



THE STATE OF TEXAS

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§

COUNTY OF CHAMBERS

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

June 8, 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, June 8, 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 Chambers County Emergency Services District No 1 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://us02web.zoom.us/j/7817546868>

+13462487799, 7817546868# US (Houston)

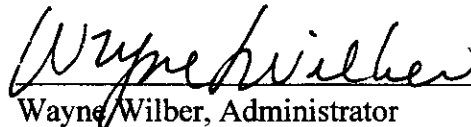
The following matters will be considered and may be acted upon at the meeting for the following purposes:

DISCUSSION/ACTION ITEMS

1. Call meeting to order
2. Pledge of Allegiance
3. Public Comment
4. Discuss and approve the minutes for the May 11, 2022 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, and
 - b. 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, on accepting 2020-2021 audit and submit to County Commissioner's Court.
9. 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 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 #1**

A regular meeting of the Board of Commissioners ("Board" or "Commissioners") of the Chambers County Emergency Services District No. 1 ("District") was called to order at 6:00 p.m. on the 11th day of May 2022, 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 Commissioner Barrow and Dow. In addition to the above-named Commissioners, the following persons were also present:

Attendee	Position
Mr. Wayne Wilber	Administrator
Mrs. Michelle Hardy	Administrative Assistant
Chief Greg Hollaway	Chief, WSVFD
Mr. Wade Thibodeaux	The Hometown Press

President Murrell called the meeting to order at 6:05 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 April 13, 2022 Regular Meeting.

The President directed the Commissioners to Agenda Item No. 4 and requested that the Commissioners review the minutes of the April 13, 2022 Regular Meeting. Attorney Oxford stated that after the minutes were circulated and 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 April 13, 2022 Regular Minutes. This motion was seconded by Commissioner Crone and unanimously approved by all the Commissioners.

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

Mrs. Hardy was then called on to present the District's financial reports and Treasurer's report. (See **Exhibit "A-1"**). According to Mrs. Hardy, on May 11, 2022, the District checking account balance was \$36,322.64 in its checking account. Concerning the monthly sales tax payment, the Board was advised that the District was expected to receive a payment in the amount of \$81,515.87 on May 13, 2022 from the Comptroller of Public Accounts. In addition, staff had two (2) checks to deposit for an insurance reimbursement and Horn Auction Company totaling \$5,143.00. Once the outstanding payments were deposited, the District's anticipated checking balance was going to be \$122,981.51.

Meanwhile, according to Mrs. Hardy, the invoices to be paid at the meeting totaled \$14,683.45 plus \$1,227.72 for EFTPS payments. This month, Mrs. Hardy

and Mr. Wilber reported that all of the bills were routine. (See Exhibit "A-1"). Staff then recommended transferring \$50,000.00 from the checking account to the District's money market account at East Chambers bank. If the transfer were approved, there would remain \$67,020.34 in the District's checking account after all the invoices were paid.

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 \$663,830.80 after receiving an interest payment of \$60.36 and the \$40,000.00 transfer that was approved at the previous meeting. Meanwhile, she stated that the balance in the Texas First Bank Money Market account also increased slightly by \$35.33 to \$286,594.15.82 from the prior meeting. Lastly, Mrs. Hardy reported that the Common Cents Credit Union remained the same at \$251,202.96. Combined, Mrs. Hardy informed the Commissioners that the District's total cash assets were \$1,308,648.25 after the invoices were paid. (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 Crone made a motion to approve the following: 1) Treasurer's Report and District Financial Reports; 2) pay the outstanding invoices; and 3) transfer \$50,000.00 from the District's 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.

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 Exhibit "B-1"). Accordingly, Mr. Wilber reported on the following:

- Tanker-21's bumper turret was repaired, and the compartment door was re-attached by Siddons-Martin following the collision with the bay door at the station. Once an invoice is received from Siddon-Martin, the invoice will be submitted to VFIS for reimbursement.
- The John Deere Gator that was declared as surplus equipment during last month's meeting was sold at Horn's Auction \$3,250.00 and after taking into consideration the fees, the District netted \$2,997.50.
- LifeShare Blood Center advised that the May blood drive was the most successful for WSVFD. In total, sixteen (16) people appeared to donate blood but only nine (9) were eligible to give.

After the Commissioners reviewed and discussed the Administrator's Report, President Murrell called on the Chief to present his monthly report. However, the Chief had to leave the meeting to make a call and therefore, Mrs. Hardy gave the Chief's report. According to the Mrs. Hardy, in April 2022, the District and the Department once again responded to fifty-six (56) calls. A summary of the calls is set forth below:

Incident	Feb. 22	Mar. 22	Apr. 22	YTD Total
Structure Fires	2	4	2	10
Vehicle Fires	3	2	2	7
Grass/Marsh Fires	9	14	12	45
Trash/Unauthorized Burn	0	0	1	1
MVA/Jaws Rescue	5	11	5	25
Spills/Wash Down	0	0	0	0
Medical/First Responder	30	24	23	109
Investigation/Gas Leak/Power Line	0	1	0	3
Alarms (False, Fire, Smoke, Co)	3	2	0	5
Other	1	4	4	11
Mutual Aid	0	0		0
Cancelled/No Response	7	0	6	18
Total	60	62	56	234

In addition, the Mrs. Hardy informed the Board that:

- The license for the Department's First Responder Organization certification through Texas Department of State Health Services had been renewed and shows current with the State of Texas.
- May's weekly training has been dedicated to Apparatus Operations, Apparatus Familiarization, and Driver Training to mitigate any further issues with vehicle or equipment damage.
- The monthly run numbers for April were still in the high 50's per month. Part of the reason for the escalated call volume is due to an increase of grass fires due to the below average rainfall and increasing temperatures.

Lastly, the Mrs. Hardy directed the Commissioners to their packets for a copy of the complete run report, statistical reports, and bank account summaries. (*See Exhibit "B-2"*).

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.

Turning to Agenda Item No. 7, the Mr. Wilber reported that the Chief was able to obtain two (2) quotes for the purchase of a 1,000 cc Utility Vehicle ("UTV"). The quotes were from Gene's Powersports in Baytown based off of their current inventory and Cowboy Powersports in Beaumont, but Cowboy has no units in stock and was not projected to receive have any in the near future. In addition, the Chief's included a quote for an apparatus through the military spec division of the Polaris company. This unit comes fully rigged with no alterations needed. It is also warrantied and certified through their operations, which would remove any and all liability from the Department for modifying any base unit that we receive. (*See Exhibit "C"*). The three quotes were as follows:

Vendor	Price
1. Gene's Powersport	\$21,033.39
2. Cowboy Powersport	\$23,429.55 (MSRP)
3. Polaris Sales, Inc.	\$49,085.13

After a review of the quotes, Mr. Wilber requested authority for to purchase a Polaris Ranger Crew 1000 Premium from Gene's Powersports with a winch and upgraded tires because Genes had the unit in stock.

The Commissioners concurred and a motion was made by Commissioner Thibodeaux to authorize Mr. Wilber to purchase the unit from Gene's Polaris with a winch and upgraded tires. Commissioner Crone seconded the motion and then the motion was unanimously approved with the consent of all the Commissioners.

Agenda Item No. 8 – Discuss and take-action, if necessary, on requesting an extension from the Chambers County Commissioner's Court to submit the 2020-2021 Fiscal Year Audit.

Mr. Wilber requested authority from the Commissioners to seek an audit extension from the Chambers County Commissioners Court for one (1) month because the 2020-2021 audit was not completed.

Again, the Commissioners agreed and thereafter, a motion was made by Commissioner Crone to authorize the 2020-2021 audit extension request from the Chambers County Commissioner's Court. Commissioner Thibodeaux seconded the motion, which was unanimously approved with the consent of all the Commissioners.

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There being no further business, President Murrell informed the Commissioners that the next meeting would take place on June 8, 2022 at 6:00 p.m. He then called for a motion to adjourn the meeting at 6:32 p.m. Commissioner Thibodeaux then made a motion to adjourn. This motion was seconded by Commissioner Crone with the unanimous consent of all the Commissioners present.



David Murrell, President

Date: 6-8-22

Bank Balance				\$	37,279.99
Outstanding Debits/Credits					
5/9/2022	WSVFD	Reimb from insurance for door and building damage	\$	2,145.50	
5/11/2022	Horn Auction Company	Proceeds from sale of Gator	\$	2,997.50	
5/13/2022	Comptroller Payment	Payment will deposit on 5/13/22	\$	81,515.87	
					\$86,658.87
Bank Balance as of		5/13/2022	\$123,938.86		
Bills Owed					
4397	Wayne Wilber	Administrator		2,924.72	
4396	Jo-Anna Hardy	Administrative Assistant		2,388.38	\$5,313.10
4399	Austin, Matt	ESD Contracted Services		190.00	
4400	Barner, Kaleb	ESD Contracted Services		579.33	
4401	Callesto, Daniel	ESD Contracted Services		951.00	
4404	Davis, Ehren	ESD Contracted Services		193.33	
4405	Dixon, Tommy	ESD Contracted Services		190.00	
4409	Franklin, Darrell	ESD Contracted Services		400.00	
4411	Hollaway, Greg	ESD Contracted Services		1,310.00	
4412	Howard, Ryan	ESD Contracted Services		138.33	
4413	Land, Buddy	ESD Contracted Services		630.00	
4414	Lara, Ura	ESD Contracted Services		310.00	\$3,951.99
4415	Luke, Gabe	ESD Contracted Services		400.00	
4417	Peterson, Sean	ESD Contracted Services		200.00	
4402	CenterPoint Energy	Utilities - Natural Gas		47.27	
4406	Entergy	Utilities Electric		283.23	
4407	Farm & Home	Bldg Maint. Items		26.36	
4408	FirstNet/AT&T Mobility	Cable/Internet/Telephone		31.25	
4410	Heinz, Joshua	Professional Fees: Retainer		350.00	
4416	Oxford IV, Hubert	Professional Fees: Retainer		350.00	
4398	3M Scott Safety	SCBA repair and test		429.09	
4418	Siddons Martin	E-22 & T21 Reparis		1,483.34	
4419	TBCD	Utilities: Water/Sewer		79.74	
4403	Time Warner Cable/Spectrum	Cable/Internet/Telephone		317.46	
4420	Visa	Credit Card: Wilber		102.12	
4421	Waste Management	Waste Management		103.50	
4422	Wilber Tax Services, LLC	QTR Payroll Returns		175.00	
4423	Wilber, Wayne	Cell Phone		100.00	
Total Bills		Total Bills Owed			\$14,883.45
5/13/2022	EFTPS			\$	(1,277.72)
					\$107,977.69
					\$107,977.69
					(15.00)
Ending Bank Statement Balance					\$107,962.69
Checks Pending					
4416	Oxford, Hubert	Professional Fees: Retainer		350.00	(Cashed 6/1/22)
4420	Visa	Credit Card: Wilber		102.12	
Total Pending					\$ 452.12
Total Check Register					\$108,414.81

Bank Balance			
Outstanding Debits/Credits			\$ 108,414.81
5/13/2022	Transfer	Transfer to MM	\$ (50,000.00)
5/24/2022	VFIS	Payment for damages to T-21	\$ 689.08
6/10/2022	Comptroller Payment	Payment will deposit on 6/10/2022	\$ 56,746.22
			\$7,435.30
Bank Balance as of			\$115,850.11
Bills Owed			
4425 Wayne Wilber		Administrator	2,924.72
4424 Jo-Anna Hardy		Administrative Assistant	2,621.40
4426 Barner, Kaleb		ESD Contracted Services	585.00
4427 Callesto, Daniel		ESD Contracted Services	1,403.33
4431 Davis, Ehren		ESD Contracted Services	380.00
4432 Dixon, Tommy		ESD Contracted Services	380.00
4436 Franklin, Darrell		ESD Contracted Services	380.00
4440 Hollaway, Greg		ESD Contracted Services	780.00
4441 Howard, Ryan		ESD Contracted Services	400.00
4443 Land, Buddy		ESD Contracted Services	600.00
4444 Luke, Gabe		ESD Contracted Services	569.00
4446 Peterson, Sean		ESD Contracted Services	200.00
4429 CenterPoint Energy		Utilities - Natural Gas	46.98
4428 CE Solutions		Training - C Carnahan, W Wilber	278.00
4433 Entergy		Utilities:Electric	347.90
4434 Farm & Home		Bldg Maint. Items	31.99
4435 FirstNet/AT&T Mobility		Cable/Internet/Telephone	31.25
4437 Gulf Coast Automotive		Fire Rescue Supplies & E-21	61.96
4438 Hayden & Company		Fire Rescue Supplies	337.00
4439 Heinz, Joshua		Professional Fees: Retainer	350.00
4442 J.R. Edwards & Associates, LLC		Audit - FYE 9/30/21	7,500.00
4445 Oxford IV, Hubert		Professional Fees: Retainer	350.00
4447 Siddons Martin		E-22 & T21 Reparis	3,438.76
4448 Stratton's		D-21 Battery	181.99
4449 TBCD		Utilities: Water/Sewer	90.92
4430 Time Warner Cable/Spectrum		Cable/Internet/Telephone	317.46
4450 Visa		Credit Card: Wilber	237.36
4451 Waste Management		Waste Management	103.50
4452 Wilber, Wayne		Cell Phone	100.00
Total Bills		Total Bills Owed	\$25,028.52
		Remaining funds in Checking Account	\$90,821.59
6/10/2022 EFT		EFTPS	\$ (1,357.48)
		Funds remaining in ECCB Checking	\$89,464.11

East Chambers Money Market 15001407	
4/19/2022 Beginning Balance	\$663,830.80
5/13/2022 Transfer from Checking	\$50,000.00
5/17/2022 Interest Earned (.10%)	\$51.47
6/8/2022 Currently in East Chambers Money Market	\$713,882.27
Texas First Bank Money Market 10043511	
5/11/2022 Beginning Balance	\$286,594.15
5/31/2022 Interest Earned (.15%)	\$36.51
6/8/2022 Currently in Texas First Bank Money Market	\$286,630.66
Common Cents Credit Union	
5/11/2022 Beginning Balance	\$251,197.96
Regular Share Account	\$5.00
6/8/2022 Currently in Common Cents Credit Union	\$251,202.96

Current Cash Assets	
6/10/2022 Checking	\$115,850.11
6/8/2022 East Chambers Money Market	\$713,882.27
6/8/2022 Texas First Bank Money Market	\$286,630.66
6/8/2022 Common Cents Credit Union	\$251,202.96
6/8/2022 Bills Owed	-\$25,028.52
6/10/2022 EFTPS	-\$1,357.48
Total Cash Assets	\$1,341,180.00

Loans					
Due Date	Vendor	Payoff Year	Payoff Year	Annual Payment	
2/1/2023	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
David Murrell, President

6-8-22
Date

Chris Barrow
Chris Barrow, Treasurer

6/8/22
Date

11 CHAMBERS CO ESD #1 Aged Payables As of Jun 30, 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	May 2022	585.00				585.00
Barner, Kaleb Kaleb Barner		585.00				585.00
Callesto, Daniel Callesto, Daniel	May 2022	1,403.33				1,403.33
Callesto, Daniel Callesto, Daniel		1,403.33				1,403.33
CE SOLUTIONS CE SOLUTIONS	217125 217056	139.00 139.00				139.00 139.00
512-715-9333 CE SOLUTIONS CE SOLUTIONS		278.00				278.00
CenterPoint CenterPoint Energy	May 2022	46.98				46.98
CenterPoint CenterPoint Energy		46.98				46.98
Charter Communicatio Charter Communications	012804060222	317.46				317.46
Charter Communicatio Charter Communication		317.46				317.46
Davis, Ehren Ehren Davis	September 202 May 2022	380.00			156.00	156.00 380.00
Davis, Ehren Ehren Davis		380.00			156.00	536.00

**11 CHAMBERS CO ESD #1
Aged Payables
As of Jun 30, 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
Dixon, Thomas Dixon, Thomas	May 2022	380.00				380.00
Dixon, Thomas Dixon, Thomas		380.00				380.00
Entergy Entergy	May 2022	347.90				347.90
Entergy Entergy		347.90				347.90
FARM & HOME FARM & HOME 409-296-2561	FC10-16483	31.99				31.99
FARM & HOME FARM & HOME		31.99				31.99
FirstNet FirstNet/AT&T Mobility 800-574-7000	X06032022	31.25				31.25
FirstNet FirstNet/AT&T Mobility		31.25				31.25
Franklin, Darrell Darrell Franklin	May 2022	380.00				380.00
Franklin, Darrell Darrell Franklin		380.00				380.00
GULF COAST AUTO GULF COAST AUTOMO	May 2022	61.96				61.96

11 CHAMBERS CO ESD #1
Aged Payables
As of Jun 30, 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
409-296-2051						
GULF COAST AUTO GULF COAST AUTOMO			61.96			61.96
Hayden and Co Hayden and Company	HC052322QAJ		337.00			337.00
Hayden and Co Hayden and Company			337.00			337.00
HEINZ JOSHUA JOSHUA HEINZ	May 2022		350.00			350.00
409-833-9182						
HEINZ JOSHUA JOSHUA HEINZ			350.00			350.00
Hollaway, Greg Greg Hollaway	May 2022		780.00			780.00
Hollaway, Greg Greg Hollaway			780.00			780.00
Howard, Ryan Ryan Howard	May 2022		400.00			400.00
Howard, Ryan Ryan Howard			400.00			400.00
JR Edwards J.R. Edwards & Associate	Audit FYE 9/30/		7,500.00			7,500.00
JR Edwards J.R. Edwards & Associa			7,500.00			7,500.00

11 CHAMBERS CO ESD #1
Aged Payables
As of Jun 30, 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
Land, Richard Land, Richard	May 2022	600.00				600.00
Land, Richard Land, Richard		600.00				600.00
Luke, Gabe Luke, Gabriel	May 2022	569.00				569.00
Luke, Gabe Luke, Gabriel		569.00				569.00
OXFORD HUBURT HUBERT OXFORD 409-951-4721	May 2022	350.00				350.00
OXFORD HUBURT HUBERT OXFORD		350.00				350.00
Peterson, Sean Peterson, Sean	May 2022	200.00				200.00
Peterson, Sean Peterson, Sean		200.00				200.00
SIDDONS-MARTIN SIDDONS-MARTIN EME 281-442-6806	10863 May 2022	3,438.76			504.68	504.68 3,438.76
SIDDONS-MARTIN SIDDONS-MARTIN EME		3,438.76			504.68	3,943.44
STRATTONS STRATTONS 409-296-4721	310491	181.99				181.99
STRATTONS		181.99				181.99

11 CHAMBERS CO ESD #1
Aged Payables
As of Jun 30, 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
STRATTONS						
TBCD Trinity Bay Conservation	May 2022	90.92				90.92
TBCD Trinity Bay Conservatio		90.92				90.92
Visa Visa	May 2022	237.36				237.36
Visa Visa		237.36				237.36
WASTE MANAGMENT WASTE MANAGEMENT 409-239-2775	563203621559	103.50				103.50
WASTE MANAGMENT WASTE MANAGEMENT		103.50				103.50
Wilber Tax Services Wilber Tax Services Cherie Wilber 4092963579	1661			175.00		175.00
Wilber Tax Services Wilber Tax Services				175.00		175.00
Wilber, Wayne Wayne Wilber	May 2022	100.00				100.00
Wilber, Wayne Wayne Wilber		100.00				100.00
WSVFD WS VFD	20201124 4615			2,450.00 2,884.61		2,450.00 2,884.61

11 CHAMBERS CO ESD #1
Aged Payables
As of Jun 30, 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
409296-4133						
WSVFD WS VFD					5,334.61	5,334.61
Report Total		19,482.40			6,170.29	25,652.69

Allocation Payment Detail

Results

Chambers Co ESD 1
Authority Code: 5036543

Select a month ▼

Allocation Period: Jun 2022

Total Period Collections:	57,375.82
Prior Period Collections:	-13,922.62
Current Period Collections:	55,357.81
Future Period Collections:	113.31
Audit Collections:	15,166.98
Unidentified:	30.00
Single Local Rate Collections:	630.34
Service Fee:	1,147.52
Current Retained:	1,124.57
Prior Retained:	1,642.49
Net Payment	56,746.22

$$\begin{array}{r}
 57375.82 \\
 - 56746.22 \text{ (Fees)} \\
 \hline
 629.607
 \end{array}$$

4000 - Sales Tax Income
 \$56,746.22
 6204 - Fees
 < 629.607



CHAMBERS COUNTY EMERGENCY
 SERVICE DISTRICT #1
 825 HWY 124
 WINNIE TX 77665

253.47

15000907

04/29 05/31/2022

1

***** COMMERCIAL CHECKING *****# 15000907 PREVIOUS BALANCE 37,279.99
 Date Debits / Credits Description
 05/09 2,145.50 DEPOSIT
 05/11 2,997.50 DEPOSIT
 05/13 81,515.87 CPA STATE FISCAL INV-PAYMTS ACH DEPOSIT
 05/13 1,277.72 IRS USATAXPYM 270253365922817 ACH DEBIT
 05/24 689.08 DEPOSIT
 05/31 15.00 MAINTENANCE FEE

NUMBERED CHECKS

#	Date	Amount	#	Date	Amount	#	Date	Amount
4389	05/03	350.00	4396	05/17	2,386.38	4397	05/13	2,924.72
4398	05/20	429.09	4399	05/16	190.00	4400	05/18	579.33
4401	05/13	951.00	4402	05/20	47.27	4403	05/18	317.46
4404	05/13	193.33	4405	05/16	190.00	4406	05/17	283.23
4407	05/16	26.36	4408	05/18	31.25	4409	05/13	400.00
4410	05/18	350.00	4411	05/18	1,310.00	4412	05/16	138.33
4413	05/17	630.00	4414	05/16	310.00	4415	05/16	400.00
4417	05/17	200.00	4418	05/16	1,483.34	4419	05/16	79.74
4421	05/16	103.50	4422	05/17	175.00	4423	05/13	100.00

UNNUMBERED CHECKS

Date	Amount	Date	Amount	Date	Amount
05/13	50,000.00				

DAILY BALANCE INFORMATION

Date	Balance	Date	Balance	Date	Balance
05/03	36,929.99	05/09	39,075.49	05/11	42,072.99
05/13	67,742.09	05/16	64,823.82	05/17	61,144.21
05/18	58,556.17	05/20	58,127.08	05/24	59,816.16
05/26	58,768.89	05/31	58,753.89		

CHECKING 37,279.99 29 65,859.05 4 87,347.95 15.00 58,753.89 31

RECONCILED

4/3/22

CHECKING DEPOSIT
Fast Chambers County Bank
 CASH # *WUSVFS 4603* *2145 50*
 DATE *May 9, 2022*
 FOR *Chambers County ESD #1*

ACCOUNT NUMBER: * 15000907 TOTAL DEPOSIT: \$ 2145.50

⑆880000000⑆

15000907 05/09/2022 52,145.50

CHECKING DEPOSIT
Fast Chambers County Bank
 CASH # *4602* *2997 00*
 DATE *May 11, 2022*
 FOR *Chambers County ESD #1*

ACCOUNT NUMBER: * 15000907 TOTAL DEPOSIT: \$ 2997.50

⑆880000000⑆

15000907 05/11/2022 52,997.50

CHECKING DEPOSIT
Fast Chambers County Bank
 CASH # *VFIS #33014* *689 08*
 DATE *5/24/2022*
 FOR *Chambers County ESD #1*

ACCOUNT NUMBER: * 15000907 TOTAL DEPOSIT: \$ 689.08

⑆880000000⑆

15000907 05/24/2022 5689.08

FUNDS TRANSFER
 FROM: * 15000907 * SV *
 TO: * 50000.00 *
 ACCOUNT NUMBER: [REDACTED] AMOUNT TRANSFERRED: \$ 50000.00
 ACCOUNT NAME: *Chambers County ESD #1*
Ray Marshall
Debra David Murch
Brad Lane

DATE: *5/12/2022*

15000907 05/13/2022 550,000.00

CHAMBERS COUNTY ESD # 1
 825 HWY 124
 WYNNIE, TX 77665

Check Number: 4385 DATE: *May 11, 2022*
 AMOUNT: \$ 3350.00

Pay to the order of: *Wayne Wulber*

⑆004399⑆ ⑆11110716⑆ ⑆15000907⑆

15000907 05/03/2022 4389 3350.00

CHAMBERS COUNTY ESD # 1
 825 HWY 124
 WYNNIE, TX 77665

Check Number: 4396 DATE: *May 17, 2022*
 AMOUNT: \$ 2,388.36

Pay to the order of: *JoAnne M. Harty*

⑆004396⑆ ⑆11110716⑆ ⑆15000907⑆

15000907 05/17/2022 4396 2,388.36

CHAMBERS COUNTY ESD # 1
 825 HWY 124
 WYNNIE, TX 77665

Check Number: 4397 DATE: *May 13, 2022*
 AMOUNT: \$ 2,924.72

Pay to the order of: *Wayne Wulber*

⑆004397⑆ ⑆11110716⑆ ⑆15000907⑆

15000907 05/13/2022 4397 2,924.72

CHAMBERS COUNTY ESD # 1
 825 HWY 124
 WYNNIE, TX 77665

Check Number: 4398 DATE: *May 20, 2022*
 AMOUNT: \$ 6429.09

Pay to the order of: *Scott Green (SM)*

⑆004398⑆ ⑆11110716⑆ ⑆15000907⑆

15000907 05/20/2022 4398 6429.09

CHAMBERS COUNTY ESD # 1
 825 HWY 124
 WYNNIE, TX 77665

Check Number: 4399 DATE: *May 16, 2022*
 AMOUNT: \$ 190.00

Pay to the order of: *Alvin Alvin*

⑆004399⑆ ⑆11110716⑆ ⑆15000907⑆

15000907 05/16/2022 4399 190.00

CHAMBERS COUNTY ESD # 1
 825 HWY 124
 WYNNIE, TX 77665

Check Number: 4400 DATE: *May 18, 2022*
 AMOUNT: \$ 579.33

Pay to the order of: *Wade Baker*

⑆004400⑆ ⑆11110716⑆ ⑆15000907⑆

15000907 05/18/2022 4400 579.33

CHAMBERS COUNTY ESD # 1
 825 HWY 124
 WINNIE, TX 77665

Check Number: 4401
 DATE: May 11, 2022

AMOUNT: \$ 951.00

Memo: Five Hundred Fifty One and 00/100 Dollars

Pay TO THE ORDER OF: Catesha, Daniel
 19250 Kilar
 WINNIE, TX 77665
 USA

Signature: *D. M. Hall*

#004401# 61131071620 15000907#

15000907 05/13/2022 4401 \$951.00

CHAMBERS COUNTY ESD # 1
 825 HWY 124
 WINNIE, TX 77665

Check Number: 4402
 DATE: May 11, 2022

AMOUNT: \$ 47.27

Memo: Fifty Seven and 27/100 Dollars

Pay TO THE ORDER OF: Chamberlain Energy
 P.O. Box 4581
 Houston, TX 77210
 USA

Signature: *D. M. Hall*

#004402# 61131071620 15000907#

15000907 05/26/2022 4402 \$47.27

CHAMBERS COUNTY ESD # 1
 825 HWY 124
 WINNIE, TX 77665

Check Number: 4403
 DATE: May 11, 2022

AMOUNT: \$ 317.46

Memo: Three Hundred Seventeen and 46/100 Dollars

Pay TO THE ORDER OF: Chamberlain Energy
 P.O. Box 4581
 Houston, TX 77210
 USA

Signature: *D. M. Hall*

#004403# 61131071620 15000907#

15000907 05/16/2022 4403 \$317.46

CHAMBERS COUNTY ESD # 1
 825 HWY 124
 WINNIE, TX 77665

Check Number: 4404
 DATE: May 11, 2022

AMOUNT: \$ 193.33

Memo: One Hundred Ninety Three and 33/100 Dollars

Pay TO THE ORDER OF: Chamberlain Energy
 P.O. Box 4581
 Houston, TX 77210
 USA

Signature: *D. M. Hall*

#004404# 61131071620 15000907#

15000907 05/13/2022 4404 \$193.33

CHAMBERS COUNTY ESD # 1
 825 HWY 124
 WINNIE, TX 77665

Check Number: 4405
 DATE: May 11, 2022

AMOUNT: \$ 190.00

Memo: One Hundred Ninety and 00/100 Dollars

Pay TO THE ORDER OF: Jason, Thomas
 3110 Highland Bay CT
 Katy, TX 77450

Signature: *D. M. Hall*

#004405# 61131071620 15000907#

15000907 05/16/2022 4405 \$190.00

CHAMBERS COUNTY ESD # 1
 825 HWY 124
 WINNIE, TX 77665

Check Number: 4406
 DATE: May 11, 2022

AMOUNT: \$ 283.23

Memo: Two Hundred Eighty Three and 23/100 Dollars

Pay TO THE ORDER OF: Chamberlain Energy
 P.O. Box 4581
 Houston, TX 77210
 USA

Signature: *D. M. Hall*

#004406# 61131071620 15000907#

15000907 05/17/2022 4406 \$283.23

CHAMBERS COUNTY ESD # 1
 825 HWY 124
 WINNIE, TX 77665

Check Number: 4407
 DATE: May 11, 2022

AMOUNT: \$ 266.36

Memo: Twenty Six and 36/100 Dollars

Pay TO THE ORDER OF: FARM & HOME
 P.O. Box 4
 WINNIE, TX 77665-0235

Signature: *D. M. Hall*

#004407# 61131071620 15000907#

15000907 05/16/2022 4407 \$266.36

CHAMBERS COUNTY ESD # 1
 825 HWY 124
 WINNIE, TX 77665

Check Number: 4408
 DATE: May 11, 2022

AMOUNT: \$ 31.25

Memo: Thirty One and 25/100 Dollars

Pay TO THE ORDER OF: Chamberlain Energy
 P.O. Box 4581
 Houston, TX 77210
 USA

Signature: *D. M. Hall*

#004408# 61131071620 15000907#

15000907 05/18/2022 4408 \$31.25

CHAMBERS COUNTY ESD # 1
 825 HWY 124
 WINNIE, TX 77665

Check Number: 4409
 DATE: May 11, 2022

AMOUNT: \$ 400.00

Memo: Four Hundred and 00/100 Dollars

Pay TO THE ORDER OF: Daniel Franklin
 102 Country Club Drive
 Beaumont, TX 77705

Signature: *D. M. Hall*

#004409# 61131071620 15000907#

15000907 05/13/2022 4409 \$400.00

CHAMBERS COUNTY ESD # 1
 825 HWY 124
 WINNIE, TX 77665

Check Number: 4410
 DATE: May 11, 2022

AMOUNT: \$ 350.30

Memo: Three Hundred Fifty and 30/100 Dollars

Pay TO THE ORDER OF: JOSHUA HERN
 3813 Calder Ave
 Suite 300
 BEAUMONT, TX 77705

Signature: *D. M. Hall*

#004410# 61131071620 15000907#

15000907 05/18/2022 4410 \$350.30

CHAMBERS COUNTY ESD # 1
825 HWY 124
WINNIE, TX 77708

Check Number: 4411

DATE: May 11, 2022

AMOUNT: \$ 31,310.00

Memo: One Thousand Three Hundred Ten and 00/100 Dollars

Pay TO THE ORDER OF: Greg HODAWAY
1618 E. Pease Dr
Winnipeg, TX 77702

By: *[Signature]*

#004411# 11113071620 15000907#

15000907 05/18/2022 4411 \$1,310.00

CHAMBERS COUNTY ESD # 1
825 HWY 124
WINNIE, TX 77708

Check Number: 4412

DATE: May 11, 2022

AMOUNT: \$ 138.33

Memo: One Hundred Thirty Eight and 33/100 Dollars

Pay TO THE ORDER OF: RYAN POWERS
6185 N. Maple Dr
427 204
DALLAS, TX 77713

By: *[Signature]*

#004412# 11113071620 15000907#

15000907 05/16/2022 4412 \$138.33

CHAMBERS COUNTY ESD # 1
825 HWY 124
WINNIE, TX 77708

Check Number: 4413

DATE: May 11, 2022

AMOUNT: \$ 630.00

Memo: Six Hundred Thirty and 00/100 Dollars

Pay TO THE ORDER OF: Leticia HENRIKZ
3423 FM 1078
Orange, TX 77632

By: *[Signature]*

#004413# 11113071620 15000907#

15000907 05/17/2022 4413 \$630.00

CHAMBERS COUNTY ESD # 1
825 HWY 124
WINNIE, TX 77708

Check Number: 4414

DATE: May 11, 2022

AMOUNT: \$ 320.00

Memo: Three Hundred Ten and 00/100 Dollars

Pay TO THE ORDER OF: JEFF LAY
5232 Ada Street
Bismarck, TX 77708
USA

By: *[Signature]*

#004414# 11113071620 15000907#

15000907 05/16/2022 4414 \$320.00

CHAMBERS COUNTY ESD # 1
825 HWY 124
WINNIE, TX 77708

Check Number: 4415

DATE: May 11, 2022

AMOUNT: \$ 400.00

Memo: Four Hundred and 00/100 Dollars

Pay TO THE ORDER OF: Lyle GIBSON
2813 Five Oaks Dr
Mission City, TX 77659

By: *[Signature]*

#004415# 11113071620 15000907#

15000907 05/16/2022 4415 \$400.00

CHAMBERS COUNTY ESD # 1
825 HWY 124
WINNIE, TX 77708

Check Number: 4417

DATE: May 11, 2022

AMOUNT: \$ 200.00

Memo: Two Hundred and 00/100 Dollars

Pay TO THE ORDER OF: HENRY ON. SMITH
857 FIVE OAKS DR
LITTLE ROCK, AR 72202

By: *[Signature]*

#004417# 11113071620 15000907#

15000907 05/17/2022 4417 \$200.00

CHAMBERS COUNTY ESD # 1
825 HWY 124
WINNIE, TX 77708

Check Number: 4418

DATE: May 11, 2022

AMOUNT: \$ 1,483.34

Memo: One Thousand Four Hundred Eighty Three and 34/100 Dollars

Pay TO THE ORDER OF: DELICIOUS MARTIN EMBROIDERY QTRD #1
P.O. Box 418297
Dallas, TX 75267-8927

By: *[Signature]*

#004418# 11113071620 15000907#

15000907 05/16/2022 4418 \$1,483.34

CHAMBERS COUNTY ESD # 1
825 HWY 124
WINNIE, TX 77708

Check Number: 4419

DATE: May 11, 2022

AMOUNT: \$ 579.74

Memo: Five Hundred Seventy Nine and 74/100 Dollars

Pay TO THE ORDER OF: Trinity Bay Conservation District
P.O. Box 599
STONEWELL, TX 77661-0599
USA

By: *[Signature]*

#004419# 11113071620 15000907#

15000907 05/16/2022 4419 \$579.74

CHAMBERS COUNTY ESD # 1
825 HWY 124
WINNIE, TX 77708

Check Number: 4421

DATE: May 11, 2022

AMOUNT: \$ 103.50

Memo: One Hundred Three and 50/100 Dollars

Pay TO THE ORDER OF: WASTE MANAGEMENT
4579 JAMES AVE #1
P.O. Box 190745
DALLAS, TX 75225-0345

By: *[Signature]*

#004421# 11113071620 15000907#

15000907 05/16/2022 4421 \$103.50

CHAMBERS COUNTY ESD # 1
825 HWY 124
WINNIE, TX 77708

Check Number: 4422

DATE: May 11, 2022

AMOUNT: \$ 175.00

Memo: One Hundred Seventy Five and 00/100 Dollars

Pay TO THE ORDER OF: Wynn Tax Service
336 Broadway
WINNIE, TX 77708
USA

By: *[Signature]*

#004422# 11113071620 15000907#

15000907 05/17/2022 4422 \$175.00

Account: 15000907

PG 6 OF 6

CHAMBERS COUNTY ESO # 1		Check Number 4423	4423
802 HWY 124		May 11 2022	4423
WINNIE, TX 77680		DATE	4423
Memo:		AMOUNT	
		\$ 100.00	
One Hundred and 00/100 Dollars			
Pay to the			
ORDER OF	Wayne A/SON		
		<i>Wayne A/SON</i>	
004423P 03134071620 15000907			

15000907 05/13/2022 4423 \$100.00

**11 CHAMBERS CO ESD #1
Current Account Reconciliation
For Account 1010 - CHECKING
Statement Date May 31, 2022**

Filter Criteria includes: All Transactions for Account 1010 - CHECKING

Date	Reference	Deposit/Bank Credit	Status	Check/Ban	Payee/Description
May 24, 2022	20220524	689.08	Cleared		Deposit Ticket
May 11, 2022	20220511	2,997.50	Cleared		Deposit Ticket
May 9, 2022	20220509	2,145.50	Cleared		Deposit Ticket
May 13, 2022		81,515.87	Cleared		Deposit Ticket
May 13, 2022	EFT		Cleared	1,277.72	EFTPS
May 11, 2022	4423		Cleared	100.00	Wayne Wilber
May 11, 2022	4422		Cleared	175.00	Wilber Tax Services
May 11, 2022	4421		Cleared	103.50	WASTE MANAGEMENT
May 11, 2022	4420		Uncleared	102.12	Visa
May 11, 2022	4419		Cleared	79.74	Trinity Bay Conservation Distr
May 11, 2022	4418		Cleared	1,483.34	SIDDONS-MARTIN EMERGENCY GROUP
May 11, 2022	4417		Cleared	200.00	Peterson, Sean
May 11, 2022	4416		Uncleared	350.00	HUBERT OXFORD
May 11, 2022	4415		Cleared	400.00	Luke, Gabriel
May 11, 2022	4414		Cleared	310.00	Ura Lara
May 11, 2022	4413		Cleared	630.00	Land, Richard
May 11, 2022	4412		Cleared	138.33	Ryan Howard
May 11, 2022	4411		Cleared	1,310.00	Greg Hollaway
May 11, 2022	4410		Cleared	350.00	JOSHUA HEINZ
May 11, 2022	4409		Cleared	400.00	Darrell Franklin
May 11, 2022	4408		Cleared	31.25	FirstNet/AT&T Mobility
May 11, 2022	4407		Cleared	26.36	FARM & HOME
May 11, 2022	4406		Cleared	283.23	Entergy

**11 CHAMBERS CO ESD #1
Current Account Reconciliation
For Account 1010 - CHECKING
Statement Date May 31, 2022**

Filter Criteria includes: All Transactions for Account 1010 - CHECKING

Date	Reference	Deposit/Bank Credit	Status	Check/Ban	Payee/Description
May 11, 2022	4405		Cleared	190.00	Dixon, Thomas
May 11, 2022	4404		Cleared	193.33	Ehren Davis
May 11, 2022	4403		Cleared	317.46	Charter Communications
May 11, 2022	4402		Cleared	47.27	CenterPoint Energy
May 11, 2022	4401		Cleared	951.00	Callesto, Daniel
May 11, 2022	4400		Cleared	579.33	Kaleb Barner
May 11, 2022	4399		Cleared	190.00	Austin, Matthew
May 11, 2022	4398		Cleared	429.09	Scott Safety (3M)
May 11, 2022	4397		Cleared	2,924.72	WAYNE L. WILBER
May 11, 2022	4396		Cleared	2,388.38	Jo-Anna M. Hardy
Apr 13, 2022	4389		Cleared	350.00	HUBERT OXFORD
May 13, 2022	20220513		Cleared	50,000.00	transfer
		Sub Total		87,347.95	
		Interest Income		0.00	
		Service Charge			
		Total		87,347.95	
					66,311.17
					15.00
					66,326.17

11 CHAMBERS CO ESD #1
Account Register
For the Period From May 1, 2022 to May 31, 2022
1010 - CHECKING

Filter Criteria includes: Report order is by Date.

Date	Trans No	Type	Trans Desc	Deposit Amt	Withdrawal Amt	Balance
5/9/22	20220509	Deposit	Beginning Balance			36,929.99
5/11/22	20220511	Deposit	WS VOL FIRE DEPT	2,145.50		39,075.49
5/11/22	4396	Withdraw	Jo-Anna M. Hardy	2,997.50		42,072.99
5/11/22	4397	Withdraw	WAYNE L. WILBER		2,388.38	39,684.61
5/11/22	4398	Withdraw	Scott Safety (3M)		2,924.72	36,759.89
5/11/22	4399	Withdraw	Austin, Matthew		429.09	36,330.80
5/11/22	4400	Withdraw	Kaleb Barner		190.00	36,140.80
5/11/22	4401	Withdraw	Callesto, Daniel		579.33	35,561.47
5/11/22	4402	Withdraw	CenterPoint Energy		951.00	34,610.47
5/11/22	4403	Withdraw	Charter Communications		47.27	34,563.20
5/11/22	4404	Withdraw	Ehren Davis		317.46	34,245.74
5/11/22	4405	Withdraw	Dixon, Thomas		193.33	34,052.41
5/11/22	4406	Withdraw	Entergy		190.00	33,862.41
5/11/22	4407	Withdraw	FARM & HOME		283.23	33,579.18
5/11/22	4408	Withdraw	FirstNet/AT&T Mobility		26.36	33,552.82
5/11/22	4409	Withdraw	Darrell Franklin		31.25	33,521.57
5/11/22	4410	Withdraw	JOSHUA HEINZ		400.00	33,121.57
5/11/22	4411	Withdraw	Greg Hollaway		350.00	32,771.57
5/11/22	4412	Withdraw	Ryan Howard		1,310.00	31,461.57
5/11/22	4413	Withdraw	Ryan Howard		138.33	31,323.24
5/11/22	4414	Withdraw	Land, Richard		630.00	30,693.24
5/11/22	4415	Withdraw	Ura Lara		310.00	30,383.24
5/11/22	4416	Withdraw	Luke, Gabriel		400.00	29,983.24
5/11/22	4417	Withdraw	HUBERT OXFORD		350.00	29,633.24
5/11/22	4418	Withdraw	Peterson, Sean		200.00	29,433.24
5/11/22	4419	Withdraw	SIDDONS-MARTIN EME		1,483.34	27,949.90
5/11/22	4420	Withdraw	Trinity Bay Conservation		79.74	27,870.16
5/11/22	4421	Withdraw	Visa		102.12	27,768.04
5/11/22	4422	Withdraw	WASTE MANAGEMENT		103.50	27,664.54
5/11/22	4423	Withdraw	Wilber Tax Services		175.00	27,489.54
5/13/22		Deposit	Wayne Wilber		100.00	27,389.54
5/13/22	20220513	Deposit	COMPTROLLER OF PU	81,515.87		108,905.41
5/13/22	EFT	Withdraw	transfer		50,000.00	58,905.41
5/24/22	20220524	Withdraw	EFTPS		1,277.72	57,627.69
5/31/22	05/31/22	Deposit	VFIS REFUND	689.08		58,316.77
		Other	Service Charge		15.00	58,301.77
			Total	87,347.95	65,976.17	

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(855) 355-TFB1 (8321)

BOOKKEEPING
(409) 948 1993

1
CHAMBERS COUNTY EMERGENCY SERVICES
DISTRICT 1
821 STATE HIGHWAY 124
WINNIE TX 77665-7801

Page 1 of 1

Account Number: 10043511
Date: 05/31/22

EM

PUBLIC FUNDS TIBOR CHAMBERS COUNTY EMERGENCY SERVICES	Acct 10043511
--	----------------------

Summary of Activity Since Your Last Statement

Beginning Balance	5/01/22	286,594.15
Deposits / Misc Credits	1	36.51
Withdrawals / Misc Debits	0	00
** Ending Balance	5/31/22	286,630.66 **
Service Charge		00
Interest Paid Thru 5/31/22		36.51
Interest Paid Year To Date		177.80
Annual Percentage Yield Earned		15 %
Number of Days for A.P.Y.E		31
Average Balance for A.P.Y.E		286,594.15
Minimum Balance		286,594

	Total for this period	Total year-to-date
Total Overdraft Fees	\$.00	\$.00
Total Returned Item Fees	\$.00	\$.00

Deposits and Other Credits

Date	Amount	Activity Description
5/31	36.51	Interest Paid

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
5/31	286,630.66				

Consumer Only: As of May 17, 2022, Pay Up has been replaced by Zeller in the TFB mobile app and online banking. Terms and conditions apply. The Zeller mark is used under license from Early Warning Services, LLC.

RECONCILED
4/3/22

11 CHAMBERS CO ESD #1
Account Reconciliation
As of May 31, 2022
1011 - CHECKING TEXAS FIRST BANK
Bank Statement Date: May 31, 2022

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	286,594.15
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>36.51</u>
Ending GL Balance	<u>286,630.66</u>
Ending Bank Balance	286,630.66
Add back deposits in transit	<u> </u>
Total deposits in transit	
(Less) outstanding checks	<u> </u>
Total outstanding checks	
Add (Less) Other	<u> </u>
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u>286,630.66</u>

11 CHAMBERS CO ESD #1
Account Register
For the Period From May 1, 2022 to May 31, 2022
1011 - CHECKING TEXAS FIRST BANK

Filter Criteria includes: Report order is by Date.

Date	Trans No	Type	Trans Desc	Deposit Amt	Withdrawal Amt	Balance
5/31/22	05/31/22	Other	Beginning Balance			286,594.15
			Interest Income	36.51		286,630.66
			Total	36.51		



CHAMBERS COUNTY EMERGENCY
 SERVICE DISTRICT #1
 325 HWY 124
 WINNIE TX 77665

15000907

04/19 05/17/2022

***** COMM MONEY MARKET *****# 15001407 PREVIOUS BALANCE 663,830.80
 Date Debits / Credits Description
 05/13 50,000.00 DEPOSIT
 05/17 51.47 INTEREST

DAILY BALANCE INFORMATION
 Date.....Balance Date.....Balance Date.....Balance
 05/13 713,830.80 05/17 713,882.27

INTEREST EARNED 501.47
 DAYS IN PERIOD 28
 ANNUAL PERCENTAGE YIELD EARNED .10%

CHECKING 663,830.80 2 50,051.47 713,882.27 1

RECONCILED
 4/3/22 *[Signature]*

Account: 15001407

FUNDS TRANSFER		DATE 11/13/22	
FROM	ACCOUNT NUMBER	TO	ACCOUNT NUMBER
<input checked="" type="checkbox"/> CHECKING	* [REDACTED]	<input checked="" type="checkbox"/> CHECKING	* [REDACTED]
<input type="checkbox"/> SAVINGS		<input type="checkbox"/> SAVINGS	
<input type="checkbox"/> OTHER		<input type="checkbox"/> OTHER	
TO	ACCOUNT NUMBER	AMOUNT TRANSFERRED	CHECK
<input checked="" type="checkbox"/> CHECKING	* 15001407	\$ 50000.00	
<input type="checkbox"/> SAVINGS			
<input type="checkbox"/> OTHER			
ACCOUNT NAME	[REDACTED]		<input type="checkbox"/> TELEPHONE
	[REDACTED]		<input checked="" type="checkbox"/> OTHER
	[REDACTED]		

15001407 05/13/2022 \$50,000.00

11 CHAMBERS CO ESD #1
Current Account Reconciliation
For Account 1020 - MONEY MARKET SAVINGS
Statement Date May 17, 2022

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

Date	Reference	Deposit/Bank Credit	Status	Check/Ban	Payee/Description
May 13, 2022	20220513	50,000.00	Cleared		Deposit Ticket
		Sub Total		50,000.00	0.00
		Interest Income		51.47	0.00
		Service Charge			
		Total		50,051.47	0.00

11 CHAMBERS CO ESD #1
Account Register
For the Period From May 1, 2022 to May 31, 2022
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			663,830.80
5/13/22	20220513	Deposit	CASH TRANSFERS	50,000.00		713,830.80
5/17/22	05/17/22	Other	Interest Income	51.47		713,882.27
			Total	50,051.47		

My Accounts

Account Name	Balance	Available Balance
Checking	\$251,202.94	\$250,197.06
Savings	\$25,000.00	\$25,000.00

\$ 251,202.94

RECONCILED
6/1/2022 AMW
* no statements *

**11 CHAMBERS CO ESD #1
 Current Account Reconciliation
 For Account 1030 - Common Cents CU
 Statement Date May 31, 2022**

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	
		Interest Income		0.00	
		Service Charge		0.00	
		Total		0.00	

11 CHAMBERS CO ESD #1
Balance Sheet
September 30, 2022

ASSETS

Current Assets		
CHECKING	\$	109,501.87
CHECKING TEXAS FIRST BANK		286,630.66
MONEY MARKET SAVINGS		713,882.27
Common Cents CU		251,202.96
ACCOUNTS RECEIVABLE		(5,924.75)
SALES TAX RECEIVABLE		70,819.07
		<u> </u>
Total Current Assets		1,426,112.08
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		(295,423.39)
		<u> </u>
Total Property and Equipment		952,313.37
Other Assets		
		<u> </u>
Total Other Assets		0.00
		<u> </u>
Total Assets	\$	<u>2,378,425.45</u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$	25,471.54
DUE TO/FROM WSVFD		774.55
PAYROLL TAXES PAYABLE		102,418.73
ACCURED INTEREST		28,062.13
		<u> </u>
Total Current Liabilities		156,726.95
Long-Term Liabilities		
NOTE PAYABLE OSH KOSH		476,025.83
		<u> </u>
Total Long-Term Liabilities		476,025.83
		<u> </u>
Total Liabilities		632,752.78
Capital		
Beginning Balance Equity		(1,549.10)
RETAINED EARNINGS		1,506,110.68
NET ASSETS - INVESTED		79,745.51
Net Income		161,365.58
		<u> </u>
Total Capital		1,745,672.67
		<u> </u>
Total Liabilities & Capital	\$	<u>2,378,425.45</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	\$ 533,585.14	\$ 560,000.00	\$ 533,585.14	\$ 560,000.00
PROPERTY TAX INCOME	3.53	25.00	3.53	25.00
INTEREST INCOME	1,908.62	2,600.00	1,908.62	2,600.00
DIVIDEND INCOME	0.00	1,000.00	0.00	1,000.00
SURPLUS EQUIPMENT SALES	2,997.50	0.00	2,997.50	0.00
Total Revenues	538,494.79	563,625.00	538,494.79	563,625.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	538,494.79	563,625.00	538,494.79	563,625.00
Expenses				
REPAIRS & SERVICE - BRUSH 21	587.13	1,500.00	587.13	1,500.00
REPAIRS & SERVICE - COMMAND	230.99	1,000.00	230.99	1,000.00
REPAIRS & SERVICE - UTILITY 21	0.00	500.00	0.00	500.00
REPAIRS & SERVICE - ENGINE 21	8,249.32	12,000.00	8,249.32	12,000.00
REPAIRS & SERVICE - TANKER 21	5,754.28	5,000.00	5,754.28	5,000.00
REPAIRS & SERVICE - ADMIN21	92.00	1,000.00	92.00	1,000.00
REPAIRS & SERVICE - E22 S/P	532.65	7,000.00	532.65	7,000.00
WASTE MANAGEMENT	921.56	1,200.00	921.56	1,200.00
BUILDING IMPROVEMENTS	0.00	5,000.00	0.00	5,000.00
BUILDING MAINTENANCE	3,790.60	7,000.00	3,790.60	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	5,273.29	5,500.00	5,273.29	5,500.00
FLEET - DIESEL TREATMENT	104.99	200.00	104.99	200.00
FLEET - DIESEL	4,040.96	4,600.00	4,040.96	4,600.00
FLEET - GASOLINE	3,854.25	4,500.00	3,854.25	4,500.00
FLEET - INSURANCE	6,310.00	12,740.00	6,310.00	12,740.00
FLEET - MISC	80.59	100.00	80.59	100.00
LOAN - E21/T21 - INTEREST	3,329.11	3,329.11	3,329.11	3,329.11
EQUIP - FIRE RESCUE SUPPLIES	1,421.22	1,500.00	1,421.22	1,500.00
FLEET - CLEANING SUPPLIES	40.39	300.00	40.39	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	3,014.00	6,005.00	3,014.00	6,005.00
DINING	0.00	200.00	0.00	200.00
FREIGHT	184.32	150.00	184.32	150.00
OFFICE SUPPLIES	943.86	1,100.00	943.86	1,100.00
REHAB/REFRESHMENTS	252.77	385.00	252.77	385.00
REPORTING SOFTWARE	1,952.06	1,896.00	1,952.06	1,896.00
TRAINING	4,494.02	5,000.00	4,494.02	5,000.00
TRAVEL/LODGING	1,340.29	1,100.00	1,340.29	1,100.00
UNIFORMS	251.10	450.00	251.10	450.00
FLEET - ENVIRONMENTAL FEE	44.69	100.00	44.69	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	47,191.11	61,000.00	47,191.11	61,000.00
WSVFD - PAYROLL TAXES	0.00	3,425.00	0.00	3,425.00
STAFF ADMINISTRATOR	29,997.00	40,000.00	29,997.00	40,000.00
STAFF ADMINISTRATIVE ASSISTA	24,305.25	31,000.00	24,305.25	31,000.00
UTILITIES - ELECTRIC	3,083.74	4,500.00	3,083.74	4,500.00
UTILITIES - NATUAL GAS	424.64	555.00	424.64	555.00

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 - WATER	694.01	800.00	694.01	800.00
UTILITIES-TIME WARNER/FirstNet	3,143.44	4,590.00	3,143.44	4,590.00
UTILITIES - CELL	900.00	1,200.00	900.00	1,200.00
SCHEDULING COORDINATOR	2,750.00	9,600.00	2,750.00	9,600.00
PAYROLL TAX EXPENSE	14,684.83	21,000.00	14,684.83	21,000.00
PROF FEES ACCOUNTING	2,049.00	2,050.00	2,049.00	2,050.00
WSVFD - ACCOUNTING FEES	0.00	1,100.00	0.00	1,100.00
FEES - COMPROLLER	10,819.64	11,250.00	10,819.64	11,250.00
BANK FEES	120.00	180.00	120.00	180.00
PROF FEES LEGAL	1,950.00	5,000.00	1,950.00	5,000.00
PROF FEES LEGAL RETAINER	6,300.00	8,400.00	6,300.00	8,400.00
PUBLIC NOTICE	35.00	80.00	35.00	80.00
POSTAGE	74.08	110.00	74.08	110.00
PROF FEES AUDIT	7,500.00	7,500.00	7,500.00	7,500.00
PROF FEES OTHER	5,332.00	2,500.00	5,332.00	2,500.00
DUES - SAFE-D	0.00	550.00	0.00	550.00
TECHNOLOGY	308.06	500.00	308.06	500.00
INSURANCE - ESD BOND	400.00	400.00	400.00	400.00
INSURANCE - ESD COMMERCIAL	8,077.00	7,800.00	8,077.00	7,800.00
INSURANCE - ESD WORKERS COM	38.00	7,000.00	38.00	7,000.00
SCHOLARSHIP	0.00	4,000.00	0.00	4,000.00
Total Expenses	377,129.21	515,424.08	377,129.21	515,424.08
Net Income	\$ 161,365.58	\$ 48,200.92	\$ 161,365.58	\$ 48,200.92

ADMINISTRATOR REPORT

JUNE 8, 2022

APPARATUS & EQUIPMENT: Administrator ordered a Polaris Ranger Crew 1000 XP UTV from Gene's Powersports Country with delivery most likely the first part of August. Price of the unit should be \$26,587.21.

BUILDING: All parts arrived for Winnie Dryer to repair damaged bay door area. Ed Murrell will be coordinating with Overhead Door of Beaumont for a date to start repairs.

HURRICANE CONFERENCE: Administrator attended the 13th Annual Chambers County Judge's Hurricane Conference at White Park on May 26, 2022. Large attendance by multiple agencies with useful information in preparation for the upcoming hurricane season.



Received

5/13/22
wfw

Sales Consultant: Andrew Vaughan

Unit Information
 Stock Number:
 Year: 2022
 Make: POLARIS
 Model: RANGER CREW 1000X
 Model Number: R22RSE99AM
 Color: MATTE TITANIUM
 Odometer:

Trade Information
 VIN:
 Year:
 Make:
 Model:
 Model Number:
 Color:
 Odometer:

Customer Information

Name: CHAMBERS COUNTY ESD 1 Email: ADMIN@CCESD1
 Address: 821 S HWY 124 Phone: 409-296-4133
 City, State, Zip: WINNIE, TX 77665 Phone #2:

Price: \$19,979.00
 Manufacturer Freight: \$455.00
 Technician Setup & Prep: \$494.00
 Theft: \$0.00
 Accessories: \$5,473.00
 Accessories Labor: \$0.00
 Labor: \$0.00
 Miscellaneous Costs: \$0.00
 Document Fee: \$125.00
 Trade-In Allowance: \$0.00
 Sub-Total: \$26,526.00
 Payoff on Trade-In: \$0.00
 Trade Equity: \$0.00
 Vehicle Inventory Tax: \$28.21
 Sales Tax: \$0.00
 Title/Trip Fee: \$33.00
 Cash Balance: \$26,587.21

Down Payment Options

\$0 \$0 \$0

- I will pay cash. (Obtain Lienholder Information For Title. If any portion of balance is to be borrowed, lien must be recorded.)
- I will use a Credit / Debit Card for the down payment or balance and understand that there is a 3% convenience fee.
- I have agreed to let the dealership obtain financing for me.

Item Name	Part #	Qty	Price	Labor	Total
COMMODITY	SURCHARGE	1	\$500.00	\$0.00	\$500.00
PRO	2882711	1	\$899.00	\$198.00	\$1,097.00
THUMPER FAB ROOF	TF010303-BK	1	\$2,100.00	\$198.00	\$2,298.00
3	BRACKET LIFT	1	\$499.00	\$0.00	\$499.00
	ACP TIRES	1	\$984.00	\$95.00	\$1,079.00
				Sub-Total:	\$5,473.00
				Tax:	\$0.00
				Accessories Total:	\$5,473.00

Fire Chief's Report

June 2022

Prepared by G. Hollaway

All of our new licensing paperwork and state documentation has been received from The Department of State Health Services for the First Responder Organization. The current certifications will be placed onto all apparatus.

The incident that occurred on Wednesday June 1st, 2022 has been investigated by Captain Daniel Callesto of the Winnie Stowell Volunteer Fire Department.

Josh Carnahan has been removed from the Station Attendant Roster.

Josh Carnahan is pending removal from the Department pending the completion of the emergency business meeting that will occur on Thursday, June 9th, 2022

Chris Carnahan will no longer be assigning the Station Attendant duty assignments.

Further disciplinary action may be taken against Chris Carnahan for actions taken during the altercation, depending on the outcome of the investigation findings.

The investigation completed by Captain Callesto will be presented to the membership so that there is full transparency and that all actions taken will be in accordance with the Volunteer Fire Department's By-Laws, Rules and Regulations as well as our SOG for disciplinary procedures.

The outcome of the business meeting as well as the list of disciplinary actions taken will be forwarded to the ESD Administrator and we will work in cooperation with the Administrator to ensure that the situation is rectified and minimize any further issues.

Winnie-Stowell Volunteer Fire Department Incident Type by Month

Incident Type	2022												2022 Total		
	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22			
Structure Fires	1	2	4	3	1										11
Vehicle Fires	0	3	2	2	0										7
Grass/Marsh Fires	10	9	14	12	7										52
Trash/Unauthorized Burn	0	0	0	1	1										2
MVA/Jaws Rescue	4	5	11	5	9										34
Water Rescue/Recovery	0	0	0	0	0										0
Spills/Wash Down	0	0	0	0	5										5
Medical/First Responder	32	30	24	23	33										142
Investigation/Gas Leak/Power Line	2	0	1	0	0										3
Alarms (False, Fire, Smoke, Co)	0	3	2	0	1										6
Aircraft Accident	0	0	0	0	0										0
Other *	2	1	4	4	2										13
Mutual Aid	0	0	0	0	0										0
Cancelled/No Response	5	7	0	6	6										24
Total	56	60	62	56	65	0	0	0	0	0	0	0	0	0	299

2021 Total = 534 Incidents

* Other = Lift Assist

* Total Calls = January 61 (5 were no response)

Winnie-Stowell Volunteer Fire Department Incident Participation by Month

Incident Type	Department	2022												2022 Totals	2022 Percentage		
		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21				
Austin, Matt	CCESD1	0	5	0	1	0										6	3%
Barner, Kaleb	CCESD1	7	2	8	3	5										25	11%
Callesto, Daniel	CCESD1	8	5	11	5	9										38	17%
Davis, Ehren	CCESD1	1	3	1	1	2										8	4%
Dixon, Tommy	CCESD1	0	5	1	1	2										9	4%
Franklin, Darrel	CCESD1	2	1	2	1	3										9	4%
Hardy, Michelle	CCESD1	3	0	0	0	1										4	2%
Hollaway, Greg	CCESD1	23	19	14	10	9										75	34%
Land, Richard	CCESD1	0	3	3	2	4										12	5%
Lara, Ura	CCESD1	1	0	3	1	0										5	2%
Luke, Gabe	CCESD1	2	3	4	2	1										12	5%
Peterson, Sean	CCESD1	6	2	2	1	0										11	5%
Wilber, Wayne	CCESD1	3	0	0	1	1										5	2%
Total	CCESD1	56	48	49	29	37	0	0	0	0	0	0	0	0	0	219	47%
Bivens, Jeremy	WSVFD	14	3	4	4	12										37	9%
Boone, Kathy	WSVFD	5	20	13	20	8										66	16%
Carnahan, Chris	WSVFD	7	11	17	12	11										58	14%
Carnahan, Josh	WSVFD	5	18	21	29	15										88	21%
Flores, Jose	WSVFD	5	4	0	2	6										17	4%
Isaacks, Austin	WSVFD	6	5	8	2	7										28	7%
Renner, Aaron	WSVFD	6	6	5	1	6										24	6%
Ruff, Logan	WSVFD	1	11	9	7	4										32	8%
Silcox, Tyler	WSVFD	14	11	10	18	8										61	14%
Ratley, Anna	WSVFD	0	0	0	0	1										1	0%
Spurlock, Skylin	WSVFD	0	0	0	0	3										3	1%
Mahon, Jarren	WSVFD	1	5	4	0	0										10	2%
Total	WSVFD	64	94	91	95	81	0	0	0	0	0	0	0	0	0	425	53%
Total	CCESD1	56	48	49	29	37	0	0	0	0	0	0	0	0	0	219	34%
Total	WSVFD	64	94	91	95	81	0	0	0	0	0	0	0	0	0	425	66%
Total	Combined	120	142	140	124	118	0	0	0	0	0	0	0	0	0	644	100%

Winnie-Stowell Volunteer Fire Department Financial Report

Payroll Account Reconciliation

East Chambers Bank Commercial Checking (Payroll Account)			
Beginning Bank Balance			\$10,409.69
Credits/Transfers			
Total Credits			\$0.00
			\$10,409.69
Debits			
5/5/2022	1568 Bivens, Jeremy	Payroll Expense	\$ (387.87)
5/5/2022	1566 Carnahan, Chris	Payroll Expense	\$ (290.90)
5/5/2022	1572 Carnahan, Josh	Payroll Expense	\$ (641.78)
5/5/2022	1569 Flores, Jose	Payroll Expense	\$ (387.87)
5/5/2022	1565 Isaacks, Austin	Payroll Expense	\$ (193.94)
5/5/2022	1564 Renner, Aaron	Payroll Expense	\$ (96.97)
5/5/2022	1567 Ruff, Logan	Payroll Expense	\$ (554.80)
5/5/2022	1573 Tyler Silcox	Payroll Expense	\$ (387.87)
5/5/2022	1574 Alicia Bourgeois	Accounting Payroll	\$ (50.00)
Total Debits			-\$2,992.00
Ending Bank Statement Balance			\$7,417.69
Outstanding Debits/Credits			
5/6/2022	EFT EFTPS	Payroll Tax Expense	-\$562.00
Total Pending			-\$562.00
Total Check Register			\$6,855.69
East Chambers Bank Commercial Checking (Payroll Account) 15002268			
Bank Balance			\$9,857.40
Outstanding Debits/Credits			
	Transfer	County Funding to Payroll	\$3,742.39
Total Outstanding Debits/Credits			\$3,742.39
Bills Owed			\$13,599.79
6/5/2022	1579 Bivens, Jeremy	Payroll Expense	\$ (484.84)
6/5/2022	1577 Carnahan, Chris	Payroll Expense	\$ (387.87)
6/5/2022	1581 Carnahan, Josh	Payroll Expense	\$ (381.87)
6/5/2022	1580 Flores, Jose	Payroll Expense	\$ (484.84)
6/5/2022	1576 Isaacks, Austin	Payroll Expense	\$ (387.87)
6/5/2022	1575 Renner, Aaron	Payroll Expense	\$ (290.90)
6/5/2022	1578 Ruff, Logan	Payroll Expense	\$ (381.87)
6/5/2022	1582 Tyler Silcox	Payroll Expense	\$ (355.55)
6/5/2022	1583 Alicia Bourgeois	Accounting Payroll	\$ (50.00)
Total Bills			\$3,205.61
Total Bills Owed			\$10,394.18
5/6/2022	EFT EFTPS	Remaining funds in Checking Account	(\$562.00)
Total Check Register			\$9,832.18

East Chambers Bank - Commercial Checking 15000214			
Beginning Bank Balance	4/29/2022		\$3,499.32
Credits/Transfers/Debits			
5/5/2022	DEP	VFIS	\$2,145.50
Total Credits			\$2,145.50
Checks Cleared			
5/9/2022	4623	CCESD #1 - VFIS Insurance reimb.	-\$2,145.50
Total Cleared			-\$2,145.50
Outstanding Debits/Credits			
Total Pending			\$0.00
4/29/2022 Currently in East Chambers Bank - Commercial Checking			\$3,499.32

East Chambers Bank - County Funding Account 15003361			
Beginning Bank Balance	4/29/2022		\$64,497.61
Credits/Transfers/Debits			
TRANSFER	5/4/2022	TRANSFER	Transfer from County Funding to Payroll Checkir -\$3,554.00
Total Credits			-\$3,554.00
Checks Pending			
Total Pending			\$0.00
4/29/2022 Currently in East Chambers Bank County Funding Account			\$60,943.61

East Chambers Bank - Benefit Account 15000923			
Beginning Bank Balance	5/1/2022		\$8,841.71
Credits/Transfers/Debits			
Total Credits			\$0.00
Checks Pending			
Total Pending			\$0.00
5/31/2022 Currently in East Chambers Bank - Benefit Account			\$8,841.71

Texas First Bank Savings 20080370			
Beginning Bank Balance	5/1/2022		\$2,018.37
Credits/Transfers			
5/31/2022	DEP	Interest Income	\$ 0.17
Total Credits			\$0.17
Checks Pending			
Total Pending			\$0.00
4/29/2022 Currently in Texas First Bank - Savings Account			\$2,018.54

Current Cash Assets			
5/6/2022	East Chambers Bank Commercial Checking (Payroll Account)		\$9,832.18
4/29/2022	East Chambers Bank - Commercial Checking 15000214		\$3,499.32
4/29/2022	East Chambers Bank - County Funding Account 15003361		\$60,943.61
5/31/2022	East Chambers Bank - Benefit Account 15000923		\$8,841.71
4/29/2022	Texas First Bank Savings 20080370		\$2,018.54
5/11/2022 Total Cash Assets			\$85,135.36

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

STATION ATTENDANT	Jan 2022 Total Shifts	Jan 2022 Gross Pay	Feb 2022 Total Shifts	Feb 2022 Gross Pay	Mar 2022 Total Shifts	Mar 2022 Gross Pay	Apr 2022 Total Shifts	Apr 2022 Gross Pay	May 2022 Total Shifts	May 2022 Gross Pay	Jun 2022 Total Shifts	Jun 2022 Gross Pay
Jeremy Bivens	18	\$630	3	\$105	8	\$260	12	\$420	15	\$525		\$0
Chris Carnahan	14	\$490	15	\$525	12	\$420	9	\$315	12	\$420		\$0
Josh Carnahan	0	\$0	0	\$0	18	\$630	21	\$735	12	\$420		\$0
Jose Flores	8	\$210	7	\$245	8	\$315	12	\$420	15	\$525		\$0
Austin Isaacks	18	\$630	12	\$420	15	\$525	6	\$210	12	\$420		\$0
Aaron Renner	0	\$210	6	\$210	7	\$245	3	\$105	9	\$315		\$0
Logan Ruff	12	\$420	21	\$735	18	\$525	18	\$630	12	\$420		\$0
Tyler Silcox	15	\$525	11	\$385	12	\$420	12	\$420	11	\$385		\$0
Total	89	\$3,115	75	\$2,625	96	\$3,360	93	\$3,255	98	\$3,430	0	\$0

\$55,031 BFD Starting Salary
20% % Allowed

\$11,006 Amount Allowed

STATION ATTENDANT	Jul 2022 Total Shifts	Jul 2022 Gross Pay	Aug 2022 Total Shifts	Aug 2022 Gross Pay	Sep 2022 Total Shifts	Sep 2022 Gross Pay	Oct 2022 Total Shifts	Oct 2022 Gross Pay	Nov 2022 Total Shifts	Nov 2022 Gross Pay	Dec 2022 Total Shifts	Dec 2022 Gross Pay	Calendar Year Totals				
													Total Shifts	Total Gross Pay	20% of BFD Starting Salary	Total Allowed Remaining	
Jeremy Bivens		\$0		\$0		\$0		\$0		\$0		\$0	\$0	55	\$ 1,960	\$11,006	\$9,046
Chris Carnahan		\$0		\$0		\$0		\$0		\$0		\$0	\$0	82	\$ 2,170	\$11,006	\$8,836
Josh Carnahan		\$0		\$0		\$0		\$0		\$0		\$0	\$0	81	\$ 1,785	\$11,006	\$9,221
Jose Flores		\$0		\$0		\$0		\$0		\$0		\$0	\$0	49	\$ 1,715	\$11,006	\$9,291
Austin Isaacks		\$0		\$0		\$0		\$0		\$0		\$0	\$0	63	\$ 2,205	\$11,006	\$8,801
Aaron Renner		\$0		\$0		\$0		\$0		\$0		\$0	\$0	31	\$ 1,088	\$11,006	\$9,918
Logan Ruff		\$0		\$0		\$0		\$0		\$0		\$0	\$0	78	\$ 2,730	\$11,006	\$8,276
Tyler Silcox		\$0		\$0		\$0		\$0		\$0		\$0	\$0	81	\$ 2,135	\$11,006	\$8,871
Total	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	\$0	451	\$16,785		

received
6/6/22
WJW



409-769-5388
COPESTRAILERS.NET

Printable Quote

6/6/22

System Quote # 1631

Name:	Chambers County FSD #1	Location:	B - Beaumont	Quote Type:	Quote
Address:	821 Hwy 124	Created By:	Terry Trahan	Date:	6-6-2022
City, State & Zip:	Winnie, TX 77665	Salesperson:	Terry Trahan	Quote Amount:	\$2,206.75
Phone:	409-201-7887	Other Salesperson:	Walter Johnson	Items:	6

Quote Line Items

Quantity	Price	Part	UofM Description	Extended
1.00	\$3,940.00	Unit # 8461	2022 Top Hat MP16X85-71-R BRK ON 1 AXLE W/ EBA, 2" RAM COUPLER, TP, 4 LAY FLAT TG W/ SPRING ASSIST, SPARE RACK, LED LIGHTS, RADIAL BLACK MOD TIRES Black VIN: 4R7BU1626NN221079	\$3,940.00
1.00	\$75.00	Dealer Handling Fee	D & H Fee	\$75.00
1.00	\$75.00	Shipping	Shipping Transport	\$75.00
1.00	\$5.00	Collected	Buyer's Tag Fee	\$5.00
1.00	\$11.75	Fee	Postage and Handling	\$11.75
-1.00	\$1,900.00	Trade-In	Trade-In: Stock # 7327 - Black 2021 Top Hat 12X77 LDX Vin: 4R7BU1221MN205906	(\$1,900.00)

Sub Total: \$2,206.75

Taxes: \$0.00

Total: \$2,206.75

Amount Type Date Check # Notes

System Quote

Not an actual invoice

Salesperson: Terry Trahan
 Corporation: Cope's Trailers
 Location: B - Beaumont
 Address: 24206 IH 10
 City, State Zip: Vidor, TX 77662
 Phone: 409-769-5388
 Email: terry@copestrailers.net
 Website: www.adilas.biz

Thank you for your business!

MTECH, Inc.

Quotation

Quote CHAMBERS COUNTY EMERGENCY

To:

825 HWY. 124,
Winnie, TX 77665
United States

Quote Number:	8624	Contact:	WAYNE WILBER
Quote Date:	04/18/22	Expires:	06/29/22
Customer:	CHAMBERSCO	Inquiry:	
Salesman:	DAVID HINES	Terms:	C/C
Ship Via:	Flat rate \$350	Phone:	(409) 201-7887
FOB:	CHICO, CA	FAX:	

1. This is an estimate only. Modification to line items may affect final pricing.
2. Price does not include sales tax (if applicable), crating or freight charges.
3. Commercial address with a forklift or loading dock is required to qualify for QTAC flat rate shipping.

<u>Item</u>	<u>Description</u>	<u>Revision</u>	<u>Quantity</u>	<u>Price</u>
1	2300.017-01 QTAC 40S, Hose Rack, Includes: - Welded, 40-gallon PolyTough internally baffled tank - Honda GHX50 and Koshin SEH-40H (Max 73 GPM, 61 PSI) - PolyTough hose rack - 1-1/2" drain - 4" vented fill tower - 1" gated auxiliary discharge - 1-1/2" auxiliary draft suction (draft hose kit sold separately) - Red with white graphics		1	\$3,075.0000 /EA
2	2250.020-01 Draft Hose Kit, 1-1/2", for KOSHIN SEH-40H, ACE GE-660-LE-EC, 15' long		1	\$120.0000 /EA
3	2250.014-01 Black Rubber Reel Hose, 3/4" X 50', GHT		1	\$0.0000 /EA
4	2250.009 Brass Bullseye Nozzle w/ 1/4" turn shut off, 3/4" GHT		1	\$0.0000 /EA
5	FR350		1	\$350.0000 /EA

Part Number

<u>Item</u>	<u>Description</u>	<u>Revision</u>	<u>Quantity</u>	<u>Price</u>
	QTAC flat rate shipping fee to a commercial address within the contiguous eastern U.S. Additional services such as lift gate, school or farm delivery will require additional fees.			

Total: \$3,545.00

By DAVID HINES
MTECH, Inc.

2020-2021 Audit

CHAMBERS COUNTY EMERGENCY
SERVICES DISTRICT NO. 1

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2021

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1
 Annual Financial Report
 For The Year Ended SEPTEMBER 30, 2021

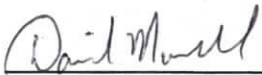
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INTRODUCTORY SECTION

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT No. 1
CERTIFICATE OF BOARD

We, the undersigned, certify that this accompanying audit report of the above named district was reviewed and approved for the year ended September 30, 2021 at a meeting of the Board of Commissioners held on the 8th day of June, 2022.



Board President



Board Secretary

FINANCIAL SECTION

J. R. Edwards & Associates, LLC

Certified Public Accountants

June 2, 2022

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, and each major fund of Chambers County Emergency Services District No.1, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund the Chambers County Emergency Services District No. 1, as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 - 9 and page 23 be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 2, 2022 on our consideration of Chambers County Emergency Service District No. 1's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to solely describe the scope of our testing on internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over the financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Chambers County Emergency Service District No. 1's internal control over financial reporting and compliance.

J.R. Edwards & Associates, LLC

In this section of the Annual Financial Report, we, the managers of the Chambers County Emergency Services District No. 1 (the District), discuss and analyze the District's financial performance for the fiscal year ended September 30, 2021. We encourage readers to consider the information presented here in conjunction with the independent auditors' report on page 2, and the District's Basic Financial Statements that begin on page 10.

FINANCIAL HIGHLIGHTS

- The District's total combined net position was \$1,340,058 at September 30, 2021.
- During the year, the District's revenues were \$114,138 more than the \$533,129 generated in expenses for governmental activities.
- The general fund reported a fund balance this year of \$1,318,632. All is for unrestricted use by the District.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

The Statement of Net Position presents information in a format that displays assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources to equal net position. Net position is displayed in three components – net investment in capital assets, restricted, and unrestricted. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. To assess the overall health of the District, one needs to consider additional nonfinancial factors such as changes in the District's tax base.

The *Statement of Activities* presents information showing how the government's net position changed during the current fiscal year. All changes in net position are reported for all of the current year's revenues and expenses regardless of when cash is received or paid. Thus, revenue and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

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

OVERVIEW OF THE FINANCIAL STATEMENTS - Continued

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

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

The District has the following kinds of funds:

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

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

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

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

Notes to the Financial Statements. The notes provide additional information that is essential to a complete understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 16-22 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* that further explains and supports the information in the financial statements. Required supplementary information can be found on page 23 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

The District's combined net position was \$1,340,058 at September 30, 2021. (See Table I)

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

	September 30, 2021	September 30, 2020
Current and Other Assets	\$ 1,335,190	\$ 1,294,290
Capital Assets	471,192	533,786
Total Assets	<u>1,806,382</u>	<u>1,828,076</u>
Current Liabilities	153,058	152,432
Long-term liabilities	313,266	449,724
Total Liabilities	<u>466,324</u>	<u>602,156</u>
Net Assets:		
Invested in Capital Assets Net of Related Debt	21,426	(47,458)
Unrestricted	1,318,632	1,273,378
Total Net Position	<u>\$ 1,340,058</u>	<u>\$ 1,225,920</u>

Approximately \$21,426 of the District's net position represents investments in capital assets net of related debt. The \$1,318,632 of unrestricted net position represents resources available to fund the programs of the District next year.

Changes in net position. The Districts total revenues were \$647,267. For the current year most of the revenues resulted from sales taxes levied and miscellaneous revenues accounted for less than three percent.

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

Total Cost of all programs and services was \$533,129. The net position of the District for the current year increased \$114,318 (see Table II on page 7 of this report).

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT No. 1
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 SEPTEMBER 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

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

	September 30, 2021	September 30, 2020
Revenues:		
General Revenues:		
Taxes	604,116	601,384
Contributions & Grants	20,500	2,639
Miscellaneous	22,651	116,166
Total Revenue	<u>647,267</u>	<u>720,189</u>
Expenses:		
General and administrative	208,336	260,754
Public Safety	197,506	93,783
Depreciation	111,396	118,820
Interest	15,891	20,850
Total Expenses Governmental Activities	<u>533,129</u>	<u>494,207</u>
Increase (Decrease) in Net Assets	114,138	225,982
Net Position - October 1 (Beginning)	1,225,920	999,938
Net Position - September 30 (Ending)	<u>\$ 1,340,058</u>	<u>\$ 1,225,920</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

GENERAL FUND BUDGETARY HIGHLIGHTS

The District did not amend the budget during the fiscal year.

Additional information and a budgetary comparison can be found on page 23.

Revenue from taxes were higher than budgeted amounts by approximately \$44,116. Current expenses for the year which include emergency services and administrative expenses were approximately \$75,784 more than budgeted.

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

CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY

Capital Assets. At September 30, 2021, the District had \$471,192 (net of depreciation) invested in capital assets, buildings, equipment and vehicles.

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

	<u>September 30,</u> 2021	<u>September 30,</u> 2020
Vehicles	\$ 1,476,217	\$ 1,476,217
Leasehold improvements	40,750	10,008
Equipment	460,605	460,605
Buildings	190,315	172,256
Land	66,000	66,000
Totals	<u>2,233,887</u>	<u>2,185,086</u>
 Less Accumulated Depreciation:	 (1,762,695)	 (1,651,300)
Net Capital Assets	<u>\$ 471,192</u>	<u>\$ 533,786</u>

Long-Term Debt. At year-end, the District had \$449,766 in notes payable and tax exempt obligations outstanding. More detailed information about the District's long-term liabilities is presented in the notes to the financial statements.

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT No. 1
Outstanding Debt

	<u>September 30,</u> 2021	<u>September 30,</u> 2020
Governmental activities:		
Contractual Obligations	\$ 449,766	\$ 581,244
Total	<u>\$ 449,766</u>	<u>\$ 581,244</u>

ECONOMIC FACTORS AND NEW YEAR'S BUDGETS AND RATES

- The District sustained Hurricane Harvey at the end of the fiscal year ended September 30, 2017. This increased the purchasing in the area in the prior year, and in turn, raised the sales tax income for the District in the prior year.
- The fire department began to receive a share of the county sales tax receipts, which increased the sales tax income.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

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BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2021

	Primary Government <u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 1,213,886
Taxes receivable	121,304
Capital assets:	
Land	66,000
Buildings, property, and equipment, net	<u>405,192</u>
Total Assets	<u>1,806,382</u>
LIABILITIES	
Accounts payable	5,243
Accrued interest	11,315
Non-current liabilities:	
Due within one year	136,500
Due in more than one year	<u>313,266</u>
Total Liabilities	<u>466,324</u>
NET POSITION	
Net investment in capital assets	21,426
Unrestricted	<u>1,318,632</u>
Total Net Position	<u>\$ 1,340,058</u>

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

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2021

Functions / Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government Governmental Activities
Governmental activities:				
General government	\$ 335,623	\$ -	\$ -	\$ (335,623)
Fire and emergency services	197,506	-	-	(197,506)
Total governmental activities	533,129	-	-	(533,129)
Total Primary Government	\$ 533,129	\$ -	\$ -	\$ (533,129)
	Sales taxes, penalties and interest			604,116
	Contributions and grants			20,500
	Interest			5,945
	Other miscellaneous			16,706
	Total general revenues			647,267
	Change in Net Position			114,138
	Net Position- Beginning			1,225,920
	Net Position - Ending			\$ 1,340,058

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

BALANCE SHEET - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2021

	Total Governmental Funds
	<u>General Fund</u>
ASSETS:	
Cash and cash equivalents	\$ 1,213,886
Sales taxes receivable	<u>121,304</u>
TOTAL ASSETS	<u><u>\$ 1,335,190</u></u>
LIABILITIES AND FUND BALANCES:	
LIABILITIES:	
Accounts payable	\$ 5,243
Accrued Interest	<u>11,315</u>
TOTAL LIABILITIES	<u>16,558</u>
FUND BALANCES:	
Unassigned Fund Balance	<u>1,318,632</u>
TOTAL FUND BALANCES	<u>1,318,632</u>
 TOTAL LIABILITIES DEFERRED INFLOWS AND FUND BALANCE	 <u><u>\$ 1,335,190</u></u>

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

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

Governmental fund balance as reported on the balance sheet for governmental funds.	\$ 1,318,632
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	471,192
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(449,766)</u>
Total net position as reported on the Statement of Net Position for Governmental Activities.	<u>\$ 1,340,058</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Total Governmental Funds
	<u>General Fund</u>
REVENUES	
Sales taxes, penalties and interest	\$ 604,116
Contributions and grants	20,500
Other miscellaneous	22,651
Total revenue	<u>647,267</u>
EXPENDITURES:	
Current:	
General government	224,227
Fire and emergency services	197,506
Capital outlay	48,801
Total expenditures	<u>470,534</u>
OTHER FINANCING SOURCES (USES)	
Principal payments on loan	<u>(131,479)</u>
Total other financing sources and uses	<u>(131,479)</u>
NET CHANGE IN FUND BALANCES	45,254
FUND BALANCES - BEGINNING	<u>1,273,378</u>
FUND BALANCES - ENDING	<u>\$ 1,318,632</u>

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

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Net change in fund balances - total governmental funds (Exhibit D) \$ 45,254

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital Outlay	\$ 48,801	
Depreciation	<u>\$ (111,396)</u>	(62,595)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

131,479

Change in net position of governmental activities (Exhibit B) \$ 114,138

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

A. Reporting Entity

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

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

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

B. Government-Wide Financial Statements

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

The statement of activities demonstrates the degree to which the direct expenses of a given structure or segment, are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

C. Fund Financial Statements

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

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

The District reports the following major governmental funds:

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

D. Budgetary Data

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

The budget was discussed and adopted by the Board for the fiscal year October 1, 2020 through September 30, 2021, at the September 2020 meeting. No amendments were made to this budget. The District adopted the current year budget on a line item basis.

E. Cash and Investments

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

F. Receivables

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

G. Capital Assets

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

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

<u>Assets</u>	<u>Years</u>
Vehicles & Equipment	7
Computer and Office Equipment	5

H. Long-term Obligations

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

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

I. Fund Equity

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

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

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

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

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

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

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

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

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

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

J. Date of Management's Review

In preparing the financial statements, the District has evaluated events and transactions for potential recognition for disclosure through June 2, 2022 the date that the financial statements were available to be issued.

K. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting year. Actual results could differ from those estimates.

NOTE 2: CASH AND INVESTMENTS

At year-end, the District's carrying amount of deposits was \$1,168,150 and the bank balance was \$1,150,816, and the Department's balance was \$45,736. Deposits are exposed to custodial risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. Of the bank balance, \$750,000 was covered by federal depository insurance and the remaining balance was collateralized by \$599,740 held on behalf of the District.

NOTE 3: TAXES

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

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

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

NOTE 4: CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended September 30, 2021 was as follows:

Governmental Activities	Beginning	Current Year		Ending
	Balance	Increases	Decreases	Balance
Capital assets not being depreciated:				
Land	\$ 66,000	\$ -	\$ -	\$ 66,000
Total capital assets not being depreciated:	66,000	-	-	66,000
Capital assets being depreciated:				
Vehicles	\$ 1,476,217	\$ -	\$ -	\$ 1,476,217
Leasehold Improvements	10,008	30,742	-	40,750
Buildings	172,256	18,059	-	190,315
Equipment	460,605	-	-	460,605
Total	2,119,086	48,801	-	2,167,887
Less accumulated depreciation:	(1,651,299)	(111,396)	-	(1,762,695)
Total capital assets being depreciated, net	467,787	(62,595)	-	405,192
Governmental activities capital assets, net	\$ 533,787	\$ (62,595)	\$ -	\$ 471,192

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

General Government	\$ 111,396
Total Depreciation Expense - Governmental Activities	\$ 111,396

NOTE 5: LONG TERM DEBT

The District entered into a lease-purchase agreement with OshKosh Capital on September 26, 2011, for the purchase of a Pierce PX Dryside Tanker (\$189,356), a Saber Pumper (\$430,483) and loose equipment included with the pumper (\$44,735). The gross amount of assets acquired under this capital lease was \$664,576. The terms of the lease-purchase agreement assumes an interest rate of 4.181 % for a period of ten years. Once a year payments in the amount of \$82,959, including principal and interest began on October 26, 2012. The agreement contains a \$1.00 buy-out option at the end of the lease.

The District entered into a lease-purchase agreement with Government Capital as of February 1, 2017 for the purchase of a Pierce Pumper/ Tanker. The gross amount of assets acquired under this capital lease was \$580,249. The terms of the lease-purchase agreement assumes interest rate of 3.237% for a period of ten years. Once a year a payment is due in the amount of \$68,848.17, which includes principal and interest. This payment is due beginning on February 1, 2018. The agreement contains a \$1.00 buy-out option at the end of the lease.

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2021

NOTE 5: LONG TERM DEBT, Continued

Long-term debt at September 30, 2021, is summarized as follows:

Date Issued	Amount	Final Maturity	Annual Installments	% Rate	Outstanding Balance
2011	664,576	2021	\$82,959	4.18%	79,630
2017	580,249	2027	\$68,847	3.24%	370,136
Total Capital Lease Obligations					449,766
Less Current Portion					136,500
Total Long-term Capital Lease Obligations					<u>\$ 313,266</u>

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2021, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Contractual Obligations	581,244	-	131,478	449,766	136,500
Long-Term Liabilities	<u>\$ 581,244</u>	<u>\$ -</u>	<u>\$ 131,478</u>	<u>\$ 449,766</u>	<u>\$ 136,500</u>

Aggregate debt service requirements to maturity the capital lease obligations outstanding at September 30, 2021 are as follows:

Year Ending September 30,	Principal	Interest
2022	136,500	11,979
2023	58,710	10,138
2024	60,611	8,237
2025	62,573	6,275
2026	64,598	4,250
2027	66,774	2,159

NOTE 6: OTHER INFORMATION

Risk Management

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

NOTE 7: COMMITMENTS

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

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

REQUIRED SUPPLEMENTARY INFORMATION

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 549,200	\$ 560,005	\$ 604,116	\$ 44,111
Contributions and grants	2,566	2,450	20,500	18,050
Miscellaneous	6,178	4,238	22,651	18,413
Total revenue	<u>557,944</u>	<u>566,693</u>	<u>647,267</u>	<u>80,574</u>
EXPENDITURES				
Current:				
General government	167,622	163,695	224,227	(60,532)
Fire and emergency services	281,850	231,055	197,506	33,549
Capital Outlay	-	-	48,801	(48,801)
Total expenditures	<u>449,472</u>	<u>394,750</u>	<u>470,534</u>	<u>(75,784)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>108,472</u>	<u>171,943</u>	<u>176,733</u>	<u>4,790</u>
OTHER FINANCING SOURCES (USES)				
Principal Payments on loan	(151,753)	(151,753)	(131,479)	20,274
Total other financing sources and uses	<u>(151,753)</u>	<u>(151,753)</u>	<u>(131,479)</u>	<u>20,274</u>
NET CHANGE IN FUND BALANCES	<u>(43,281)</u>	<u>20,190</u>	<u>45,254</u>	<u>25,064</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>1,273,378</u>	<u>1,273,378</u>	<u>1,273,378</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,230,097</u>	<u>\$ 1,293,568</u>	<u>\$ 1,318,632</u>	<u>\$ 25,064</u>

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

COMPLIANCE SECTION

J. R. Edwards & Associates, LLC

Certified Public Accountants

June 2, 2022

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund of Chambers County Emergency Services District No.1 (District), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 2, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Chambers County Emergency Services District No. 1 financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an

opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

J.R. Edwards & Associates, LLC

