

**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 of the Chambers County Emergency Services District No. 1 ("District") was called at 6:00 p.m. on the 13th day of June, 2018, at the Winnie-Stowell Volunteer Fire Department ("Department" or WSVFD"), located at 825 State Highway 124, Winnie, Texas 77665, pursuant to notice duly posted according to law.

The roll was called of the members of the Board, to-wit:

David Murrell	President
Brad Crone	Vice President
Troy Dow	Secretary
Chris Barrow	Treasurer
Kenneth Thibodeaux	Assistant Treasurer

All said Commissioners were present less Commissioners Murrell and Crone. In addition to the above-named Commissioners, also present at the meeting were: Wayne Wilber, District Administrator; Melissa Sanders, Administrative Assistant for District; Hubert Oxford, IV-attorney for the District; Brandon Lee, with Emergency Training; James Edwards, with J.R. Edwards; and Wade Thibodeaux with the Hometown Press.

In light of the absences of President Murrell and Vice-President Crone, Treasurer Barrow conducted the meeting and called the meeting to order at 6:00 p.m. Afterwards, he asked those present to recite the Pledge of Allegiance and Texas Pledge. Since there was no public comment, Treasurer Barrow asked the Commissioners to move to Agenda Item No. 9, to discuss and take action, if necessary, on accepting the 2016-2017 District Financial Audit. In so doing, Treasurer Barrow introduced J.R. Edwards with J.R. Edwards & Associates, LLC who prepared and presented the audit for 2016 and 2017. (See **Exhibit "A"**). According to the Mr. Edwards, the District's financial position was

in good shape and the District was in compliance with the governmental accounting standards. As a result, the Commissioners were informed that the audit was being submitted as an “unqualified opinion”. Concerning the financial aspect of the audit, Mr. Edwards explained that the District’s total combined net position as of September 30, 2017 was \$928,461.00, which was up \$57,223.00 from September 30, 2016. Included in these figures was a large increase in total assets from \$1,348,837.00 at the end of the District’s 2016 fiscal year to \$1,918,821.00 on September 30, 2017. On the other hand, the liabilities increased accordingly. Mr. Edwards also explained that the increase in assets and liabilities was due to the donation of the station by Chambers County and the acquisition of the Engine 22. In response to questions concerning the District’s duties under the Public Funds Investment Act, Mr. Edwards stated that he felt the District was following the rules set forth in the Act because: 1) the District’s funds were collateralized; 2) the District had a designated investment officer; 3) an investment policy; and 4) prepared monthly reports for signature at the regular board meetings. However, he wanted to check the statute concerning whether the investment officers of a governmental entity with no investments had to complete the investment training described in Chapter 2256 of the Texas Government Code. Lastly, Mr. Edwards apologized for not being able to complete the audit in a timely fashion and explained that his office has been overwhelmed with work following the interruptions caused by Hurricane Harvey. However, he once again complimented staff for their diligence and courtesy in providing the requested information in a forthright manner. At the end of the presentation, a motion was made by Commissioner Dow to accept the FY 2016-2017 audit found in **Exhibit “A”** prepared by J.R. Edwards & Associates, LLC and to authorize Attorney Oxford to submit to audit to the Chambers County Commissioners’

Court. This motion was seconded by Commissioner Thibodeaux and was approved by the unanimous consent of all Commissioners present.

After the completion of the audit discussion, Treasurer Barrow called on the Board to return to Agenda Item No. 4, to discuss approval of minutes for May 9th, 2018 Regular Meeting. The Board reviewed the minutes and then Commissioner Dow made a motion to approve the minutes for May 9th, 2018 Regular Meeting. Commissioner Thibodeaux seconded the motion, with the unanimous consent of all Commissioners present.

Next, Treasurer Barrow directed the Commissioners to Agenda Item No. 5, to discuss and take action, on the Treasurers Report; accounts payable; and amend the budget if necessary. Administrative Assistant Sanders reported that as of the meeting, the District had \$56,990.28 in its checking account after receiving a deposit on June 8, 2018 of \$34,126.64 by the Texas Comptroller of Public Accounts. As for the monthly expenses, Administrative Assistant Sanders informed the Board that the total for bills owed was \$33,562.32. Included in these invoices were invoices for: Auditor-\$6,000.00; two (2) sets of bunker gear-\$3,424.95; and struts for vehicle stabilization-\$2,667.92. (*See Exhibit "B"*). According to Ms. Sanders, after the invoices were paid, including the \$1,352.02 EFTPS payment, the balance the District's checking account was going to be \$22,075.94. Therefore, she recommended not transferring money to the District's money market account this month.

Regarding the District's savings accounts, the Assistant Administrator informed the Commissioners that as May 31, 2018 there was \$441,856.14 in the District's Money Market Account at ECCB Money Market and \$282,462.86 in the Texas First Bank

Money Market Account. Overall, Ms. Sanders reported that the District had total cash assets amounting to \$801,468.88.

Furthermore, staff presented the Commissioners with a draft budget amendment that they recommended for approval. According to staff, the amendments can be found in Exhibit "A". In summary, staff explained that the District needed to adjust its revenue from \$504,350.00 to \$525,400.00 due to insurance revenue and FEMA grants resulting from Hurricane Harvey. In addition, expenses increased from \$503,117.0 to \$503,117.05. The changes in the expenses were the result of increased vehicle maintenance; commercial insurance rates; and additional cost to pay for off duty fire fighters.

At the end of the presentation, Commissioner Dow made a motion to approve the Treasurer's Report; pay the outstanding invoices; and to adopt the budget amendments. *See Exhibit "B"*. Commissioner Thibodeaux seconded the motion and the motion was approved with the unanimous consent of all Commissioners present.

The Board was then asked to consider Agenda Item No. 6, to discuss and take action, if necessary, on purchasing fire or EMS equipment and/or supplies as well as any proposed repairs, maintenance and/or testing. Administrator Wilber reported that no action needed to be taken but he did update the Commissioners on a recall on a part for his vehicle and the rear directional arrow bar on Engine 22 broke but was repaired by Siddons Martin under warranty.

Moving to Agenda Item No. 7, Treasurer Barrow called on Administrator Wilber to discuss and take action, if necessary, on improvements to the existing station. Once again, Administrator Wilber advised that no action was required but he did inform the Commissioners that the driveway asphalt project was completed thanks to the efforts Commissioner Gore and Mr. Jay Roy Joseph.

Turning to Agenda Item 8, Treasurer Barrow called on the Board to discuss and take action, if necessary, to discuss and take action, if needed, on obtaining Federal and State grants. Mr. Wilber also informed the Commissioners that a grant application to Texas Forest Service for tuition, meals and lodging at Texas A&M Fire School scheduled for July was made for three (3) volunteers but since the WSVFD is not National Incident Management System compliant with the State, no meals and lodging are eligible for grant. Mr. Wilber advised that he was going to work with the Department to ensure that the Department submits the proper documentation to become compliant with the State of Texas's rules. Otherwise, no action was taken.

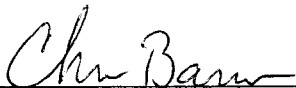
Moving to Agenda Item No. 10, the Board was asked to discuss and take action, if necessary on awarding the 2017-2018 District Scholarships subject to the terms and conditions adopted by the Board at the June 14, 2017 Regular Meeting. Staff reported that two (2) scholarships were awarded following the last meeting. One scholarship went to Braeden Credeur, a volunteer who is attending Lamar University for process engineering. The second scholarship went to Kody Thibodeaux, who was also attending Lamar University and was considering a major in a healthcare related field of study. Again, no action was taken.

At the completion of the action items, Administrator Wilber provided the administration and operations report as called for in Agenda Item No. 11. A copy of the Administrator's report can be found attached as **Exhibit "C"**. In addition, to what was already discussed, Mr. Wilber informed the Board that nine (9) people donated blood at the May 12th blood drive and five (5) others were turned away due to medical or other reason.

After the Administrator's report, Assistant Administrator Sanders presented the Board with the Station Attendant's report and the District's run reports for May 2018. In May 2018, the attendants worked a total of eighty-one (81) shifts totaling six-hundred and seventy-four (674) shifts for the year. (See **Exhibit "D-1"**). Year to date, the total spent on station attendants was \$25,220.93. After the station attendant report was presented, Administrator Wilber reviewed the May 2018 run report. (See **Exhibits "D-2"**). In May, there were thirty-four (34) calls made by the paid firefighters and the Department's volunteers. Of the calls made, sixteen (16) were for medical assist and there were nine (9) motor vehicle assist. Furthermore, the firefighters and/or Department volunteers responded to one building structure fire and two (2) power lines that went down. Also, the Commissioners present and staff discussed the need to increase volunteers to help offset the costs of the paid firefighters. Brandon Lee, the coordinator for the paid firefighters suggested that the Department establish a residency program so that students at the fire academy could come get real life experience. He also suggested giving financial assistance to those at the academy in exchange for volunteering at the station.

[INTENTIONALLY LEFT BLANK]

There being no further business, of the Treasurer Barrow informed the Commissioners that the next meeting would take place on July 11, 2018 at 6:00 p.m. and then called for a motion to adjourn the meeting at 7:01 p.m. Commissioner Dow then made motion to adjourn. This motion was seconded by Commissioner Thibodeaux, with the unanimous consent of all the Commissioners.


Chris Barrow, Treasurer
Date: 7/11/18


Attest: 
Date: 7-11-18

Exhibit “A”

BENCKENSTEIN & OXFORD, L.L.P.

ATTORNEYS AT LAW
BBVA COMPASS BANK BUILDING
3535 CALDER AVENUE, SUITE 300
BEAUMONT, TEXAS 77706
TELEPHONE: (409) 833-9182
TELEFAX: (409) 833-8819
hoxfordiv@benoxford.com

Hubert Oxford, IV

Houston Line
(713) 229-9203

June 14, 2018

Hon. Jimmy Sylvia
Chambers County Judge
P. O. Box 939
Anahuac, Texas 77514-0939

Re: Chambers County Emergency Service District #1 Audit Report for FY 2016-2017

Dear Judge Sylvia,

We are writing to submit the Chambers County Emergency Service District No. 1 ("District") October 1, 2016 through September 30, 2017 audit as required by Section 775.082 of the HEALTH AND SAFETY CODE. This audit was reviewed by the Board at last night's Regular Meeting and unanimously accepted.

We would request that you accept this letter and copy of the audit in satisfaction of the District's obligations pursuant to Health & Safety Code Section 775.082(e-1). If you have any questions or concerns, please do not hesitate to contact me.

With best regards, I remain, very truly yours,

By: 

Hubert Oxford, IV
General Counsel
Chambers County Emergency Service District No. 1

HOIV
Enclosure

Cc:

To:	E-mail Address:
Mr. Jimmy Gore Commissioner, Pct. 1 P. O. Box 76 Wallisville, Texas 77597	jegore@co.chambers.tx.us
Mr. Tony Sims Chambers County Auditor P.O. Box 910 Anahuac, Texas 77514	tsims@co.chambers.tx.us
President David Murrell	murrellfarms@windstream.net
Vice President Brad Crone	jegore@co.chambers.tx.us
Administrator Wayne Wilber	admin@ccesdl.net

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

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1
Annual Financial Report
For The Year Ended SEPTEMBER 30, 2017

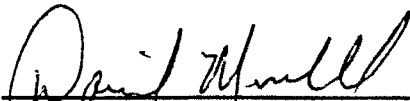
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INTRODUCTORY SECTION

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, 2017 at a meeting of the Board of Commissioners held on the 13th day of June, 2018.


Board President


Board Secretary

FINANCIAL SECTION

J. R. Edwards & Associates, LLC

Certified Public Accountants

June 12, 2018

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, 2017, 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, 2017, 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 22 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.

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, 2017. 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 \$928,461 at September 30, 2017.
- During the year, the District's revenues were \$57,223 more than the \$635,205 generated in expenses for governmental activities.
- The general fund reported a fund balance this year of \$819,688. 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.

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT No. 1

MANAGEMENT'S DISCUSSION AND ANALYSIS

SEPTEMBER 30, 2017

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 \$928,461 at September 30, 2017. (See Table I)

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

	September 30, 2017	September 30, 2016
Current and Other Assets	\$ 853,702	\$ 897,978
Capital Assets	1,065,119	450,859
Total Assets	<u>1,918,821</u>	<u>1,348,837</u>
Current Liabilities	151,676	95,501
Long-term liabilities	838,684	376,098
Total Liabilities	<u>990,360</u>	<u>471,599</u>
Net Assets:		
Invested in Capital Assets Net of Related Debt	108,773	9,877
Unrestricted	819,688	861,361
Total Net Position	<u>\$ 928,461</u>	<u>\$ 871,238</u>

Approximately \$109,000 of the District's net position represents investments in capital assets net of related debt. The \$819,688 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 \$692,428. 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.

Total Cost of all programs and services was \$635,204. The net position of the District for the current year increased \$57,224 (see Table II on page 7 of this report).

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT No. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2017

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

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

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

	September 30, 2017	September 30, 2016
Revenues:		
General Revenues:		
Taxes	428,131	488,933
Contributions & Grants	253,586	15,106
Miscellaneous	10,711	950
Total Revenue	<u>692,428</u>	<u>504,989</u>
Expenses:		
General and administrative	238,383	150,696
Public Safety	144,388	100,532
Depreciation	234,359	178,205
Interest	18,075	28,481
Total Expenses Governmental Activities	<u>635,205</u>	<u>457,914</u>
Increase (Decrease) in Net Assets	57,223	47,075
Net Position - October 1 (Beginning)	871,238	824,163
Net Position - September 30 (Ending)	<u>\$ 928,461</u>	<u>\$ 871,238</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 less than budgeted amounts by approximately \$22,000. Current expenses for the year which include emergency services and administrative expenses were approximately \$4,000 less than budgeted.

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

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT No. 1**MANAGEMENT'S DISCUSSION AND ANALYSIS**

SEPTEMBER 30, 2017

CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY

Capital Assets. At September 30, 2017 the District had \$1.06 million (net of depreciation) invested in capital assets, buildings, equipment and vehicles.

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

	September 30, 2017	September 30, 2016
Vehicles	\$ 1,476,217	\$ 859,598
Leasehold improvements	10,008	10,008
Equipment	454,319	454,319
Buildings	166,000	-
Land	66,000	-
Totals	<u>2,172,544</u>	<u>1,323,925</u>
Less Accumulated Depreciation:	<u>(1,107,425)</u>	<u>(873,066)</u>
Net Capital Assets	<u>\$ 1,065,119</u>	<u>\$ 450,859</u>

Long-Term Debt. At year-end, the District had \$956,346 in notes payable and tax exempt obligations outstanding. More detailed information about the District's long-term liabilities is presented in the notes to the financial statements.

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT No. 1**Outstanding Debt**

	September 30, 2017	September 30, 2016
Governmental activities:		
Contractual Obligations	\$ 956,346	\$ 440,982
Total	<u>\$ 956,346</u>	<u>\$ 440,982</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 has increased the purchasing in the area, and in turn, raised the sales tax income for the District.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2017

	<u>Primary Government Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 772,820
Taxes receivable - net of allowance	80,882
Capital assets:	
Land	66,000
Buildings, property, and equipment, net	999,119
Total Assets	<u>1,918,821</u>
LIABILITIES	
Accounts payable	15,939
Accrued Interest	18,075
Non-current liabilities:	
Due within one year	117,662
Due in more than one year	838,684
Total Liabilities	<u>990,360</u>
NET POSITION	
Net investment in capital assets	108,773
Unrestricted	819,688
Total Net Position	<u>\$ 928,461</u>

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

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2017

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	\$ 490,817	\$ -	\$ -	\$ (490,817)
Fire and emergency services	144,388	-	-	(144,388)
Total governmental activities	635,205	-	-	(635,205)
Total Primary Government	\$ 635,205	\$ -	\$ -	\$ (635,205)
Sales taxes, penalties and interest				428,131
Contributions and grants				253,586
Other miscellaneous				10,711
Total general revenues				692,428
Change in Net Position				57,223
Net Position- Beginning				871,238
Net Position - Ending				\$ 928,461

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

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1

EXHIBIT C

BALANCE SHEET - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2017

	Total Governmental Funds <u>General Fund</u>
ASSETS:	
Cash and cash equivalents	\$ 772,820
Sales taxes receivable	<u>80,882</u>
TOTAL ASSETS	<u>\$ 853,702</u>
LIABILITIES AND FUND BALANCES:	
LIABILITIES:	
Accounts payable	\$ 15,939
Accrued Interest	<u>18,075</u>
TOTAL LIABILITIES	<u>34,014</u>
FUND BALANCES:	
Unassigned Fund Balance	<u>819,688</u>
TOTAL FUND BALANCES	<u>819,688</u>
 TOTAL LIABILITIES DEFERRED INFLOWS AND FUND BALANCE	 <u>\$ 853,702</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, 2017

Governmental fund balance as reported on the balance sheet for governmental funds.	\$ 819,688
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,065,119
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(956,346)</u>
Total net position as reported on the Statement of Net Position for Governmental Activities.	<u>\$ 928,461</u>

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

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 3

EXHIBIT D

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Total Governmental Funds
	<u>General Fund</u>
REVENUES	
Property taxes, penalties and interest	\$ 428,131
Contributions and grants	253,586
Other miscellaneous	10,711
Total revenue	<u>692,428</u>
EXPENDITURES:	
Current:	
General government	1,105,078
Fire and emergency services	144,388
Total expenditures	<u>1,249,466</u>
OTHER FINANCING SOURCES (USES)	
Issuance of debt	580,249
Principal payments on loan	<u>(64,884)</u>
Total other financing sources and uses	<u>515,365</u>
NET CHANGE IN FUND BALANCES	(41,673)
FUND BALANCES - BEGINNING	<u>861,361</u>
FUND BALANCES - ENDING	<u>\$ 819,688</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, 2017

Net change in fund balances - total governmental funds (Exhibit D) \$ (41,673)

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	\$ 848,619	
Depreciation	<u>(234,359)</u>	614,260

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.

(515,363)

Change in net position of governmental activities (Exhibit B)

\$ 57,224

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, 2016 through September 30, 2017, at the September 2016 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, 2017

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 12, 2018, 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 \$751,745 and the bank balance was \$752,321, and the Department's balance was \$21,075. 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, \$500,000 was covered by federal depository insurance and the remaining balance was collateralized by \$326,717 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, 2017

NOTE 4: CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended September 30, 2017 was as follows:

Governmental Activities	Beginning Balance	Current Year		Ending Balance
		Increases	Decreases	
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	\$ 859,598	\$ 616,619	\$ -	\$ 1,476,217
Leasehold Improvements	10,008	-	-	10,008
Buildings	-	166,000	-	166,000
Equipment	454,319	-	-	454,319
Total	1,323,925	782,619	-	2,106,544
Less accumulated depreciation:	(873,066)	(234,359)	-	(1,107,425)
Total capital assets being depreciated, net	450,859	548,260	-	999,119

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

General Government	\$ 234,359
Total Depreciation Expense - Governmental Activities	<u>\$ 234,359</u>

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, 2017

NOTE 5: LONG TERM DEBT, Continued

Long-term debt at September 30, 2017, is summarized as follows:

Date Issued	Amount	Final Maturity	Annual Installments	% Rate	Outstanding Balance
2011	664,576	2021	\$82,959	4.18%	376,097
2017	580,249	2027	\$68,847	3.24%	580,249
Total Capital Lease Obligations					956,346
Less Current Portion					117,662
Total Long-term Capital Lease Obligations					<u>\$ 838,684</u>

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2017, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Contractual Obligations	440,982	580,249	64,885	956,346	117,662
Long-Term Liabilities	<u>\$ 440,982</u>	<u>\$ 580,249</u>	<u>\$ 64,885</u>	<u>\$ 956,346</u>	<u>\$ 117,662</u>

Aggregate debt service requirements to maturity the capital lease obligations outstanding at September 30, 2017 are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>
2018	117,662	31,289
2019	125,053	26,754
2020	129,793	22,014
2021	134,716	17,091
2022	56,870	11,979
2023 and thereafter	392,252	31,059

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.

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CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1

EXHIBIT E

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes	\$ 450,000	\$ 428,131	\$ (21,869)
Contributions and grants	2,250	253,586	251,336
Miscellaneous	5,250	10,711	5,461
Total revenue	<u>457,500</u>	<u>692,428</u>	<u>234,928</u>
EXPENDITURES			
Current:			
General government	75,571	1,105,078	(1,029,507)
Fire and emergency services	360,260	144,388	215,872
Total expenditures	<u>435,831</u>	<u>1,249,466</u>	<u>(813,635)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>21,669</u>	<u>(557,038)</u>	<u>(578,707)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	580,249	580,249
Principal Payments on loan	(82,965)	(64,884)	18,081
Total other financing sources and uses	<u>(82,965)</u>	<u>515,365</u>	<u>598,330</u>
NET CHANGE IN FUND BALANCES	(61,296)	(41,673)	19,623
FUND BALANCES AT BEGINNING OF YEAR	<u>861,361</u>	<u>861,361</u>	-
FUND BALANCE AT END OF YEAR	<u>\$ 800,065</u>	<u>\$ 819,688</u>	<u>\$ 19,623</u>

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

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COMPLIANCE SECTION

J. R. Edwards & Associates, LLC

Certified Public Accountants

June 12, 2018

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, 2017, 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 12, 2018.

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

Exhibit “B”

11 CHAMBERS CO ESD #1**Aged Payables
As of Jun 30, 2018**

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	201806	957.33				957.33
Barner, Kaleb Kaleb Barner		957.33				957.33
Behnken, Matthew Matthew Behnken	201806	64.00				64.00
Behnken, Matthew Matthew Behnken		64.00				64.00
BENCKENSTEIN & OXF BENCKENSTEIN & OXF 409-833-9182	48987	400.00				400.00
BENCKENSTEIN & OXF BENCKENSTEIN & OXF		400.00				400.00
CE SOLUTIONS CE SOLUTIONS 888-447-1993	157408	516.00				516.00
CE SOLUTIONS CE SOLUTIONS		516.00				516.00
CenterPoint CenterPoint Energy	201806	44.44				44.44
CenterPoint CenterPoint Energy		44.44				44.44
Davis, Ehren Ehren Davis	201806	601.33				601.33

11 CHAMBERS CO ESD #1**Aged Payables****As of Jun 30, 2018**

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
Davis, Ehren Ehren Davis		601.33				601.33
Delta Industrial Delta Industrial Service a	65805	3,424.95				3,424.95
Delta Industrial Delta Industrial Service		3,424.95				3,424.95
Emergency Training Emergency Training Ente Brandon Lee	06132018	300.00				300.00
Emergency Training Emergency Training Ent		300.00				300.00
Entergy Entergy	280003967157	436.90				436.90
Entergy Entergy		436.90				436.90
Franklin, Darrell Darrell Franklin	201806	744.00				744.00
Franklin, Darrell Darrell Franklin		744.00				744.00
HEINZ JOSHUA JOSHUA HEINZ 409-833-9182	201806	250.00				250.00
HEINZ JOSHUA JOSHUA HEINZ		250.00				250.00

11 CHAMBERS CO ESD #1**Aged Payables
As of Jun 30, 2018**

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
Hollaway, Greg Greg Hollaway	201806	160.00				160.00
Hollaway, Greg Greg Hollaway		160.00				160.00
Howard, Ryan Ryan Howard	201806	160.00				160.00
Howard, Ryan Ryan Howard		160.00				160.00
JR Edwards J.R. Edwards & Associat	201806	6,000.00				6,000.00
JR Edwards J.R. Edwards & Associa		6,000.00				6,000.00
Lee, Brandon Brandon Lee	201806	422.67				422.67
Lee, Brandon Brandon Lee		422.67				422.67
MARKET BASKET MARKET BASKET 409-296-2191	201806	157.49				157.49
MARKET BASKET MARKET BASKET		157.49				157.49
MES Municipal Emergency Ser 800-784-0404	IN1227885, IN1	2,667.92				2,667.92

11 CHAMBERS CO ESD #1**Aged Payables****As of Jun 30, 2018**

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
MES		2,667.92				2,667.92
Municipal Emergency S						
OXFORD HUBURT HUBERT OXFORD	201806	250.00				250.00
409-951-4721						
OXFORD HUBURT		250.00				250.00
HUBERT OXFORD						
Reed, Stormie Stormie Reed	201806	1,452.00				1,452.00
Reed, Stormie		1,452.00				1,452.00
Stormie Reed						
Safe-D Safe-D	201806	550.00				550.00
512-251-8101						
Safe-D		550.00				550.00
Safe-D						
STRATTONS STRATTONS	84612, 85113	283.35				283.35
409-296-4721						
STRATTONS		283.35				283.35
STRATTONS						
Time Warner Cable Time Warner Cable	012180405241	302.75				302.75
Time Warner Cable		302.75				302.75
Time Warner Cable						

11 CHAMBERS CO ESD #1**Aged Payables****As of Jun 30, 2018**

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
Vaughn's Vaughn's Air Conditioning	816151	252.00				252.00
Vaughn's Vaughn's Air Conditioni		252.00				252.00
VFIS VFIS 512-448-9928	42968	3,678.00				3,678.00
VFIS VFIS		3,678.00				3,678.00
Visa Visa	201806-Sander 201806-Wilber 201806-Gambl	98.03 285.70 20.00				98.03 285.70 20.00
Visa Visa		403.73				403.73
WASTE MANAGMENT WASTE MANAGEMENT 409-239-2775	5557164-2155-	107.71				107.71
WASTE MANAGMENT WASTE MANAGEMENT		107.71				107.71
Wilber, Wayne Wayne Wilber	201806	100.00				100.00
Wilber, Wayne Wayne Wilber		100.00				100.00
WSVFD WS VFD	201806	3,780.07				3,780.07

11 CHAMBERS CO ESD #1**Aged Payables****As of Jun 30, 2018**

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		3,780.07				3,780.07
Report Total		28,466.64				28,466.64

11 CHAMBERS CO ESD #1
Current Earnings Report
For the Period From Jun 1, 2018 to Jun 30, 2018

Filter Criteria includes: Report order is by Employee ID. Report is printed in Detail Format.

Employee ID Employee Masked SS No	Date Reference	Amount	Gross Soc_Sec_C	Fed_Income Medicare_C	Soc_Sec Fed_Unemp_C	MEDICARE St_Unemp_C
Beginning Balance for MELISSA C. SANDERS		9,006.73	10,944.38 -678.56	-1,100.39 -158.70	-678.56 -42.01	-158.70 -243.01
SANDERS M MELISSA C. SANDERS XXX-XX-6259	6/13/18 2869	2,187.37	2,656.50 -164.70	-265.91 -38.52	-164.70	-38.52
Total 6/1/18 thru 6/30/18		2,187.37	2,656.50 -164.70	-265.91 -38.52	-164.70	-38.52
Report Date Total for MELISSA C. SANDERS		2,187.37	2,656.50 -164.70	-265.91 -38.52	-164.70	-38.52
YTD Total for MELISSA C. SANDERS		11,194.10	13,600.88 -843.26	-1,366.30 -197.22	-843.26 -42.01	-197.22 -243.01
Beginning Balance for WAYNE L. WILBER		14,498.39	16,665.00 -1,033.25	-891.71 -241.65	-1,033.25 -42.00	-241.65 -243.00
WILBER W WAYNE L. WILBER XXX-XX-0343	6/13/18 2870	2,908.31	3,333.00 -206.65	-169.71 -48.33	-206.65	-48.33
Total 6/1/18 thru 6/30/18		2,908.31	3,333.00 -206.65	-169.71 -48.33	-206.65	-48.33
Report Date Total for WAYNE L. WILBER		2,908.31	3,333.00 -206.65	-169.71 -48.33	-206.65	-48.33
YTD Total for WAYNE L. WILBER		17,406.70	19,998.00 -1,239.90	-1,061.42 -289.98	-1,239.90 -42.00	-289.98 -243.00
Summary Total 6/1/18 thru 6/30/18		5,095.68	5,989.50 -371.35	-435.62 -86.85	-371.35	-86.85
Report Date Final Total 6/1/18 thru 6/30/18		5,095.68	5,989.50 -371.35	-435.62 -86.85	-371.35	-86.85
Final YTD Total		28,600.80	33,598.88 -2,083.16	-2,427.72 -487.20	-2,083.16 -84.01	-487.20 -486.01

11 CHAMBERS CO ESD #1
Check Register
For the Period From Jun 1, 2018 to Jun 30, 2018

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
2870	6/13/18	WAYNE L. WILBER	1010	2,908.31
2869	6/13/18	MELISSA C. SANDE	1010	2,187.37
2871	6/13/18	Kaleb Barner	1010	957.33
2872	6/13/18	Matthew Behnken	1010	64.00
2873	6/13/18	BENCKENSTEIN &	1010	400.00
2874	6/13/18	CE SOLUTIONS	1010	516.00
2875	6/13/18	CenterPoint Energy	1010	44.44
2876	6/13/18	Ehren Davis	1010	601.33
2877	6/13/18	Delta Industrial Servi	1010	3,424.95
2878	6/13/18	Emergency Training	1010	300.00
2879	6/13/18	Entergy	1010	436.90
2880	6/13/18	Darrell Franklin	1010	744.00
2881	6/13/18	JOSHUA HEINZ	1010	250.00
2882	6/13/18	Greg Hollaway	1010	160.00
2883	6/13/18	Ryan Howard	1010	160.00
2884	6/13/18	J.R. Edwards & Asso	1010	6,000.00
2885	6/13/18	Brandon Lee	1010	422.67
2886	6/13/18	MARKET BASKET	1010	157.49
2887	6/13/18	Municipal Emergency	1010	2,667.92
2888	6/13/18	HUBERT OXFORD	1010	250.00
2889	6/13/18	Stormie Reed	1010	1,452.00
2890	6/13/18	Safe-D	1010	550.00
2891	6/13/18	STRATTONS	1010	283.35
2892	6/13/18	Time Warner Cable	1010	302.75
2893	6/13/18	Vaughn's Air Conditio	1010	252.00
2894	6/13/18	VFIS	1010	3,678.00
2895	6/13/18	Visa	1010	403.73
2896	6/13/18	WASTE MANAGEME	1010	107.71
2897	6/13/18	Wayne Wilber	1010	100.00
2898	6/13/18	WS VFD	1010	3,780.07
	6/15/18	EFTPS	1010	1,352.02
Total				<u>34,914.34</u>

11 CHAMBERS CO ESD #1
Account Reconciliation
As of May 31, 2018
1010 - CHECKING
Bank Statement Date: May 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance				28,967.32
Add: Cash Receipts				47,496.15
Less: Cash Disbursements				(53,599.83)
Add (Less) Other				
Ending GL Balance				<u>22,863.64</u>
Ending Bank Balance				<u>23,183.64</u>
Add back deposits in transit				
Total deposits in transit				
(Less) outstanding checks				
	May 9, 2018	2853	(160.00)	
	May 9, 2018	2859	(160.00)	
Total outstanding checks				(320.00)
Add (Less) Other				
Total other				
Unreconciled difference				<u>0.00</u>
Ending GL Balance				<u><u>22,863.64</u></u>

11 CHAMBERS CO ESD #1
Account Register
For the Period From May 1, 2018 to May 31, 2018
1010 - CHECKING

Filter Criteria includes: Report order is by Date.

Date	Trans No	Type	Trans Desc	Deposit Amt	Withdrawal Amt	Balance
			Beginning Balance			28,967.32
5/7/18		Deposit	WS VOL FIRE DEPT	2,480.00		31,447.32
5/8/18	20180508	Withdraw	ECCB		15.00	31,432.32
5/8/18	2651V	Withdraw	Dustin Seeton		-160.00	31,592.32
5/9/18	2842	Withdraw	MELISSA C. SANDERS		2,001.76	29,590.56
5/9/18	2843	Withdraw	WAYNE L. WILBER		2,908.31	26,682.25
5/9/18	2844	Withdraw	Kaleb Barner		1,097.33	25,584.92
5/9/18	2845	Withdraw	Troy Beasley		1,250.67	24,334.25
5/9/18	2846	Withdraw	CenterPoint Energy		42.32	24,291.93
5/9/18	2847	Withdraw	Ehren Davis		796.00	23,495.93
5/9/18	2848	Withdraw	Emergency Training Ent		300.00	23,195.93
5/9/18	2849	Withdraw	Enterpy		294.65	22,901.28
5/9/18	2850	Withdraw	Darrell Franklin		802.67	22,098.61
5/9/18	2851	Withdraw	GULF COAST AUTOMO		153.98	21,944.63
5/9/18	2852	Withdraw	JOSHUA HEINZ		250.00	21,694.63
5/9/18	2853	Withdraw	Ryan Howard		160.00	21,534.63
5/9/18	2854	Withdraw	Brandon Lee		116.00	21,418.63
5/9/18	2855	Withdraw	Municipal Emergency Se		5,340.25	16,078.38
5/9/18	2856	Withdraw	MIDTEX OIL		1,392.19	14,686.19
5/9/18	2857	Withdraw	HUBERT OXFORD		250.00	14,436.19
5/9/18	2858	Withdraw	Stormie Reed		1,240.00	13,196.19
5/9/18	2859	Withdraw	Dustin Seeton		160.00	13,036.19
5/9/18	2860	Withdraw	SIDDONS-MARTIN EME		269.26	12,766.93
5/9/18	2861	Withdraw	STRATTONS		279.15	12,487.78
5/9/18	2862	Withdraw	Time Warner Cable		300.14	12,187.64
5/9/18	2863	Withdraw	ULINE		222.99	11,964.65
5/9/18	2864	Withdraw	Visa		132.51	11,832.14
5/9/18	2865	Withdraw	WASTE MANAGEMENT		107.71	11,724.43
5/9/18	2866	Withdraw	BRENDA B WILBER		150.00	11,574.43
5/9/18	2867	Withdraw	Wayne Wilber		100.00	11,474.43
5/9/18	2868	Withdraw	WS VFD		2,322.98	9,151.45
5/11/18		Deposit	COMPTROLLER OF PU	45,016.15		54,167.60
5/11/18	93912678	Withdraw	EFTPS		1,288.96	52,878.64
5/18/18		Withdraw	transfer		30,000.00	22,878.64
5/31/18	20180531	Withdraw	ECCB		15.00	22,863.64
Total				47,496.15	53,599.83	

11 CHAMBERS CO ESD #1
Account Reconciliation
As of May 31, 2018
1020 - MONEY MARKET SAVINGS
Bank Statement Date: May 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	411,766.04
Add: Cash Receipts	30,090.10
Less: Cash Disbursements	
Add (Less) Other	
Ending GL Balance	<u>441,856.14</u>
Ending Bank Balance	<u>441,856.14</u>
Add back deposits in transit	
Total deposits in transit	
(Less) outstanding checks	
Total outstanding checks	
Add (Less) Other	
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u>441,856.14</u>

11 CHAMBERS CO ESD #1
Account Register
For the Period From May 1, 2018 to May 31, 2018
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			411,766.04
5/18/18		Deposit	CASH TRANSFERS	30,000.00		441,766.04
5/31/18		Deposit	EAST CHAMBERS CO	90.10		441,856.14
			Total	30,090.10		

11 CHAMBERS CO ESD #1
Account Reconciliation
As of May 31, 2018
1011 - CHECKING TEXAS FIRST BANK
Bank Statement Date: May 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	282,390.91
Add: Cash Receipts	71.95
Less: Cash Disbursements	
Add (Less) Other	
Ending GL Balance	<u>282,462.86</u>
Ending Bank Balance	<u>282,462.86</u>
Add back deposits in transit	
Total deposits in transit	
(Less) outstanding checks	
Total outstanding checks	
Add (Less) Other	
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u>282,462.86</u>

11 CHAMBERS CO ESD #1
Account Register
For the Period From May 1, 2018 to May 31, 2018
1011 - CHECKING TEXAS FIRST BANK

Filter Criteria includes: Report order is by Date.

Date	Trans No	Type	Trans Desc	Deposit Amt	Withdrawal Amt	Balance
5/31/18		Deposit	Beginning Balance			282,390.91
			Texas First Bank	71.95		282,462.86
			Total	71.95		

11 CHAMBERS CO ESD #1

Balance Sheet

June 30, 2018

ASSETS

Current Assets

CHECKING	\$	22,075.94
CHECKING TEXAS FIRST BANK		282,462.86
MONEY MARKET SAVINGS		441,856.14
ACCOUNTS RECEIVABLE		(5,924.75)
SALES TAX RECEIVABLE		70,819.07

Total Current Assets		811,289.26
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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)

Total Property and Equipment		952,313.37
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Other Assets

Total Other Assets		0.00
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Total Assets	\$	1,763,602.63
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LIABILITIES AND CAPITAL

Current Liabilities

ACCOUNTS PAYABLE	\$	5,153.46
DUE TO/FROM WSVFD		(774.55)
PAYROLL TAXES PAYABLE		38,954.88
ACCURED INTEREST		28,062.13

Total Current Liabilities		71,395.92
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Long-Term Liabilities

NOTE PAYABLE OSH KOSH		476,025.83
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Total Long-Term Liabilities		476,025.83
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Total Liabilities		547,421.75
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Capital

RETAINED EARNINGS		1,137,260.03
NET ASSETS - INVESTED		79,745.51
Net Income		(824.66)

Total Capital		1,216,180.88
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Total Liabilities & Capital	\$	1,763,602.63
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11 CHAMBERS CO ESD #1
Income Statement
Compared with Budget
For the Twelve Months Ending September 30, 2018

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Revenues				
SALES TAX INCOME	\$ 358,276.50	\$ 475,000.00	\$ 358,276.50	\$ 475,000.00
PROPERTY TAX INCOME	22.78	50.00	22.78	50.00
COST SHARE ASSISTANCE	2,480.00	2,250.00	2,480.00	2,250.00
OTHER INCOME	18,613.48	550.00	18,613.48	550.00
INTEREST INCOME	1,252.40	1,500.00	1,252.40	1,500.00
DIVIDEND INCOME	2,550.93	0.00	2,550.93	0.00
SURPLUS EQUIPMENT SALES	25,000.00	25,000.00	25,000.00	25,000.00
Total Revenues	408,196.09	504,350.00	408,196.09	504,350.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	408,196.09	504,350.00	408,196.09	504,350.00
Expenses				
REPAIRS & SERVICE - BRUSH 21	251.18	500.00	251.18	500.00
REPAIRS & SERVICE - COMMAND 2	980.99	250.00	980.99	250.00
REPAIRS & SERVICE - UTILITY 21	646.07	500.00	646.07	500.00
REPAIRS & SERVICE - ENGINE 22	0.00	5,000.00	0.00	5,000.00
REPAIRS & SERVICE - ENGINE 21	9,137.60	7,500.00	9,137.60	7,500.00
REPAIRS & SERVICE - TANKER 21	4,644.54	2,000.00	4,644.54	2,000.00
REPAIRS & SERVICE - ADMIN21	933.76	1,500.00	933.76	1,500.00
REPAIRS & SERVICE - E22 S/P	179.18	2,000.00	179.18	2,000.00
WASTE MANAGEMENT	835.68	1,000.00	835.68	1,000.00
BUILDING IMPROVEMENTS	56.44	2,000.00	56.44	2,000.00
BUILDING MAINTENANCE	5,972.17	5,000.00	5,972.17	5,000.00
DUES - SFFMA	485.00	600.00	485.00	600.00
DUES - WACC	75.00	75.00	75.00	75.00
EQUIPMENT PURCHASES	17,471.78	20,000.00	17,471.78	20,000.00
EQUIP - REPAIRS/SERVICE	1,639.44	2,500.00	1,639.44	2,500.00
FLEET - DIESEL TREATMENT	90.28	80.00	90.28	80.00
FLEET - DIESEL	2,847.17	3,800.00	2,847.17	3,800.00
FLEET - GASOLINE	2,679.31	4,400.00	2,679.31	4,400.00
FLEET - INSURANCE	7,778.72	10,000.00	7,778.72	10,000.00
FLEET - MISC	39.33	300.00	39.33	300.00
LOAN - E21/T21 - INTEREST	15,362.09	15,362.09	15,362.09	15,362.09
EQUIP - FIRE RESCUE SUPPLIES	269.76	1,500.00	269.76	1,500.00
FLEET - CLEANING SUPPLIES	204.19	350.00	204.19	350.00
LOAN - E21/T21 - PRINCIPLE	67,596.79	67,596.79	67,596.79	67,596.79
LOAN - E22 S/P - PRINCIPLE	50,481.11	50,065.51	50,481.11	50,065.51
LOAN - E22 S/P - INTEREST	18,313.09	18,782.66	18,313.09	18,782.66
INSURANCE - VFD ACCID&SICKNE	0.00	3,000.00	0.00	3,000.00
INSURANCE - VFD COMMERCIAL	4,704.00	6,000.00	4,704.00	6,000.00
INSURANCE - VFD WORKERS COM	0.00	6,000.00	0.00	6,000.00
CERTIFICATIONS	0.00	1,000.00	0.00	1,000.00
DINING	455.83	500.00	455.83	500.00
FREIGHT	279.73	1,000.00	279.73	1,000.00
OFFICE SUPPLIES	2,469.94	3,000.00	2,469.94	3,000.00
REHAB/ON SCENE WATER	53.50	300.00	53.50	300.00
REPORTING SOFTWARE	0.00	3,300.00	0.00	3,300.00
TRAINING	2,252.00	3,000.00	2,252.00	3,000.00
TRAVEL	906.31	2,500.00	906.31	2,500.00
UNIFORMS	509.70	500.00	509.70	500.00
FLEET - ENVIRONMENTAL FEE	23.80	40.00	23.80	40.00

For Management Purposes Only

11 CHAMBERS CO ESD #1
Income Statement
Compared with Budget
For the Twelve Months Ending September 30, 2018

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
SPECIAL EVENTS	230.12	100.00	230.12	100.00
WSVFD - CONTRACTED SERVICES	25,611.49	46,350.00	25,611.49	46,350.00
ESD - CONTRACTED SERVICES	35,392.27	48,000.00	35,392.27	48,000.00
WSVFD - PAYROLL TAXES	6,226.02	5,000.00	6,226.02	5,000.00
STAFF ADMINISTRATOR	23,331.00	40,000.00	23,331.00	40,000.00
STAFF ADMINISTRATIVE ASSISTANT	18,085.88	29,000.00	18,085.88	29,000.00
UTILITIES - ELECTRIC	3,622.97	6,000.00	3,622.97	6,000.00
UTILITIES - NATURAL GAS	338.41	450.00	338.41	450.00
UTILITIES - TIME WARNER	2,405.80	3,600.00	2,405.80	3,600.00
UTILITIES - CELL	800.00	1,200.00	800.00	1,200.00
WAGES	5,553.00	0.00	5,553.00	0.00
SCHEDULING COORDINATOR	2,700.00	3,600.00	2,700.00	3,600.00
PAYROLL TAX EXPENSE	15,097.11	14,000.00	15,097.11	14,000.00
PROF FEES ACCOUNTING	1,501.78	2,000.00	1,501.78	2,000.00
WSVFD - ACCOUNTING FEES	810.00	750.00	810.00	750.00
FEES - COMPTROLLER	7,103.95	10,000.00	7,103.95	10,000.00
BANK FEES	154.34	200.00	154.34	200.00
PROF FEES LEGAL	17,013.93	5,000.00	17,013.93	5,000.00
PROF FEES LEGAL RETAINER	4,500.00	6,000.00	4,500.00	6,000.00
FILING FEES	50.00	150.00	50.00	150.00
PUBLIC NOTICE	164.56	200.00	164.56	200.00
POSTAGE	61.52	100.00	61.52	100.00
PROF FEES AUDIT	6,000.00	6,750.00	6,000.00	6,750.00
PROF FEES OTHER	3,000.00	9,000.00	3,000.00	9,000.00
DUES - SAFE-D	550.00	550.00	550.00	550.00
TECHNOLOGY	370.12	500.00	370.12	500.00
INSURANCE - ESD BOND	400.00	400.00	400.00	400.00
INSURANCE - ESD COMMERCIAL	6,321.00	5,200.00	6,321.00	5,200.00
INSURANCE - ESD WORKERS COMP	0.00	4,200.00	0.00	4,200.00
SAFETY DEPOSIT BOX	0.00	15.00	0.00	15.00
SCHOLARSHIP	1,000.00	4,000.00	1,000.00	4,000.00
Total Expenses	409,020.75	505,117.05	409,020.75	505,117.05
Net Income	\$ (824.66)	\$ (767.05)	\$ (824.66)	\$ (767.05)

Allocation Payment Detail

Results		
Chambers Co ESD 1		
Authority Code: 5036543		
Select a month ▼		
Allocation Period: Jun 2018		
Total Collections:		34,589.45
Prior Prd Collections:		1,272.34
Current Prd Collections:		33,645.25
Future Prd Collections:		0.00
Audit Collections:		-334.27
Unidentified:		6.13
Service Fee:		691.79
Current Retained:		677.95
Prior Retained:		906.93
Net Payment		34,126.64

FINANCIAL REPORT

4/30/2018	\$29,127.32
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Credits	
5/1/2018 WSVFD	\$2,480.00
5/11/2018 Comptroller	\$45,016.15
Total Credits	\$47,496.15
	\$76,623.47

Debits	
2842 Melissa Sanders	\$2,001.76
2843 Wayne Wilber	\$2,908.31
2844 Kaleb Barner	\$1,097.33
2845 Troy Beasley	\$1,250.67
2846 Centerpoint Energy	\$42.32
2847 Ehren Davis	\$796.00
2848 Emergency Training	\$300.00
2849 Entergy	\$294.65
2850 Darrell Franklin	\$802.67
2851 Gulf Coast Auto	\$153.98
2852 Joshua Heinz	\$250.00
2854 Brandon Lee	\$116.00
2855 MES	\$5,340.25
2856 Midtex Oil	\$1,392.19
2857 Hubert Oxford	\$250.00
2858 Stormie Reed	\$1,240.00
2860 Siddons-Martin	\$269.26
2861 Strattons	\$279.15
2862 Time Warner	\$300.14
2863 Uline	\$222.99
2864 Visa	\$132.51
2865 Waste Management	\$107.71
2866 Brenda Wilber	\$150.00
2867 Wayne Wilber	\$100.00
2868 WSVFD	\$2,322.98
EFTPS	\$1,288.96
Transfer	\$30,000.00
Total Debits	\$53,409.83
	\$23,213.64

Fees	5/8/2018	Stop Payment Fee	\$15.00
	5/30/2018	Maintenance Fee	\$15.00
			\$23,183.64

Checks Pending			
2853	Ryan Howard	\$160.00	
2859	Dustin Seeton	\$160.00	
Total Pending			\$320.00
Ending Bank Balance	4/30/2018		\$22,863.64

FINANCIAL REPORT

Deposits made Not on Bank Statement

6/8/2018	Comptroller	\$34,126.64	
			\$34,126.64
	6/13/2018		\$56,990.28

Bills Owed

Melissa Sanders	Administrative Assistant	\$2,187.37	
Wayne Wilber	Administrator	\$2,908.31	
Kaleb Barner	ESD Contracted Services	\$957.33	
Matthew Behnken	ESD Contracted Services	\$64.00	
Benckenstein & Oxford	Professional Fees: Legal	\$400.00	
CE Solutions	Training	\$516.00	
CenterPoint Energy	Utilities	\$44.44	
Ehren Davis	ESD Contracted Services	\$601.33	
Delta Industrial	Equipment Purchases & Freight	\$3,424.95	
Emergency Training Enterprises	Scheduling Coordinator	\$300.00	
Entergy	Utilities:Electric	\$436.90	
Darrell Franklin	ESD Contracted Services	\$744.00	
Joshua Heinz	Profession Fees: Retainer	\$250.00	
Greg Hollaway	ESD Contracted Services	\$160.00	
Ryan Howard	ESD Contracted Services	\$160.00	
J.R. Edwards	Professional Fees: Audit	\$6,000.00	
Brandon Lee	ESD Contracted Services	\$422.67	
Market Basket	Special Events	\$157.49	
MES	Equipment Purchases & Freight	\$2,667.92	
Hubert Oxford IV	Profession Fees: Retainer	\$250.00	
Stormie Reed	ESD Contracted Services	\$1,452.00	
Safe-D	Dues	\$550.00	
Strattons	Equip Service, A21, Supplies	\$283.35	
Time Warner Cable	Cable/Internet/Telephone	\$302.75	
Vaughn's	Building Maintenance	\$252.00	
VFIS	Building Maintenance & Freight	\$3,678.00	
VISA	Credit Card: CG-MS-WW	\$403.73	
Waste Management	Utilities	\$107.71	
Wayne Wilber	Utilities:Cell Phone	\$100.00	
WSVFD	WSVFD:Contracted Services	\$3,033.93	
	WSVFD:Accounting	\$50.00	
	WSVFD:Taxes	\$696.14	\$3,780.07
Total Bills	Total Bills Owed		\$33,562.32

6/13/2018 Remaining funds in Checking Account \$23,427.96

6/15/2018 EFTPS -\$1,352.02

6/15/2018 Funds remaining in ECC Checking \$22,075.94

FINANCIAL REPORT

East Chambers Money Market

4/30/2018 Beginning Balance	\$411,766.04
5/18/2018 Transfer from Checking	\$30,000.00
5/31/2018 Interest Earned (.25%)	\$90.10
5/31/2018 Currently in Money Market	\$441,856.14

Texas First Bank Money Market

5/1/2018 Beginning Balance	\$282,390.91
5/31/2018 Interest Earned (.30%)	\$71.95
5/31/2018 Currently in Money Market	\$282,462.86

Current Cash Assets

5/31/2018 Checking	\$22,863.64
5/31/2018 East Chambers Money Market	\$441,856.14
5/31/2018 Texas First Bank Money Market	\$282,462.86
6/8/2018 Texas Comptroller	\$22,075.94
6/13/2018 Bills Owed	\$33,562.32
6/15/2018 EFTPS	-\$1,352.02
6/15/2018 Total Cash Assets	\$801,468.88

Loans

	Payoff Year	Annual Payment
Engine 21/Tanker 21 Loan	2021	\$82,958.88
Super Pumper/Tanker Loan	2028	\$68,850.31
		\$151,809.19

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


 David Murrel, President

6-13-18
 Date


 Chris Barrow, Treasurer

6-13-18
 Date

**2017-2018
Budget Amendment 1 (June 13, 2018)**

		Actual June 1, 2018	Budget	Percentage Difference Budget vs. Actual 2017-2018 %	Amended Budget	Increase/Decrease	Percentage Difference Budget vs. Amended Budget 2017-2018 %	% of Amended Budget
Income								
	Sales Tax	\$323,687.05	\$475,000.00	68.1%	\$475,000.00	\$0.00	0.0%	90.4%
	Property Tax	\$22.78	\$50.00	45.6%	\$50.00	\$0.00	0.0%	0.0%
	Cost Share Assistance							
	Workers Comp	\$2,480.00	\$2,250.00	110.2%	\$2,250.00	\$0.00	0.0%	0.4%
	Grant Reimbursement	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	0.0%
	Other Income	\$18,613.48	\$550.00	3384.3%	\$19,000.00	\$18,450.00	3354.5%	3.6%
	Interest Income	\$1,090.35	\$1,500.00	72.7%	\$1,500.00	\$0.00	0.0%	0.3%
	Dividend Income	\$2,550.93	\$0.00	0.0%	\$2,600.00	\$2,600.00	26000.0%	0.5%
	Surplus Equipment Sales (E22)	\$25,000.00	\$25,000.00	100.0%	\$25,000.00	\$0.00	0.0%	4.8%
	Total Income	\$373,444.59	\$504,350.00	74.0%	\$525,400.00	\$21,050.00	4.2%	100.0%
Expenses								
Operations								
	Administrative/Utilities							
	Accounting Fees-Department	\$760.00	\$750.00	101.3%	\$750.00	\$0.00	0.0%	0.1%
	Certification	\$0.00	\$1,000.00	0.0%	\$1,000.00	\$0.00	0.0%	0.2%
	Cleaning Supplies	\$200.69	\$350.00	57.3%	\$350.00	\$0.00	0.0%	0.1%
	Dining	\$455.83	\$500.00	91.2%	\$700.00	\$200.00	40.0%	0.1%
	Freight	\$189.16	\$1,000.00	18.9%	\$500.00	\$300.00	30.0%	0.1%
	Office Supplies	\$2,403.93	\$3,000.00	80.1%	\$3,000.00	\$0.00	0.0%	0.6%
	Rehab On Scene Water & Food	\$40.00	\$300.00	13.3%	\$125.00	\$100.00	58.3%	0.0%
	Reporter Software	\$0.00	\$3,300.00	0.0%	\$3,300.00	\$0.00	0.0%	0.7%
	Safety Deposit Box	\$0.00	\$15.00	0.0%	\$15.00	\$0.00	0.0%	0.0%
	Special Events (Santa on Fire Truck/ Trunk or Treat, Etc.)	\$77.07	\$100.00	77.1%	\$250.00	\$150.00	150.0%	0.0%
	Scholarship	\$1,000.00	\$4,000.00	25.0%	\$3,000.00	\$1,000.00	25.0%	0.6%
	Training	\$1,736.00	\$3,000.00	57.9%	\$3,000.00	\$0.00	0.0%	0.6%
	Travel Expense	\$906.31	\$2,500.00	36.3%	\$2,500.00	\$0.00	0.0%	0.5%
	Uniforms	\$473.95	\$500.00	94.8%	\$650.00	\$150.00	30.0%	0.1%
	Total Administrative	\$8,242.94	\$20,315.00	40.6%	\$19,140.00	-\$1,175.00	-5.8%	3.8%

**2017-2018
Budget Amendment 1 (June 13, 2018)**

		Actual June 1, 2018	Budget	Percentage Difference Budget vs. Actual 2017-2018 %	Amended Budget	Increase/Decrease	Percentage Difference Budget vs. Amended Budget 2017-2018 %	% of Amended Budget
Building	Improvements	\$56.44	\$2,000.00	2.8%	\$500.00	\$443.56	-75.0%	0.1%
	Maintenance and Upkeep	\$5,695.73	\$3,000.00	189.9%	\$6,500.00	\$3,500.00	116.7%	1.3%
	Total Building	\$5,752.17	\$5,000.00	115.0%	\$7,000.00	\$2,000.00	40.0%	1.4%
Dues	SEEMA	\$485.00	\$600.00	80.8%	\$600.00	\$0.00	0.0%	0.1%
	Total Dues	\$485.00	\$600.00	80.8%	\$600.00	\$0.00	0.0%	0.1%
Equipment	Parts, Service, Repairs & Inspections	\$1,575.53	\$2,500.00	63.0%	\$2,500.00	\$0.00	0.0%	0.5%
	Purchases (i.e. includes bunker gear and extraction tools)	\$11,294.48	\$20,000.00	56.5%	\$20,000.00	\$0.00	0.0%	4.0%
	Fire Rescue Supplies	\$269.76	\$1,500.00	18.0%	\$1,500.00	\$0.00	0.0%	0.3%
	Admin 21	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%	0.0%
	Total Equipment	\$13,139.77	\$24,000.00	54.7%	\$24,000.00	\$0.00	0.0%	4.8%
Fleet	Fuel							
	Diesel	\$2,847.17	\$3,800.00	74.9%	\$4,200.00	\$400.00	10.5%	0.8%
	Diesel Treatment	\$90.28	\$80.00	112.9%	\$130.00	\$50.00	62.5%	0.0%
	Gasoline	\$2,679.31	\$4,400.00	60.9%	\$4,600.00	\$200.00	4.5%	0.9%
	Environmental Compliance Fee	\$23.80	\$40.00	59.5%	\$40.00	\$0.00	0.0%	0.0%
	Total Fuel	\$5,640.56	\$8,320.00	67.8%	\$8,970.00	\$650.00	7.8%	1.8%
	Parts, Service & Repairs							
	Admin 21	\$933.76	\$1,500.00	62.3%	\$1,500.00	\$0.00	0.0%	0.3%
	Brush 21	\$251.18	\$500.00	50.2%	\$500.00	\$0.00	0.0%	0.1%
	Command 21	\$980.99	\$250.00	392.4%	\$1,100.00	\$850.00	340.0%	0.2%
	Engine 21	\$9,137.60	\$7,500.00	121.8%	\$11,000.00	\$3,500.00	46.7%	2.2%
	Engine 22	\$0.00	\$5,000.00	0.0%	\$0.00	(\$5,000.00)	-100.0%	0.0%
	Engine 22 S/P	\$179.18	\$2,000.00	9.0%	\$300.00	\$120.82	-85.0%	0.1%
	Utility 21	\$406.65	\$500.00	81.3%	\$700.00	\$200.00	40.0%	0.1%
	Tanker 21	\$4,644.54	\$2,000.00	232.2%	\$5,000.00	\$3,000.00	150.0%	1.0%
	Misc.	\$39.33	\$300.00	13.1%	\$600.00	\$300.00	100.0%	0.1%
	Total Parts	\$16,573.23	\$19,550.00	84.8%	\$20,700.00	\$1,150.00	5.9%	4.1%
	Total Fleet	\$22,213.79	\$27,870.00	79.7%	\$29,670.00	\$1,800.00	6.5%	5.9%

**2017-2018
Budget Amendment 1 (June 13, 2018)**

	Actual June 1, 2018	Budget	Percentage Difference Budget vs. Actual 2017-2018 %	Amended Budget	Increase/Decrease	Percentage Difference Budget vs. Amended Budget 2017-2018 %	% of Amended Budget
Insurance							
Auto Insurance	\$7,779.00	\$10,000.00	77.8%	\$10,000.00	\$0.00	0.0%	2.0%
Accident & Sickness	\$0.00	\$3,000.00	0.0%	\$3,000.00	\$0.00	0.0%	0.6%
Commercial Package	\$3,140.00	\$6,000.00	52.3%	\$6,300.00	\$300.00	5.0%	1.3%
Workers Compensation	\$0.00	\$6,000.00	0.0%	\$6,000.00	\$0.00	0.0%	1.2%
Total Insurance	\$10,919.00	\$25,000.00	43.7%	\$25,300.00	\$300.00	1.2%	5.0%
Firefighter/Attendant Services							
Station Attendant	\$22,577.56	\$46,350.00	48.7%	\$39,000.00	\$7,350.00	-15.9%	7.8%
Payroll Taxes	\$5,529.88	\$5,000.00	110.6%	\$9,050.00	\$4,050.00	81.0%	1.8%
ESD Contracted Services	\$30,830.94	\$48,000.00	64.2%	\$35,000.00	\$7,000.00	14.6%	10.9%
Total Station Attendant	\$58,938.38	\$99,350.00	59.3%	\$103,050.00	\$3,700.00	3.7%	20.5%
Total Operations Costs	\$119,691.05	\$202,135.00	59.2%	\$208,760.00	\$6,625.00	3.3%	41.5%
Administrative Expenses							
Bank Fees	\$139.34	\$200.00	69.7%	\$200.00	\$0.00	0.0%	0.0%
Meeting Filing Fees	\$50.00	\$150.00	33.3%	\$150.00	\$0.00	0.0%	0.0%
Postage	\$61.52	\$100.00	61.5%	\$100.00	\$0.00	0.0%	0.0%
Public Notice	\$164.56	\$200.00	82.3%	\$200.00	\$0.00	0.0%	0.0%
Utilities							
Electric	\$3,186.07	\$6,000.00	53.1%	\$6,000.00	\$0.00	0.0%	1.2%
Center Point (Natural Gas)	\$293.97	\$450.00	65.3%	\$450.00	\$0.00	0.0%	0.1%
Garbage Pickup	\$727.97	\$1,000.00	72.8%	\$1,000.00	\$0.00	0.0%	0.2%
Cell Phone	\$700.00	\$1,200.00	58.3%	\$1,200.00	\$0.00	0.0%	0.2%
Technology	\$300.13	\$500.00	60.0%	\$500.00	\$0.00	0.0%	0.1%
Spectrum (Cable, Telephone and Internet)	\$2,103.05	\$3,600.00	58.4%	\$3,600.00	\$0.00	0.0%	0.7%
Total Utilities	\$7,311.19	\$12,750.00	57.3%	\$12,750.00	\$0.00	0.0%	2.5%
Total Administrative	\$7,726.61	\$13,400.00	57.7%	\$13,400.00	\$0.00	0.0%	2.7%
Dues							
Safe-ID	\$0.00	\$550.00	0.0%	\$550.00	\$0.00	0.0%	0.1%
Winnic C of C	\$75.00	\$75.00	100.0%	\$75.00	\$0.00	0.0%	0.0%
Total Dues	\$75.00	\$625.00	12.0%	\$625.00	\$0.00	0.0%	0.1%
Insurance							
Bond	\$400.00	\$400.00	100.0%	\$400.00	\$0.00	0.0%	0.1%
Commercial Package	\$6,321.00	\$5,200.00	121.6%	\$6,321.00	\$1,121.00	21.6%	1.3%
Workers Compensation	\$0.00	\$4,200.00	0.0%	\$4,200.00	\$0.00	0.0%	0.8%
Total Insurance	\$6,721.00	\$9,800.00	68.6%	\$10,921.00	\$1,121.00	11.4%	2.2%

2017-2018
Budget Amendment 1 (June 13, 2018)

		Actual June 1, 2018	Budget	Percentage Difference Budget vs. Actual 2017-2018 %	Amended Budget	Increase/Decrease	Percentage Difference Budget vs. Amended Budget 2017-2018 %	% of Amended Budget
Loans	E21 E21 Interest	\$15,362.09	\$15,362.09	100.0%	\$15,362.09	\$0.00	0.0%	3.1%
	E21 E21 Principle	\$67,596.79	\$67,596.79	100.0%	\$67,596.79	\$0.00	0.0%	13.4%
	E22 S/P Interest	\$18,313.09	\$18,782.66	97.5%	\$18,313.09	\$469.57	-2.5%	3.6%
	E22 S/P Principle	\$50,481.11	\$50,065.51	100.8%	\$50,481.11	\$415.60	0.8%	10.0%
	Total Loans	\$151,753.08	\$151,807.05	100.0%	\$151,753.08	\$53.97	0.0%	30.2%
Professional Services	Accounting Fees	\$1,501.78	\$2,000.00	75.1%	\$2,000.00	\$0.00	0.0%	0.4%
	Audit	\$0.00	\$6,750.00	0.0%	\$6,000.00	\$750.00	-11.1%	1.2%
	Other Professional Fees	\$3,000.00	\$9,000.00	33.3%	\$6,000.00	\$3,000.00	-33.3%	1.2%
	Legal Retainer							
	Hubert Oxford IV	\$2,000.00	\$3,000.00	66.7%	\$3,000.00	\$0.00	0.0%	0.6%
	Joshua Heinz	\$2,000.00	\$3,000.00	66.7%	\$3,000.00	\$0.00	0.0%	0.6%
	Other Attorney Fees	\$16,613.93	\$5,000.00	332.3%	\$19,750.00	\$14,750.00	295.0%	3.9%
	Total Legal	\$20,613.93	\$11,000.00	187.4%	\$25,750.00	\$14,750.00	134.1%	5.1%
	Total Professional Services	\$25,115.71	\$28,750.00	87.4%	\$39,750.00	\$11,000.00	38.3%	7.9%
Employees	Staff							
	Administrator	\$23,331.00	\$40,000.00	58.3%	\$40,000.00	\$0.00	0.0%	8.0%
	Administrative Assistant	\$17,649.38	\$29,000.00	60.9%	\$29,000.00	\$0.00	0.0%	5.8%
	Scheduling Coordinator	\$2,400.00	\$3,600.00	66.7%	\$3,600.00	\$0.00	0.0%	0.7%
	Staff Payroll	\$43,380.38	\$72,600.00	59.8%	\$72,600.00	\$0.00	0.0%	14.4%
	Payroll Taxes	\$13,286.89	\$14,000.00	94.9%	\$19,000.00	\$5,000.00	35.7%	3.8%
	Total Employee	\$56,667.27	\$86,600.00	65.4%	\$91,600.00	\$5,000.00	5.8%	18.2%
Sales Tax Fees	Sales Tax Fees	\$6,641.14	\$10,000.00	66.4%	\$10,000.00	\$0.00	0.0%	2.0%
	Total Sales Tax Fees	\$6,641.14	\$10,000.00	66.4%	\$10,000.00	\$0.00	0.0%	2.0%
Total Administrative Costs		\$254,699.81	\$300,982.05	84.6%	\$318,049.08	\$17,067.03	5.7%	63.2%
Total Expenses		\$374,390.86	\$503,117.05	74.4%	\$526,809.08	\$23,692.03	4.7%	
Reserve		-\$946.27	\$1,232.95	-76.7%	-\$1,409.08	(\$240.13)	-214.3%	-0.3%

Exhibit “C”

ADMINISTRATOR REPORT

June 13, 2018

Apparatus and Equipment: Recall on Dodge Ram A-21 to check if "AutoPark" function is enabled. Reprogramming of Powertrain Control Module, Transmission Control Module, Radio Frequency Hub and Instrument Panel Cluster completed. E-22 rear directional arrow bar not working, Siddons Martin repaired under warranty. Cub Cadet mower at Stratton's for repairs, blown head gasket and tune up needed.

ESD: Driveway completed with heavy duty asphalt on south side of station. The District appreciates the time and effort Commissioner Gore and Mr. Jay Roy Joseph put into this project.

FEMA Request for Assistance on Project #8 by the District is in final review. Once approved, CCESD No. 1 should receive \$3,848.86 total (100% funding) for force account equipment (apparatus used during rescues) and force account materials (items purchased during rescues). Force account equipment included 94.49 hrs. of apparatus usage at \$3,332.00 and force account materials at \$516.86 (Hip Waders and Market Basket food). A total of \$1,139.49 of submitted cost was disallowed due to associated procurement dates being outside the 30-day time frame. These were items related to ESD office flooding and mold remediation. The District may resubmit as amended at 90% reimbursement.

Fire Dept: Grant application to Texas Forest Service for tuition, meals and lodging at Texas A&M Fire School scheduled for July made but WSVFD is not National Incident Management System compliant with the State, so meals and lodging not eligible for grant. Three volunteers plan to attend.

Nine people donated blood with five others turned away due to medical or other reasons at the May 12th blood drive.

Exhibit “D-1”

Winnie Stowell Volunteer Fire Department

Station Attendent Report per Week/Shift

May-18							
STATION ATTENDANT	Week 1	Week 2	Week 3	Week 4	Week 5	Total	Year End Totals
Troy Beasley	3		3	3		9	9
Chris Carnahan	3	6				9	41
Clay Gamble						0	56
Kevin Hightower						0	6
Austin Isaacks		6	3	9	12	30	207
Ty Potier	3	3	6	9	3	24	200
Ethan Reed	3	6	12	6		27	107
Aaron Renner						0	81
Logan Ruff						0	38
Total	6	15	21	24	15	81	674

May-18							
STATION ATTENDANT	GROSS PAY						Year End Totals
Troy Beasley	\$315.00						\$315.00
Chris Carnahan	\$315.00						\$1,435.00
Clay Gamble							\$1,943.93
Kevin Hightower							\$210.00
Austin Isaacks	\$1,050.00						\$7,074.68
Ty Potier	\$840.00						\$6,750.90
Ethan Reed	\$945.00						\$3,745.00
Aaron Renner							\$2,761.84
Logan Ruff							\$1,299.58
Total	\$3,150.00						\$25,220.93

Exhibit “D-2”

WINNIE-STOWELL
825 STATE HIGHWAY 124 WINNIE TEXAS 77665
Tel (409) 296-4133



A handwritten signature in black ink, appearing to read "M. L. Lick", is written over the text "CALL'S FOR THE MONTH OF APRIL".

CALL'S FOR THE MONTH OF ~~APRIL~~

MVA	9
Car Fires	1
Vehicle Fires/18 wheeler	0
Brush Fires	1
Gas Leaks	0
Medical Assist	16
General Clean up	0
Building fires/Structure	1
Lift Assist	1
Controlled Burns	0
Equipment Fire	0
Fire Alarms	1
Mutual Aid	1
False Alarms	1
Oil Spill	0

Power line down

2

Total Calls for Month 34

Total for Year ²⁷²~~123~~

WSVFD

FIRE CHIEF CLAY GAMBLE

Chief Gamble

6-5-18