

**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 9th day of January 2019, 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 Commissioners 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. In addition to the above-named Commissioners, also present at the meeting were: Wayne Wilber, District Administrator; Jamie Cormier, Administrative Assistant; Hubert Oxford, IV-attorney for the District; Brandon Lee, firefighter coordinator; Anthony James, Chief of the Department; and Wade Thibodeaux with the Hometown Press.

President Murrell called the meeting to order at 6:02 p.m. and then asked those present to recite the Pledge of Allegiance. Afterwards, he called for public comment. Since there was none, he asked the Commissioners to address Agenda Item No. 4, to discuss approval of minutes for December 12, 2018 Regular Meeting. The Commissioners reviewed the minutes and Commissioner Crone made a motion to approve the minutes for December 12, 2018 Regular Meeting. Commissioner Dow seconded the motion, with the unanimous consent of all Commissioners present.

Next, President Murrell referred the Commissioners to Agenda Item No. 5, to discuss and take action, on the Treasurers Report; accounts payable; and amend the budget if necessary. Assistant Administrative Cormier reported that as of the meeting, the District had \$82,592.94 in its checking account after receiving the sales tax deposit of \$40,581.26 by the Texas Comptroller of Public Accounts. As for the monthly expenses, Ms. Cormier informed the Commissioners that the total bills owed were \$20,158.14. Included in the bills to be paid was a request for payment to the Department for their purchase of a ventilation fan from Advanced Rescue Systems in the amount of \$4,050.00. Ms. Cormier reminded the Board that the Department would be reimbursed by the Texas Forest Service through the equipment grant awarded to the Department. Following the payment of invoices, including \$1,095.58 in payroll taxes, the District's balance in its checking account will be \$61,339.22 and therefore, Ms. Cormier recommended that the District transfer \$40,000.00 to the ECCB money market account. If the Commissioners agree, there will remain final balance of \$41,339.22 in the District's checking account. (See **Exhibit "A"**).

Regarding the District's savings accounts, the Administrator informed the Commissioners that as January 9, 2019 there was \$443,335.99 in the District's Money Market Account at ECCB Money Market and \$283,448.68 in the Texas First Bank Money Market Account. Overall, Ms. Cormier reported that the District had total cash assets amounting to \$788,123.89 of January 9, 2019. (See **Exhibit "A"**). After the review of the District's financials, Commissioner Dow made a motion to approve the Treasurer's Report; and pay the outstanding invoices. (See **Exhibit "A"**). Commissioner Crone seconded the motion and the motion was approved with the unanimous consent of all Commissioners present.

At the competition of the financial report, President Murrell asked Administrator Wilber to address 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. First, Administrator Wilber presented the Board with a proposal by Casco Industries, Inc. for \$810.00 to purchase four helmets and explained the need for the additional helmets. (See **Exhibit “B-1”**). Further, Administrator Wilber provided the Board with a list of equipment to be purchased by the Department through Municipal Emergency Services totaling \$20,998.67. As with the ventilation fans, once the items on the list are purchased and paid for by the Department, the Department will be reimbursed by the Texas Forest Service and ultimately, the Department would reimburse the District less any matching funds. (See **Exhibit “B-2”**). Lastly, Mr. Wilber and the Board discussed giving the Department an additional \$6,665.00 in matching funds in order to maximize the Texas Forest Service Grant. It was agreed that these additional funds were needed to assist the Department obtain additional needed equipment. Thereafter, Commissioner Crone made a motion to: 1) authorize the Department to purchase four (4) helmets sold by Casco Industries, Inc; 2) approve the list of equipment to be purchased by the Department found in **Exhibit “B-2”**; and 3) transfer an additional \$6,665.00 to the Department to purchase equipment in order to maximize the Texas Forest Service grant. This motion was seconded by Commissioner Barrow and unanimously approved by all Commissioner’s present.

Next, the Commissioners were asked by President Murrell to address Agenda Item No. 7 to discuss and take action, if necessary, on improvements to the existing station. Administrator Wilber had nothing to report and no action needed to be taken.

Moving to Agenda Item No. 8, President Murrell asked Administrator Wilber to discuss and take action, if needed, on obtaining Federal and State grants. As with Agenda Item No. 8, Mr. Wilber had nothing to report and recommended no action be taken on this matter.

President Murrell then called on staff and Attorney Oxford to address agenda Item No. 9, to discuss and take action, if necessary, on adopting Fourth Amended Agreement for Providing Fire Protection Services and adjusting maximum payment for Station Attendants. Administrator Wilber initiated the conversation by reminding the Board that Station Attendants were capped at making twenty percent of the annual average firefighter salary by the Fair Labor Standard Act and opinions interpreting the act. Furthermore, pursuant to the District's Agreement for Providing Fire Protection Services ("Agreement"), the Department can pay twenty percent (20%) of the annual starting salary for a firefighter with the City of Beaumont. Specifically, Section 4.01(C)(3) of the Agreement states:

Currently, the starting salary for a certified fire fighter with the City of Beaumont is \$53,952.00. Therefore, the maximum amount a Station Attendant for the Department can be paid each year (i.e., October 1st to September 30th) is \$10,790.00.

The issue, according to Mr. Wilber, is that the starting salary for a City of Beaumont firefighter has been raised to \$56,400.00. Therefore, the maximum paid to Station Attendants could be increased to \$11,280.00, or an additional 13.6 shifts per year. Per Mr. Wilber, the increase in the amount that could be paid to the attendants was important because the volunteers interested in as Station Attendants has declined. Since the starting salary for a City of Beaumont firefighter will continue to be adjusted, Attorney Oxford recommended that the Board adopt language in the Agreement that was

generic and not reference a specific salary amount. (See **Exhibit “C”**, Section 4.01(C)(1-3). In addition, the Board asked Attorney Oxford to change Exhibit “C” to the Agreement so that it reflects one (1) Station Attendant to work each shift instead of two (2).

Thereafter, the Board agreed with the recommendations and after a brief discussion, a motion was made by Commissioner Dow to approve the Fourth Amended Agreement for Providing Fire Protection Services along with the amended Exhibit C to the Agreement to reflect one (1) Station Attendant shall work each shift. Commissioner Dow’s motion was seconded by Commissioner Crone and unanimously approved by all Commissioner’s present.

Subsequently, the Commissioners were directed to Agenda item No. 10, to discuss and take action, if necessary, on re-adopting the District’s Investment Policy. Attorney Oxford explained that the Investment Policy needed to be approved annually and the investment policy presented had no changes from the previous policy except for the dates. (See **Exhibit “D”**). The Board reviewed the policy and then a motion was then made by Commissioner Crone to adopt the investment policy for 2019 as set forth in **Exhibit “D”**. This motion was seconded by Commissioner Barrow and unanimously approved by all the Commissioners.

At the completion of the action items, Administrator Wilber provided the administration and operations report as called for in Agenda Item No. 11. (See **Exhibit “E-1”**). In addition to what he previously discussed, Mr. Wilber reported on the following:

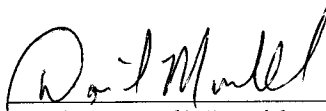
- Brush 21 tire was impaled with a large piece of steel, spare tire in place on B-21 and waiting for one of the volunteers to take damaged tire to Southern Tire Mart.

Most likely, the tire will not be able to be repaired and Brush 21 will need new tire.

- Engine 21 was experiencing a small coolant leak on return line, day shift crew tightened but Siddons-Martin advised possible seal getting bad. He recommended that the District continue to monitor the leak.
- The end of year report filed with the State via SAFE-D website. (See **Exhibit “E-2”**).
- New Administrative Assistant, Jamie Cormier, has been doing a fantastic job and so far, she has, among other things, restructured the office for greater efficiency and productivity.
- For the month December 2018, the Station Attendants worked a total of 78 shifts which brought the year to date shifts worked to 238 for a total of \$8330.00. (See **Exhibit “E-3”**)

Lastly, Mr. Wilber called on Chief James to give the Chief’s report for the month of December 2018. Chief James gave an oral report but advised that he would work with the Ms. Cormier to revitalize the written reports previously given to the Board. According to Chief James, the Department and paid firefighters made thirty-seven (37) calls during the month.

There being no further business, President Murrell informed the Commissioners that the next meeting would take place on February 13, 2019 at 6:00 p.m. He then called for a motion to adjourn the meeting at 6:41 p.m. Commissioner Barrow then made motion to adjourn. This motion was seconded by Commissioner Dow, with the unanimous consent of all the Commissioners present.



David Murrell, President
Date: 2-13-19

Attest: _____
Date: _____

FINANCIAL REPORT

1/31/2019

\$42,011.26

Credits

1/4/2019	Red River District (voided Check)	\$100.00	
1/11/2019	Comptroller	40,581.68	
1/28/2019	Transfer from MM to CC	69,000.00	
Total Credits			\$109,681.68
			\$151,692.94

Debits

Transfer	From CC to MM	\$40,000.00	
EFTPS	Payroll Taxes	1,095.58	
3072 Jamie Cormier	Administrative Assistant	1,825.89	
3073 Wayne Wilber	Administrator	2,912.39	
3077 Brandon Lee	Emergency Training Enterprises	300.00	
3074 Matthew Behnken	ESD Contracted Services	960.00	
3075 CenterPoint Energy	Utilities	40.82	
3076 Ehren Davis	ESD Contracted Services	453.33	
3103 Entergy	Utilities:Electric	327.12	
3079 Farm & Home	Parts,Service,Repairs	30.06	
3080 Darrell Franklin	ESD Contracted Services	640.00	
3081 Gulfway Lunber	Parts,Service,Repairs	35.52	
3082 Joshua Heinz	Professional Fees: Retainer	250.00	
3083 Greg Hollaway	ESD Contracted Services	608.00	
3084 Lamar University	Scholarship	1,000.00	
3085 Ura Lara	ESD Contracted Services	496.00	
3086 Brandon Lee	ESD Contracted Services	146.67	
3087 Market Basket		33.45	
3088 Hubert Oxford IV	Professional Fees: Retainer	250.00	
3089 Stormie Reed	ESD Contracted Services	1,144.00	
3090 Siddons-Martin	Parts,Service,Repairs	26.98	
3091 Strattons	Parts,Service,Repairs	54.35	
3092 Time Warner Cable	Cable/Internet/Telephone	303.01	
3093 VFIS	Insurance	400.00	
3094 Visa	Credit Card: James	269.64	
3095	Credit Card: Sanders	490.43	
3096	Credit Card: Wilber	46.75	\$806.82
3097 WACC	Dues	75.00	
3098 Waste Management	Utilities	121.02	
3099 Wayne Wilber	Cell Phone	100.00	
3101 Red River District		100.00	
3100 WSVFD	Reimbursement	4,200.98	
3102 WSVFD	Contracted Services:Payroll	2,407.15	
	Contracted Services:Accounting	50.00	
	Contracted Services:Taxes	531.70	\$2,988.85
Total Debits			\$61,725.84
			\$89,967.10

Fees	1/31/2019	Maintenance Fee	\$15.00
			\$89,952.10

Checks Pending			
3104 Southside Bank		Loan Payment	68,794.20
Total Pending			\$68,794.20
Total Check Register		1/31/2019	\$21,157.90

FINANCIAL REPORT

Bank Balance	1/31/2019	\$89,952.10
Deposits made Not on Bank Statement		
2/6/2019	Comptroller	\$44,100.52
		\$44,100.52
	1/31/2019	\$134,052.62

Bills Owed		
3106 Wayne Wilber	Administrator	2,912.39
3105 Jamie Cormier	Administrative Assistant	1,994.62
3108 Behnken, Matthew	ESD Contracted Services	1,600.00
3110 Davis, Ehren	ESD Contracted Services	308.00
3118 Hollaway, Greg	ESD Contracted Services	1,128.00
3120 Lara, Ura	ESD Contracted Services	144.00
3124 Reed, Stormie	ESD Contracted Services	1,277.33
3125 Russell, Ty	ESD Contracted Services	160.00
3135 Casco Industries	Equipment Purchases	860.00
3109 CenterPoint Energy	Utilities	39.78
3136 Delta Industrial	Equipment Repairs/Service	571.64
3111 Emergency Power Service	Building Maintenance	1,162.78
3112 Emergency Training Enterprises	Scheduling Coordinator	450.00
3113 Entergy	Utilities:Electric	315.06
3114 Farm & Home	Eq. Purchases/Bldg. Maint.	48.78
3115 Bratton, Garry	Building Maintenance	320.00
3116 Gulfcoast Automotive	Repairs/Service A-21	39.90
3117 Heinz, Joshua	Professional Fees: Retainer	250.00
3119 Hometown Press	Public Notice	15.20
3121 Market Basket	Rehab/Refreshments	9.99
3122 Midtex Oil	Fuel	1,526.24
3123 Oxford IV, Hubert	Professional Fees: Retainer	250.00
3126 Siddens Martin	Repairs/Svc. Engine 22	2,722.61
	Repairs/Svc. Tanker 21	2,919.34
	Repairs/Svc. Tanker 21	2,749.35
	Repairs/Svc. Engine 21	529.55
3127 Southern Tire Mart	Loan Payment (Cleared on 02/04/2019)	68,794.20
3104 Southside Bank	Equipment/Fire Rescue Supplies	150.00
3128 TCI	Technology/Office Supplies	216.61
3129 Technology Solutions	Cable/Internet/Telephone	303.00
3130 Time Warner Cable	Insurance: ESD Commercial	6,636.00
3131 VFIS	Credit Card: Wilber	676.91
3132 Visa	Waste Management	127.52
3137 Waste Management	CPA Consult./Qtr/Annual Payroll payroll	1,360.00
3138 Wilber, Brenda	Cell Phone	100.00
3133 Wilber, Wayne	Technology Solutions	1,981.32
3139 WSVFD Reimbursement	Contracted Services:Payroll	2,782.44
3134 WSVFD	Contracted Services:Accounting	125.00
	Contracted Services:Taxes	655.62
		\$3,563.06
Total Bills	Total Bills Owed	\$108,213.18
2/13/2019	Remaining funds in Checking Account	\$25,839.44
2/15/2019	EFTPS	-1,280.52
2/13/2019	Funds remaining in ECCB Checking	\$24,558.92

FINANCIAL REPORT

East Chambers Money Market

1/9/2019 Beginning Balance	\$443,335.99
1/14/2019 Transfer from Checking	\$40,000.00
1/15/2019 Interest Earned (.75%)	\$255.89
1/28/2019 Transfer to Checking	-\$69,000.00
1/31/2019 Currently in Money Market	\$414,591.88

Texas First Bank Money Market

1/1/2019 Beginning Balance	\$283,448.68
1/31/2019 Interest Earned (.65%)	\$156.48
1/31/2019 Currently in Money Market	\$283,605.16

Current Cash Assets

1/31/2019 Checking	\$89,952.10
1/31/2019 East Chambers Money Market	\$414,591.88
1/31/2019 Texas First Bank Money Market	\$283,605.16
2/8/2019 Texas Comptroller	\$44,100.52
2/13/2019 Bills Owed	-\$108,213.18
2/15/2019 EFTPS	-\$1,280.52
2/13/2019 Total Cash Assets	\$722,755.96

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

2-13-19
 Date


 Chris Barrow, Treasurer

2/13/19
 Date

Allocation Payment Detail

Results

Chambers Co ESD 1
Authority Code: 5036543

Select a month ▾

Allocation Period: Feb 2019

Total Collections:	45,079.08
Prior Prd Collections:	-51.85
Current Prd Collections:	46,228.74
Future Prd Collections:	0.00
Audit Collections:	-1,104.16
Unidentified:	6.35
Service Fee:	901.58
Current Retained:	883.55
Prior Retained:	806.57
Net <u>Payment</u>	44,100.52

EJAC
2/16/19

11 CHAMBERS CO ESD #1
Aged Payables
As of Feb 10, 2019

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
Casco Casco	203019	860.00				860.00
318-865-5107						
Casco Casco		860.00				860.00
CenterPoint CenterPoint Energy	10216552-9	39.78				39.78
CenterPoint CenterPoint Energy		39.78				39.78
Davis, Ehren Ehren Davis	2019011	308.00				308.00
Davis, Ehren Ehren Davis		308.00				308.00
Delta Industrial Delta Industrial Service a	2018-056	571.64				571.64
Delta Industrial Delta Industrial Service		571.64				571.64
EMERGENCY POWER S EMERGENCY POWER S	012317	1,162.78				1,162.78
EMERGENCY POWER S EMERGENCY POWER S		1,162.78				1,162.78
Emergency Training Emergency Training Ente Brandon Lee	201902	450.00				450.00

**11 CHAMBERS CO ESD #1
Aged Payables
As of Feb 10, 2019**

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
Emergency Training Emergency Training Ent		450.00				450.00
Entergy Entergy	560001259063	315.06				315.06
Entergy Entergy		315.06				315.06
FARM & HOME FARM & HOME 409-296-2561	201902	48.78				48.78
FARM & HOME FARM & HOME		48.78				48.78
Garry Bratten Garry Bratten	598769	320.00				320.00
Garry Bratten Garry Bratten		320.00				320.00
GULF COAST AUTO GULF COAST AUTOMO 409-296-2051	201902	39.90				39.90
GULF COAST AUTO GULF COAST AUTOMO		39.90				39.90
HEINZ JOSHUA JOSHUA HEINZ 409-833-9182	201902	250.00				250.00
HEINZ JOSHUA JOSHUA HEINZ		250.00				250.00

**11 CHAMBERS CO ESD #1
Aged Payables
As of Feb 10, 2019**

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	2019011	1,128.00				1,128.00
Hollaway, Greg Greg Hollaway		1,128.00				1,128.00
HOMETOWN PRESS HOMETOWN PRESS	1849	15.20				15.20
HOMETOWN PRESS HOMETOWN PRESS		15.20				15.20
Lara, Ura Ura Lara	2019011	144.00				144.00
Lara, Ura Ura Lara		144.00				144.00
MARKET BASKET MARKET BASKET	20190124	9.99				9.99
409-296-2191 MARKET BASKET MARKET BASKET		9.99				9.99
MIDTEX OIL MIDTEX OIL Ashley James 830-625-4214	202189A	1,526.24				1,526.24
MIDTEX OIL MIDTEX OIL		1,526.24				1,526.24
OXFORD HUBURT	201902	250.00				250.00

11 CHAMBERS CO ESD #1
Aged Payables
As of Feb 10, 2019

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
HUBERT OXFORD 409-951-4721						
OXFORD HUBURT HUBERT OXFORD		250.00				250.00
Reed, Stormie Stormie Reed	2019011	1,277.33				1,277.33
Reed, Stormie Stormie Reed		1,277.33				1,277.33
Russell, Ty Russell, Ty	201901	160.00				160.00
Russell, Ty Russell, Ty		160.00				160.00
SIDDONS-MARTIN SIDDONS-MARTIN EME 281-442-6806	201902	8,391.30				8,391.30
SIDDONS-MARTIN SIDDONS-MARTIN EME		8,391.30				8,391.30
SOUTHERN TIRE MART SOUTHERN TIRE MART (409) 813-8400	4580001600	529.55				529.55
SOUTHERN TIRE MART SOUTHERN TIRE MART		529.55				529.55
TCI TDCJ Cashier	201902	150.00				150.00

**11 CHAMBERS CO ESD #1
Aged Payables
As of Feb 10, 2019**

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
TCI TDCJ Cashier		150.00				150.00
Technology Solutions Technology Solutions of Ronnie Husbands 409-554-5953	1294	216.61				216.61
Technology Solutions Technology Solutions o		216.61				216.61
Time Warner Cable Time Warner Cable	012180401231	303.00				303.00
Time Warner Cable Time Warner Cable		303.00				303.00
VFIS VFIS 512-448-9928	46450	6,636.00				6,636.00
VFIS VFIS		6,636.00				6,636.00
Visa Visa	201902-Wilber	676.91				676.91
Visa Visa		676.91				676.91
WASTE MANAGMENT WASTE MANAGEMENT 409-239-2775	5570271-2155-	127.52				127.52
WASTE MANAGMENT WASTE MANAGEMENT		127.52				127.52

11 CHAMBERS CO ESD #1
Aged Payables
As of Feb 10, 2019

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
WILBER BRENDA BRENDA B WILBER 409-296-3579	19-004	1,360.00				1,360.00
WILBER BRENDA BRENDA B WILBER		1,360.00				1,360.00
Wilber, Wayne Wayne Wilber	201902	100.00				100.00
Wilber, Wayne Wayne Wilber		100.00				100.00
WSVFD WS VFD 409296-4133	20190130 201902	1,981.32 3,563.06				1,981.32 3,563.06
WSVFD WS VFD		5,544.38				5,544.38
Report Total		32,911.97				32,911.97

11 CHAMBERS CO ESD #1
Account Reconciliation
As of Jan 31, 2019
1010 - CHECKING
Bank Statement Date: January 31, 2019

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			41,911.26
Add: Cash Receipts			109,681.68
Less: Cash Disbursements			(132,020.04)
Add (Less) Other			(15.00)
Ending GL Balance			19,557.90
Ending Bank Balance			89,952.10
Add back deposits in transit			
Total deposits in transit			
(Less) outstanding checks			
	Jan 22, 2019	3104	(68,794.20)
	Jan 1, 2019	3107	(1,600.00)
Total outstanding checks			(70,394.20)
Add (Less) Other			
Total other			
Unreconciled difference			0.00
Ending GL Balance			19,557.90

11 CHAMBERS CO ESD #1
Account Register
For the Period From Jan 1, 2019 to Jan 31, 2019
1010 - CHECKING

Filter Criteria includes: Report order is by Date.

Date	Trans No	Type	Trans Desc	Deposit Amt	Withdrawal Amt	Balance
			Beginning Balance			41,911.26
1/1/19	3107	Withdraw	Matthew Behnken		1,600.00	40,311.26
1/4/19		Deposit	WS VOL FIRE DEPT	100.00		40,411.26
1/4/19	3005V	Withdraw	Red River District SFFM		-100.00	40,511.26
1/4/19	3072	Withdraw	Jamie Cormier		1,825.89	38,685.37
1/4/19	3073	Withdraw	WAYNE L. WILBER		2,912.39	35,772.98
1/8/19	3074	Withdraw	Matthew Behnken		960.00	34,812.98
1/8/19	3075	Withdraw	CenterPoint Energy		40.82	34,772.16
1/8/19	3076	Withdraw	Ehren Davis		453.33	34,318.83
1/8/19	3077	Withdraw	Emergency Training Ent		300.00	34,018.83
1/8/19	3078	Withdraw	Entergy		372.12	33,646.71
1/8/19	3079	Withdraw	FARM & HOME		30.06	33,616.65
1/8/19	3080	Withdraw	Darrell Franklin		640.00	32,976.65
1/8/19	3081	Withdraw	GULFWAY LUMBER		35.52	32,941.13
1/8/19	3082	Withdraw	JOSHUA HEINZ		250.00	32,691.13
1/8/19	3083	Withdraw	Greg Hollaway		608.00	32,083.13
1/8/19	3084	Withdraw	Lamar University		1,000.00	31,083.13
1/8/19	3085	Withdraw	Ura Lara		496.00	30,587.13
1/8/19	3086	Withdraw	Brandon Lee		146.67	30,440.46
1/8/19	3087	Withdraw	MARKET BASKET		33.45	30,407.01
1/8/19	3088	Withdraw	HUBERT OXFORD		250.00	30,157.01
1/8/19	3089	Withdraw	Stormie Reed		1,144.00	29,013.01
1/8/19	3090	Withdraw	SIDDONS-MARTIN EME		26.98	28,986.03
1/8/19	3091	Withdraw	STRATTONS		54.35	28,931.68
1/8/19	3092	Withdraw	Time Warner Cable		303.01	28,628.67
1/8/19	3093	Withdraw	VFIS		400.00	28,228.67
1/8/19	3094	Withdraw	Visa		269.64	27,959.03
1/8/19	3095	Withdraw	Visa		490.43	27,468.60
1/8/19	3096	Withdraw	Visa		46.75	27,421.85
1/8/19	3097	Withdraw	Winnie Area Chamber of		75.00	27,346.85
1/8/19	3098	Withdraw	WASTE MANAGEMENT		121.02	27,225.83
1/8/19	3099	Withdraw	Wayne Wilber		100.00	27,125.83
1/8/19	3100	Withdraw	WS VFD		4,200.98	22,924.85
1/8/19	3101	Withdraw	Red River District SFFM		100.00	22,824.85
1/8/19	3102	Withdraw	WS VFD		2,988.85	19,836.00
1/8/19	42619241	Withdraw	EFTPS		1,095.58	18,740.42
1/9/19		Deposit	COMPROLLER OF PU	40,581.68		59,322.10
1/9/19	3078V	Withdraw	Entergy		-372.12	59,694.22
1/9/19	3103	Withdraw	Entergy		327.12	59,367.10
1/14/19	20190114	Withdraw	transfer		40,000.00	19,367.10
1/22/19	3104	Withdraw	Southside Bank		68,794.20	-49,427.10
1/28/19		Deposit	CASH TRANSFERS	69,000.00		19,572.90
1/31/19	01/31/19	Other	Service Charge		15.00	19,557.90
			Total	109,681.68	132,035.04	

11 CHAMBERS CO ESD #1
Account Reconciliation
As of Jan 31, 2019
1011 - CHECKING TEXAS FIRST BANK
Bank Statement Date: January 31, 2019

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	283,448.68
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	156.48
Ending GL Balance	283,605.16
Ending Bank Balance	283,605.16
Add back deposits in transit	
Total deposits in transit	
(Less) outstanding checks	
Total outstanding checks	
Add (Less) Other	
Total other	
Unreconciled difference	0.00
Ending GL Balance	283,605.16

11 CHAMBERS CO ESD #1
Account Register
For the Period From Jan 1, 2019 to Jan 31, 2019
1011 - CHECKING TEXAS FIRST BANK

Filter Criteria includes: Report order is by Date.

Date	Trans No	Type	Trans Desc	Deposit Amt	Withdrawal Amt	Balance
			Beginning Balance			283,448.68
1/31/19	01/31/19	Other	Interest Income	156.48		283,605.16
			Total	156.48		

11 CHAMBERS CO ESD #1
Account Reconciliation
As of Jan 31, 2019
1020 - MONEY MARKET SAVINGS
Bank Statement Date: January 31, 2019

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance				443,335.99
Add: Cash Receipts				40,000.00
Less: Cash Disbursements				(69,000.00)
Add (Less) Other				255.89
Ending GL Balance				414,591.88
Ending Bank Balance				483,591.88
Add back deposits in transit				
Total deposits in transit				
(Less) outstanding checks				
	Jan 28, 2019	20190122	(69,000.00)	
Total outstanding checks				(69,000.00)
Add (Less) Other				
Total other				
Unreconciled difference				0.00
Ending GL Balance				414,591.88

11 CHAMBERS CO ESD #1
Account Register
For the Period From Jan 1, 2019 to Jan 31, 2019
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			443,335.99
1/14/19		Deposit	CASH TRANSFERS	40,000.00		483,335.99
1/28/19	20190122	Withdraw	transfer		69,000.00	414,335.99
1/31/19	01/31/19	Other	Interest Income	255.89		414,591.88
			Total	40,255.89	69,000.00	

11 CHAMBERS CO ESD #1
Balance Sheet
January 31, 2019

ASSETS

Current Assets		
CHECKING	\$	19,557.90
CHECKING TEXAS FIRST BANK		283,605.16
MONEY MARKET SAVINGS		414,591.88
ACCOUNTS RECEIVABLE		(5,924.75)
SALES TAX RECEIVABLE		70,819.07
Total Current Assets		782,649.26
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
Other Assets		
Total Other Assets		0.00
Total Assets		\$ 1,734,962.63

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$	26,659.67
DUE TO/FROM WSVFD		(774.55)
PAYROLL TAXES PAYABLE		45,639.04
ACCURED INTEREST		28,062.13
Total Current Liabilities		99,586.29
Long-Term Liabilities		
NOTE PAYABLE OSH KOSH		476,025.83
Total Long-Term Liabilities		476,025.83
Total Liabilities		575,612.12
Capital		
RETAINED EARNINGS		1,174,684.16
NET ASSETS - INVESTED		79,745.51
Net Income		(95,079.16)
Total Capital		1,159,350.51
Total Liabilities & Capital		\$ 1,734,962.63

11 CHAMBERS CO ESD #1
Income Statement
Compared with Budget
For the Twelve Months Ending September 30, 2019

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
Revenues				
SALES TAX INCOME	\$ 218,195.37	\$ 495,300.00	\$ 218,195.37	\$ 495,300.00
PROPERTY TAX INCOME	0.00	25.00	0.00	25.00
COST SHARE ASSISTANCE	1,790.72	2,500.00	1,790.72	2,500.00
INTEREST INCOME	1,704.71	5,400.00	1,704.71	5,400.00
DIVIDEND INCOME	0.00	2,500.00	0.00	2,500.00
Total Revenues	221,690.80	505,725.00	221,690.80	505,725.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	221,690.80	505,725.00	221,690.80	505,725.00
Expenses				
REPAIRS & SERVICE - BRUSH 21	4.39	500.00	4.39	500.00
REPAIRS & SERVICE - COMMAND 2	0.00	1,000.00	0.00	1,000.00
REPAIRS & SERVICE - UTILITY 21	1,005.30	1,000.00	1,005.30	1,000.00
REPAIRS & SERVICE - ENGINE 21	3,169.35	6,600.00	3,169.35	6,600.00
REPAIRS & SERVICE - TANKER 21	6,203.10	4,500.00	6,203.10	4,500.00
REPAIRS & SERVICE - ADMIN21	39.90	1,000.00	39.90	1,000.00
REPAIRS & SERVICE - E22 S/P	3,319.93	2,800.00	3,319.93	2,800.00
WASTE MANAGEMENT	571.67	1,250.00	571.67	1,250.00
BUILDING IMPROVEMENTS	5,379.96	1,000.00	5,379.96	1,000.00
BUILDING MAINTENANCE	2,866.75	2,000.00	2,866.75	2,000.00
DUES - SFMA	0.00	600.00	0.00	600.00
DUES - WACC	75.00	75.00	75.00	75.00
EQUIPMENT PURCHASES	7,090.18	20,000.00	7,090.18	20,000.00
EQUIP - REPAIRS/SERVICE	845.33	3,000.00	845.33	3,000.00
FLEET - DIESEL TREATMENT	37.56	170.00	37.56	170.00
FLEET - DIESEL	1,623.89	4,600.00	1,623.89	4,600.00
FLEET - GASOLINE	1,296.68	4,500.00	1,296.68	4,500.00
FLEET - INSURANCE	2,957.00	11,850.00	2,957.00	11,850.00
FLEET - MISC	76.49	115.00	76.49	115.00
LOAN - E21/T21 - INTEREST	12,536.05	12,536.05	12,536.05	12,536.05
EQUIP - FIRE RESCUE SUPPLIES	150.00	1,000.00	150.00	1,000.00
FLEET - CLEANING SUPPLIES	98.17	350.00	98.17	350.00
LOAN - E21/T21 - PRINCIPLE	70,422.83	70,422.83	70,422.83	70,422.83
LOAN - E22 S/P - PRINCIPLE	51,645.61	51,686.13	51,645.61	51,686.13
LOAN - E22 S/P - INTEREST	17,148.59	17,162.04	17,148.59	17,162.04
INSURANCE - VFD ACCID&SICKNE	0.00	3,000.00	0.00	3,000.00
INSURANCE - VFD COMMERCIAL	1,179.00	4,720.00	1,179.00	4,720.00
INSURANCE - VFD WORKERS COM	0.00	1,100.00	0.00	1,100.00
DINING	58.36	400.00	58.36	400.00
FREIGHT	110.31	500.00	110.31	500.00
OFFICE SUPPLIES	1,086.38	1,000.00	1,086.38	1,000.00
REHAB/REFRESHMENTS	113.18	275.00	113.18	275.00
REPORTING SOFTWARE	0.00	1,770.00	0.00	1,770.00
TRAINING	1,000.00	3,000.00	1,000.00	3,000.00
TRAVEL/LODGING	769.26	1,000.00	769.26	1,000.00
UNIFORMS	285.55	500.00	285.55	500.00
FLEET - ENVIRONMENTAL FEE	11.90	45.00	11.90	45.00
SPECIAL EVENTS	790.49	500.00	790.49	500.00
WSVFD - CONTRACTED SERVICES	12,829.88	35,478.00	12,829.88	35,478.00
ESD - CONTRACTED SERVICES	22,894.67	65,840.00	22,894.67	65,840.00

For Management Purposes Only

11 CHAMBERS CO ESD #1
Income Statement
Compared with Budget
For the Twelve Months Ending September 30, 2019

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
WSVFD - PAYROLL TAXES	2,928.74	9,100.00	2,928.74	9,100.00
STAFF ADMINISTRATOR	16,665.00	40,000.00	16,665.00	40,000.00
STAFF ADMINISTRATIVE ASSISTANT	12,967.13	30,200.00	12,967.13	30,200.00
UTILITIES - ELECTRIC	1,654.24	6,000.00	1,654.24	6,000.00
UTILITIES - NATURAL GAS	190.33	475.00	190.33	475.00
UTILITIES - TIME WARNER	1,514.65	3,600.00	1,514.65	3,600.00
UTILITIES - CELL	500.00	1,200.00	500.00	1,200.00
SCHEDULING COORDINATOR	1,650.00	3,600.00	1,650.00	3,600.00
PAYROLL TAX EXPENSE	5,150.59	19,800.00	5,150.59	19,800.00
PROF FEES ACCOUNTING	2,475.95	2,000.00	2,475.95	2,000.00
WSVFD - ACCOUNTING FEES	375.00	1,000.00	375.00	1,000.00
FEES - COMPTROLLER	4,472.81	10,000.00	4,472.81	10,000.00
BANK FEES	60.00	220.00	60.00	220.00
PROF FEES LEGAL	0.00	6,000.00	0.00	6,000.00
PROF FEES LEGAL RETAINER	2,500.00	6,000.00	2,500.00	6,000.00
FILING FEES	0.00	50.00	0.00	50.00
PUBLIC NOTICE	65.20	200.00	65.20	200.00
POSTAGE	100.00	100.00	100.00	100.00
PROF FEES AUDIT	0.00	6,500.00	0.00	6,500.00
PROF FEES OTHER	0.00	2,000.00	0.00	2,000.00
DUES - SAFE-D	0.00	550.00	0.00	550.00
TECHNOLOGY	222.59	5,000.00	222.59	5,000.00
INSURANCE - ESD BOND	400.00	400.00	400.00	400.00
INSURANCE - ESD COMMERCIAL	6,636.00	6,330.00	6,636.00	6,330.00
INSURANCE - ESD WORKERS COMP	355.00	4,000.00	355.00	4,000.00
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	291,575.94	507,185.05	291,575.94	507,185.05
Net Income	\$ (69,885.14)	\$ (1,460.05)	\$ (69,885.14)	\$ (1,460.05)

Wayne Wilber

From: Darlene Winnie Welding <dt@winniewelding.com>
Sent: Tuesday, February 12, 2019 2:55 PM
To: Wayne Wilber
Subject: Attn: Wayne Wilber

Winnie Welding will deliver cover stone to the Winnie Fire Station for the price of **\$675.63 per load**, plus tax if applicable.

Thanks,

Darlene Thibodeaux
Accounting Manager

WINNIE WELDING WORKS
WWW
& CONSTRUCTION, INC.
Since 1946

409.296.2953
dt@winniewelding.com

J. R. Edwards & Associates, LLC

Certified Public Accountants

January 3, 2019

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

We are pleased to confirm our understanding of the services we are to provide for Chambers County Emergency Services District No.1 (District) for the year ended September 30, 2018. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Chambers County Emergency Services District No. 1 as of and for the year ended September 30, 2018. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Chambers County Emergency Services District No. 1's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Chambers County Emergency Services District No. 1's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist principally of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

1. Management discussion and analysis
2. Budgetary information

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include

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

Audit Objectives (continued)

tests of the accounting records of Chambers County Emergency Services District No.1 and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Chambers County Emergency Services District No. 1's financial statements. Our report will be addressed to the Board of Commissioners of Chambers County ESD # 1. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

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

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is

Audit Procedures – General, Continued

properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

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

Audit Procedures - Internal Controls

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and Government Auditing Standards.

Audit Procedures – Compliance

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

Other Services

We will assist in preparing the financial statements of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services

Other Services (continued)

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

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

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

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

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

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including

Management Responsibilities (continued)

its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

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

Engagement Administration, Fees, and Other

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

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

The audit documentation for this engagement is the property of J.R. Edwards & Associates, LLC and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. General Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of J.R. Edwards & Associates, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Engagement Administration, Fees, and Other (continued)

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by any governmental funding agencies.

If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

We will begin our audit and issue our report at an agreed upon time that is suitable to both parties. James Edwards is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$6,750. If a Single Audit is required, the any additional fees would be discussed before work is performed. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Chambers County Emergency Services District No. 1 and believe this letter accurately summarizes the significant terms of our engagement. If

Chambers County ESD # 1

January 3, 2019

Page 7

you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter and in our proposal, please sign the enclosed copy and return it to us.

Yours very truly,

James R. Edwards, CPA
J.R. Edwards & Associates, LLC

RESPONSE:

This letter correctly sets forth the understanding of Chambers County Emergency Services District No. 1.

By: Walter M. Miller

Title: PRESIDENT

Date: 2-13-19

ADMINISTRATOR REPORT

FEBRUARY 13, 2019

Apparatus & Equipment

Preventative maintenance performed on E-22, T-21.

- E-22 had leaking fitting on #2 passenger side discharge.
 - T-21 had air leaks in fan clutch solenoid and brake release switch.
 - E-21 lost front simulator while responding to a motor vehicle accident, ripping off the valve stem and resulting in a flat tire.
 - Replaced both front tires (original tires manufactured June 2011 with minimal thread) and now pricing after-market replacement simulator.
 - WSVFD Chief has suggested replacing front steel rims with aluminum rims and do away with the simulators.
 - This same scenario could happen again as well to other side.
 - Scott air fill system controller that was replaced in October has failed again.
 - MES will contact Scott about replacing without cost.
-

Building

Electrical

- Electrical problems with no power to upstairs north and west wall plugs.
- Garry Bratton traced problem to downstairs plugs.
- Fixed problem with three new downstairs plugs, one outside south plug and rewiring one of outside security lights.

Office Doors

- ESD office back door lock replaced with regular key lock.
- Old punch code lock has never worked since new administrator arrived two years ago.

VFD

- WSVFD may need to file a request for an extension on Texas Forest Service grant if items purchased have not arrived before reimbursement deadline.

Photo ID Cards

- District appreciates Ron Nichols making photo ID cards for WSVFD and CCESD1.

Winnie-Stowell Volunteer Fire Department

Incident Types by Month

	2018		2019	
Incident Type	Dec-18	2018 Total	Jan-19	2019 Total
Structure Fires	2	2	1	1
Vehicle Fires	1	1	0	0
Grass/Marsh Fires	3	3	0	0
Trash/Unauthorized Burn	1	1	0	0
MVA/Jaws Rescue	1	1	2	2
Water Rescue/Recovery	0	0	0	0
Spills/Wash Down	0	0	1	1
Medical/First Responder	24	24	26	26
Investigation/Gas Leak	0	0	1	1
Alarms (False, Fire, Smoke, Co)	2	2	1	1
Other	0	0	0	0
Mutual Aid	0	0	0	0
Cancelled/No Response	2	2	5	5
Total	36	36	37	37

Winnie-Stowell Volunteer Fire Department Incident Participation by Month

Incident Type	2018												2019		
	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	2018 Tota	Jan-19	2019 Tota
Barner, Kaleb			2	1	2								5		0
Beasley, Troy			2	5	1	4	13	4	5	1	4	6	45	3	3
Behnken, Matthew							12	1	1	7	3	6	30	10	10
Bertrand, Ty			1				2						3	2	2
Callesto, Daniel									6	8	10	10	34	20	20
Carnahan, Chris			9	2	1	9	8	1	4	6	7	4	51	7	7
Credeur, Braeden			1		1								2	1	1
Credeur, Ryan			2	1	1	2	3		3			3	15	4	4
Darr, Tret			2	1	1	1							5		0
Davis, Ehren				2	1			5			2	1	11	1	1
Franklin, Darrel			5	8	8	4			8	3	9	2	47		0
Gamble, Clay			4		2		1				2	2	11		0
Hollaway, Greg							3	4	5	5	3	1	21	8	8
Howard, Ryan			2	2		1							5		0
Isaacks, Austin			3	3	17	8	9	3					43		0
James, Anthony			2	1	2		1		1	2	1	6	16	6	6
Lara, Ura												7	7		0
Lee, Brandon		1			3	3				1	3	1	12		0
Potier, Brent							1						1		0
Potier, Ty			4	2	5	4	5	7	4	7	1	9	48	10	10
Quillen, Jordan								1					1		0
Reed, Ethan			7	5	9								21		0
Reed, Stormier			3	15	14	6	16	5	7	5	4	11	86	10	10
Renner, Aaron			1			3		3	1		8	10	26	4	4
Ruvalcaba, Lucinda			1										1	1	1
Wilber, Wayne		1	5	6	10	7	5	6	9	4	9	7	69	7	7
Total	0	2	56	54	78	52	79	40	54	49	66	86	616	94	94