	-55,958.83
Bill Pmt -Check	07/15/2026	5281	Hubert Oxford	X	-350.00	-56,308.83
Bill Pmt -Check	07/15/2026	5282	Josh Heinz	X	-350.00	-56,658.83
Bill Pmt -Check	07/15/2026	5287	Waste Management	X	-229.53	-56,888.36
Bill Pmt -Check	07/15/2026	5288	Wilber Tax Services,...	X	-175.00	-57,063.36
Bill Pmt -Check	07/15/2026	5284	Stratton's	X	-173.52	-57,236.88
Bill Pmt -Check	07/15/2026	5283	Michelle Hardy	X	-100.00	-57,336.88
Transfer	07/31/2026			X	-100,000.00	-157,336.88
Total Checks and Payments					-157,336.88	-157,336.88
Deposits and Credits - 33 items						
Deposit	07/10/2026			X	65,162.28	65,162.28
Paycheck	07/15/2026	DD1268	Ura L. Lara	X	0.00	65,162.28
Paycheck	07/15/2026	DD1267	Tyler A Silcox	X	0.00	65,162.28
Paycheck	07/15/2026	DD1266	Travis L. Delacerda	X	0.00	65,162.28
Paycheck	07/15/2026	DD1265	Ryan D Howard	X	0.00	65,162.28
Paycheck	07/15/2026	DD1264	Richard Land	X	0.00	65,162.28
Paycheck	07/15/2026	DD1263	Matthew L Hopkins	X	0.00	65,162.28
Paycheck	07/15/2026	DD1262	Matthew Behnken	X	0.00	65,162.28
Paycheck	07/15/2026	DD1261	Kaleb J Barner	X	0.00	65,162.28
Paycheck	07/15/2026	DD1254	Brannon D Lee	X	0.00	65,162.28
Paycheck	07/15/2026	DD1255	Daniel J Callesto	X	0.00	65,162.28
Paycheck	07/15/2026	DD1256	Gabriel Luke	X	0.00	65,162.28
Paycheck	07/15/2026	DD1257	Gary F Warrick	X	0.00	65,162.28
Paycheck	07/15/2026	DD1258	Gregory W. Hollaway	X	0.00	65,162.28
Paycheck	07/15/2026	DD1260	Joshua Nelson	X	0.00	65,162.28
Paycheck	07/15/2026	DD1259	Jonah Belaire	X	0.00	65,162.28
Paycheck	07/15/2026	DD1253	Jo-Anna M Hardy	X	0.00	65,162.28
Deposit	07/17/2026			X	5,911.13	71,073.41
Paycheck	08/12/2026	DD1269	Jo-Anna M Hardy	X	0.00	71,073.41
Paycheck	08/12/2026	DD1283	Ura L. Lara	X	0.00	71,073.41
Paycheck	08/12/2026	DD1282	Tyler A Silcox	X	0.00	71,073.41
Paycheck	08/12/2026	DD1281	Travis L. Delacerda	X	0.00	71,073.41
Paycheck	08/12/2026	DD1280	Ryan D Howard	X	0.00	71,073.41
Paycheck	08/12/2026	DD1279	Richard Land	X	0.00	71,073.41
Paycheck	08/12/2026	DD1278	Matthew L Hopkins	X	0.00	71,073.41
Paycheck	08/12/2026	DD1277	Matthew Behnken	X	0.00	71,073.41
Paycheck	08/12/2026	DD1276	Kaleb J Barner	X	0.00	71,073.41
Paycheck	08/12/2026	DD1275	Joshua Nelson	X	0.00	71,073.41
Paycheck	08/12/2026	DD1274	Gregory W. Hollaway	X	0.00	71,073.41
Paycheck	08/12/2026	DD1270	Brannon D Lee	X	0.00	71,073.41
Paycheck	08/12/2026	DD1271	Daniel J Callesto	X	0.00	71,073.41
Paycheck	08/12/2026	DD1273	Gary F Warrick	X	0.00	71,073.41
Paycheck	08/12/2026	DD1272	Gabriel Luke	X	0.00	71,073.41
Total Deposits and Credits					71,073.41	71,073.41
Total Cleared Transactions					-86,263.47	-86,263.47
Cleared Balance					-86,263.47	59,023.64
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	07/15/2026	5280	HDL Companies		-9.00	-3,585.70
Check	07/20/2026	5289	Cotton Cargo		-472.00	-4,057.70
Total Checks and Payments					-4,057.70	-4,057.70

Chambers county ESD 1
Reconciliation Detail
1010 · CHECKING, Period Ending 07/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
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	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	DD1136	Jonah Belaire		0.00	0.00
Paycheck	11/14/2025	DD1137	Joshua Nelson		0.00	0.00
Paycheck	11/14/2025	DD1138	Kaleb J Barner		0.00	0.00
Paycheck	11/14/2025	DD1139	Matthew Behnken		0.00	0.00
Paycheck	11/14/2025	DD1140	Matthew L Hopkins		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	DD1131	Brannon D Lee		0.00	0.00
Paycheck	11/14/2025	DD1145	Ura L. Lara		0.00	0.00
Paycheck	11/14/2025	DD1135	Gregory W. Hollaway		0.00	0.00
Paycheck	11/14/2025	DD1144	Tyler A Silcox		0.00	0.00
Paycheck	03/13/2026	DD1204	Richard Land		0.00	0.00
Paycheck	03/13/2026	DD1205	Ryan D Howard		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	DD1195	Daniel J Callesto		0.00	0.00
Paycheck	03/13/2026	DD1196	Gabriel Luke		0.00	0.00
Paycheck	03/13/2026	DD1197	Gary F Warrick		0.00	0.00
Paycheck	03/13/2026	DD1202	Matthew Behnken		0.00	0.00
Paycheck	03/13/2026	DD1207	Tyler A Silcox		0.00	0.00
Paycheck	03/13/2026	DD1198	Gregory W. Hollaway		0.00	0.00
Paycheck	03/13/2026	DD1199	Jonah Belaire		0.00	0.00
Paycheck	03/13/2026	DD1200	Joshua Nelson		0.00	0.00
Paycheck	03/13/2026	DD1201	Kaleb J Barner		0.00	0.00
Paycheck	03/13/2026	DD1203	Matthew L Hopkins		0.00	0.00
Paycheck	03/13/2026	DD1208	Ura L. Lara		0.00	0.00
Total Deposits and Credits					0.00	0.00
Total Uncleared Transactions					-4,057.70	-4,057.70
Register Balance as of 07/31/2026					-90,321.17	54,965.94
New Transactions						
Checks and Payments - 1 item						
Liability Check	08/11/2026		QuickBooks Payroll ...		-42,154.30	-42,154.30
Total Checks and Payments					-42,154.30	-42,154.30
Total New Transactions					-42,154.30	-42,154.30
Ending Balance					**-132,475.47**	**12,811.64**

Chambers county ESD 1
Reconciliation Summary
1010 · CHECKING, Period Ending 07/31/2026

	Jul 31, 26	
Beginning Balance		145,287.11
Cleared Transactions		
Checks and Payments - 14 items	-157,336.88	
Deposits and Credits - 33 items	71,073.41	
Total Cleared Transactions	-86,263.47	
Cleared Balance		**59,023.64**
Uncleared Transactions		
Checks and Payments - 4 items	-4,057.70	
Deposits and Credits - 33 items	0.00	
Total Uncleared Transactions	-4,057.70	
Register Balance as of 07/31/2026		**54,965.94**
New Transactions		
Checks and Payments - 1 item	-42,154.30	
Total New Transactions	-42,154.30	
Ending Balance		**12,811.64**

Chambers county ESD 1
Reconciliation Detail
1011 · CHECKING TEXAS FIRST BANK, Period Ending 07/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						5,672.60
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	07/31/2026			X	0.48	0.48
Total Deposits and Credits					0.48	0.48
Total Cleared Transactions					0.48	0.48
Cleared Balance					0.48	5,673.08
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 07/31/2026					0.48	5,673.08
Ending Balance					**0.48**	**5,673.08**

Chambers county ESD 1
Reconciliation Summary
1011 · CHECKING TEXAS FIRST BANK, Period Ending 07/31/2026

		Jul 31, 26
Beginning Balance		5,672.60
Cleared Transactions		
Deposits and Credits - 1 item	0.48	
Total Cleared Transactions	0.48	
Cleared Balance		**5,673.08**
Uncleared Transactions		
Deposits and Credits - 1 item	0.00	
Total Uncleared Transactions	0.00	
Register Balance as of 07/31/2026		**5,673.08**
Ending Balance		5,673.08

Chambers county ESD 1
Reconciliation Summary
1020 · MONEY MARKET SAVINGS, Period Ending 07/31/2026

	Jul 31, 26	
Beginning Balance		6,142.47
Cleared Transactions		
Deposits and Credits - 1 item	6.52	
Total Cleared Transactions	6.52	
Cleared Balance		**6,148.99**
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 07/31/2026		**31,043.38**
Ending Balance		31,043.38

Chambers county ESD 1
Reconciliation Detail
1020 · MONEY MARKET SAVINGS, Period Ending 07/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						6,142.47
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	07/31/2026			X	6.52	6.52
Total Deposits and Credits					6.52	6.52
Total Cleared Transactions					6.52	6.52
Cleared Balance					6.52	6,148.99
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 07/31/2026					24,900.91	31,043.38
Ending Balance					**24,900.91**	**31,043.38**

Chambers county ESD 1
Reconciliation Detail
1030 · COMMON CENTS CU, Period Ending 07/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						237,950.87
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	07/31/2026			X	3,300.67	3,300.67
Total Deposits and Credits					3,300.67	3,300.67
Total Cleared Transactions					3,300.67	3,300.67
Cleared Balance					3,300.67	241,251.54
Register Balance as of 07/31/2026					3,300.67	241,251.54
Ending Balance					**3,300.67**	**241,251.54**

Chambers county ESD 1
Reconciliation Summary
1030 · COMMON CENTS CU, Period Ending 07/31/2026

		Jul 31, 26
Beginning Balance		237,950.87
Cleared Transactions		
Deposits and Credits - 1 item	3,300.67	
Total Cleared Transactions	3,300.67	
Cleared Balance		**241,251.54**
Register Balance as of 07/31/2026		241,251.54
Ending Balance		241,251.54

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

	Aug 12, 26
ASSETS	
Current Assets	
Checking/Savings	
1010 · CHECKING	9,531.12
1011 · CHECKING TEXAS FIRST BANK	5,673.08
1020 · MONEY MARKET SAVINGS	31,043.38
1030 · COMMON CENTS CU	241,251.54
1050 · TexStar	1,803,074.54
Total Checking/Savings	2,090,573.66
Accounts Receivable	
1200 · SALES TAX RECEIVABLE	128,640.11
Total Accounts Receivable	128,640.11
Total Current Assets	2,219,213.77
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	**3,083,766.55**
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	40,937.41
2460 · ACCRUED INTEREST	5,491.52
2503 · Note Payable Southside Bank	190,053.01
Total Other Current Liabilities	234,870.51
Total Current Liabilities	234,861.51
Total Liabilities	234,861.51
Equity	
3000 · RETAINED EARNINGS	1,480,794.81
3001 · NET ASSETS - INVESTED	220,795.40
32000 · *Retained Earnings	944,565.03
Net Income	202,749.80
Total Equity	2,848,905.04
TOTAL LIABILITIES & EQUITY	**3,083,766.55**

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

	Oct 1, '25 - Aug 12, 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · SALES TAX INCOME	678,169.65	757,392.48	-79,222.83	89.5%
4010 · PROPERTY TAX INCOME	42.42	2.00	40.42	2,121.0%
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	4,327.97	-4,327.97	0.0%
Total Income	678,212.07	761,722.45	-83,510.38	89.0%
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	678,212.07	761,722.45	-83,510.38	89.0%
Expense				
5029 - Rescue 21	0.00	0.00	0.00	0.0%
5020 · REPAIR & SERVICE - BRUSH 21	3,149.41	4,760.76	-1,611.35	66.2%
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	12,983.87	-9,470.42	27.1%
5024 · REPAIRS & SERVICE - C/R TRAILER	0.00	0.00	0.00	0.0%
5025 · REPAIR & SERVICE - ENGINE 21	2,316.44	12,983.87	-10,667.43	17.8%
5026 · REPAIR & SERVICE - TANKER 21	5,052.27	6,491.94	-1,439.67	77.8%
5027 · REAPRIS & SERVICE - ADMIN 21	2,619.17	1,038.71	1,580.46	252.2%
5028 · REPAIRS & SERVICE - E22 S/P	3,402.78	12,983.87	-9,581.09	26.2%
5040 · FIRE STATION IMPROVEMENTS	0.00	5,160.34	-5,160.34	0.0%
5041 · FIRE STATION MAINTENANCE	209.94	2,489.35	-2,279.41	8.4%
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	2,527.81	2,305.94	221.87	109.6%
5045 · TRAINING SIMULATIONS	0.00	0.00	0.00	0.0%
5046 · BUILDING IMPROVEMENTS	0.00	4,327.97	-4,327.97	0.0%
5047 · BUILDING MAINTENANCE	2,831.25	4,327.97	-1,496.72	65.4%
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	16,565.99	141,091.40	-124,525.41	11.7%
5061 · EQUIPMENT - FIRE HYDRANT	0.00	0.00	0.00	0.0%
5062 · EQUIP - REPAIRS / SERVICE	11,345.99	2,163.98	9,182.01	524.3%
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	129.84	-129.84	0.0%
5071 · FLEET - DIESEL	0.00	4,258.71	-4,258.71	0.0%
5072 · FLEET - GASOLINE	0.00	3,596.53	-3,596.53	0.0%
5073 · FLEET - INSURANCE	250.00	0.00	250.00	100.0%
5074 · FLEET - MISC	323.22	2,596.77	-2,273.55	12.4%
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	1,298.39	1,769.05	236.2%
5191 · Staff Administrative Assistant	0.00	0.00	0.00	0.0%
5200 · UTILITIES - ELECTRIC	4,778.73	4,760.76	17.97	100.4%
5201 · UTILITIES - NATURAL GAS	693.48	952.16	-258.68	72.8%

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

	Oct 1, '25 - Aug 12, 26	Budget	$ Over Budget	% of Budget
5202 · UTILITIES - WATER	2,027.23	2,596.77	-569.54	78.1%
5204 · UTILITIES - TIME WARNER	3,779.81	3,981.73	-201.92	94.9%
5205 · UTILITIES - PHONE/INTERNET	0.00	0.00	0.00	0.0%
5210 · UTILITIES - CELL	1,100.00	1,125.27	-25.27	97.8%
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	12,207.24	12,983.87	-776.63	94.0%
5500 · DEPRECIATION EXPENSE	0.00	0.00	0.00	0.0%
6200 · PROF FESS ACCOUNTING	3,332.18	4,327.97	-995.79	77.0%
6201 · WSVFD - ACCOUNTING FEES	0.00	0.00	0.00	0.0%
6204 · FEES - COMPTROLLER	13,610.83	17,311.84	-3,701.01	78.6%
6205 · BANK FEES	107.88	173.13	-65.25	62.3%
6206 · INTEREST EXPENSES	0.00	0.00	0.00	0.0%
6210 · PROF FEES LEGAL	6,007.50	4,760.76	1,246.74	126.2%
6215 · PROF FEES LEGAL RETAINER	7,700.00	7,790.32	-90.32	98.8%
6220 · FILING FEES	0.00	0.00	0.00	0.0%
6221 · PUBLIC NOTICE	66.00	43.29	22.71	152.5%
6225 · POSTAGE	78.00	86.56	-8.56	90.1%
6230 · PROF FEES AUDIT	8,500.00	7,357.53	1,142.47	115.5%
6235 · PROF FEES OTHER	6,409.00	432.81	5,976.19	1,480.8%
6300 · DUES - SAFE - D	550.00	519.35	30.65	105.9%
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	24,343.00	16,034.85	8,308.15	151.8%
66900 · Reconciliation Discrepancies	0.00	54.91	-54.91	0.0%
Total Expense	152,466.04	312,864.09	-160,398.05	48.7%
Net Ordinary Income	525,746.03	448,858.36	76,887.67	117.1%
Other Income/Expense				
Other Income				
Quickbooks	0.00	0.00	0.00	0.0%
4061 · OTHER INCOME	100,368.00	649.19	99,718.81	15,460.5%
4070 · INTEREST INCOME	61,853.85	69,247.32	-7,393.47	89.3%
4071 · DIVIDEND INCOME	5,911.13	5,193.55	717.58	113.8%
4072 · SURPLUS EQUIPMENT SALES	0.00	865.60	-865.60	0.0%
Total Other Income	168,132.98	75,955.66	92,177.32	221.4%
Other Expense				
5090 EQUIP-FIRE RESCUE SUPPLIES	0.00	200.00	-200.00	0.0%
ASK MY ACCOUNTANT	0.00	4,960.45	-4,960.45	0.0%
5091 · FLEET - CLEANING SUPPLIES	41.62	302.97	-261.35	13.7%
5093 · LOAN - E22 - PRINCIPLE	0.00	55,871.98	-55,871.98	0.0%
5094 · 5094 - E22 S/P INTEREST	4,246.46	3,675.70	570.76	115.5%
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	302.97	-211.24	30.3%
5164 · FREIGHT	0.00	216.40	-216.40	0.0%
5165 · ID CARDS	0.00	0.00	0.00	0.0%
5166 · OFFICE SUPPLIES	4,773.63	3,116.13	1,657.50	153.2%
5167 · REHAB/REFRESHMENTS	468.00	432.81	35.19	108.1%
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	1,731.19	489.43	128.3%
5172 · TRUNK OR TREAT	0.00	0.00	0.00	0.0%
5173 · UNIFORMS	535.53	1,298.39	-762.86	41.2%
5174 · FLEET - ENVIRONMENTAL FEE	0.00	64.92	-64.92	0.0%
5175 · SPECIAL EVENTS	317.00	605.92	-288.92	52.3%
5176 · WSVFD - CONTRACTED SERVICES	0.00	0.00	0.00	0.0%
5177 · ESD - CONTRACTED SERVICES	396,633.33	354,892.48	41,740.85	111.8%
5190 · STAFF ADMINISTRATOR	56,666.68	51,935.48	4,731.20	109.1%
5195 · STAFF ADMIN ASSISTANT	0.00	0.00	0.00	0.0%
6352 · TECHNOLOGY	1,232.61	346.24	886.37	356.0%
6400 · INSURANCE - ESD BOND	400.00	400.00	0.00	100.0%
6401 · INSURANCE - ESD COMMERCIAL	9,897.00	8,655.92	1,241.08	114.3%
6402 · INSURANCE - ESD WORKER COM	12,720.00	12,118.29	601.71	105.0%

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

	Oct 1, '25 - Aug 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	491,129.21	501,128.24	-9,999.03	98.0%
Net Other Income	-322,996.23	-425,172.58	102,176.35	76.0%
Net Income	**202,749.80**	**23,685.78**	**179,064.02**	**856.0%**

Chambers county ESD 1
Reconciliation Detail
1050 · TexStar, Period Ending 07/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,697,733.97
Cleared Transactions						
Deposits and Credits - 2 items						
Deposit	07/31/2026			X	5,340.57	5,340.57
Transfer	07/31/2026			X	100,000.00	105,340.57
Total Deposits and Credits					105,340.57	105,340.57
Total Cleared Transactions					105,340.57	105,340.57
Cleared Balance					105,340.57	1,803,074.54
Register Balance as of 07/31/2026					105,340.57	1,803,074.54
Ending Balance					**105,340.57**	**1,803,074.54**

Chambers county ESD 1
Reconciliation Summary
1050 · TexStar, Period Ending 07/31/2026

		Jul 31, 26
Beginning Balance		1,697,733.97
Cleared Transactions		
Deposits and Credits - 2 items	105,340.57	
Total Cleared Transactions	105,340.57	
Cleared Balance		**1,803,074.54**
Register Balance as of 07/31/2026		1,803,074.54
Ending Balance		1,803,074.54

Chambers county ESD 1
Profit & Loss
October 1, 2025 through August 12, 2026

	Oct 1, '25 - Aug 12, 26
Ordinary Income/Expense	
Income	
4000 · SALES TAX INCOME	678,169.65
4010 · PROPERTY TAX INCOME	42.42
Total Income	678,212.07
Gross Profit	678,212.07
Expense	
5029 - Rescue 21	0.00
5020 · REPAIR & SERVICE - BRUSH 21	3,149.41
5023 · REPAIRS & SERVICE - ENGINE 22	3,513.45
5025 · REPAIR & SERVICE - ENGINE 21	2,316.44
5026 · REPAIR & SERVICE - TANKER 21	5,052.27
5027 · REAPRIS & SERVICE - ADMIN 21	2,619.17
5028 · REPAIRS & SERVICE - E22 S/P	3,402.78
5041 · FIRE STATION MAINTENANCE	209.94
5044 · WASTE MANAGEMENT	2,527.81
5047 · BUILDING MAINTENANCE	2,831.25
5060 · EQUIPMENT PURCHASES	16,565.99
5062 · EQUIP - REPAIRS / SERVICE	11,345.99
5073 · FLEET - INSURANCE	250.00
5074 · FLEET - MISC	323.22
5168 · Reporting Software	3,067.44
5200 · UTILITIES - ELECTRIC	4,778.73
5201 · UTILITIES - NATURAL GAS	693.48
5202 · UTILITIES - WATER	2,027.23
5204 · UTILITIES - TIME WARNER	3,779.81
5210 · UTILITIES - CELL	1,100.00
5250 · PAYROLL TAX EXPENSE	12,207.24
6200 · PROF FESS ACCOUNTING	3,332.18
6204 · FEES - COMPTROLLER	13,610.83
6205 · BANK FEES	107.88
6210 · PROF FEES LEGAL	6,007.50
6215 · PROF FEES LEGAL RETAINER	7,700.00
6221 · PUBLIC NOTICE	66.00
6225 · POSTAGE	78.00
6230 · PROF FEES AUDIT	8,500.00
6235 · PROF FEES OTHER	6,409.00
6300 · DUES - SAFE - D	550.00
66000 · Payroll Expenses	24,343.00
Total Expense	152,466.04
Net Ordinary Income	525,746.03
Other Income/Expense	
Other Income	
4061 · OTHER INCOME	100,368.00
4070 · INTEREST INCOME	61,853.85
4071 · DIVIDEND INCOME	5,911.13
Total Other Income	168,132.98

Chambers county ESD 1
Profit & Loss
October 1, 2025 through August 12, 2026

	Oct 1, '25 - Aug 12, 26
Other Expense	
5091 · FLEET - CLEANING SUPPLIES	41.62
5094 · 5094 - E22 S/P INTEREST	4,246.46
5162 · DINING	91.73
5166 · OFFICE SUPPLIES	4,773.63
5167 · REHAB/REFRESHMENTS	468.00
5170 · TRAINING	885.00
5171 · TRAVEL/LODGING	2,220.62
5173 · UNIFORMS	535.53
5175 · SPECIAL EVENTS	317.00
5177 · ESD - CONTRACTED SERVICES	396,633.33
5190 · STAFF ADMINISTRATOR	56,666.68
6352 · TECHNOLOGY	1,232.61
6400 · INSURANCE - ESD BOND	400.00
6401 · INSURANCE - ESD COMMERCIAL	9,897.00
6402 · INSURANCE - ESD WORKER COM	12,720.00
Total Other Expense	491,129.21
Net Other Income	-322,996.23
Net Income	**202,749.80**

Fire Chief's Report

August 2026

The sewer grinder went out again and had to be replaced. TBCD tech stated that it was caused by the company buying refurbished pumps for these units and was not the fault of our plumbing this time.

Cabinets have been purchased to store PPE in anticipation of our site inspection. We are trying to give the state as few things to ding us on as possible.

We still have not heard from T.C. Ryan about scheduling our site inspection.

All ESD firefighters have been uploaded to our FIDO account and given the same start date of our accepted accreditation.

I have approached Hankamer and Wallisville Chiefs inquiring about interest in possible annexation of CCESD 1. Hankamer responded and we had a couple of talks that seem to have been productive. They are talking it over with their membership and will let me know when they come to a decision.

We have not received a response yet about our OXY grant other than it was received.

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	1	1						**13**
Vehicle Fires	1	3	2	2	3	2	3						**16**
Grass/Marsh Fires	9	19	8	2	0	1	4						**43**
Trash/Unauthorized Burn	1	2	0	1	0	0	0						**4**
MVA/Jaws Rescue	5	6	8	8	17	17	17						**78**
Water Rescue/Recovery	0	0	0	0	0	0	0						**0**
Spills/Wash Down	3	1	3	1	1	4	3						**16**
Medical/First Responder	52	69	75	72	55	83	76						**482**
Investigation/Gas Leak/Power Line	0	0	0	0	0	0	0						**0**
Alarms (False, Fire, Smoke, Co)	5	4	1	3	5	4	10						**32**
Aircraft Accident	0	0	0	0	0	0	0						**0**
Other *	10	2	6	7	4	6	7						**42**
Mutual Aid	0	0	7	2	5	2	3						**19**
Cancelled/No Response	0	0	0	0	0	0	0						**0**
Total	**90**	**107**	**105**	**97**	**88**	**118**	**121**	**0**	**0**	**0**	**0**	**0**	**726**

2024 Total = 1027 Incidents

2025 Total = 1227 Incidents

Mutual Aid: 3 Hamshire

July 2025 Total = 100 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				**$3,094.05**
Credits/Transfers				
Total Credits				**$0.00**
				$3,094.05
Debits				
7/31/2026	Bank Chargers		$ (13.82)	
		Total Debits		**-$13.82**
Ending Bank Statement Balance				**$3,080.23**
Outstanding Debits/Credits				
Total Pending				**$0.00**
Total Check Register				**$3,080.23**

East Chambers Bank Commercial Checking (Payroll Account) 15002268			
Bank Balance			**$3,080.23**
Outstanding Debits/Credits			
		Total Outstanding Debits/Credits	$0.00
			$3,080.23
Bills Owed			
Total Bills		**Total Bills Owed**	**$0.00**
		Remaining funds in Checking Account	**$3,080.23**
	EFT EFTPS	Payroll Tax Expense	
Total Check Register			**$3,080.23**

East Chambers Bank - Commercial Checking 15000214				
Beginning Bank Balance				**$10,103.82**
Credits/Transfers/Debits				
7/17/2026	DEPOSIT	Insurance reimb and dividends	$1,887.26	
7/20/2026	DEPOSIT	Transfer from County Funding	$2,874.14	
7/23/2026	DEPOSIT	Payment for Fire Report	$5.00	
Total Credits				$4,766.40

Checks Cleared						
7/21/2026	EFT	VFIS	Insurance	$	(6,577.00)	
7/16/2026	4699	Cotton Cargo	Uniforms	$	(1,317.20)	
7/16/2026	4700	MidTex Oil	Fuel	$	(1,150.30)	
7/20/2026	4701	Texas Mutual	Insurance	$	(406.64)	
7/31/2026		Bank Fees		$	(12.20)	
Total Cleared						**-$9,463.34**
Outstanding Debits/Credits						
Total Pending						**$0.00**
		Currently in East Chambers Bank - Commercial Checking				**$5,406.88**

East Chambers Bank - County Funding Account 15003361

Beginning Bank Balance						**$114,364.30**
Credits/Transfers/Debits						
7/13/2026		Microsoft	Computer	$	(10.54)	
7/3/2026		Market Basket	Water	$	(76.82)	
7/3/2026		Dollar General	Water	$	(11.35)	
7/3/2026		Amazon	liquid iv, drip drop	$	(90.79)	
7/17/2026		Best Buy	new computer for station	$	(966.11)	
7/28/2026		Amazon	new desk and shelves for station	$	(681.12)	
7/30/2026		Amazon	Shelves for station	$	(302.72)	
7/20/2026		TRANSFER	transfer to main	$	(2,874.14)	
Total Credits						-$5,013.59
Checks Pending						
Total Pending						$0.00
		Currently in East Chambers Bank County Funding Account				**$109,350.71**

East Chambers Bank - Benefit Account 15000923

Beginning Bank Balance					**$8,724.56**
Credits/Transfers/Debits					
7/31/2026		BANK FEES		-$11.67	
Total Credits					-$11.67
Checks Pending					
Total Pending					$0.00
		Currently in East Chambers Bank - Benefit Account			**$8,712.89**

Texas First Bank Savings 20080370

Beginning Bank Balance					**$2,075.36**
Credits/Transfers					
7/31/2026	DEP	Interest Income	$	1.32	
Total Credits					$1.32
Checks Pending					
Total Pending					**$0.00**
		Currently in Texas First Bank - Savings Account			**$2,076.68**

Current Cash Assets		
	East Chambers Bank Commercial Checking (Payroll Account)	$3,080.23
	East Chambers Bank - Commercial Checking 15000214	$5,406.88
	East Chambers Bank - County Funding Account 15003361	$109,350.71
	East Chambers Bank - Benefit Account 15000923	$8,712.89
	Texas First Bank Savings 20080370	$2,076.68
	Total Cash Assets	**$128,627.39**

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

													Calendar Year Totals			
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	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	$ -		

BENCKENSTEIN & OXFORD, L.L.P.
MEMORANDUM

Date: July 16, 2026
To: Board of Emergency Services Commissioners
From: Hubert Oxford IV, General Counsel
Re: Proposed Annexation of Commercial Territory and Potential Sales and Use Tax Election

I. Background

The District currently provides fire protection and emergency-response services to commercial properties outside its taxing district but within its fire responsibility boundaries on the west side of the District but the District receives no sales tax revenue from those businesses. The objective is to annex the commercial territory and to consider increasing the District's existing sales and so that all businesses within the District are tax at a higher rate. The primary issue is whether those elections (i.e., Annex and sales tax increase) can be conducted at the same time.

Also, in this memorandum we address the voting process for the annex election. As it turns out, the District will need to hold two elections in May of 2027. One elections is for the existing residents of the District to vote to approve the annexation of the additional lands and the second would be voted on by the residents of the land to be annexed.

II. Preliminary Legal Analysis

This memorandum is intended as a preliminary legal roadmap. Chapter 775 does not expressly address whether an annexation election and a District-wide sales-tax election may be conducted simultaneously. Accordingly, the recommended sequencing below is the more legally conservative approach pending any further confirmation from the Texas Comptroller, the Secretary of State's Elections Division, or bond counsel.

III. Recommended Election Sequence

A. Annexation Election (Proposed May 2027)

- Petition signed by a majority of the qualified voters who own taxable real property in the proposed territory because fewer than fifty such voters exist.
- Public hearing and Board findings that annexation is feasible and benefits the District.
- Separate annexation votes by the existing District and the proposed territory.
- Both voting groups must approve before annexation becomes effective.

B. Sales Tax Election (Recommended November 2027)

- After annexation becomes effective, all qualified voters of the expanded District vote together on the proposed increase.
- Conducting the tax election after annexation avoids uncertainty regarding voter eligibility.

Although Chapter 775 does not expressly address simultaneous annexation and sales-tax elections, we recommend completing the annexation first. During the May annexation election, residents of the proposed territory would not yet be qualified voters of the District because annexation does not become effective until after canvassing. By waiting until November, all "qualified voters" as the term is used in Chapter 775 of the Health and Safety Code, of the expanded District, including those residing in the newly annexed territory, may vote on the District-wide sales-tax proposition.

To assist the Board in planning for the proposed May 2027 annexation election, the following chart summarizes the principal tasks, anticipated timing, description, and primary statutory authority. Assuming annexation is approved in May 2027, the District could then proceed with a District-wide sales-tax election in November 2027.

Step	Target Date	Procedure	Statutory Reference
1. Coordinate with County	Summer/Fall 2026	Coordinate with County officials and Elections Administrator.	HSC §775.051
2. Prepare Boundaries	Fall 2026	Prepare legal description and map.	§775.051(a)
3. Petition	Fall 2026	Obtain majority signatures from annexed lands. <u>This will require us to get a list of all the voters in the land that is going to be annexed.</u>	§775.051(a)
4. File Petition	Late 2026	File with Board Secretary.	§775.051(a)
5. Order Hearing	Early 2027	Board orders hearing (31-day minimum).	§775.051(b)
6. Notice	Before Hearing	Post and publish notice.	§775.051(c)-(d)
7. Hearing	Early 2027	Receive comments; Board findings.	§775.051(e)
8. Resolution	After Hearing	Approve annexation proposal.	§775.051(e)-(f)
9. Annexation Elections	May 2027	Separate votes by District and proposed territory.	§775.051(f)
10. Canvass	May/June 2027	Declare results and annex if approved.	§775.051(f)
11. Boundary Updates	Summer 2027	Notify governmental entities.	§775.051

12. Order Tax Election	Aug. 2027	Call District-wide sales tax election.	§§775.0751-.0752
13. Sales Tax Election	Nov. 2027	Expanded District votes on increase.	§§775.0751-.0752

IV. Conclusion

Moving forward, I recommend proceeding with annexation planning while continuing to verify the recommended election sequence through the appropriate state authorities and, if appropriate, bond counsel.