THE STATE OF TEXAS §
§
COUNTY OF CHAMBERS §

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1
AGENDA

September 10, 2025

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 **September 10, 2025,** at **6:00 p.m.;** at the **Winnie-Stowell Volunteer Fire Department ("WSVFD") - 825 State Highway 124, Winnie, Texas 77665**.

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

DISCUSSION/ACTION ITEMS

1. Call meeting to order.
2. Pledge of Allegiance.
3. Public Comment.
4. Discuss and approve the minutes for the August 13, 2025 Regular Meeting.
5. Discuss and take-action, on the District's Treasurers Report; District's expenses; and amend the District's budget, if necessary.
6. Discuss and take-action, on approving a budget for 2025-2026.
7. Receive Reports from:
   a. Administrator, and
   b. Chief's, including the Department's Financial Report.
8. Discuss and take-action, if necessary, on renewing CD for Prosperity Bank.

9. Discuss and take-action, if necessary, on considering a proposed sales tax tax increase election for the District.

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

11. Discuss and take-action on hiring Texas Hydrant Services to map, inspect, and repair fire hydrants within the District.

12. Adjourn

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

Michelle Hardy

Michelle Hardy, Administrator
Chambers County Emergency Services District #1

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The Board may retire to Executive Session any time between the meetings opening and adjournment for the purpose of consultation with legal counsel pursuant to Chapter 551.071 of the Texas Government Code; discussion of personnel matters pursuant to Chapter 551.074 of the Texas Government Code; to discuss Health Care Services as provided by Chapter 551.085 of the Texas Government Code; and/or, discussion of real estate acquisitions pursuant to Chapter 551.072 of the Texas Government Code. Action, if any, will be taken in open session.

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

Line Item	Chart of Accounts	2024-2025 Year to Date	2024-2025 Budget Amendment 3 (September 11, 2025)	Proposed 2025-2026 Budget	Difference by Line Item
Income					
Sales Tax	4010	$784,969.71	$854,969.71	$875,000.00	$20,030.29
Property Tax	4020	$0.08	$0.08	$2.00	$1.92
Other Income	4061	$39,111.00	$39,111.00	$750.00	($38,361.00)
Billing Income	4060	$0.00	$0.00	$5,000.00	$5,000.00
Interest Income	4070	$63,978.46	$70,000.00	$80,000.00	$10,000.00
Surplus Equipment Sales	4072	$550.00	$550.00	$1,000.00	$450.00
Dividend Income	4071	$5,755.72	$5,755.72	$6,000.00	$244.28
Total Income		**$894,364.97**	**$970,386.51**	**$967,752.00**	**($2,634.51)**
Expenses					
Operations/VFD					
Administrative/Utilities					
Cleaning Supplies	5091	$121.63	$121.63	$350.00	$228.37
Dining	5162	$0.00	$400.00	$350.00	($50.00)
Freight	5164	$0.00	$500.00	$250.00	($250.00)
Office Supplies	5166	$3,408.11	$3,600.00	$3,600.00	$0.00
Rehab/Refreshments	5167	$310.01	$350.00	$500.00	$150.00
Reporter Software	5168	$662.24	$700.00	$1,500.00	$800.00
Special Events	5175	$429.52	$500.00	$700.00	$200.00
Scholarship	6510	$0.00	$0.00	$0.00	$0.00
Training (Safe D and Other Training)	5170	$0.00	$600.00	$0.00	($600.00)
Travel/Lodging	5171	$1,656.93	$1,656.93	$2,000.00	$343.07
Uniforms	5173	$0.00	$0.00	$1,500.00	$1,500.00
Total Administrative		**$6,588.44**	**$8,428.56**	**$10,750.00**	**$2,321.44**
Building					
Improvements	5046	$465.00	$465.00	$5,000.00	$4,535.00
Maintenance and Upkeep	5047	$3,447.78	$3,447.78	$5,000.00	$1,552.22
Total Building		**$3,912.78**	**$3,912.78**	**$10,000.00**	**$6,087.22**
Equipment					
Parts, Service, Repairs & Inspections	5062	$2,992.65	$2,992.65	$2,500.00	($492.65)
Purchases (i.e. includes Mini Pumper, bunker gear, and extraction tools)	5060	$0.00	$0.00	$163,000.00	$163,000.00
Fire Rescue Supplies	5090	$0.00	$0.00	$5,000.00	$5,000.00
Total Equipment		**$2,992.65**	**$2,992.65**	**$170,500.00**	**$167,507.35**
Fleet					
Fuel					
Diesel (VFD)	5071	$0.00	$0.00	$4,920.00	$4,920.00
Diesel Treatment	5070	$155.94	$155.94	$150.00	($5.94)
Gasoline (VFD)	5072	$0.00	$0.00	$4,155.00	$4,155.00
Environmental Compliance Fee (VFD)	5174	$0.00	$0.00	$75.00	$75.00
Total Fuel		**$155.94**	**$155.94**	**$9,300.00**	**$9,144.06**
Parts, Service & Repairs					
Admin 21	5027	$907.49	$907.49	$1,200.00	$292.51
Brush 21	5020	$0.00	$0.00	$5,500.00	$5,500.00
Command 21	5021	$0.00	$0.00	$0.00	$0.00
Engine 21	5025	$7,294.30	$7,294.30	$15,000.00	$7,705.70
Engine 22 S/P	5028	$12,792.08	$12,792.08	$15,000.00	$2,207.92
Tanker 21	5026	$0.00	$0.00	$7,500.00	$7,500.00
Rescue 21	5029	$0.00	$0.00	$1,000.00	$1,000.00
Misc.	5074	$3,101.99	$3,101.99	$3,000.00	($101.99)
Total Parts		**$24,095.86**	**$24,095.86**	**$48,200.00**	**$24,104.14**
Total Fleet		**$24,251.80**	**$24,251.80**	**$57,500.00**	**$33,248.20**
Insurance					
Auto Insurance (VFD)	5073	$0.00	$0.00	$0.00	$0.00
Accident & Sickness (VFD)	5150	$0.00	$0.00	$0.00	$0.00
Commercial Package (VFD)	5151	$0.00	$0.00	$0.00	$0.00
Total Insurance		**$0.00**	**$0.00**	**$0.00**	**$0.00**

Line Item	Chart of Accounts	2024-2025 Year to Date	2024-2025 Budget Amendment 3 (September 11, 2025)	Proposed 2025-2026 Budget	Difference by Line Item
Firefighter/Attendant Services		**$0.00**	**$0.00**		
ESD Contracted Services	5177	$363,198.59	$400,000.00	$410,000.00	$10,000.00
Total Station Attendant		**$363,198.59**	**$400,000.00**	**$410,000.00**	**$10,000.00**
Total Operations Costs		**$400,944.26**	**$439,585.79**	**$658,750.00**	**$219,164.21**
Administrative Expenses					
Bank Fees	6205	$182.00	$210.00	$200.00	($10.00)
Meeting Filing Fees	6220	$0.00	$20.00	$0.00	($20.00)
Postage	6225	$89.29	$100.00	$100.00	$0.00
Public Notice	6221	$30.00	$30.00	$50.00	$20.00
Utilities					
Electric	5200	$3,952.33	$4,503.84	$5,500.00	$996.16
Center Point (Natural Gas)	5201	$1,043.93	$1,200.00	$1,100.00	($100.00)
TBCD Water/Sewer	5202	$2,527.22	$3,070.00	$3,000.00	($70.00)
Garbage Pickup	5044	$2,311.37	$2,500.00	$2,664.00	$164.00
Cell Phone	5210	$1,100.00	$1,358.06	$1,300.00	($58.06)
Technology	6352	$567.75	$567.75	$1,000.00	$432.25
Spectrum TW/First Net	5204	$3,722.91	$4,605.00	$4,600.00	($5.00)
Total Utilities		**$15,225.51**	**$17,804.65**	**$19,164.00**	**$1,359.35**
Total Administrative		**$15,526.80**	**$18,164.65**	**$19,514.00**	**$1,349.35**
Dues					
Safe-D	6300	$590.00	$550.00	$600.00	$50.00
Total Dues		**$590.00**	**$550.00**	**$600.00**	**$50.00**
Insurance-ESD					
Bond	6400	$400.00	$400.00	$400.00	$0.00
Commercial Package	6401	$9,842.00	$9,842.00	$10,000.00	$158.00
Workers Compensation	6402	$13,839.00	$13,839.00	$14,000.00	$161.00
Total Insurance		**$24,081.00**	**$24,081.00**	**$24,400.00**	**$319.00**
Loans					
E22 S/P Interest	5094	$6,270.35	$6,270.35	$4,246.46	($2,023.89)
E22 S/P Principle	5093	$62,523.85	$62,523.85	$64,547.74	$2,023.89
Total Loans		**$68,794.20**	**$68,794.20**	**$68,794.20**	**$0.00**
Professional Services					
Accounting Fees	6200	$5,163.00	$5,163.00	$5,000.00	($163.00)
Audit	6230	$8,000.00	$8,000.00	$8,500.00	$500.00
HdL Companies-Tax Forecasting	6235	$178.76	$178.76	$500.00	$321.24
Other Professional Fees		**$13,341.76**	***$13,341.76***	***$14,000.00***	***$658.24***
Legal Retainer	6215				
Hubert Oxford IV		$3,850.00	$4,500.00	$4,500.00	$0.00
Joshua Heinz		$3,850.00	$4,500.00	$4,500.00	$0.00
Other Attorney Fees	6210	$0.00	$0.00	$5,500.00	$5,500.00
Total Legal		**$7,700.00**	**$9,000.00**	**$14,500.00**	**$5,500.00**
Total Professional Services		**$21,041.76**	**$22,341.76**	**$28,500.00**	**$6,158.24**
Employees					
Staff		$0.00			
Administrator	5190	$45,000.00	$60,000.00	$60,000.00	$0.00
Staff Payroll		**$45,000.00**	**$60,000.00**	**$60,000.00**	**$0.00**
Payroll Taxes	5250	$11,450.78	$13,500.00	$15,000.00	$1,500.00
Total Employee		**$56,450.78**	**$73,500.00**	**$75,000.00**	**$1,500.00**
Sales Tax Fees			$0.00		
Sales Tax Fees	6204	$13,803.10	$17,552.67	$20,000.00	$2,447.33
Total Sales Tax Fees		**$13,803.10**	**$17,552.67**	**$20,000.00**	**$2,447.33**
Total Administrative Costs*		**$200,287.64**	**$224,984.28**	**$236,808.20**	**$11,823.92**
Total Expenses		**$601,231.90**	**$664,570.07**	**$895,558.20**	**$230,988.13**
Net Revenue		**$293,133.07**	**$305,816.44**	**$72,193.80**	**($233,622.64)**

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 13th day of September 2025, 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	**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. In addition to the above-named Commissioners, the following people were also present:

Attendee	**Position**
Mrs. Michelle Hardy	Administrator
Mr. Hubert Oxford, IV	Benckenstein & Oxford, LLP
Mr. Richard Land	Chief Jack Brooks Regional Airport

President Murrell then called the meeting to order at 6:05 p.m. and led the meeting. First, he asked those present to recite the Pledge of Allegiance and Pledge to the State Flag of Texas.

Next, President Murrell asked for public comment but there were none.

Agenda Item No. 4 - Discuss and approve the minutes for the August 13, 2025 Regular Meeting.

President Murrell then asked that the Commissioners to return to Agenda Item No. 4, to review the minutes of the August 13, 2025 Regular Meeting. Attorney Oxford inquired about the total payment to Chief Land for his services in performing the needs assessment. Mrs. Hardy advised that it was $16,000.00. Thereafter, Attorney Oxford advised that he needed to update the minutes to include this amount.

Consequently, Commissioner Crone made a motion to approve the minutes of the August 13, 2025 Regular Meeting subject to the change referenced above. This motion was seconded by Commissioner Dow and unanimously approved by all the Commissioners.

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

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, as of the meeting date, the District's checking account balance was $33,900.38. Mrs. Hardy noted the Comptroller's September payment was pending, with an expected $62,830.87 deposit on September 12, 2025. Once received, Mrs. Hardy stated the District's checking account balance would be $96,731.25. However, after payment of the invoices totaling $53,358.50 and payroll taxes of $1,195.00, the balance would be approximately $42,177.75. As such, Mrs. Hardy recommended holding off on transferring funds until there was a discussion on Agenda Item No. 8. Following payment of all invoices and expenses, the District's checking account reflected an ending balance of $26,177.78.

Returning to the invoices due, Mrs. Hardy again stated that the invoices to be paid at the meeting totaled $53,358.50, of which she highlighted one invoice for $9,746.30 to Beaumont Freightliner for repairs to Tanker 21 after it sustained damage on route to a call. A complete set of invoices to be paid are set forth in **Exhibit "A-1"**.

Regarding the District's other accounts, Mrs. Hardy informed the Commissioners that as of the meeting, the balance in the accounts were as follows:

Account	Beginning Balance	Change (±)	Ending Balance	Notes (Transfers / Interest)
East Chambers Money Market	$176,424.15	$245.30	$176,659.45	Interest
Texas First Bank Money Market	$5,667.41	$0.00	$5,667.41	None
Common Cents Credit Union	$230,751.83	$0.00	$230,751.83	None
Prosperity Bank	$248,792.14	$0.00	$248,792.14	None

Account	Beginning Balance	Change (±)	Ending Balance	Notes (Transfers / Interest)
TexSTAR	$1,294,362.42	$44,826.01	$1,294,362.42	Transfer of $45,000.00 and Interest of $4,826.01
Combined Balances (Including checking, invoices to be paid	$2,016,455.35	$31,791.66	$2,048,247.01	

(*See* **Exhibit "A-1"**).

In addition, the Commissioners were asked to review the financials for August 2025 and then Mrs. Hardy asked the Commissioners to review a second proposed budget amendments. *See* **Exhibit "A-2" and "A-3"**. Mrs. Hardy then reviewed each line-item in the budget amendment that she recommended be changed. Afterward, she summarized the amendment by telling the Commissioners the District needed to lower many of the amendments approved at the last minute and that the expected revenue needed to be reduced by $50,804.84 to $970,386.51 and likewise, the expenses need to be reduced by $259,905.55 to $664,570.07. If approved, these adjustments would leave the District with an estimated $305,816.44 in excess funds for the year.

Additionally, the Commissioners were asked to review reports for: 1) Aged Payables; and 2) the Account Registers for each account. *See* **Exhibit "A-4"**.

After all the District's financials were discussed, Commissioner Crone made a motion to approve the following: 1) Treasurer's Report; 2) the District's August 2025 Financial Reports and Bank Reconciliations; 3) budget amendment No. 3; and 4) pay the outstanding invoices. This motion was seconded by Commissioner Dow and unanimously approved with the consent of all the Commissioners.

Agenda Item No. 6 - Discuss and take-action, on approving a budget for 2025-2026.

Once again, President Murrell called on Mrs. Hardy to review the proposed budget for 2025-2026. Mrs. Hardy then presented proposed budget and explained each line. A summary of the proposed budget is set forth below and the details and notes concerning the various line items are in the attached **Exhibit "B"**.

Line Item		2024-2025 Year to Date	2024-2025 Budget Amendment 3 (September 11, 2025)	Proposed 2025-2026 Budget	Difference by Line Item
Income					
	Total Income	**$894,364.97**	**$970,386.51**	**$982,752.00**	**$12,365.49**
Expenses					
Operations/VFD					
	Total Operations Costs	**$400,944.26**	**$439,585.79**	**$547,550.00**	**$107,964.21**
Administrative Expenses					
	Total Administrative Costs*	**$200,287.64**	**$224,984.28**	**$232,244.20**	**$7,259.92**
	Total Expenses	**$601,231.90**	**$664,570.07**	**$779,794.20**	**$115,224.13**
	Net Revenue	**$293,133.07**	**$305,816.44**	**$202,957.80**	**($102,858.64)**

In the initial budget for Fiscal Year 2025–2026, Mrs. Hardy reported that the District expects to have net revenues of $202,957.80, which is less than the final net revenue of $305,816.44 from the 2024–2025 budget. Mrs. Hardy explained that while overall revenue is expected to increase slightly, the main difference from the prior year's budget is the inclusion of funding for the purchase of multiple vehicles, which increased Line Item 5060 – Purchases by $90,000.00.

Upon the conclusion of the discussion on the budget, Commissioner Crone made a motion to approve the proposed 2025-2026 budget as set forth in **Exhibit "B"**. This motion was seconded by Commissioner Barrow and unanimously approved by all the Commissioners.

Agenda Item No. 7 – Receive reports from the Administrator and Fire Chief, including the Department's Financial Report.

President Murrell then called on Mrs. Hardy to give her monthly report. A summary of the report is set forth in **Exhibit "C"**. Mrs. Hardy noted that Tanker 21 had completed maintenance at Freightliner in Beaumont and was ready for pickup. She stated the Department had begun standbys at home football games and was coordinating with schools for a "Sunshine Patrol". She also noted that the Department would assist EMS during the Rice Festival using Brush 22. Moreover, Mrs. Hardy reported on the upcoming participation in a First Responder Day, Fire Prevention Week with the library, and a luncheon at White's Park and the blood drive was rescheduled to September 26, 2025. Lastly, Mrs. Hardy also advised she was obtaining IT and vehicle quotes and recommended replacing the Verizon Connect camera system with one better suited for emergency vehicles.

After the Commissioners reviewed and discussed the Administrator's Report for August 2025, President Murrell then called on Mrs. Hardy to present the Chief's report. Mrs. Hardy then reported that in August, the District and the Department responded to one-hundred and eight (108) calls.

Winnie-Stowell Volunteer Fire Department

Incident Type by Month

	2025												
Incident Type	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	2025 Total
Structure Fires	5	1	4	0	0	2	3	6					**21**
Vehicle Fires	3	0	1	3	1	3	7	2					**20**
Grass/Marsh Fires	3	4	12	4	2	1	2	3					**31**
Trash/Unauthorized Burn	0	1	0	0	3	2	2	0					**8**
MVA/Jaws Rescue	12	6	17	12	12	18	8	8					**93**
Water Rescue/Recovery	0	0	0	0	0	0	0	0					**0**
Spills/Wash Down	4	1	2	5	1	1	3	5					**22**
Medical/First Responder	69	71	46	61	63	82	67	76					**535**
Investigation/Gas Leak/Power Line	0	0	0	0	0	0	0	0					**0**
Alarms (False, Fire, Smoke, Co)	2	3	3	8	3	1	3	4					**27**
Aircraft Accident	0	0	0	0	1	0	0	0					**1**
Other *	9	8	7	6	1	5	5	4					**45**
Mutual Aid	0	0	0	0	0	0	0	0					**0**
Cancelled/No Response	0	0	0	0	0	0	0	0					**0**
Total	**107**	**95**	**92**	**99**	**87**	**115**	**100**	**108**	**0**	**0**	**0**	**0**	**803**

2024 Total = 1027 Incidents
August 2024 Total = 110 Incidents
*** Other = Lift Assist/Public Assist**

Following the discussion on the various runs, Mrs. Hardy directed the Commissioners to their packets for the complete Chief's report that includes additional statistical reports, and bank account summaries. *See* **Exhibit "D"**.

Agenda Item No. 8 - Discuss and take-action, if necessary, on renewing CD for Prosperity Bank.

Mrs. Hardy reported that the District's certificate of deposit (CD) with Prosperity Bank will mature on October 14, 2025, and then presented the Commissioners with renewal options. She noted the rates provided by Prosperity were 3.25% for a one-year term, 4.00% for a four-month term, and 3.50% for a seven-month term. After discussion and comparison with the District's TexSTAR account, the Commissioners agreed not to renew the CD and instead to transfer the balance of approximately $248,792.14 from Prosperity Bank into the TexSTAR account.

Commissioner Thibodeaux made a motion to not renew the District's certificate of deposit (CD) with Prosperity Bank maturing on October 14, 2025, and to authorize the transfer of the balance of approximately $248,792.14 from Prosperity Bank into the District's TexSTAR account. This motion was seconded by Commissioner Dow and unanimously approved by all the Commissioners.

Agenda Item No. 9 - Discuss and take-action, if necessary, on considering a proposed sales tax increase election for the District.

President Murrell then called on Commissioner Thibodeaux to discuss Agenda Item 9 regarding consideration of a proposed sales tax. Commissioner Thibodeaux reported that, in light of potential budget increases for the acquisition of a property for a new station, the construction of a new station, and rising personnel costs, he suggested that the District explore the possibility of capturing any remaining available sales tax revenue within the District. Commissioner Thibodeaux noted that the current combined sales tax rate paid by residents within the District is 8.13%, consisting of:

- State of Texas: 6.25 %
- Chambers County Emergency Services District No. 1: 0.63 %
- Chambers County Health Services District: 0.50 %
- Winnie-Stowell Hospital District: 0.75 %

Since the state cap is 8.25%, Commissioner Thibodeaux noted that the District could potentially capture an additional 0.12% in sales tax, subject to voter approval and coordination with other local taxing entities.

Commissioner Thibodeaux then discussed with the Commissioners the possibility of calling the election to coincide with the March 2026 primary elections. Attorney Oxford questioned whether this was possible but agreed to provide the Commissioners with an opinion on whether the District was allowed to call an election for this date and if not, when the soonest election can take place.

Upon the conclusion of the Executive Session, President Murrell then informed the Commissioners that the next meeting would take place on September 10, 2025 at 6:00 p.m. President Murrell then called for a motion to adjourn the meeting at 7:44 p.m. Commissioner Crone then made a motion to adjourn. This motion was seconded by Commissioner Barrow with the unanimous consent of all the Commissioners present.

David Murrell

David Murrell, President
Date: 9-10-2025

After some discussion on this matter, the Commissioners agreed to table the agenda item until they had additional information. Thus, a motion was made by Commissioner Crone to table Agenda Item 9 regarding consideration of a proposed sales tax for Chambers County Emergency Services District No. 1 to allow additional time for review and discussion. This motion was seconded by Commissioner Dow and unanimously approved by all the Commissioners.

Agenda Item No. 10 - 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.

President Murrell then called for discussion on Agenda Item 10 regarding the purchase of fire or EMS equipment and supplies, as well as any proposed repairs, maintenance, or testing. Mrs. Hardy provided an update on the acquisition of new vehicles and reported that the previously approved purchases of bunker gear and metal storage cabinets were proceeding as planned. After discussion, no further action was taken by the Commissioners.

Agenda Item No. 11 - Discuss and take-action on hiring Texas Hydrant Services to map, inspect, and repair fire hydrants within the District.

The Commissioners then turned to Agenda Item 11 to discuss and take action on hiring Texas Hydrant Services to map, inspect, and repair fire hydrants within the District. Mrs. Hardy reported that on September 9, 2025, she received an email from Jerry Shadden, General Manager of the Trinity Bay Conservation District, following several months of outreach regarding potential collaboration with Trinity Bay to engage Texas Hydrant Services for hydrant mapping and inspection. In his September 9, 2025, email, Mr. Shadden stated that Trinity Bay had replaced ten fire hydrants during the year and planned to conduct testing later in the year after completing its meter change-out program. He further indicated that Trinity Bay looks forward to working with the District in the future on infrastructure needs. A copy of Mr. Shadden's email is attached hereto as **Exhibit E**. Given this response, the Commissioners agreed to take no action on this agenda item.

Upon the conclusion of the action items, President Murrell then informed the Commissioners that the next meeting would take place on October 15, 2025 at 6:00 p.m. President Murrell then called for a motion to adjourn the meeting at 7:13 p.m. Commissioner Barrow then made a motion to adjourn. This motion was seconded by Commissioner Dow with the unanimous consent of all the Commissioners present.

____
David Murrell, President
Date: _________________

EXHIBIT "A-1"

Bank Balance from August Statement					**$ 43,604.37**
Outstanding Debits/Credits					
7/25/2025		Reversal of Bank Fee		$ 15.00	
7/31/2025		Deposit - Common Cents Check & Dividend Check		$ 25,755.72	
8/8/2025		Comptroller Payment		$ 68,990.37	
08/012025		TRANSFER to TexStar		$ (5,000.00)	
8/4/2025		TRANSFER to TexStar		$ (20,000.00)	
8/19/2025		TRANSFER to TexStar		$ (20,000.00)	
8/22/2025		Intuit - Check Order		$ (289.45)	
7/16/2025	5122	JR Edwards	Initial Quickbooks set up	$ (475.00)	
7/16/2025	5127	Visa	Credit Card: Hardy	$ (463.38)	
7/16/2025	5119	Entergy	Utilities:Electric	$ (457.45)	
7/16/2025	5121	Oxford IV, Hubert	Professional Fees: Retainer	$ (350.00)	
7/16/2025	5118	Spectrum Business	Utilities: Internet/TV	$ (327.37)	
7/16/2025	5120	HDL Companies	Sales Tax Consulting	$ (168.00)	
					$47,230.44
Bank Balance as of					**$90,834.81**
DD		Jo-Anna Hardy	Administrator	4,187.50	**$4,187.50**
DD		Barner, Kaleb	ESD Contracted Services	3,103.83	.
DD		Belaire, Jonah	ESD Contracted Services	2,443.75	
DD		Callesto, Daniel	ESD Contracted Services	3,687.50	
DD		DeLacerda, Travis	ESD Contracted Services	30.50	
DD		Hollaway, Greg	ESD Contracted Services	4,350.00	.
DD		Hopkins, Matt	ESD Contracted Services	5,637.50	
DD		Howard, Ryan	ESD Contracted Services	1,149.17	
DD		Land, Buddy	ESD Contracted Services	4,560.00	
DD		Lee, Brannon	ESD Contracted Services	3,410.83	
DD		Luke, Gabe	ESD Contracted Services	493.75	
DD		Warrick, Gary	ESD Contracted Services	3,300.00	
DD		Silcox, Tyler	ESD Contracted Services	3,250.00	
	5123	Heinz, Joshua	Professional Fees: Retainer	350.00	
	5121	Oxford IV, Hubert	Professional Fees: Retainer	350.00	
	5122	JR Edwards	Initial Quickbooks set up	475.00	
	5120	HDL Companies	Sales Tax Consulting	168.00	
	5125	Texas Mutual Insurance	ESD Workers Compensation	13,839.00	
	5126	Verizon Connect	Bill for GPS Equipment	263.40	
	5127	Visa	Credit Card: Hardy	463.38	
	5128	Waste Management	Waste Management	189.67	
	5118	Spectrum Business	Utilities: Internet/TV	327.37	
	5124	Hardy, Michelle	Cell Phone	100.00	
Total Bills			**Total Bills Owed**		**$56,130.15**
			Remaining funds in Checking Account		**$34,704.66**
8/13/2025			EFTPS		**$ (1,195.00)**
7/31/2025			Mainteance Fee		**$ (15.00)**
			Funds remaining in ECCB Checking		**$33,494.66**
Ending Bank					**$33,494.66**
Checks Pending					
4/16/2025	5087	Quality Air	ice machine repair		$ 354.02
12/13/2023	4664	CenterPoint Energy	Natural Gas		$ 51.70
Total Pending					**$ 405.72**
Total Check Register					**$33,900.38**
Bank Balance as of Current Meeting					
Outstanding Debits/Credits					**$ 33,900.38**
9/12/2025		**Comptroller Payment will deposit on 09/12/2025**		**$ 62,830.87**	

				$62,830.87
Bank Balance				**$96,731.25**
Bills Owed				
DD	Jo-Anna Hardy	Administrator	4,187.50	**$4,187.50**
DD	Barner, Kaleb	ESD Contracted Services	2,279.58	
DD	Belaire, Jonah	ESD Contracted Services	1,883.31	
DD	Callesto, Daniel	ESD Contracted Services	3,275.00	
DD	DeLacerda, Travis	ESD Contracted Services	3,450.00	
DD	Hollaway, Greg	ESD Contracted Services	4,175.00	
DD	Hopkins, Matt	ESD Contracted Services	3,499.97	
DD	Howard, Ryan	ESD Contracted Services	300.00	
DD	Land, Buddy	ESD Contracted Services	4,800.00	
DD	Nelson, Joshua	ESD Contracted Services	1,150.00	
DD	Lee, Brannon	ESD Contracted Services	4,325.00	
DD	Luke, Gabe	ESD Contracted Services	768.75	
DD	Silcox, Tyler	ESD Contracted Services	4,550.00	
DD	Warrick, Gary	ESD Contracted Services	300.00	
5140	Beaumont Freightliner	Repairs to Tanker 21	9,746.30	
5141	CenterPoint Energy	Utilities: Natural Gas	63.63	
5143	Entergy	Utilities:Electric	471.00	
5145	Heinz, Joshua	Professional Fees: Retainer	350.00	
5144	Oxford IV, Hubert	Professional Fees: Retainer	350.00	
5149	TDCJ	Fire Quench	207.00	
5148	TBCD	Utilities: Water	207.28	
5150	Texas Elite Generators	Spark Plugs for generator	215.63	
5147	Siddons-Martin	Engine 22 Repair	846.64	
5151	Verizon Connect	Bill for GPS Equipment	263.40	
5152	Visa	Credit Card: Hardy	861.61	
5153	Waste Management	Waste Management	229.53	
5142	Spectrum Business	Utilities: Internet/TV	327.37	
5154	Wilber Tax Service	QTR payroll returns	175.00	
5146	Hardy, Michelle	Cell Phone	100.00	
Total Bills		**Total Bills Owed**		**$53,358.50**
		Remaining funds in Checking Account		**$43,372.75**
9/12/2025		EFTPS	**$**	**(1,195.00)**
		Recommended Bank Transfers - to TexStar	**$**	**-**
		Funds remaining in ECCB Checking		**$42,177.75**

East Chambers Money Market			
8/13/2025	**Beginning Balance**	**$**	**176,424.15**
	Transfer from Checking	.	
	Transfer to Checking		
8/29/2025	Interest Earned (1.75%)	$	245.30
9/10/2025	**Currently in East Chambers Money Market**	**$**	**176,669.45**
Texas First Bank Money Market			
8/13/2025	**Beginning Balance**	**$**	**5,666.93**
	Interest Earned (.10%)	$	0.48
9/10/2025	**Currently in Texas First Bank Money Market**	**$**	**5,667.41**
Common Cents Credit Union			
8/13/2025	**Beginning Balance**	**$**	**230,751.83**
	Regular Share Account	$	70.05
	Transfer to Checking	$	-
	Interest Earned (4.5%)	$	-
9/10/2025	**Common Cents Credit Union**	**$**	**230,751.83**
Prosperity Bank			
8/13/2025	**Beginning Balance**	**$**	**248,792.14**
	Interest Rate (3.25%) **Maturity Date: 10/14/2025**		
9/10/2025	**Currently in Prosperity Bank**	**$**	**248,792.14**
TexStar			
8/13/2025	**Beginning Balance**	**$**	**1,294,362.42**
	Transfer from East Chambers-this includes the $20K from Common Cents	$	45,000.00
8/29/2025	Interest Rate (AVG Monthly Rate 4.32859%)	$	4,826.01
9/10/2025	**Currently in TexStar**	**$**	**1,344,188.43**

Current Cash Assets			
9/10/2025	Checking	$	96,731.25
9/10/2025	East Chambers Money Market	$	176,669.45
9/10/2025	Texas First Bank Money Market	$	5,667.41
9/10/2025	Common Cents Credit Union	$	230,751.83
9/10/2025	TexStar	$	1,344,188.43
9/10/2025	Prosperity Bank	$	248,792.14
9/10/2025	Bills Owed	$	(53,358.50)
9/12/2025	EFTPS	$	(1,195.00)
	Total Cash Assets	**$**	**2,048,247.01**

Loans					
	Due Date	**Vendor**	**Payoff Year**	**Payoff Year**	**Annual Payment**
	2/1/2026	Southside Bank	Super Pumper/Tanker Loan	2028	$68,794.20
					$68,794.20

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

David Murrell, President — Date: 9-10-2025

Chris Barrow, Treasurer — Date: 9/10/2025

Current Cash Assets			
9/10/2025	Checking	$	96,731.25
9/10/2025	East Chambers Money Market	$	176,669.45
9/10/2025	Texas First Bank Money Market	$	5,667.41
9/10/2025	Common Cents Credit Union	$	230,751.83
9/10/2025	TexStar	$	1,344,188.43
9/10/2025	Prosperity Bank	$	248,792.14
9/10/2025	Bills Owed	$	(53,358.50)
9/12/2025	EFTPS	$	(1,195.00)
	Total Cash Assets	**$**	**2,048,247.01**

Loans

Due Date	Vendor	Payoff Year	Payoff Year	Annual Payment
2/1/2026	Southside Bank	Super Pumper/Tanker Loan	2028	$68,794.20
				$68,794.20

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

David Murrell, President — Date

Chris Barrow, Treasurer — Date

EXHIBIT “A-2”

4:00 PM
09/10/25
Accrual Basis

Chambers county ESD 1
Balance Sheet
As of September 10, 2025

	Sep 10, 25
ASSETS	
Current Assets	
Checking/Savings	
1010 · CHECKING	14,682.70
1011 · CHECKING TEXAS FIRST BANK	5,667.89
1020 · MONEY MARKET SAVINGS	201,563.84
1030 · COMMON CENTS CU	230,751.83
1040 · PROSPERITY BANK	248,792.14
1050 · TexStar	1,344,188.43
Total Checking/Savings	2,045,646.83
Accounts Receivable	
1200 · SALES TAX RECEIVABLE	128,640.11
Total Accounts Receivable	128,640.11
Total Current Assets	2,174,286.94
Fixed Assets	
1500 · EQUIPMENT	560,227.72
1501 · VEHICLES	1,753,396.15
1502 · LEASEHOLD IMPROVEMENTS	40,749.96
1503 · BUILDINGS & IMPROVEMENTS	190,315.18
1504 · LAND	66,000.00
1699 · ACCUMULATED DEPRECIATION	-1,887,286.97
Total Fixed Assets	723,402.04
TOTAL ASSETS	**2,897,688.98**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	-9.00
Total Accounts Payable	-9.00
Other Current Liabilities	
2100 · DUE TO / FROM WSVFD	-1,611.43
24000 · Payroll Liabilities	26,816.41
2460 · ACCRUED INTEREST	5,491.52
2503 · Note Payable Southside Bank	254,600.75
Total Other Current Liabilities	285,297.25
Total Current Liabilities	285,288.25
Total Liabilities	285,288.25
Equity	
3000 · RETAINED EARNINGS	1,480,794.81
3001 · NET ASSETS - INVESTED	220,795.40
32000 · *Retained Earnings	643,805.44
Net Income	267,005.08
Total Equity	2,612,400.73
TOTAL LIABILITIES & EQUITY	**2,897,688.98**

Chambers county ESD 1
Profit & Loss Budget Performance
October 1, 2024 through September 10, 2025

	Oct 1, '24 - Sep 10, 25	Budget	Oct 1, '24 - Sep 10, 25	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000 · SALES TAX INCOME	784,969.71	794,478.01	784,969.71	794,478.01	841,212.02
4010 · PROPERTY TAX INCOME	0.08	6.74	0.08	6.74	6.74
4020 · COST SHARE ASSISTANCE					
4050 · CONTRIBUTIONS					
4060 · BILLING INCOME		7,555.51		7,555.51	8,000.00
Total Income	784,969.79	802,040.26	784,969.79	802,040.26	849,218.76
Cost of Goods Sold					
50000 · Cost of Goods Sold	-550.00		-550.00		
Total COGS	-550.00		-550.00		
Gross Profit	785,519.79	802,040.26	785,519.79	802,040.26	849,218.76
Expense					
5020 · REPAIR & SERVICE - BRUSH 21		5,194.45		5,194.45	5,500.00
5021 · REPAIR & SERVICE - COMMAND 2		1,416.67		1,416.67	1,500.00
5022 · REPAIRS & SERVICE - UTILITY 21					
5023 · REPAIRS & SERVICE - ENGINE 22	6,344.42	11,151.44	6,344.42	11,151.44	11,151.44
5024 · REPAIRS & SERVICE - C/R TRAILER					
5025 · REPAIR & SERVICE - ENGINE 21	7,294.30	23,611.11	7,294.30	23,611.11	25,000.00
5026 · REPAIR & SERVICE - TANKER 21	9,746.30	9,444.45	9,746.30	9,444.45	10,000.00
5027 · REAPRIS & SERVICE - ADMIN 21	907.49	1,416.67	907.49	1,416.67	1,500.00
5028 · REPAIRS & SERVICE - E22 S/P		23,611.11		23,611.11	25,000.00
5040 · FIRE STATION IMPROVEMENTS	465.00	13,330.88	465.00	13,330.88	13,330.88
5041 · FIRE STATION MAINTENANCE	657.22	2,489.35	657.22	2,489.35	2,489.35
5042 · OFFICE IMPROVEMENTS					
5043 · OFFICE MAINTENANCE					
5044 · WASTE MANAGEMENT	2,540.90	2,172.23	2,540.90	2,172.23	2,300.00
5045 · TRAINING SIMULATIONS					
5046 · BUILDING IMPROVEMENTS		14,166.67		14,166.67	15,000.00
5047 · BUILDING MAINTENANCE	3,055.13	7,555.51	3,055.13	7,555.51	8,000.00
5050 · DUES -CCFRA					
5051 · DUES - NFPA					
5052 · DUES - SAMS					
5053 · DUES - SFFMA					
5054 · DUES - WACC					
5056 · DUES - TFC					
5057 · DUES - IAFC					
5058 · EQUIP - SPARE SCBA CYLINDERS					
5059 · EQUIP - INDIVIDUAL FACEPIECES					
5060 · EQUIPMENT PURCHASES		85,000.00		85,000.00	90,000.00
5061 · EQUIPMENT - FIRE HYDRANT					
5062 · EQUIP - REPAIRS / SERVICE	2,992.65	1,416.67	2,992.65	1,416.67	1,500.00
5063 · EQUIPMENT - BUNKER GEAR					

Chambers county ESD 1
Profit & Loss Budget Performance
October 1, 2024 through September 10, 2025

	Oct 1, '24 - Sep 10, 25	Budget	Oct 1, '24 - Sep 10, 25	YTD Budget	Annual Budget
5064 · EQUIPMENT - WILDLAND GEAR					
5065 · EQUIPMENT - VEHICLE EXTRACTION					
5066 · EQUIPMENT - PORT RADIO					
5067 · EQUIPMENT - PAGERS					
5068 · EQUIPMENT - SCBA					
5069 · EQUIPMENT - HAND TOOLS					
5070 · FLEET - DIESEL TREATMENT	155.94		155.94		
5071 · FLEET - DIESEL					
5072 · FLEET - GASOLINE					
5073 · FLEET - INSURANCE		3,385.00		3,385.00	3,385.00
5074 · FLEET - MISC	3,365.39	4,722.23	3,365.39	4,722.23	5,000.00
5075 · FLEET - PARTS, SERVICE & REPAIR					
5076 · FLEET - ANNUAL INSPECTIONS					
5077 · FLEET - STRIPING & STICKERS					
5078 · NEW EQUIP - BREATHING AIR					
5079 · NEW EQUIP - CASCADE SYSTEM					
5080 · HOSE - 1 3/4 IN 50'X6' LENGTH					
5081 · HOSE - 5IN 20'X2' LENGTH					
5082 · HOSE - 1IN FORESTRY 50'X12' LEN					
5083 · FOAM CLASS A		225.00		225.00	225.00
5084 · FOAM - CLASS B					
5085 · FOAM - MICROBLAZE					
5086 · ADAPTERS - KEYSTONE FOR E21					
5087 · ADAPTERS - MISC					
5088 · LOAN - E21 / T21 INTEREST					
5168 · Reporting Software	662.24	944.45	662.24	944.45	1,000.00
5191 · Staff Administrative Assistant					
5200 · UTILITIES - ELECTRIC	4,428.33	4,580.56	4,428.33	4,580.56	4,850.00
5201 · UTILITIES - NATURAL GAS	1,102.56	802.78	1,102.56	802.78	850.00
5202 · UTILITIES - WATER	2,734.50	1,747.23	2,734.50	1,747.23	1,850.00
5204 · UTILITIES - TIME WARNER	4,050.28	3,966.67	4,050.28	3,966.67	4,200.00
5205 · UTILITIES - PHONE/INTERNET					
5210 · UTILITIES - CELL	1,200.00	1,133.33	1,200.00	1,133.33	1,200.00
5215 · UTILITIES - WEBSITE					
5220 · Wages					
5250 · PAYROLL TAX EXPENSE	12,645.78	14,733.33	12,645.78	14,733.33	15,600.00
5500 · DEPRECIATION EXPENSE					
6200 · PROF FESS ACCOUNTING	5,338.00	755.56	5,338.00	755.56	800.00
6201 · WSVFD - ACCOUNTING FEES					
6204 · FEES - COMPTROLLER	13,803.10	13,603.54	13,803.10	13,603.54	14,400.67
6205 · BANK FEES	182.00	188.89	182.00	188.89	200.00
6206 · INTEREST EXPENSES					
6210 · PROF FEES LEGAL		3,305.56		3,305.56	3,500.00
6215 · PROF FEES LEGAL RETAINER	8,400.00	7,933.33	8,400.00	7,933.33	8,400.00
6220 · FILING FEES		18.89		18.89	20.00
6221 · PUBLIC NOTICE	30.00	61.39	30.00	61.39	65.00
6225 · POSTAGE	89.29	94.45	89.29	94.45	100.00

Chambers county ESD 1
Profit & Loss Budget Performance
October 1, 2024 through September 10, 2025

	Oct 1, '24 - Sep 10, 25	Budget	Oct 1, '24 - Sep 10, 25	YTD Budget	Annual Budget
6230 · PROF FEES AUDIT	8,000.00	7,500.00	8,000.00	7,500.00	7,500.00
6235 · PROF FEES OTHER	178.76	2,361.11	178.76	2,361.11	2,500.00
6300 · DUES - SAFE - D		550.00		550.00	550.00
6350 · EQUIPMENT - COMPUTER		2,580.00		2,580.00	2,580.00
6351 · TECHNOLOGY - COMP SECURITY					
66000 · Payroll Expenses	17,595.84	17,653.48	17,595.84	17,653.48	20,421.87
66900 · Reconciliation Discrepancies		54.91		54.91	54.91
Total Expense	117,965.42	294,878.90	117,965.42	294,878.90	311,524.12
Net Ordinary Income	667,554.37	507,161.36	667,554.37	507,161.36	537,694.64
Other Income/Expense					
Other Income					
Quickbooks					
4061 · OTHER INCOME	39,111.00		39,111.00		
4070 · INTEREST INCOME	69,050.25	42,500.00	69,050.25	42,500.00	45,000.00
4071 · DIVIDEND INCOME	5,755.72	4,722.17	5,755.72	4,722.17	5,000.00
4072 · SURPLUS EQUIPMENT SALES		6,800.00		6,800.00	6,800.00
Total Other Income	113,916.97	54,022.17	113,916.97	54,022.17	56,800.00
Other Expense					
5090 EQUIP-FIRE RESCUE SUPPLIES	207.00	944.45	207.00	944.45	1,000.00
ASK MY ACCOUNTANT		4,960.45		4,960.45	4,960.45
5091 · FLEET - CLEANING SUPPLIES	121.63	188.84	121.63	188.84	200.00
5093 · LOAN - E22 - PRINCIPLE	62,523.85	57,198.78	62,523.85	57,198.78	60,563.41
5094 · 5094 - E22 S/P INTEREST	6,270.35	7,773.52	6,270.35	7,773.52	8,230.78
5106 · ADVERTISING					
5150 · INSURANCE - VFD ACCD & SICKNESS		8,500.00		8,500.00	9,000.00
5151 · INSURANCE - VFD COMMERCIAL		8,027.78		8,027.78	8,500.00
5152 · INSURANCE - VFD WORKERS COMP					
5160 · AWARDS					
5161 · CERTIFICATIONS					
5162 · DINING		377.75		377.75	400.00
5164 · FREIGHT		4,722.17		4,722.17	5,000.00
5165 · ID CARDS					
5166 · OFFICE SUPPLIES	4,384.20	1,133.33	4,384.20	1,133.33	1,200.00
5167 · REHAB/REFRESHMENTS	310.01	1,133.33	310.01	1,133.33	1,200.00
5169 · SANTA ON THE FIRE TRUCK					
5170 · TRAINING	590.00	1,416.67	590.00	1,416.67	1,500.00
5171 · TRAVEL/LODGING	1,656.93	1,133.33	1,656.93	1,133.33	1,200.00
5172 · TRUNK OR TREAT					
5173 · UNIFORMS		1,133.33		1,133.33	1,200.00
5174 · FLEET - ENVIRONMENTAL FEE					
5175 · SPECIAL EVENTS	429.52	661.09	429.52	661.09	700.00
5176 · WSVFD - CONTRACTED SERVICES					
5177 · ESD - CONTRACTED SERVICES	363,198.59	406,111.11	363,198.59	406,111.11	430,000.00

Chambers county ESD 1
Profit & Loss Budget Performance
October 1, 2024 through September 10, 2025

	Oct 1, '24 - Sep 10, 25	Budget	Oct 1, '24 - Sep 10, 25	YTD Budget	Annual Budget
5190 · STAFF ADMINISTRATOR	50,000.00	56,666.67	50,000.00	56,666.67	60,000.00
5195 · STAFF ADMIN ASSISTANT					
6352 · TECHNOLOGY	693.18	3,777.78	693.18	3,777.78	4,000.00
6400 · INSURANCE - ESD BOND	400.00	400.00	400.00	400.00	400.00
6401 · INSURANCE - ESD COMMERCIAL	9,842.00	9,444.45	9,842.00	9,444.45	10,000.00
6402 · INSURANCE - ESD WORKER COM	13,839.00	15,111.11	13,839.00	15,111.11	16,000.00
6500 · SAFETY DEPOSIT BOX					
6510 · SCHOLARSHIP		3,777.75		3,777.75	4,000.00
Total Other Expense	514,466.26	594,593.69	514,466.26	594,593.69	629,254.64
Net Other Income	-400,549.29	-540,571.52	-400,549.29	-540,571.52	-572,454.64
Net Income	267,005.08	-33,410.16	267,005.08	-33,410.16	-34,760.00

7:52 AM

09/04/25

Accrual Basis

Chambers county ESD 1
Profit & Loss Budget vs. Actual
October 2024 through August 2025

	Oct '24 - Aug 25	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · SALES TAX INCOME	784,969.71	771,111.00	13,858.71	101.8%
4010 · PROPERTY TAX INCOME	0.08	6.74	-6.66	1.2%
4060 · BILLING INCOME		7,333.26	-7,333.26	
Total Income	784,969.79	778,451.00	6,518.79	100.8%
Gross Profit	784,969.79	778,451.00	6,518.79	100.8%
Expense				
5020 · REPAIR & SERVICE - BRUSH 21		5,041.67	-5,041.67	
5021 · REPAIR & SERVICE - COMMAND 2		1,375.00	-1,375.00	
5023 · REPAIRS & SERVICE - ENGINE 22	5,497.78	11,151.44	-5,653.66	49.3%
5025 · REPAIR & SERVICE - ENGINE 21	7,294.30	22,916.67	-15,622.37	31.8%
5026 · REPAIR & SERVICE - TANKER 21		9,166.67	-9,166.67	
5027 · REAPRIS & SERVICE - ADMIN 21	907.49	1,375.00	-467.51	66.0%
5028 · REPAIRS & SERVICE - E22 S/P		22,916.67	-22,916.67	
5040 · FIRE STATION IMPROVEMENTS	465.00	13,330.88	-12,865.88	3.5%
5041 · FIRE STATION MAINTENANCE	657.22	2,489.35	-1,832.13	26.4%
5044 · WASTE MANAGEMENT	2,311.37	2,108.34	203.03	109.6%
5046 · BUILDING IMPROVEMENTS		13,750.00	-13,750.00	
5047 · BUILDING MAINTENANCE	2,790.56	7,333.26	-4,542.70	38.1%
5060 · EQUIPMENT PURCHASES		82,500.00	-82,500.00	
5062 · EQUIP - REPAIRS / SERVICE	2,992.65	1,375.00	1,617.65	217.6%
5070 · FLEET - DIESEL TREATMENT	155.94		155.94	100.0%
5071 · FLEET - DIESEL				
5072 · FLEET - GASOLINE				
5073 · FLEET - INSURANCE		3,385.00	-3,385.00	
5074 · FLEET - MISC	3,101.99	4,583.34	-1,481.35	67.7%
5083 · FOAM CLASS A		225.00	-225.00	
5168 · Reporting Software	662.24	916.67	-254.43	72.2%
5200 · UTILITIES - ELECTRIC	3,952.33	4,445.84	-493.51	88.9%
5201 · UTILITIES - NATURAL GAS	1,043.93	779.17	264.76	134.0%
5202 · UTILITIES - WATER	2,527.22	1,695.84	831.38	149.0%
5204 · UTILITIES - TIME WARNER	3,722.91	3,850.00	-127.09	96.7%
5210 · UTILITIES - CELL	1,100.00	1,100.00		100.0%
5250 · PAYROLL TAX EXPENSE	11,450.78	14,300.00	-2,849.22	80.1%
6200 · PROF FESS ACCOUNTING	5,163.00	733.34	4,429.66	704.0%
6204 · FEES - COMPTROLLER	13,803.10	13,204.97	598.13	104.5%
6205 · BANK FEES	182.00	183.34	-1.34	99.3%
6210 · PROF FEES LEGAL		3,208.34	-3,208.34	
6215 · PROF FEES LEGAL RETAINER	7,700.00	7,700.00		100.0%
6220 · FILING FEES		18.34	-18.34	
6221 · PUBLIC NOTICE	30.00	59.59	-29.59	50.3%
6225 · POSTAGE	89.29	91.67	-2.38	97.4%
6230 · PROF FEES AUDIT	8,000.00	7,500.00	500.00	106.7%
6235 · PROF FEES OTHER	178.76	2,291.67	-2,112.91	7.8%

Chambers county ESD 1
Profit & Loss Budget vs. Actual
October 2024 through August 2025

	Oct '24 - Aug 25	Budget	$ Over Budget	% of Budget
6300 · DUES - SAFE - D	590.00	550.00	40.00	107.3%
6350 · EQUIPMENT - COMPUTER		2,580.00	-2,580.00	
66000 · Payroll Expenses	17,213.34	16,269.29	944.05	105.8%
66900 · Reconciliation Discrepancies		54.91	-54.91	
Total Expense	103,583.20	286,556.27	-182,973.07	36.1%
Net Ordinary Income	681,386.59	491,894.73	189,491.86	138.5%
Other Income/Expense				
Other Income				
Quickbooks				
4061 · OTHER INCOME	39,111.00		39,111.00	100.0%
4070 · INTEREST INCOME	63,978.46	41,250.00	22,728.46	155.1%
4071 · DIVIDEND INCOME	5,755.72	4,583.26	1,172.46	125.6%
4072 · SURPLUS EQUIPMENT SALES	550.00	6,800.00	-6,250.00	8.1%
Total Other Income	109,395.18	52,633.26	56,761.92	207.8%
Other Expense				
5090 EQUIP-FIRE RESCUE SUPPLIES		916.67	-916.67	
ASK MY ACCOUNTANT		4,960.45	-4,960.45	
5091 · FLEET - CLEANING SUPPLIES	121.63	183.26	-61.63	66.4%
5093 · LOAN - E22 - PRINCIPLE	62,523.85	55,516.46	7,007.39	112.6%
5094 · 5094 - E22 S/P INTEREST	6,270.35	7,544.89	-1,274.54	83.1%
5150 · INSURANCE - VFD ACCD & SICKNESS		8,250.00	-8,250.00	
5151 · INSURANCE - VFD COMMERCIAL		7,791.67	-7,791.67	
5162 · DINING		366.63	-366.63	
5164 · FREIGHT		4,583.26	-4,583.26	
5166 · OFFICE SUPPLIES	3,408.11	1,100.00	2,308.11	309.8%
5167 · REHAB/REFRESHMENTS	310.01	1,100.00	-789.99	28.2%
5169 · SANTA ON THE FIRE TRUCK				
5170 · TRAINING		1,375.00	-1,375.00	
5171 · TRAVEL/LODGING	1,656.93	1,100.00	556.93	150.6%
5173 · UNIFORMS		1,100.00	-1,100.00	
5174 · FLEET - ENVIRONMENTAL FEE				
5175 · SPECIAL EVENTS	429.52	641.63	-212.11	66.9%
5177 · ESD - CONTRACTED SERVICES	363,198.59	394,166.67	-30,968.08	92.1%
5190 · STAFF ADMINISTRATOR	45,000.00	55,000.00	-10,000.00	81.8%
6352 · TECHNOLOGY	567.75	3,666.67	-3,098.92	15.5%
6400 · INSURANCE - ESD BOND	400.00	400.00		100.0%
6401 · INSURANCE - ESD COMMERCIAL	9,842.00	9,166.67	675.33	107.4%

Chambers county ESD 1
Profit & Loss Budget vs. Actual
October 2024 through August 2025

	Oct '24 - Aug 25	Budget	$ Over Budget	% of Budget
6402 · INSURANCE - ESD WORKER COM	13,839.00	14,666.67	-827.67	94.4%
6510 · SCHOLARSHIP		3,666.63	-3,666.63	
Total Other Expense	507,567.74	577,263.23	-69,695.49	87.9%
Net Other Income	-398,172.56	-524,629.97	126,457.41	75.9%
Net Income	283,214.03	-32,735.24	315,949.27	-865.2%

EXHIBIT "A-3"

Line Item	Chart of Accounts	*Year to Date August 31. 2025 (Automatically Populates)*	Adopted Budget 2024-2025 September 11, 2025	Line Item Amendments 1 (October 9, 2025)	2024-2025 Budget Amendment 1 (October 9, 2024)	Line Item Amendment 2 (August 13, 2025	2024-2025 Budget Amendment 2 (August 13, 2025)	Amount Over/Under Actuals	*Line Item Amendment 3 (September 10, 2025)*	*2024-2025 Budget Amendment 3 (September 11, 2025)*	Noted
Income											
Sales Tax	4010	*$784,969.71*	$838,000.00	$3,212.02	$841,212.02	$150,000.00	$991,212.02	$206,242.31	*($70,000.00)*	*$854,969.71*	
Property Tax	4020	*$0.08*	$5.00	$1.74	$6.74		$6.74	$6.66	*($6.66)*	*$0.08*	
Other Income	4061	*$39,111.00*	$0.00	$0.00	$0.00		$0.00	($39,111.00)	*$39,111.00*	*$39,111.00*	
Cost Recovery	4060	*$0.00*	$8,000.00	$0.00	$8,000.00		$8,000.00	$8,000.00	*($8,000.00)*	*$0.00*	
Interest Income	4070	*$63,978.46*	$45,000.00	$0.00	$45,000.00	$30,000.00	$75,000.00	$11,021.54	*($5,000.00)*	*$70,000.00*	
Surplus Equipment Sales	4072	*$550.00*	$2,500.00	$4,300.00	$6,800.00		$6,800.00	$6,250.00	*($6,250.00)*	*$550.00*	
Dividend Income	4071	*$5,755.72*	$5,000.00	$0.00	$5,000.00	$1,414.90	$6,414.90	$659.18	*($659.18)*	*$5,755.72*	
Total Income		***$894,364.97***	**$898,505.00**	**$7,513.76**	**$906,018.76**	**$181,414.90**	**$1,087,433.66**	**$193,068.69**	***($50,804.84)***	***$970,386.51***	
Expenses											
Operations/VFD											
Administrative/Utilities											
Cleaning Supplies	5091	*$121.63*	$200.00	$0.00	$200.00	$51.96	$251.96	$130.33	*($130.33)*	*$121.63*	
Dining	5162	*$0.00*	$400.00	$0.00	$400.00		$400.00	$400.00	*$0.00*	*$400.00*	
Freight	5164	*$0.00*	$500.00	$0.00	$500.00		$500.00	$500.00	*$0.00*	*$500.00*	QB budget has this at $5,000.00.
Office Supplies	5166	*$3,408.11*	$1,200.00	$0.00	$1,200.00	$2,450.00	$3,650.00	$241.89	*($50.00)*	*$3,600.00*	
Rehab/Refreshments	5167	*$310.01*	$1,200.00	$0.00	$1,200.00		$1,200.00	$889.99	*($850.00)*	*$350.00*	
Reporter Software	5168	*$662.24*	$1,000.00	$0.00	$1,000.00		$1,000.00	$337.76	*($300.00)*	*$700.00*	
Safety Deposit Box	6500	*$0.00*		$0.00			$0.00	$0.00		*$0.00*	
Special Events	5175	*$429.52*	$700.00	$0.00	$700.00		$700.00	$270.48	*($200.00)*	*$500.00*	
Scholarship	6510	*$0.00*	$4,000.00	$0.00	$4,000.00		$4,000.00	$4,000.00	*($4,000.00)*	*$0.00*	
Training (Safe D and Other Training)	5170	*$0.00*	$1,500.00	$0.00	$1,500.00		$1,500.00	$1,500.00	*($900.00)*	*$600.00*	Moved to Safe-D GL number. Need to delete this line item.
Travel/Lodging	5171	*$1,656.93*	$1,200.00	$0.00	$1,200.00	$614.99	$1,814.99	$158.06	*($158.06)*	*$1,656.93*	
Uniforms	5173	*$0.00*	$1,200.00	$0.00	$1,200.00		$1,200.00	$1,200.00	*($1,200.00)*	*$0.00*	
Total Administrative		***$6,588.44***	**$13,100.00**	**$0.00**	**$13,100.00**	**$3,116.95**	**$16,216.95**	**$9,628.51**	***($7,788.39)***	***$8,428.56***	
Building											
Improvements	5046	*$465.00*	$15,000.00	$0.00	$15,000.00		$15,000.00	$14,535.00	*($14,535.00)*	*$465.00*	
Maintenance and Upkeep	5047	*$3,447.78*	$8,000.00	$0.00	$8,000.00		$8,000.00	$4,552.22	*($4,552.22)*	*$3,447.78*	
Total Building		***$3,912.78***	**$23,000.00**	**$0.00**	**$23,000.00**	**$0.00**	**$23,000.00**	**$19,087.22**	***($19,087.22)***	***$3,912.78***	
Dues											
SFFMA (VFD)	5053	*$0.00*	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	*$0.00*	*$0.00*	This needs to be deleted.
Total Dues		***$0.00***	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	***$0.00***	***$0.00***	
Equipment											
Parts, Service, Repairs & Inspections	5062	*$2,992.65*	$1,500.00	$0.00	$1,500.00	$1,690.23	$3,190.23	$197.58	*($197.58)*	*$2,992.65*	
Purchases (i.e. includes Mini Pumper, bunker gear, and extraction tools)	5060	*$0.00*	$90,000.00	$0.00	$90,000.00		$90,000.00	$90,000.00	*($90,000.00)*	*$0.00*	
Fire Rescue Supplies	5090	*$0.00*	$1,000.00	$0.00	$1,000.00		$1,000.00	$1,000.00	*($1,000.00)*	*$0.00*	
Total Equipment		***$2,992.65***	**$92,500.00**	**$0.00**	**$92,500.00**	**$1,690.23**	**$94,190.23**	**$91,197.58**	***($91,197.58)***	***$2,992.65***	
Fleet											
Fuel											
Diesel	5071	*$0.00*	$7,500.00	($7,500.00)	$0.00		$0.00	$0.00	*$0.00*	*$0.00*	
Diesel Treatment	5070	*$155.94*	$100.00	($100.00)	$0.00	($44.05)	($44.05)	($199.99)	*$199.99*	*$155.94*	
Gasoline	5072	*$0.00*	$3,000.00	($3,000.00)	$0.00		$0.00	$0.00	*$0.00*	*$0.00*	
Environmental Compliance Fee	5174	*$0.00*	$100.00	($100.00)	$0.00		$0.00	$0.00	*$0.00*	*$0.00*	
Total Fuel		***$155.94***	**$10,700.00**	**($10,700.00)**	**$0.00**	**($44.05)**	**($44.05)**		***$199.99***	***$155.94***	
Parts, Service & Repairs											
Admin 21	5027	*$907.49*	$1,500.00	$0.00	$1,500.00		$1,500.00	$592.51	*($592.51)*	*$907.49*	
Brush 21	5020	*$0.00*	$5,500.00	$0.00	$5,500.00		$5,500.00	$5,500.00	*($5,500.00)*	*$0.00*	
Command 21	5021	*$0.00*	$1,500.00	$0.00	$1,500.00		$1,500.00	$1,500.00	*($1,500.00)*	*$0.00*	
Engine 21	5025	*$7,294.30*	$25,000.00	$0.00	$25,000.00		$25,000.00	$17,705.70	*($17,705.70)*	*$7,294.30*	
Engine 22 S/P	5028	*$12,792.08*	$25,000.00	$0.00	$25,000.00		$25,000.00	$12,207.92	*($12,207.92)*	*$12,792.08*	
Utility 21	5022	*$0.00*	$0.00	$0.00	$0.00		$0.00	$0.00	*$0.00*	*$0.00*	
Tanker 21	5026	*$0.00*	$10,000.00	$0.00	$10,000.00		$10,000.00	$10,000.00	*($10,000.00)*	*$0.00*	
Rescue 21	5029	*$0.00*	$1,000.00	($500.00)	$500.00		$500.00	$500.00	*($500.00)*	*$0.00*	Not in QBs and needs a number.
Misc.	5074	*$3,101.99*	$5,000.00	$0.00	$5,000.00		$5,000.00	$1,898.01	*($1,898.01)*	*$3,101.99*	

Line Item	Chart of Accounts	*Year to Date August 31. 2025 (Automatically Populates)*	Adopted Budget 2024-2025 September 11, 2025	Line Item Amendments 1 (October 9, 2025)	2024-2025 Budget Amendment 1 (October 9, 2024)	Line Item Amendment 2 (August 13, 2025	2024-2025 Budget Amendment 2 (August 13, 2025)	Amount Over/Under Actuals	*Line Item Amendment 3 (September 10, 2025)*	*2024-2025 Budget Amendment 3 (September 11, 2025)*	Noted
Total Parts		***$24,095.86***	**$74,500.00**	**($500.00)**	**$74,000.00**	**$0.00**	**$74,000.00**	**$49,904.14**	***($49,904.14)***	***$24,095.86***	
Total Fleet		***$24,251.80***	**$85,200.00**	**($11,200.00)**	**$74,000.00**	**($44.05)**	**$73,955.95**	**$49,904.14**	***($49,704.15)***	***$24,251.80***	
Insurance											
Auto Insurance (VFD)	5073	*$0.00*	$6,000.00	($6,000.00)	$0.00		$0.00	$0.00	*$0.00*	*$0.00*	Please check year to date insurance amounts. I show $4974.00. Per Michelle, these are for the VFD. The ESD amounts are down below. The VFD paid these. However, QB budgets shows $3,385.00
Accident & Sickness (VFD)	5150	*$0.00*	$9,000.00	$0.00	$9,000.00		$9,000.00	$9,000.00	*($9,000.00)*	*$0.00*	Have we paid this yet? Per Michelle, this is a VFD Expense.
Commercial Package (VFD)	5151	*$0.00*	$8,500.00	$0.00	$8,500.00	$1,159.20	$9,659.20	$9,659.20	*($9,659.20)*	*$0.00*	Is this correct? Have we paid the Commercial Package? Per Michelle, this is a VFD expense.
Total Insurance		***$0.00***	**$23,500.00**	**($6,000.00)**	**$17,500.00**	**$1,159.20**	**$18,659.20**	**$18,659.20**	***($18,659.20)***	***$0.00***	
Firefighter/Attendant Services											
ESD Contracted Services	5177	*$363,198.59*	$430,000.00	$0.00	$430,000.00	$25,840.00	$455,840.00	$92,641.41	*($55,840.00)*	*$400,000.00*	
Total Station Attendant		***$363,198.59***	**$430,000.00**	**$0.00**	**$430,000.00**	**$25,840.00**	**$455,840.00**	**$92,641.41**	***($55,840.00)***	***$400,000.00***	
Total Operations Costs		***$400,944.26***	**$667,300.00**	**($17,200.00)**	**$650,100.00**	**$31,762.33**	**$681,862.33**	**$281,118.06**	***($242,276.54)***	***$439,585.79***	
Administrative Expenses											
Bank Fees	6205	*$182.00*	$200.00	$0.00	$200.00	$10.00	$210.00	$28.00	*$0.00*	*$210.00*	
Meeting Filing Fees	6220	*$0.00*	$20.00	$0.00	$20.00		$20.00	$20.00	*$0.00*	*$20.00*	
Postage	6225	*$89.29*	$100.00	$0.00	$100.00	$2.46	$102.46	$13.17	*($2.46)*	*$100.00*	
Public Notice	6221	*$30.00*	$65.00	$0.00	$65.00		$65.00	$35.00	*($35.00)*	*$30.00*	
Utilities											
Electric	5200	*$3,952.33*	$4,850.00	$0.00	$4,850.00	$253.84	$5,103.84	$1,151.51	*($600.00)*	*$4,503.84*	
Center Point (Natural Gas)	5201	*$1,043.93*	$850.00	$0.00	$850.00	$350.00	$1,200.00	$156.07	*$0.00*	*$1,200.00*	
TBCD Water/Sewer	5202	*$2,527.22*	$1,850.00	$0.00	$1,850.00	$1,220.00	$3,070.00	$542.78	*$0.00*	*$3,070.00*	
Garbage Pickup	5044	*$2,311.37*	$2,300.00	$0.00	$2,300.00	$503.99	$2,803.99	$492.62	*($303.99)*	*$2,500.00*	
Cell Phone	5210	*$1,100.00*	$1,200.00	$0.00	$1,200.00	$158.06	$1,358.06	$258.06	*$0.00*	*$1,358.06*	
Technology	6352	*$567.75*	$4,000.00	$0.00	$4,000.00		$4,000.00	$3,432.25	*($3,432.25)*	*$567.75*	QB has the number 6350, not 6352 and the budget amount is $2,580.00. Michelle, merged 6350 into 6352.
Spectrum TW/First Net	5204	*$3,722.91*	$4,200.00	$0.00	$4,200.00	$405.00	$4,605.00	$882.09	*$0.00*	*$4,605.00*	
Total Utilities		***$15,225.51***	**$19,250.00**	**$0.00**	**$19,250.00**	**$2,890.89**	**$22,140.89**	**$6,915.38**	***($4,336.24)***	***$17,804.65***	
Total Administrative		***$15,526.80***	**$19,635.00**	**$0.00**	**$19,635.00**	**$2,903.35**	**$22,538.35**	**$7,011.55**	***($4,373.70)***	***$18,164.65***	
Dues											
Safe-D	6300	*$590.00*	$550.00	$0.00	$550.00	$0.00	$550.00	($40.00)	*$0.00*	*$550.00*	Check year to date. Should it be $550.00?
Total Dues		***$590.00***	**$550.00**	**$0.00**	**$550.00**	**$0.00**	**$550.00**	**($40.00)**	***$0.00***	***$550.00***	
Insurance-ESD											
Bond	6400	*$400.00*	$400.00	$0.00	$400.00		$400.00	$0.00	*$0.00*	*$400.00*	
Commercial Package	6401	*$9,842.00*	$10,000.00	$0.00	$10,000.00	$1,159.20	$11,159.20	$1,317.20	*($1,317.20)*	*$9,842.00*	
Workers Compensation	6402	*$13,839.00*	$16,000.00	$0.00	$16,000.00		$16,000.00	$2,161.00	*($2,161.00)*	*$13,839.00*	
Total Insurance		***$24,081.00***	**$26,400.00**	**$0.00**	**$26,400.00**	**$1,159.20**	**$27,559.20**	**$3,478.20**	***($3,478.20)***	***$24,081.00***	
Loans											
E22 S/P Interest	5094	*$6,270.35*	$6,270.35	$1,960.44	$8,230.79	($3,859.41)	$4,371.38	($1,898.97)	*$1,898.97*	*$6,270.35*	
E22 S/P Principle	5093	*$62,523.85*	$62,523.85	($1,960.44)	$60,563.41	$3,859.41	$64,422.82	$1,898.97	*($1,898.97)*	*$62,523.85*	
Total Loans		***$68,794.20***	**$68,794.20**	**$0.00**	**$68,794.20**	**$0.00**	**$68,794.20**	**$0.00**	***$0.00***	***$68,794.20***	
Professional Services											
Accounting Fees	6200	*$5,163.00*	$800.00	$0.00	$800.00	$3,818.87	$4,618.87	($544.13)	*$544.13*	*$5,163.00*	
Audit	6230	*$8,000.00*	$7,500.00	$0.00	$7,500.00	$500.00	$8,000.00	$0.00	*$0.00*	*$8,000.00*	
HdL Companies-Tax Forecasting	6235	*$178.76*	$2,500.00	$0.00	$2,500.00		$2,500.00	$2,321.24	*($2,321.24)*	*$178.76*	
Other Professional Fees		***$13,341.76***	***$10,800.00***	**$0.00**	***$10,800.00***	**$4,318.87**	**$15,118.87**	**$1,777.11**	***($1,777.11)***	***$13,341.76***	
Legal Retainer	6215										
Hubert Oxford IV		*$3,850.00*	$4,200.00	$300.00	$4,500.00		$4,500.00	$650.00	*$0.00*	*$4,500.00*	QB shows $8,400.00 total retainer, budget says $9,000.00
Joshua Heinz		*$3,850.00*	$4,200.00	$300.00	$4,500.00		$4,500.00	$650.00	*$0.00*	*$4,500.00*	
Other Attorney Fees	6210	*$0.00*	$3,500.00	$0.00	$3,500.00		$3,500.00	$3,500.00	*($3,500.00)*	*$0.00*	
Total Legal		***$7,700.00***	**$11,900.00**	**$600.00**	**$12,500.00**	**$0.00**	**$12,500.00**	**$4,800.00**	***($3,500.00)***	***$9,000.00***	
Total Professional Services		***$21,041.76***	**$22,700.00**	**$600.00**	**$23,300.00**	**$4,318.87**	**$27,618.87**	**$6,577.11**	***($5,277.11)***	***$22,341.76***	
Employees											
Staff											
Administrator	5190	*$45,000.00*	$60,000.00	$0.00	$60,000.00		$60,000.00	$15,000.00	*$0.00*	*$60,000.00*	
Administrative Assistant	5195	*#REF!*	$0.00	$0.00	$0.00		$0.00			*$0.00*	
Staff Payroll		***$45,000.00***	**$60,000.00**	**$0.00**	**$60,000.00**		**$60,000.00**	**$15,000.00**	***$0.00***	***$60,000.00***	
Payroll Taxes	5250	*$11,450.78*	$15,600.00	$0.00	$15,600.00	$2,400.00	$18,000.00	$6,549.22	*($4,500.00)*	*$13,500.00*	QB has the number as 66000 and the budget amount of $20,421.87
Total Employee		***$56,450.78***	**$75,600.00**	**$0.00**	**$75,600.00**	**$2,400.00**	**$78,000.00**	**$21,549.22**	***($4,500.00)***	***$73,500.00***	
Sales Tax Fees											
Sales Tax Fees	6204	*$13,803.10*	$15,000.00	($599.33)	$14,400.67	$3,152.00	$17,552.67	$3,749.57	*$0.00*	*$17,552.67*	

Line Item	Chart of Accounts	*Year to Date August 31. 2025 (Automatically Populates)*	Adopted Budget 2024-2025 September 11, 2025	Line Item Amendments 1 (October 9, 2025)	2024-2025 Budget Amendment 1 (October 9, 2024)	Line Item Amendment 2 (August 13, 2025	2024-2025 Budget Amendment 2 (August 13, 2025)	Amount Over/Under Actuals	*Line Item Amendment 3 (September 10, 2025)*	*2024-2025 Budget Amendment 3 (September 11, 2025)*	Noted
Total Sales Tax Fees		*$13,803.10*	**$15,000.00**	**($599.33)**	**$14,400.67**	**$3,152.00**	**$17,552.67**	**$3,749.57**	***$0.00***	***$17,552.67***	
Total Administrative Costs*		*$200,287.64*	**$239,479.20**	**$0.67**	**$239,479.87**	**$13,933.42**	**$242,613.29**	**$42,325.65**	***($17,629.01)***	***$224,984.28***	
Total Expenses		*$601,231.90*	**$906,779.20**	**($17,199.33)**	**$889,579.87**	**$45,695.75**	**$924,475.62**	**$323,443.71**	***($259,905.55)***	***$664,570.07***	
Net Revenue		*$293,133.07*	**-$8,274.20**	**$24,713.09**	**$16,438.89**	**$135,719.15**	**$162,958.04**	**($130,375.02)**	***$209,100.71***	***$305,816.44***	

*Total Administrative Costs were wrong in the first two amendments because it counted row 101 twice.

EXHIBIT “A-4”

Chambers county ESD 1
Reconciliation Summary
1010 · CHECKING, Period Ending 08/31/2025

		Aug 31, 25
Beginning Balance		43,604.37
Cleared Transactions		
Checks and Payments - 26 items	-101,150.75	
Deposits and Credits - 17 items	94,761.09	
Total Cleared Transactions	-6,389.66	
Cleared Balance		**37,214.71**
Uncleared Transactions		
Checks and Payments - 3 items	-3,930.72	
Deposits and Credits - 1 item	0.00	
Total Uncleared Transactions	-3,930.72	
Register Balance as of 08/31/2025		**33,283.99**
New Transactions		
Checks and Payments - 1 item	-4,187.50	
Total New Transactions	-4,187.50	
Ending Balance		**29,096.49**

Chambers county ESD 1
Reconciliation Summary
1011 · CHECKING TEXAS FIRST BANK, Period Ending 08/29/2025

		Aug 29, 25
Beginning Balance		5,667.41
Cleared Transactions		
Deposits and Credits - 1 item	0.48	
Total Cleared Transactions	0.48	
Cleared Balance		**5,667.89**
Uncleared Transactions		
Deposits and Credits - 1 item	0.00	
Total Uncleared Transactions	0.00	
Register Balance as of 08/29/2025		**5,667.89**
Ending Balance		5,667.89

Chambers county ESD 1
Reconciliation Detail
1020 · MONEY MARKET SAVINGS, Period Ending 08/29/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						176,424.15
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	08/29/2025			X	245.30	245.30
Total Deposits and Credits					245.30	245.30
Total Cleared Transactions					245.30	245.30
Cleared Balance					245.30	176,669.45
Uncleared Transactions						
Checks and Payments - 1 item						
General Journal	11/30/2023	2			-713,946.63	-713,946.63
Total Checks and Payments					-713,946.63	-713,946.63
Deposits and Credits - 1 item						
General Journal	09/30/2023	JRC2...			738,841.02	738,841.02
Total Deposits and Credits					738,841.02	738,841.02
Total Uncleared Transactions					24,894.39	24,894.39
Register Balance as of 08/29/2025					25,139.69	201,563.84
Ending Balance					**25,139.69**	**201,563.84**

Chambers county ESD 1
Reconciliation Summary
1030 · COMMON CENTS CU, Period Ending 08/31/2025

	Aug 31, 25
Beginning Balance	230,751.83
Cleared Balance	230,751.83
Register Balance as of 08/31/2025	230,751.83
Ending Balance	230,751.83

Chambers county ESD 1
Reconciliation Summary
1050 · TexStar, Period Ending 08/29/2025

		Aug 29, 25
Beginning Balance		1,294,362.42
Cleared Transactions		
Deposits and Credits - 4 items	49,826.01	
Total Cleared Transactions	49,826.01	
Cleared Balance		**1,344,188.43**
Register Balance as of 08/29/2025		1,344,188.43
Ending Balance		1,344,188.43

Chambers county ESD 1
Reconciliation Summary
1040 · PROSPERITY BANK, Period Ending 08/31/2025

	Aug 31, 25
Beginning Balance	248,792.14
Cleared Balance	248,792.14
Register Balance as of 08/31/2025	248,792.14
Ending Balance	248,792.14

EXHIBIT “B”

ADMINISTRATOR REPORT

September 10, 2025

APPARATUS & EQUIPMENT

Tanker 21 has been at Freightliner in Beaumont for maintenance repairs and cosmetic repairs from damage done going to a call. We just received word this afternoon that it is ready to be picked up.

We're beginning to do stand by's at the home football games. We are going to try and get with the school and participate in the "sunshine patrol" at the schools to get more attention in the community.

Working with EMS to provide coverage during the Rice Festival. They will be in need of our Brush 22 for patient care for that weekend.

We will be doing a first responder day at one of the schools as well. We will also participate in Fire Prevention Week with the library again this year.

There will be a luncheon tomorrow at White's Park honoring First Responders.

Blood drive was supposed to be this Friday however they called to move it to the 26th, I think.

I would like to begin looking for an IT company to come in and look at our systems. I have had work done on my laptop so I can work whenever needed, however it wasn't done properly. Had another IT person out and our WIFI speeds are incredibly slow, and our systems are outdated. By the October Meeting I do hope to have some quotes for the IT work.

I am working with Shelly at Silsbee Fleet to get quotes from them for the Chief Vehicle and possibly an administrative vehicle.

I would also like to consider cancelling our Verizon Connect camera system and begin looking for one that is more geared toward emergency vehicles. We have also found several issues with the system causing issues with our equipment.

EXHIBIT "C"

Fire Chief's Report

September, 2025

Tanker 21's AC system has been repaired.

It will remain at freightliner for the body repairs. We do not have a timeframe for completion yet.

We participated in the Chambers County Emergency Preparedness Fair over the last weekend and had an underwhelming turnout from the community.

Run numbers are still up close to a hundred or more every month. We are projected to have over 1,000 calls for service by the end of the year.

Winnie-Stowell is working on completing a more thorough budget to submit for this year's county funding paperwork. We will operate on the amounts that we have received in previous years. In the event that our funding is raised, it will be dispersed to other line items where they are needed.

On the morning of September 1st, 2025, crews were able to utilize the technical rescue equipment on Rescue 21 to retrieve a victim that fell down a highway embankment. This incident spawned from a rollover motor vehicle collision with entrapment. This scene further exemplifies the professionalism and diverse skills of our firefighters ability to adapt and mitigate scenarios without the need for relying on mutual aid response while highlighting our continuing need to place the right equipment into their capable hands for the betterment of our district and surrounding communities.

Winnie-Stowell Volunteer Fire Department
Incident Type by Month

	2025												
Incident Type	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	2025 Total
Structure Fires	5	1	4	0	0	2	3	6					**21**
Vehicle Fires	3	0	1	3	1	3	7	2					**20**
Grass/Marsh Fires	3	4	12	4	2	1	2	3					**31**
Trash/Unauthorized Burn	0	1	0	0	3	2	2	0					**8**
MVA/Jaws Rescue	12	6	17	12	12	18	8	8					**93**
Water Rescue/Recovery	0	0	0	0	0	0	0	0					**0**
Spills/Wash Down	4	1	2	5	1	1	3	5					**22**
Medical/First Responder	69	71	46	61	63	82	67	76					**535**
Investigation/Gas Leak/Power Line	0	0	0	0	0	0	0	0					**0**
Alarms (False, Fire, Smoke, Co)	2	3	3	8	3	1	3	4					**27**
Aircraft Accident	0	0	0	0	1	0	0	0					**1**
Other *	9	8	7	6	1	5	5	4					**45**
Mutual Aid	0	0	0	0	0	0	0	0					**0**
Cancelled/No Response	0	0	0	0	0	0	0	0					**0**
Total	**107**	**95**	**92**	**99**	**87**	**115**	**100**	**108**	**0**	**0**	**0**	**0**	**803**

2024 Total = 1027 Incidents

August 2024 Total = 110 Incidents

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

Winnie-Stowell Volunteer Fire Department
Financial Report

Payroll Account Reconciliation

East Chambers Bank Commercial Checking (Payroll Account)				
Beginning Bank Balance				**$3,420.73**
Credits/Transfers				
Total Credits				**$0.00**
				$3,420.73
Debits				
		Total Debits		**$0.00**
Ending Bank Statement Balance				**$3,420.73**
Outstanding Debits/Credits				
7/14/2025	Bourgeoius, Alecia		$ (50.00)	
6/18/2025	Bourgeoius, Alecia		$ (50.00)	
8/31/2025	Account Analysis Fee Charge		$ (13.72)	
Total Pending				**-$113.72**
Total Check Register				**$3,307.01**

East Chambers Bank Commercial Checking (Payroll Account) 15002268			
Bank Balance			**$3,307.01**
Outstanding Debits/Credits			
		Total Outstanding Debits/Credits	$0.00
			$3,307.01
Bills Owed			
Total Bills		**Total Bills Owed**	**$0.00**
		Remaining funds in Checking Account	**$3,307.01**
	EFT EFTPS	Payroll Tax Expense	
Total Check Register			**$3,307.01**

East Chambers Bank - Commercial Checking 15000214				
Beginning Bank Balance				**$23,203.11**
Credits/Transfers/Debits				
8/15/2025	DEPOSIT	Grant from Exxon Mobil	$15,000.00	
8/21/2025	DEPOSIT	Reimb for tow and report request	$205.00	
8/31/2025	Account Analysis Fee		-$2.81	
Total Credits				$15,202.19
Checks Cleared				
Total Cleared				**$0.00**

Outstanding Debits/Credits					
Total Pending					**$0.00**
	Currently in East Chambers Bank - Commercial Checking				**$38,405.30**

East Chambers Bank - County Funding Account 15003361					
Beginning Bank Balance					**$99,332.58**
Credits/Transfers/Debits					
8/14/2025	EFT	Microsoft	$	(11.08)	
8/6/2025	EFT	Tractor Supply - Fire Station Supplies	$	(43.15)	
Total Credits					-$54.23
Checks Pending					
Total Pending					$0.00
	Currently in East Chambers Bank County Funding Account				**$99,278.35**

East Chambers Bank - Benefit Account 15000923		
Beginning Bank Balance		**$8,841.74**
Credits/Transfers/Debits		
Total Credits		$0.00
Checks Pending		
Total Pending		$0.00
	Currently in East Chambers Bank - Benefit Account	**$8,841.74**

Texas First Bank Savings 20080370				
Beginning Bank Balance				**$2,061.17**
Credits/Transfers				
8/29/2025 DEP	Interest Income	$	1.31	
Total Credits				$1.31
Checks Pending				
Total Pending				**$0.00**
	Currently in Texas First Bank - Savings Account			**$2,062.48**

Current Cash Assets		
	East Chambers Bank Commercial Checking (Payroll Account)	**$3,307.01**
	East Chambers Bank - Commercial Checking 15000214	**$38,405.30**
	East Chambers Bank - County Funding Account 15003361	**$99,278.35**
	East Chambers Bank - Benefit Account 15000923	**$8,841.74**
	Texas First Bank Savings 20080370	**$2,062.48**
	Total Cash Assets	**$151,894.88**

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

STATION ATTENDANT	Jan 2025 Total Shifts	Jan 2025 Gross Pay	Feb 2025 Total Shifts	Feb 2025 Gross Pay	Mar 2025 Total Shifts	Mar 2025 Gross Pay	Apr 2025 Total Shifts	Apr 2025 Gross Pay	May 2025 Total Shifts	May 2025 Gross Pay	Jun 2025 Total Shifts	Jun 2025 Gross Pay
Jose Flores	0	$0	0	$0	0	$0	0	$0	0	$0		$0
Austin Isaacks	0	$0	0	$0	0	$0	0	$0	0	$0		$0
Aaron Renner	0	$0	0	$0	0	$0	0	$0	0	$0		$0
Logan Ruff	6	$210	6	$210	0	$0	18	$630	18	$630	9	$315
Total	6	$210	6	$210	0	$0	18	$630	18	$630	9	$315

12800.00
20% % Allowed
$64,000 BFD Starting Salary

STATION ATTENDANT	Jul 2025 Total Shifts	Jul 2025 Gross Pay	Aug 2025 Total Shifts	Aug 2025 Gross Pay	Sep 2025 Total Shifts	Sep 2025 Gross Pay	Oct-2025 Total Shifts	Oct 2025 Gross Pay	Nov 2025 Total Shifts	Nov 2025 Gross Pay	Dec 2025 Total Shifts	Dec 2025 Gross Pay	Calendar Year Totals: Total Shifts	Total Gross Pay	20% of BFD Starting Salary	Total Allowed Remaining
Jose Flores	0	$0	0	$0		$0		$0		$0		$0	0	$ -	$11,006	$11,006
Austin Isaacks	0	$0	0	$0		$0		$0		$0		$0	0	$ -	$11,006	$11,006
Aaron Renner	0	$0	0	$0		$0		$0		$0		$0	0	$ -	$11,006	$11,006
Logan Ruff	0	$0	9	$315		$0		$0		$0		$0	66	$ 2,310	$11,006	$8,696
Total	0	$0	9	$315	0	$0	0	$0	0	$0	0	$0	66	$ 2,310		

EXHIBIT “D”

Line Item	Chart of Accounts	2024-2025 Year to Date	2024-2025 Budget Amendment 3 (September 11, 2025)	Proposed 2025-2026 Budget	Difference by Line Item
Income					
Sales Tax	4010	$784,969.71	$854,969.71	$875,000.00	$20,030.29
Property Tax	4020	$0.08	$0.08	$2.00	$1.92
Other Income	4061	$39,111.00	$39,111.00	$750.00	($38,361.00)
Billing Income	4060	$0.00	$0.00	$5,000.00	$5,000.00
Interest Income	4070	$63,978.46	$70,000.00	$95,000.00	$25,000.00
Surplus Equipment Sales	4072	$550.00	$550.00	$1,000.00	$450.00
Dividend Income	4071	$5,755.72	$5,755.72	$6,000.00	$244.28
Total Income		**$894,364.97**	**$970,386.51**	**$982,752.00**	**$12,365.49**
Expenses					
Operations/VFD					
Administrative/Utilities					
Cleaning Supplies	5091	$121.63	$121.63	$200.00	$78.37
Dining	5162	$0.00	$400.00	$400.00	$0.00
Freight	5164	$0.00	$500.00	$250.00	($250.00)
Office Supplies	5166	$3,408.11	$3,600.00	$3,600.00	$0.00
Rehab/Refreshments	5167	$310.01	$350.00	$500.00	$150.00
Reporter Software	5168	$662.24	$700.00	$700.00	$0.00
Safety Deposit Box	6500	$0.00	$0.00		$0.00
Special Events	5175	$429.52	$500.00	$500.00	$0.00
Scholarship	6510	$0.00	$0.00	$0.00	$0.00
Training (Safe D and Other Training)	5170	$0.00	$600.00	$0.00	($600.00)
Travel/Lodging	5171	$1,656.93	$1,656.93	$1,750.00	$93.07
Uniforms	5173	$0.00	$0.00	$0.00	$0.00
Total Administrative		**$6,588.44**	**$8,428.56**	**$7,900.00**	**($528.56)**
Building					
Improvements	5046	$465.00	$465.00	$2,500.00	$2,035.00
Maintenance and Upkeep	5047	$3,447.78	$3,447.78	$4,000.00	$552.22
Total Building		**$3,912.78**	**$3,912.78**	**$6,500.00**	**$2,587.22**
Dues		$0.00	$0.00		
SFFMA	5053	$0.00	$0.00		
Total Dues		**$0.00**	**$0.00**		
Equipment					
Parts, Service, Repairs & Inspections	5062	$2,992.65	$2,992.65	$2,500.00	($492.65)
Purchases (i.e. includes Mini Pumper, bunker gear, and extraction tools)	5060	$0.00	$0.00	$90,000.00	$90,000.00
Fire Rescue Supplies	5090	$0.00	$0.00	$5,000.00	$5,000.00
Total Equipment		**$2,992.65**	**$2,992.65**	**$97,500.00**	**$94,507.35**
Fleet					
Fuel					
Diesel (VFD)	5071	$0.00	$0.00	$0.00	$0.00
Diesel Treatment	5070	$155.94	$155.94	$150.00	($5.94)
Gasoline (VFD)	5072	$0.00	$0.00	$0.00	$0.00
Environmental Compliance Fee (VFD)	5174	$0.00	$0.00	$0.00	$0.00
Total Fuel		**$155.94**	**$155.94**	**$150.00**	**($5.94)**
Parts, Service & Repairs					
Admin 21	5027	$907.49	$907.49	$1,000.00	$92.51
Brush 21	5020	$0.00	$0.00	$1,000.00	$1,000.00
Command 21	5021	$0.00	$0.00	$500.00	$500.00
Engine 21	5025	$7,294.30	$7,294.30	$12,500.00	$5,205.70
Engine 22 S/P	5028	$12,792.08	$12,792.08	$12,500.00	($292.08)
Utility 21	5022	$0.00	$0.00		$0.00
Tanker 21	5026	$0.00	$0.00	$7,500.00	$7,500.00
Rescue 21		$0.00	$0.00	$500.00	$500.00
Misc.	5074	$3,101.99	$3,101.99	$0.00	($3,101.99)
Total Parts		**$24,095.86**	**$24,095.86**	**$35,500.00**	**$11,404.14**
Total Fleet		**$24,251.80**	**$24,251.80**	**$35,650.00**	**$11,398.20**
Insurance					
Auto Insurance (VFD)	5073	$0.00	$0.00	$0.00	$0.00
Accident & Sickness (VFD)	5150	$0.00	$0.00	$0.00	$0.00
Commercial Package (VFD)	5151	$0.00	$0.00	$0.00	$0.00
Total Insurance		**$0.00**	**$0.00**	**$0.00**	**$0.00**
		$0.00	**$0.00**		
Firefighter/Attendant Services					
ESD Contracted Services	5177	$363,198.59	$400,000.00	$400,000.00	$0.00
Total Station Attendant		**$363,198.59**	**$400,000.00**	**$400,000.00**	**$0.00**

Line Item	Chart of Accounts	2024-2025 Year to Date	2024-2025 Budget Amendment 3 (September 11, 2025)	Proposed 2025-2026 Budget	Difference by Line Item
Total Operations Costs		**$400,944.26**	**$439,585.79**	**$547,550.00**	**$107,964.21**
Administrative Expenses					
Bank Fees	6205	$182.00	$210.00	$200.00	($10.00)
Meeting Filing Fees	6220	$0.00	$20.00	$0.00	($20.00)
Postage	6225	$89.29	$100.00	$100.00	$0.00
Public Notice	6221	$30.00	$30.00	$50.00	$20.00
Utilities					
Electric	5200	$3,952.33	$4,503.84	$5,000.00	$496.16
Center Point (Natural Gas)	5201	$1,043.93	$1,200.00	$1,200.00	$0.00
TBCD Water/Sewer	5202	$2,527.22	$3,070.00	$3,000.00	($70.00)
Garbage Pickup	5044	$2,311.37	$2,500.00	$2,500.00	$0.00
Cell Phone	5210	$1,100.00	$1,358.06	$1,300.00	($58.06)
Technology	6352	$567.75	$567.75	$1,000.00	$432.25
Spectrum TW/First Net	5204	$3,722.91	$4,605.00	$4,600.00	($5.00)
Total Utilities		**$15,225.51**	**$17,804.65**	**$18,600.00**	**$795.35**
Total Administrative		**$15,526.80**	**$18,164.65**	**$18,950.00**	**$785.35**
Dues					
Safe-D	6300	$590.00	$550.00	$600.00	$50.00
Total Dues		**$590.00**	**$550.00**	**$600.00**	**$50.00**
Insurance-ESD					
Bond	6400	$400.00	$400.00	$400.00	$0.00
Commercial Package	6401	$9,842.00	$9,842.00	$10,000.00	$158.00
Workers Compensation	6402	$13,839.00	$13,839.00	$14,000.00	$161.00
Total Insurance		**$24,081.00**	**$24,081.00**	**$24,400.00**	**$319.00**
Loans					
E22 S/P Interest	5094	$6,270.35	$6,270.35	$6,270.35	$0.00
E22 S/P Principle	5093	$62,523.85	$62,523.85	$62,523.85	$0.00
Total Loans		**$68,794.20**	**$68,794.20**	**$68,794.20**	**$0.00**
Professional Services					
Accounting Fees	6200	$5,163.00	$5,163.00	$5,000.00	($163.00)
Audit	6230	$8,000.00	$8,000.00	$8,500.00	$500.00
HdL Companies-Tax Forecasting	6235	$178.76	$178.76	$500.00	$321.24
Other Professional Fees		**$13,341.76**	***$13,341.76***	***$14,000.00***	***$658.24***
Legal Retainer	6215				
Hubert Oxford IV		$3,850.00	$4,500.00	$4,500.00	$0.00
Joshua Heinz		$3,850.00	$4,500.00	$4,500.00	$0.00
Other Attorney Fees	6210	$0.00	$0.00	$5,000.00	$5,000.00
Total Legal		**$7,700.00**	**$9,000.00**	**$14,000.00**	**$5,000.00**
Total Professional Services		**$21,041.76**	**$22,341.76**	**$28,000.00**	**$5,658.24**
Employees					
Staff		$0.00			
Administrator	5190	$45,000.00	$60,000.00	$60,000.00	$0.00
Administrative Assistant	5195	#REF!	$0.00		
Staff Payroll		**$45,000.00**	**$60,000.00**	**$60,000.00**	**$0.00**
Payroll Taxes	5250	$11,450.78	$13,500.00	$13,500.00	$0.00
Total Employee		**$56,450.78**	**$73,500.00**	**$73,500.00**	**$0.00**
Sales Tax Fees			$0.00		
Sales Tax Fees	6204	$13,803.10	$17,552.67	$18,000.00	$447.33
Total Sales Tax Fees		**$13,803.10**	**$17,552.67**	**$18,000.00**	**$447.33**
Total Administrative Costs*		**$200,287.64**	**$224,984.28**	**$232,244.20**	**$7,259.92**
Total Expenses		**$601,231.90**	**$664,570.07**	**$779,794.20**	**$115,224.13**
Net Revenue		**$293,133.07**	**$305,816.44**	**$202,957.80**	**($102,858.64)**

EXHIBIT “E”

Michelle Hardy

From: Jerry Shadden <jerry@tbcd.org>
Sent: Tuesday, September 9, 2025 11:40 AM
To: Michelle Hardy
Subject: Re: Texas Fire Hydrants

Follow Up Flag: Follow up
Flag Status: Flagged

Good morning Michelle,
Trinity Bay has replaced 10 fire hydrants this year. We plan to do test later this year after we complete our meter changeout program. We look forwared to working with you in the future improving the fire infrastructure.

Have a great day.

On Tue, Sep 9, 2025 at 11:32 AM Michelle Hardy <AdminAsst@ccesd1.net> wrote:

Thank you so much for visiting with me today. Please take a look at the attached information and let me know if at some point TBCD would be interested in doing something. If we as a Fire Department can help in any way, please do not hesitate to contact me at 409-828-2863.

Thanks,

Michelle Hardy

Administrator

Chambers County ESD #1

Office: 409-296-4133

Fax: 409-296-2991