

**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 May 2020, at the Winnie-Stowell Volunteer Fire Department (“WSVFD” or “Department”) located at 825 State Highway 124, Winnie, Texas 77665 pursuant to notice duly posted according to law.

This meeting was held via videoconference to mitigate the spread of COVID-19. The meeting was duly posted pursuant Texas Government Code 551.127 as modified by the April 12, 2020 Proclamation by Governor Abbott in which the Governor acted to maintain government transparency and continued government operations while reducing face-to-face contact for government open meetings. In addition, members of the public were able to participate and address the Commissioners during the videoconference meeting and a recording of the meeting was made and is available to the public.

The roll was called of the Commissioner, to-wit:

<b>Commissioners Member</b>	<b>Position</b>	<b>Attendance</b>
Mr. David Murrell	President	Conference Call
Brad Crone	Vice-President	Conference Call
Chris Barrow	Treasurer	Conference Call
Troy Dow	Secretary	Conference Call
Kenneth Thibodeaux	Assistant Treasurer	Conference Call

All said members were present, except Director Dow, thus constituting a quorum. In addition to the above-named Directors, the following persons were also present:

<b>Attendee</b>	<b>Position</b>	<b>Attendance</b>
Mr. Wayne Wilber	Administrator	Conference Call

Mrs. Jamie Cormier	Administrative Assistant	Conference Call
Mr. Hubert Oxford, IV	Benckenstein & Oxford, LLP	Conference Call
Chief Brent Potier	Department	Conference Call
Mr. Brandon Lee	Firefighter Coordinator	Conference Call
Mr. Wade Thibodeaux	Hometown Press	Conference Call

President Murrell called the meeting to order at 6:03 p.m. and lead the meeting. First, he asked those present to recite the Pledge of Allegiance and Pledge to the State Flag of Texas. Next, he called for public comment but there was none. Afterwards, President Murrell asked the Commissioners to consider the action items on the agenda.

**Agenda Item No. 4 - To discuss approval of minutes for April 8, 2020 Regular Meeting.**

The President then requested that the Commissioners review the minutes of the April 8, 2020 Regular Meeting. The President asked if there were any corrections or additions. There were none.

After a review of the minutes, Commissioner Barrow made a motion to approve the minutes of the April 8, 2020 Regular Minutes. Commissioner Thibodeaux seconded the motion, with the unanimous consent of all the Commissioners.

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

Asst. Admin. Cormier reported that as of May 13, 2020, the District had \$76,485.65 in its checking account after receiving a deposit of \$53,038.51 from the Comptroller of Public Accounts on May 8, 2020. Afterwards, Ms. Cormier reviewed the bills to be paid. Combined, the bills to be paid were \$26,916.72, including \$1,297.87 for EFTPS payments. (See **Exhibit "A"**). Among the bills and checks presented, was the second to last payment made between meetings to the contractor working on the station in the amount of \$8,752.00.

After the Commissioners were given a chance to review the invoices, Mr. Wilber reported that once all the invoices were paid, there would remain \$48,271.06 in the District's Checking account. Taking this into consideration, Mr. Wilber then suggested transferring \$32,000.00 to the District's money market account.

Regarding the District's savings accounts, Ms. Cormier informed the Commissioners that as of May 13, 2020, there was \$750,316.01 in the District's East Chambers money market account. This was an increase of \$531.34 from last April 2020. Meanwhile, the balance in the Texas First Bank Money Market Account increased by \$285,700.47 to \$285,735.69. Overall, Mr. Wilber reported that after the Commissioners paid the invoices payable, the District's total cash assets were going to be \$1,081,855.55. (See **Exhibit "A"**).

The Commissioners thanked the staff for the financial report and then Commissioner Thibodeaux made a motion to: 1) approve the Treasurer's Report; 2) pay the outstanding invoices; and 3) authorize Mr. Wilber to transfer \$32,000.00 from the District's Checking Account to the Money Market Account. (See **Exhibit "A"**). Commissioner Barrow seconded the motion which was approved with the unanimous consent of all the Commissioners.

**Agenda Item No. 6 - Discuss and take-action, if necessary, on damage to the station and Administrator's office from Tropical Storm Imelda and/or CORID 19 (Coronavirus).**

As discussed earlier, Mr. Wilber informed the Board that the Contractor engaged to make repairs to the station following Tropical Storm Imelda has completed the work and upgrades inside the station and was not performing the repairs to the bathrooms. The balance owed to the Contractor upon completion of this work is \$6,000.00 following the payment of the second to last draw in between the April and May 2020 meetings.

Otherwise, no action was taken.

**Agenda Item No. 7 - Discuss and take-action, if necessary, on purchasing fire or EMS equipment and/or supplies as well as any proposed repairs, maintenance and/or testing.**

Mr. Wilber presented the Board with a proposal from Delta for two sets of bunker costing \$2,216.10 and \$2,221.60. Per Mr. Wilber, the two (2) sets of bunker gear are for two paid firefighters who have been working for the District for several years. *See Exhibit “B”*. Mr. Wilber explained that the difference in pricing was due to lettering on the gear.

Following Mr. Wilber’s request, Commissioner Crone then made a motion to authorize the purchase of the two sets of bunker gear from Delta as set forth in **Exhibit “B”**. Commissioner Thibodeaux seconded the motion, and it was unanimously approved with consent of all the Commissioners.

**Agenda Item No. 8 - Discuss and take-action, if needed, on obtaining Federal and State grants.**

No Action was taken on this agenda item.

**Agenda Item No. 9 - Discuss and take-action, if necessary, on accepting the 2018-2019 Audit Report and authorize General Counsel to submit to Commissioner’s Court.**

According to Mr. Wilber, he was advised the Commissioners to table this agenda item because the District’s auditors did not have the audit complete by the meeting but would have the audit ready by the June 8, 2020 meeting.

The Commissioners agreed. As such, Commissioner Barrow then made a motion to authorize and general Counsel to request an extension from Chambers County Commissioners Court to submit audit after the June 2020 Regular Meeting. Commissioner Barrow seconded the motion, and it was unanimously approved with consent of all the Commissioners.

## **Agenda Item No. 10 - Administrator/Operations Report**

At the conclusion of the Action Items, Mr. Wilber was asked to give his Manager's report. In addition to what had been previously discussed, Mr. Wilber referred the Commissioners to his Manager's report set forth in **Exhibit "C"** but highlighted several issues not previously discussed. These were as follows:

1. The rear bumper on E-21 was damaged when the engine struck a bump poles while pulling out of the station bay. Fortunately, only the diamond plate on rear bumper popped off but repaired by crew on duty with metal screws, trim damaged bent back up in place.
2. The Annual Scott Air-Paks/Self Contained Breathing Apparatus inspections are due. Administrator is going to schedule testing with MES for NFPA certifications. Presently, there are two SCBA packs that need repairs.
3. Since the last meeting, Mr. Wilber purchased one hundred and fifty (150) 3 ply mask from Municipal Emergency Services and Chambers County furnished fifty (50) 3 ply mask and thirty (30) N-95 mask.
4. Likewise, State Representative Mayes Middleton dropped off one hundred (100) KN-95 masks today and he asked the Commissioners to thank Mr. Middleton whenever they saw him.
5. District and VFD still implementing the COVID-19 guidelines discussed at the last meeting.
6. Lastly, the Jeep Topless Weekend is scheduled for May 14-16 and the District is coordinating with Galveston County Emergency Services District No. 2 to mitigate problems that have arose from the crowded conditions at Crystal Beach in the past.

Upon the completion of the Administrator's report, Mr. Lee gave the Commissioner's an operations report, which is new to the District. (See **Exhibit "D"**). A summary of Mr. Lee's report is set forth below:

1. Overall, Mr. Lee informed the Commissioners that all is going well with paid staff and the District is working towards organizing the day to day functions with the coordination to the volunteers.

2. Since the last meeting, Mr. Lee hung white board, television, and tone indicator and as the station upgrades are completed, he, along with Mr. Wilber will be making change to facilitate day crews and to give the Department the best opportunity to provide training on meeting nights.
3. The District has taken receipt of the tablet used to update the First Net reporting system. Currently, he is working to enable the First Net connection to allow for on scene reporting. In the meantime, daily apparatus checkoffs are being done on the tablet.
4. Looking forward, in the future he plans to make online apparatus inventory forms; shelving for charging items in the station; and required training prior to working for the ESD.

Once Mr. Wilber completed his report, he asked for Chief Potier to give the April 2020 Chief's Report. (See **Exhibit "E"**). Chief Potier reported that like March 2020, the paid firefighters and volunteers responded to twenty-seven (27) calls. Of these calls, thirteen (13) were medical assist calls; five (5) were motor vehicle accidents; one (1) was a vehicle fire; three (3) were grassfires; and two (2) were cancelled calls. In addition, Chief Potier was happy to announce the Department has increased the number of volunteers to twelve (12).

There being no further business, President Murrell informed the Commissioners that the next meeting would take place on June 10, 2020 at 6:00 p.m. He then called for a motion to adjourn the meeting at 6:28 p.m. Commissioner Crone then made motion to adjourn. This motion was seconded by Commissioner Barrow with the unanimous consent of all the Commissioners present.



David Murrell, President

Date: 6/10/20

# **Treasurers Report**

## FINANCIAL REPORT

<b>Beginning Bank Balance</b>		5/1/2020		<b>\$20,245.93</b>
<b>Credits/Transfers</b>				
	5/6/2020	WSVFD (Reimbursement)	2,467.21	
	5/8/2020	Comptroller	53,038.51	
	5/14/2020	Transfer from Checking to Money Market	-32,000.00	
<b>Total Credits</b>				<b>\$23,505.72</b>
				<b>\$43,751.65</b>
<b>Debits</b>				
3573	Lee, Brandon	ESD Contracted Services	284.00	
3566	Emergency Training Enterprises	Scheduling Coordinator	450.00	
3587	Wayne Wilber	Administrator	2,915.55	
3586	Jamie Cormier	Administrative Assistant	2,055.58	<b>\$4,971.13</b>
3589	Barner, Kaleb	ESD Contracted Services	152.80	
3590	Behnken, Matthew	ESD Contracted Services	936.00	
3592	Davis, Ehren	ESD Contracted Services	292.00	
3597	Hollaway, Greg	ESD Contracted Services	624.00	
3598	Land, Richard	ESD Contracted Services	800.00	
3599	Lara, Ura	ESD Contracted Services	628.00	
3600	Luke, Gabe	ESD Contracted Services	638.13	
3603	Peterson, Sean	ESD Contracted Services	1,600.00	
3604	Russell, Ty	ESD Contracted Services	944.00	<b>\$6,614.93</b>
3591	CenterPoint Energy	Utilities - Natural Gas	45.67	
3594	Entergy	Utilities:Electric	267.68	
3595	Farm & Home	Building Maintenance	34.34	
3596	Heinz, Joshua	Professional Fees: Retainer	350.00	
3601	MES	Eq. Repairs/Service	1,661.96	
3602	Oxford IV, Hubert	Professional Fees: Retainer	350.00	
3611	Stratton's	Building Maintenance	96.97	
3605	Time Warner Cable/Spectrum	Cable/Internet/Telephone	343.62	
3606	Visa	Credit Card: Wilber	360.19	
3607	Waste Management	Waste Management	84.71	
3608	Wilber Tax Service	Professional Fees: Accounting	175.00	
3609	Wilber, Wayne	Cell Phone	100.00	
3588	Winnie Dryer	Building Maintenance	8,752.00	
3610	WSVFD	Contracted Services:Payroll	1,488.48	
		Contracted Services:Accounting (Payroll)	50.00	
		Contracted Services:Accounting (Payrol: 941 Q1I)	50.00	
		Contracted Services:Taxes	320.04	<b>\$1,908.52</b>
-----	EFTPS	EFTPS	1,297.87	
3612	ESO	Reporting software	1,550.00	<b>Issued 05/20/2020</b>
<b>Total Debits</b>				<b>\$29,698.59</b>
				<b>\$14,053.06</b>
<b>Fees</b>				
	5/29/2020	Maintenance Fee		\$15.00
<b>Ending Bank Statement Balance</b>				<b>\$14,038.06</b>
<b>Checks Pending</b>				
3593	Emergency Training Enterprises	Scheduling Coordinator	800.00	
<b>Total Pending</b>				<b>\$800.00</b>
<b>Total Check Register</b>		5/31/2020		<b>\$14,838.06</b>



# FINANCIAL REPORT

<b>Bank Balance</b>		<b>6/1/2020</b>	<b>\$14,038.06</b>
<b>Debits/Credits made Not on Bank Statement</b>			
	6/2/2020	Lee, Brandon	-800.00
	6/12/2020	Comptroller	45,826.56
			<b>\$45,026.56</b>
			<b>\$59,064.62</b>
<b>Bills Owed</b>			
3614	Wayne Wilber	Administrator	2,915.55
3613	Jamie Cormier	Administrative Assistant	2,048.75
3617	Barner, Kaleb	ESD Contracted Services	605.60
3618	Behnken, Matthew	ESD Contracted Services	780.00
3622	Davis, Ehren	ESD Contracted Services	624.00
3627	Franklin, Darrell	ESD Contracted Services	488.00
3629	Hatcher, Justin	ESD Contracted Services	304.00
3631	Hollaway, Greg	ESD Contracted Services	612.00
3633	Land, Richard	ESD Contracted Services	960.00
3634	Lara, Ura	ESD Contracted Services	460.00
3635	Luke, Gabe	ESD Contracted Services	561.33
3639	Peterson, Sean	ESD Contracted Services	320.00
3640	Russell, Ty	ESD Contracted Services	612.00
3616	AAAA Appliances	Building Maintenance	75.00
3619	Benckenstein & Oxford, L.L.P.	Professional Fees Legal	900.00
3620	CE Solutions	Training	516.00
3621	CenterPoint Energy	Utilities - Natural Gas	42.94
3623	Emergency Training Enterprises	Scheduling Coordinator	800.00
3624	Entergy	Utilities:Electric	307.33
3625	Farm & Home	Building Maintenance	10.40
3626	FirstNet/AT&T Mobility	Cable/Internet/Telephone	6.21
3628	Gulfway Lumber	Building Maintenance	52.95
3630	Heinz, Joshua	Professional Fees: Retainer	350.00
3632	JR Edwards & Associates, LLC	2018-2019 Audit	7,000.00
3636	MES	Eq. Repairs/Service	801.10
3637	Midtex Oil	Fuel	1,245.18
3638	Oxford IV, Hubert	Professional Fees: Retainer	350.00
3641	Siddons-Martin	Repair & Service T21	418.17
3642	Stratton's	Building Maintenance	113.94
3643	Time Warner Cable/Spectrum	Cable/Internet/Telephone	343.62
3644	VFIS	Fleet and Commercial Insurance	4,243.00
3645	Visa	Credit Card: Wilber	538.32
3646	Waste Management	Waste Management	84.27
3647	Wilber, Wayne	Cell Phone	100.00
3615	Winnie Dryer	Building Maintenance	6,000.00
3649	WSVFD	Safety Deposit Box	15.00
3648	WSVFD	Contracted Services:Payroll	1,693.42
		Contracted Services:Accounting (Payroll)	50.00
		Contracted Services:Taxes	341.16
			<b>\$2,084.58</b>
<b>Total Bills</b>	<b>6/10/2020</b>	<b>Total Bills Owed</b>	<b>\$37,689.24</b>
	6/10/2020	<b>Remaining funds in Checking Account</b>	<b>\$21,375.38</b>
	6/12/2020	EFTPS	-1,295.55
	<b>6/12/2020</b>	<b>Funds remaining in ECCB Checking</b>	<b>\$20,079.83</b>

# FINANCIAL REPORT

## East Chambers Money Market

5/1/2020 Beginning Balance	\$750,316.01
5/14/2020 Transfer from Checking to Money Market	\$32,000.00
5/19/2020 Interest Earned (.43%)	\$247.34
6/10/2020 Currently in East Chambers Money Market	\$782,563.35

## Texas First Bank Money Market

5/1/2020 Beginning Balance	\$285,735.69
5/29/2020 Interest Earned (.15%)	\$38.40
6/10/2020 Currently in Texas First Bank Money Market	\$285,772.09

## Current Cash Assets

6/10/2020 Checking	\$14,036.06
6/10/2020 East Chambers Money Market	\$782,563.35
6/10/2020 Texas First Bank Money Market	\$285,772.09
6/12/2020 Texas Comptroller	\$45,826.56
6/10/2020 Bills Owed	-\$37,689.24
6/12/2020 EFTPS	-\$1,295.55
6/12/2020 Total Cash Assets	\$1,089,215.27

## Loans

	Payoff Year	Annual Payment
Engine 21/Tanker 21 Loan	2021	\$82,958.80
Super Pumper/Tanker Loan	2028	\$68,794.20
		\$151,753.08

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



David Murrell, President

6/10/20  
Date



Chris Barrow, Treasurer

6/10/20  
Date

# Allocation Payment Detail

Results																									
<div>Chambers Co ESD 1</div> <div>Authority Code: 5036543</div> <div>Select a month ▼</div>																									
<table><tr><td colspan="2">Allocation Period: Jun 2020</td></tr><tr><td>Total Period Collections::</td><td>46,606.18</td></tr><tr><td>Prior Period Collections:</td><td>2,129.72</td></tr><tr><td>Current Period Collections:</td><td>43,971.97</td></tr><tr><td>Future Period Collections:</td><td>119.20</td></tr><tr><td>Audit Collections:</td><td>76.55</td></tr><tr><td>Unidentified:</td><td>3.00</td></tr><tr><td>Single Local Rate Collections:</td><td>305.74</td></tr><tr><td>Service Fee:</td><td>932.12</td></tr><tr><td>Current Retained:</td><td>913.48</td></tr><tr><td>Prior Retained:</td><td>1,065.98</td></tr><tr><td>Net Payment</td><td>45,826.56</td></tr></table>		Allocation Period: Jun 2020		Total Period Collections::	46,606.18	Prior Period Collections:	2,129.72	Current Period Collections:	43,971.97	Future Period Collections:	119.20	Audit Collections:	76.55	Unidentified:	3.00	Single Local Rate Collections:	305.74	Service Fee:	932.12	Current Retained:	913.48	Prior Retained:	1,065.98	Net Payment	45,826.56
Allocation Period: Jun 2020																									
Total Period Collections::	46,606.18																								
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Current Retained:	913.48																								
Prior Retained:	1,065.98																								
Net Payment	45,826.56																								

## 11 CHAMBERS CO ESD #1

## Aged Payables

As of Jun 30, 2020

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
AAAA Appliance Repai AAAA Appliance Repai	143565	75.00				75.00
<b>AAAA Appliance Repai AAAA Appliance Repai</b>		<b>75.00</b>				<b>75.00</b>
Barner, Kaleb Kaleb Barner	202006	605.60				605.60
<b>Barner, Kaleb Kaleb Barner</b>		<b>605.60</b>				<b>605.60</b>
Behnken, Matthew Matthew Behnken	202006	780.00				780.00
<b>Behnken, Matthew Matthew Behnken</b>		<b>780.00</b>				<b>780.00</b>
BENCKENSTEIN & OXF BENCKENSTEIN & OXF 409-833-9182	49755	900.00				900.00
<b>BENCKENSTEIN &amp; OXF BENCKENSTEIN &amp; OXF</b>		<b>900.00</b>				<b>900.00</b>
CE SOLUTIONS CE SOLUTIONS 888-447-1993	202006	516.00				516.00
<b>CE SOLUTIONS CE SOLUTIONS</b>		<b>516.00</b>				<b>516.00</b>
CenterPoint CenterPoint Energy	202006	42.94				42.94
<b>CenterPoint CenterPoint Energy</b>		<b>42.94</b>				<b>42.94</b>

## 11 CHAMBERS CO ESD #1

## Aged Payables

As of Jun 30, 2020

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	202006	624.00				624.00
<b>Davis, Ehren Ehren Davis</b>		<b>624.00</b>				<b>624.00</b>
Emergency Training Emergency Training Ente Brandon Lee	202006	800.00				800.00
<b>Emergency Training Emergency Training Ent</b>		<b>800.00</b>				<b>800.00</b>
Entergy Entergy	15006517055	307.33				307.33
<b>Entergy Entergy</b>		<b>307.33</b>				<b>307.33</b>
FARM & HOME FARM & HOME 409-296-2561	202006	10.40				10.40
<b>FARM &amp; HOME FARM &amp; HOME</b>		<b>10.40</b>				<b>10.40</b>
FirstNet FirstNet/AT&T Mobility 800-574-7000	202006	6.21				6.21
<b>FirstNet FirstNet/AT&amp;T Mobility</b>		<b>6.21</b>				<b>6.21</b>
Franklin, Darrell Darrell Franklin	202006	488.00				488.00

## 11 CHAMBERS CO ESD #1

## Aged Payables

As of Jun 30, 2020

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
Franklin, Darrell Darrell Franklin		488.00				488.00
GULFWAY LUMBER GULFWAY LUMBER 409-296-2141	202006	52.95				52.95
GULFWAY LUMBER GULFWAY LUMBER		52.95				52.95
Hatcher, Justin Hatcher, Justin	202006	304.00				304.00
Hatcher, Justin Hatcher, Justin		304.00				304.00
HEINZ JOSHUA JOSHUA HEINZ 409-833-9182	202006	350.00				350.00
HEINZ JOSHUA JOSHUA HEINZ		350.00				350.00
Hollaway, Greg Greg Hollaway	202006	612.00				612.00
Hollaway, Greg Greg Hollaway		612.00				612.00
JR Edwards J.R. Edwards & Associate	202006	7,000.00				7,000.00
JR Edwards J.R. Edwards & Associa		7,000.00				7,000.00

## 11 CHAMBERS CO ESD #1

## Aged Payables

As of Jun 30, 2020

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by ID. Report is printed in Detail Format.

Vendor ID Vendor Contact Telephone 1	Invoice/CM #	0 - 30	31 - 60	61 - 90	Over 90 days	Amount Due
Land, Richard Land, Richard	202006	960.00				960.00
<b>Land, Richard Land, Richard</b>		<b>960.00</b>				<b>960.00</b>
Lara, Ura Ura Lara	202006	460.00				460.00
<b>Lara, Ura Ura Lara</b>		<b>460.00</b>				<b>460.00</b>
Luke, Gabe Luke, Gabriel	202006	561.33				561.33
<b>Luke, Gabe Luke, Gabriel</b>		<b>561.33</b>				<b>561.33</b>
MES Municipal Emergency Ser 800-784-0404	IN1460279	801.10				801.10
<b>MES Municipal Emergency S</b>		<b>801.10</b>				<b>801.10</b>
MIDTEX OIL MIDTEX OIL Ashley James 830-625-4214	550343	1,245.18				1,245.18
<b>MIDTEX OIL MIDTEX OIL</b>		<b>1,245.18</b>				<b>1,245.18</b>
OXFORD HUBURT HUBERT OXFORD 409-951-4721	202006	350.00				350.00
<b>OXFORD HUBURT</b>		<b>350.00</b>				<b>350.00</b>

## 11 CHAMBERS CO ESD #1

## Aged Payables

As of Jun 30, 2020

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
<b>HUBERT OXFORD</b>						
Peterson, Sean Peterson, Sean	202006	320.00				320.00
<b>Peterson, Sean Peterson, Sean</b>		<b>320.00</b>				<b>320.00</b>
Russell, Ty Russell, Ty	202006	612.00				612.00
<b>Russell, Ty Russell, Ty</b>		<b>612.00</b>				<b>612.00</b>
SIDDONS-MARTIN SIDDONS-MARTIN EME 281-442-6806	234103861	418.17				418.17
<b>SIDDONS-MARTIN SIDDONS-MARTIN EME</b>		<b>418.17</b>				<b>418.17</b>
STRATTONS STRATTONS 409-296-4721	202006	113.94				113.94
<b>STRATTONS STRATTONS</b>		<b>113.94</b>				<b>113.94</b>
Time Warner Cable Time Warner Cable	202006	343.62				343.62
<b>Time Warner Cable Time Warner Cable</b>		<b>343.62</b>				<b>343.62</b>
VFIS VFIS	81569	4,243.00				4,243.00



## 11 CHAMBERS CO ESD #1

## Aged Payables

As of Jun 30, 2020

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
512-448-9928						
<b>VFIS</b>		<b>4,243.00</b>				<b>4,243.00</b>
<b>VFIS</b>						
Visa	202006	538.32				538.32
Visa						
<b>Visa</b>		<b>538.32</b>				<b>538.32</b>
<b>Visa</b>						
WASTE MANAGMENT WASTE MANAGEMENT	5596594-2155-	84.27				84.27
409-239-2775						
<b>WASTE MANAGMENT</b>		<b>84.27</b>				<b>84.27</b>
<b>WASTE MANAGEMENT</b>						
Wilber, Wayne Wayne Wilber	202006	100.00				100.00
<b>Wilber, Wayne</b>		<b>100.00</b>				<b>100.00</b>
<b>Wayne Wilber</b>						
WSVFD	202006	2,084.58				2,084.58
WS VFD	202006-SDB	15.00				15.00
409296-4133						
<b>WSVFD</b>		<b>2,099.58</b>				<b>2,099.58</b>
<b>WS VFD</b>						
<b>Report Total</b>		<b>26,724.94</b>				<b>26,724.94</b>

**11 CHAMBERS CO ESD #1**  
**Account Reconciliation**  
**As of May 31, 2020**  
**1010 - CHECKING**  
**Bank Statement Date: May 31, 2020**

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			19,511.93	
Add: Cash Receipts			55,505.72	
Less: Cash Disbursements			(61,764.59)	
Add (Less) Other			(15.00)	
Ending GL Balance			13,238.06	
Ending Bank Balance			14,038.06	
Add back deposits in transit				
Total deposits in transit				
(Less) outstanding checks				
	May 13, 2020	3593	(800.00)	
Total outstanding checks			(800.00)	
Add (Less) Other				
Total other				
Unreconciled difference			0.00	
Ending GL Balance			13,238.06	

**11 CHAMBERS CO ESD #1**  
**Account Register**  
**For the Period From May 1, 2020 to May 31, 2020**  
**1010 - CHECKING**

Filter Criteria includes: Report order is by Date.

Date	Trans No	Type	Trans Desc	Deposit Amt	Withdrawal Amt	Balance
			Beginning Balance			19,511.93
5/4/20	3586	Withdraw	Jamie Cormier		2,055.58	17,456.35
5/4/20	3587	Withdraw	WAYNE L. WILBER		2,915.55	14,540.80
5/6/20		Deposit	WS VOL FIRE DEPT	542.21		15,083.01
5/6/20		Deposit	WS VOL FIRE DEPT	1,925.00		17,008.01
5/6/20		Deposit	COMPTROLLER OF PU	53,038.51		70,046.52
5/6/20	3588	Withdraw	Winnie Dryer, Inc.		8,752.00	61,294.52
5/13/20	3589	Withdraw	Kaleb Barner		152.80	61,141.72
5/13/20	3590	Withdraw	Matthew Behnken		936.00	60,205.72
5/13/20	3591	Withdraw	CenterPoint Energy		45.67	60,160.05
5/13/20	3592	Withdraw	Ehren Davis		292.00	59,868.05
5/13/20	3593	Withdraw	Emergency Training Ent		800.00	59,068.05
5/13/20	3594	Withdraw	Entergy		267.68	58,800.37
5/13/20	3595	Withdraw	FARM & HOME		34.34	58,766.03
5/13/20	3596	Withdraw	JOSHUA HEINZ		350.00	58,416.03
5/13/20	3597	Withdraw	Greg Hollaway		624.00	57,792.03
5/13/20	3598	Withdraw	Land, Richard		800.00	56,992.03
5/13/20	3599	Withdraw	Ura Lara		628.00	56,364.03
5/13/20	3600	Withdraw	Luke, Gabriel		638.13	55,725.90
5/13/20	3601	Withdraw	Municipal Emergency Se		1,661.96	54,063.94
5/13/20	3602	Withdraw	HUBERT OXFORD		350.00	53,713.94
5/13/20	3603	Withdraw	Peterson, Sean		1,600.00	52,113.94
5/13/20	3604	Withdraw	Russell, Ty		944.00	51,169.94
5/13/20	3605	Withdraw	Time Warner Cable		343.62	50,826.32
5/13/20	3606	Withdraw	Visa		360.19	50,466.13
5/13/20	3607	Withdraw	WASTE MANAGEMENT		84.71	50,381.42
5/13/20	3608	Withdraw	Wilber Tax Services		175.00	50,206.42
5/13/20	3609	Withdraw	Wayne Wilber		100.00	50,106.42
5/13/20	3610	Withdraw	WS VFD		1,908.52	48,197.90
5/13/20	3611	Withdraw	STRATTONS		96.97	48,100.93
5/14/20	05142020	Withdraw	transfer		32,000.00	16,100.93
5/15/20	20200515	Withdraw	EFTPS		1,297.87	14,803.06
5/21/20	3612	Withdraw	ESO Solutions, Inc		1,550.00	13,253.06
5/29/20	05/29/20	Other	Service Charge		15.00	13,238.06
<b>Total</b>				<b>55,505.72</b>	<b>61,779.59</b>	

**11 CHAMBERS CO ESD #1**  
**Account Reconciliation**  
**As of May 31, 2020**  
**1011 - CHECKING TEXAS FIRST BANK**  
**Bank Statement Date: May 31, 2020**

Filter Criteria includes: Report is printed in Detail Format.

---

Beginning GL Balance	285,735.69	
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other	36.40	
Ending GL Balance	285,772.09	
Ending Bank Balance	285,772.09	
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	285,772.09	

**11 CHAMBERS CO ESD #1**  
**Account Register**  
**For the Period From May 1, 2020 to May 31, 2020**  
**1011 - CHECKING TEXAS FIRST BANK**

Filter Criteria includes: Report order is by Date.

Date	Trans No	Type	Trans Desc	Deposit Amt	Withdrawal Amt	Balance
5/29/20	05/29/20	Other	Beginning Balance			285,735.69
			Interest Income	36.40		285,772.09
			<b>Total</b>	<b>36.40</b>		

**11 CHAMBERS CO ESD #1**  
**Account Reconciliation**  
**As of May 31, 2020**  
**1020 - MONEY MARKET SAVINGS**  
**Bank Statement Date: May 31, 2020**

Filter Criteria includes: Report is printed in Detail Format.

---

Beginning GL Balance	750,316.01
Add: Cash Receipts	32,000.00
Less: Cash Disbursements	
Add (Less) Other	<u>247.34</u>
Ending GL Balance	<u>782,563.35</u>
Ending Bank Balance	<u>782,563.35</u>
Add back deposits in transit	<u>                    </u>
Total deposits in transit	
(Less) outstanding checks	<u>                    </u>
Total outstanding checks	
Add (Less) Other	<u>                    </u>
Total other	
Unreconciled difference	<u>0.00</u>
Ending GL Balance	<u><u>782,563.35</u></u>

**11 CHAMBERS CO ESD #1**  
**Account Register**  
**For the Period From May 1, 2020 to May 31, 2020**  
**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			750,316.01
5/14/20		Deposit	CASH TRANSFERS	32,000.00		782,316.01
5/19/20	05/19/20	Other	Interest Income	247.34		782,563.35
			<b>Total</b>	<b>32,247.34</b>		

2,105,622.96  
Balance Sheet  
June 30, 2020

ASSETS

Current Assets		
CHECKING	\$ (25,746.73)	
CHECKING TEXAS FIRST BANK	285,772.09	
MONEY MARKET SAVINGS	828,389.91	
ACCOUNTS RECEIVABLE	(5,924.75)	
SALES TAX RECEIVABLE	70,819.07	
	<hr/>	
Total Current Assets		1,153,309.59
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)	
	<hr/>	
Total Property and Equipment		952,313.37
Other Assets		
	<hr/>	
Total Other Assets		<hr/> 0.00
Total Assets	\$	<hr/> <hr/> 2,105,622.96

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 5,153.46	
DUE TO/FROM WSVFD	(774.55)	
PAYROLL TAXES PAYABLE	70,421.53	
ACCURED INTEREST	28,062.13	
	<hr/>	
Total Current Liabilities		102,862.57
Long-Term Liabilities		
NOTE PAYABLE OSH KOSH	476,025.83	
	<hr/>	
Total Long-Term Liabilities		<hr/> 476,025.83
Total Liabilities		578,888.40
Capital		
RETAINED EARNINGS	1,340,296.17	
NET ASSETS - INVESTED	79,745.51	
Net Income	106,692.88	
	<hr/>	
Total Capital		<hr/> 1,526,734.56
Total Liabilities & Capital	\$	<hr/> <hr/> 2,105,622.96



11 CHAMBERS CO ESD #1  
Income Statement  
Compared with Budget  
For the Twelve Months Ending September 30, 2020

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
<b>Revenues</b>				
SALES TAX INCOME	\$ 419,568.27	\$ 523,000.00	\$ 419,568.27	\$ 523,000.00
PROPERTY TAX INCOME	18.09	10.00	18.09	10.00
COST SHARE ASSISTANCE	1,925.00	1,120.00	1,925.00	1,120.00
OTHER INCOME	109,470.24	0.00	109,470.24	0.00
INTEREST INCOME	4,384.52	4,850.00	4,384.52	4,850.00
DIVIDEND INCOME	1,780.98	800.00	1,780.98	800.00
<b>Total Revenues</b>	<b>537,147.10</b>	<b>529,780.00</b>	<b>537,147.10</b>	<b>529,780.00</b>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>537,147.10</b>	<b>529,780.00</b>	<b>537,147.10</b>	<b>529,780.00</b>
<b>Expenses</b>				
REPAIRS & SERVICE - BRUSH 21	2,279.09	600.00	2,279.09	600.00
REPAIRS & SERVICE - COMMAND	1,577.29	200.00	1,577.29	200.00
REPAIRS & SERVICE - UTILITY 21	155.99	300.00	155.99	300.00
REPAIRS & SERVICE - ENGINE 21	5,513.89	7,000.00	5,513.89	7,000.00
REPAIRS & SERVICE - TANKER 21	6,469.35	4,500.00	6,469.35	4,500.00
REPAIRS & SERVICE - ADMIN21	274.97	200.00	274.97	200.00
REPAIRS & SERVICE - E22 S/P	3,335.68	3,000.00	3,335.68	3,000.00
WASTE MANAGEMENT	618.88	1,500.00	618.88	1,500.00
BUILDING IMPROVEMENTS	6,256.00	0.00	6,256.00	0.00
BUILDING MAINTENANCE	30,618.21	5,000.00	30,618.21	5,000.00
DUES - SFFMA	450.00	700.00	450.00	700.00
DUES - WACC	0.00	75.00	0.00	75.00
EQUIPMENT PURCHASES	3,013.67	25,000.00	3,013.67	25,000.00
EQUIP - REPAIRS/SERVICE	4,637.35	4,500.00	4,637.35	4,500.00
FLEET - DIESEL TREATMENT	68.18	170.00	68.18	170.00
FLEET - DIESEL	2,244.44	4,600.00	2,244.44	4,600.00
FLEET - GASOLINE	2,151.73	4,500.00	2,151.73	4,500.00
FLEET - INSURANCE	8,414.00	11,850.00	8,414.00	11,850.00
FLEET - MISC	55.41	115.00	55.41	115.00
LOAN - E21/T21 - INTEREST	9,591.87	9,591.87	9,591.87	9,591.87
EQUIP - FIRE RESCUE SUPPLIES	150.00	1,000.00	150.00	1,000.00
FLEET - CLEANING SUPPLIES	127.83	350.00	127.83	350.00
LOAN - E21/T21 - PRINCIPLE	73,367.01	73,367.01	73,367.01	73,367.01
LOAN - E22 S/P - PRINCIPLE	53,317.38	53,359.21	53,317.38	53,359.21
LOAN - E22 S/P - INTEREST	15,476.82	15,488.96	15,476.82	15,488.96
INSURANCE - VFD ACCID&SICKNE	0.00	3,000.00	0.00	3,000.00
INSURANCE - VFD COMMERCIAL	4,563.00	5,900.00	4,563.00	5,900.00
INSURANCE - VFD WORKERS COM	605.00	1,100.00	605.00	1,100.00
DINING	74.79	400.00	74.79	400.00
FREIGHT	14.01	500.00	14.01	500.00
OFFICE SUPPLIES	5,941.73	1,000.00	5,941.73	1,000.00
REHAB/REFRESHMENTS	122.31	330.00	122.31	330.00
REPORTING SOFTWARE	1,550.00	1,770.00	1,550.00	1,770.00
TRAINING	1,981.00	3,800.00	1,981.00	3,800.00
TRAVEL/LODGING	752.10	1,000.00	752.10	1,000.00
UNIFORMS	237.50	500.00	237.50	500.00
FLEET - ENVIRONMENTAL FEE	32.88	45.00	32.88	45.00
SPECIAL EVENTS	0.00	500.00	0.00	500.00
WSVFD - CONTRACTED SERVICES	17,324.59	33,500.00	17,324.59	33,500.00
ESD - CONTRACTED SERVICES	48,349.87	68,800.00	48,349.87	68,800.00
WSVFD - PAYROLL TAXES	3,794.82	7,000.00	3,794.82	7,000.00
STAFF ADMINISTRATOR	29,997.00	40,000.00	29,997.00	40,000.00

For Management Purposes Only

11 CHAMBERS CO ESD #1  
Income Statement  
Compared with Budget  
For the Twelve Months Ending September 30, 2020

	Current Month Actual	Current Month Budget	Year to Date Actual	Year to Date Budget
STAFF ADMINISTRATIVE ASSISTANT	23,277.25	31,000.00	23,277.25	31,000.00
UTILITIES - ELECTRIC	2,934.86	3,600.00	2,934.86	3,600.00
UTILITIES - NATURAL GAS	386.97	525.00	386.97	525.00
UTILITIES - TIME WARNER	3,026.62	3,750.00	3,026.62	3,750.00
UTILITIES - CELL	900.00	1,200.00	900.00	1,200.00
SCHEDULING COORDINATOR	4,750.00	5,400.00	4,750.00	5,400.00
PAYROLL TAX EXPENSE	15,236.33	21,900.00	15,236.33	21,900.00
PROF FEES ACCOUNTING	1,711.95	2,100.00	1,711.95	2,100.00
WSVFD - ACCOUNTING FEES	750.00	1,000.00	750.00	1,000.00
FEES - COMPTROLLER	5,701.36	10,750.00	5,701.36	10,750.00
BANK FEES	153.57	180.00	153.57	180.00
PROF FEES LEGAL	4,500.00	4,000.00	4,500.00	4,000.00
PROF FEES LEGAL RETAINER	6,100.00	8,400.00	6,100.00	8,400.00
FILING FEES	0.00	50.00	0.00	50.00
PUBLIC NOTICE	20.00	200.00	20.00	200.00
POSTAGE	55.00	110.00	55.00	110.00
PROF FEES AUDIT	7,000.00	6,750.00	7,000.00	6,750.00
DUES - SAFE-D	0.00	550.00	0.00	550.00
TECHNOLOGY	954.67	300.00	954.67	300.00
INSURANCE - ESD BOND	400.00	400.00	400.00	400.00
INSURANCE - ESD COMMERCIAL	7,075.00	6,800.00	7,075.00	6,800.00
INSURANCE - ESD WORKERS COM	0.00	4,300.00	0.00	4,300.00
SAFETY DEPOSIT BOX	15.00	15.00	15.00	15.00
SCHOLARSHIP	0.00	2,000.00	0.00	2,000.00
Total Expenses	430,454.22	511,392.05	430,454.22	511,392.05
Net Income	\$ 106,692.88	\$ 18,387.95	\$ 106,692.88	\$ 18,387.95

**BENCKENSTEIN & OXFORD, L.L.P.**

ATTORNEYS AT LAW  
BBVA COMPASS BANK BUILDING  
3535 CALDER AVENUE, SUITE 300

Hubert Oxford, IV

BEAUMONT, TEXAS 77706  
TELEPHONE: (409) 833-9182  
FAX: (409) 833-8819

hoxfordiv@benoxford.com

June 8, 2020

Via E-mail

Mr. David Murrell

President, Chambers County Emergency Management District No. 1

825 State Hwy 124

Winnie Texas 77665

Re: Chambers County ESD No. 1; Invoice for Time Outside Retainer for January  
2020 through March 2020; Our File No. 86869

Dear President Murrell,

Attached, please find a revised firm invoice for the months of January through March 2020. The total owed outside of the retainer for the first quarter of 2020 for \$900.00 as opposed to \$1,350.00.

The total recorded time spent for these months was 17.90 hours. However, this does not include routine e-mails or phone calls with staff. Of the time recorded, 3.60, not 5.4 hours, are included in this invoice.

We appreciate the opportunity to work with the District. After you have had a chance to review the invoices, please do not hesitate to call me. In the meantime, if you have any questions, please do not hesitate to contact me.

With best wishes, I am.

Sincerely,

**BENCKENSTEIN & OXFORD, L.L.P.**

By: \_\_\_\_\_

  
Hubert Oxford, IV

Enclosure

**Benckenstein & Oxford, L.L.P.**

3535 Calder Avenue, Suite 300  
Beaumont, TX 77706

**June 2, 2020**

**INVOICE #:**     **49759**     **HOIV**  
**Billed through:**     March 31, 2020  
**Client/Matter #:**     WINSTO     86869

Chambers County ESD No. 1  
Attn: Mr. David Murrell, President  
821 Hwy. 124  
Winnie, TX 77665

RE: Chambers County Emergency Service District No. 1

**PROFESSIONAL SERVICES RENDERED**

01/02/20	HOIV	Prepared draft annual report, made suggested edits and filed with the Texas Department of Public Safety. (n/c)	1.80 hrs
01/02/20	HOIV	Prepared draft Agenda for January 8, 2020 Regular Meeting and Minutes for the December 11, 2020 Regular Meeting and submitted to Board for approval. (n/c)	1.70 hrs
01/08/20	HOIV	Prepared for and attended Regular Monthly Meeting. (n/c)	1.50 hrs
01/15/20	HOIV	Worked with staff and website designer on website and provided content for designer.	2.30 hrs
01/21/20	HOIV	Worked with staff to continue making revisions and updates to website.	1.30 hrs
02/03/20	HOIV	Worked with staff to prepare agenda for upcoming Regular Meeting. (n/c)	0.30 hrs
02/07/20	HOIV	Prepared draft minutes for January 2020 Regular Meeting. (n/c)	1.80 hrs
02/12/20	HOIV	Prepared for and attended Regular Meeting of District. (n/c)	1.80 hrs
03/06/20	HOIV	Conference call with Administrator regarding upcoming meeting and Prepared and distributed agenda for the meeting. (n/c)	0.60 hrs
03/06/20	HOIV	Prepared draft set of minutes for the February 12, 2020 Regular Meeting. (n/c)	3.20 hrs
03/11/20	HOIV	Prepared for and attended Regular Monthly Meeting. (n/c)	1.60 hrs
		Total fees for this matter	\$900.00

**BILLING SUMMARY:**

Oxford, IV Hubert	14.30 hrs @	\$0.00 /hr	\$0.00
Oxford, IV Hubert	3.60 hrs @	\$250.00 /hr	\$900.00

TOTAL FEES	\$900.00
------------	----------

TOTAL CHARGES FOR THIS INVOICE	\$900.00
--------------------------------	----------

<b>TOTAL BALANCE NOW DUE</b>	<b>\$900.00</b>
------------------------------	-----------------

Federal ID# 74-1646478

**Invoice Terms: Net 10 Days Upon Receipt**

Please Reference Invoice Number on Your Check

# **Tropical Storm Imelda/ COVID-19**

# **Equipment or Supply Purchases**

# **Federal and State Grants**



# **Audit Report**

**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

Hubert Oxford, IV

hoxfordiv@benoxford.com

May 14, 2020

**Via Email:** jsylvia@chamberstx.gov

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

Re: Chambers County Emergency Services District No. 1  
Extension for Filing Annual Audit Report

Dear Judge Sylvia and County Commissioners,

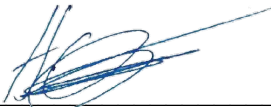
Be advised that the Board of Commissioners for Chambers County Emergency Services District No. 1 (the "District") has retained an independent accountant to perform an audit on the District's 2018-2019 finances. Once the audit is finished it is to be filed with the Chambers County Commissioners Court in accordance with Section 775.082(b) of the Texas Health & Safety Code.

However, the District has been advised by its auditors that due to the complications arising the Covid-19 virus, they will be unable to complete the audit by the June 1, 2020 filing deadline imposed by Section 775.082(d) of the Texas Health & Safety Code. Therefore, the District respectfully request that it be granted a thirty (30) extension, as set forth in Section 775.085(b) and (d) of the Texas Health and Safety Code, to file the audit with the Chambers County Commissioner's Court. If this request is approved, the District's audit report for the fiscal year 2018-19 would be filed on or before July 1, 2020.

Thank you in advance for your consideration of the foregoing request, and please advise if you have any questions or require additional information.

Sincerely,

**BENCKENSTEIN & OXFORD, L.L.P.**

By:   
Hubert Oxford, IV

cc:

Hon. Jimmy Sylvia  
May 14, 2018  
Page - 2 -

**Via Electronic Mail to:**

Mr. Jimmy Gore  
Commissioner, Pct. 1  
P. O. Box 76  
Wallisville, Texas 77597

[jegore@co.chambers.tx.us](mailto:jegore@co.chambers.tx.us)

President David Murrell

[murrellfarms@windstream.net](mailto:murrellfarms@windstream.net)

Vice President Brad Crone

[jegore@co.chambers.tx.us](mailto:jegore@co.chambers.tx.us)

Administrator Wayne Wilber

[admin@ccesdl.net](mailto:admin@ccesdl.net)

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

**ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1  
Annual Financial Report  
For The Year Ended SEPTEMBER 30, 2019

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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, 2019 at a meeting of the Board of Commissioners held on the 10th day of June, 2020.

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Board President

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Board Secretary

## *FINANCIAL SECTION*



# J. R. Edwards & Associates, LLC

## Certified Public Accountants

June 8, 2020

### **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, 2019, 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, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 - 9 and page 23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*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, 2019. 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 \$999,938 at September 30, 2019.
- During the year, the District's revenues were \$161,669 more than the \$547,755 generated in expenses for governmental activities.
- The general fund reported a fund balance this year of \$1,061,516. All is for unrestricted use by the District.

## OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

## OVERVIEW OF THE FINANCIAL STATEMENTS - Continued

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

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

The District has the following kinds of funds:

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

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

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

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

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

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

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

The District's combined net position was \$999,938 at September 30, 2019. (See Table I)

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

	September 30, 2019	September 30, 2018
Current and Other Assets	\$ 1,087,840	\$ 892,319
Capital Assets	646,350	809,306
Total Assets	<u>1,734,190</u>	<u>1,701,625</u>
Current Liabilities	153,050	156,025
Long-term liabilities	581,202	707,331
Total Liabilities	<u>734,252</u>	<u>863,356</u>
Net Assets:		
Invested in Capital Assets Net of Related Debt	(61,578)	(20,316)
Unrestricted	1,061,516	858,585
Total Net Position	<u>\$ 999,938</u>	<u>\$ 838,269</u>

Approximately \$(61,578) of the District's net position represents investments in capital assets net of related debt. The \$1,061,516 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 \$709,424. 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 \$547,755. The net position of the District for the current year increased \$161,669 (see Table II on page 7 of this report).

**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, 2019	September 30, 2018
Revenues:		
General Revenues:		
Taxes	672,709	475,801
Contributions & Grants	22,106	16,502
Miscellaneous	14,609	53,776
Total Revenue	<u>709,424</u>	<u>546,079</u>
Expenses:		
General and administrative	264,554	276,722
Public Safety	84,274	72,805
Depreciation	169,242	255,813
Interest	29,685	30,931
Total Expenses Governmental Activities	<u>547,755</u>	<u>636,271</u>
Increase (Decrease) in Net Assets	161,669	(90,192)
Net Position - October 1 (Beginning)	838,269	928,461
Net Position - September 30 (Ending)	<u>\$ 999,938</u>	<u>\$ 838,269</u>

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

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

**GENERAL FUND BUDGETARY HIGHLIGHTS**

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

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

Revenue from taxes were higher than budgeted amounts by approximately \$16,010. Current expenses for the year which include emergency services and administrative expenses were approximately \$14,000 less than budgeted.

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

**CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY**

**Capital Assets.** At September 30, 2019, the District had \$646,350 (net of depreciation) invested in capital assets, buildings, equipment and vehicles.

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

	September 30, 2019	September 30, 2018
Vehicles	\$ 1,476,217	\$ 1,476,217
Leasehold improvements	10,008	10,008
Equipment	460,605	454,318
Buildings	166,000	166,000
Land	66,000	66,000
Totals	<u>2,178,830</u>	<u>2,172,543</u>
Less Accumulated Depreciation:	<u>(1,532,480)</u>	<u>(1,363,238)</u>
Net Capital Assets	<u>\$ 646,350</u>	<u>\$ 809,305</u>

**Long-Term Debt.** At year-end, the District had \$707,928 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, 2019	September 30, 2018
Governmental activities:		
Contractual Obligations	\$ 707,928	\$ 829,622
Total	<u>\$ 707,928</u>	<u>\$ 829,622</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, 2019

	Primary Government Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 995,566
Taxes receivable	92,274
Capital assets:	
Land	66,000
Buildings, property, and equipment, net	580,350
Total Assets	<u>1,734,190</u>
<b>LIABILITIES</b>	
Accounts payable	6,406
Accrued interest	19,918
Non-current liabilities:	
Due within one year	126,726
Due in more than one year	581,202
Total Liabilities	<u>734,252</u>
<b>NET POSITION</b>	
Net investment in capital assets	(61,578)
Unrestricted	1,061,516
Total Net Position	<u>\$ 999,938</u>

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

## STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2019

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	\$ 463,481	\$ -	\$ -	\$ (463,481)
Fire and emergency services	84,274	-	-	(84,274)
Total governmental activities	547,755	-	-	(547,755)
Total Primary Government	\$ 547,755	\$ -	\$ -	\$ (547,755)
Sales taxes, penalties and interest				672,709
Contributions and grants				22,106
Other miscellaneous				14,609
Total general revenues				709,424
Change in Net Position				161,669
Net Position- Beginning				838,269
Net Position - Ending				\$ 999,938

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

## BALANCE SHEET - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2019

	Total Governmental Funds
	<u>General Fund</u>
ASSETS:	
Cash and cash equivalents	\$ 995,566
Sales taxes receivable	<u>92,274</u>
TOTAL ASSETS	<u>\$ 1,087,840</u>
LIABILITIES AND FUND BALANCES:	
LIABILITIES:	
Accounts payable	\$ 6,406
Accrued Interest	<u>19,918</u>
TOTAL LIABILITIES	<u>26,324</u>
FUND BALANCES:	
Unassigned Fund Balance	<u>1,061,516</u>
TOTAL FUND BALANCES	<u>1,061,516</u>
 TOTAL LIABILITIES DEFERRED INFLOWS AND FUND BALANCE	 <u>\$ 1,087,840</u>

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

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RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO  
THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019

Governmental fund balance as reported on the balance sheet for governmental funds.	\$ 1,061,516
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	646,350
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(707,928)</u>
Total net position as reported on the Statement of Net Position for Governmental Activities.	<u>\$ 999,938</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Total Governmental Funds
	General Fund
REVENUES	
Property taxes, penalties and interest	\$ 672,709
Contributions and grants	22,106
Other miscellaneous	14,609
Total revenue	<u>709,424</u>
EXPENDITURES:	
Current:	
General government	300,525
Fire and emergency services	84,274
Total expenditures	<u>384,799</u>
OTHER FINANCING SOURCES (USES)	
Principal payments on loan	<u>(121,694)</u>
Total other financing sources and uses	<u>(121,694)</u>
NET CHANGE IN FUND BALANCES	202,931
FUND BALANCES - BEGINNING	<u>858,585</u>
FUND BALANCES - ENDING	<u>\$ 1,061,516</u>

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

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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, 2019

Net change in fund balances - total governmental funds (Exhibit D)		\$	202,931
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	\$	6,286	
Depreciation	\$	(169,242)	(162,956)
The net effect of various miscellaneous transactions involving disposal of capital assets is to decrease net position.			
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.			
			<u>121,694</u>
Change in net position of governmental activities (Exhibit B)	\$	<u>161,669</u>	

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, 2018 through September 30, 2019, at the September 2018 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.

**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 8, 2020 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 \$970,562 and the bank balance was \$970,562, and the Department's balance was \$25,004. 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 \$1,089,833 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, 2019

**NOTE 4: CAPITAL ASSETS**

Capital asset activity for the governmental activities for the year ended September 30, 2019 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	\$ 1,476,217	\$ -	\$ -	\$ 1,476,217
Leasehold Improvements	10,008	-	-	10,008
Buildings	166,000	-	-	166,000
Equipment	454,319	6,286	-	460,605
Total	2,106,544	6,286	-	2,112,830
Less accumulated depreciation:	(1,363,238)	(169,242)	-	(1,532,480)
Total capital assets being depreciated, net	743,306	(162,956)	-	580,350
Governmental activities capital assets, net	\$ 809,306	\$ (162,956)	\$ -	\$ 646,350

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

General Government	\$ 169,242
Total Depreciation Expense - Governmental Activities	\$ 169,242

**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, 2019

**NOTE 5: LONG TERM DEBT, Continued**

Long-term debt at September 30, 2019, is summarized as follows:

Date Issued	Amount	Final Maturity	Annual Installments	% Rate	Outstanding Balance
2011	664,576	2021	\$82,959	4.18%	229,431
2017	580,249	2027	\$68,847	3.24%	478,497
Total Capital Lease Obligations					707,928
Less Current Portion					126,726
Total Long-term Capital Lease Obligations					<u>\$ 581,202</u>

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2019, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Contractual Obligations	829,622	-	121,694	707,928	126,726
Long-Term Liabilities	<u>\$ 829,622</u>	<u>\$ -</u>	<u>\$ 121,694</u>	<u>\$ 707,928</u>	<u>\$ 126,726</u>

Aggregate debt service requirements to maturity the capital lease obligations outstanding at September 30, 2019 are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>
2020	126,726	22,014
2021	131,521	17,091
2022	136,499	11,979
2023	58,710	10,138
2024	60,611	8,237
2025 and thereafter	193,264	12,684

**NOTE 6: OTHER INFORMATION**

**Risk Management**

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

**NOTE 7: COMMITMENTS**

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

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

## *REQUIRED SUPPLEMENTARY INFORMATION*

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Amended Amounts		
REVENUES				
Taxes	\$ 509,025	\$ 656,699	\$ 672,709	\$ 16,010
Contributions and grants	22,280	21,361	22,106	745
Miscellaneous	7,360	7,758	14,609	6,851
Total revenue	<u>538,665</u>	<u>685,818</u>	<u>709,424</u>	<u>23,606</u>
EXPENDITURES				
Current:				
General government	321,344	312,074	300,525	11,549
Fire and emergency services	85,885	86,725	84,274	2,451
Total expenditures	<u>407,229</u>	<u>398,799</u>	<u>384,799</u>	<u>14,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>131,436</u>	<u>287,019</u>	<u>324,625</u>	<u>37,606</u>
OTHER FINANCING SOURCES (USES)				
Principal Payments on loan	(122,068)	(122,068)	(121,694)	374
Total other financing sources and uses	<u>(122,068)</u>	<u>(122,068)</u>	<u>(121,694)</u>	<u>374</u>
NET CHANGE IN FUND BALANCES	9,368	164,951	202,931	37,980
FUND BALANCES AT BEGINNING OF YEAR	<u>858,585</u>	<u>858,585</u>	<u>858,585</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 867,953</u>	<u>\$ 1,023,536</u>	<u>\$ 1,061,516</u>	<u>\$ 37,980</u>

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



## *COMPLIANCE SECTION*

# J. R. Edwards & Associates, LLC

## Certified Public Accountants

June 8, 2020

### ***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, 2019, 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 8, 2020.

#### **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*

# **Depository Account**

## Hubert Oxford IV

---

**From:** Hubert Oxford IV  
**Sent:** Friday, May 29, 2020 12:38 PM  
**To:** Wayne Wilber (admin@ccesd1.net)  
**Subject:** Prosperity Bid for WSHD  
**Attachments:** Resolution Adopting Investment Policy-2020.pdf; 2018.12.19 Signed Prosperity bid Ltr.pdf

Wayne,

When all else fails, review the policy. Per our existing Investment policy that was adopted at the December 2019 Regular Meeting:

**“2.08 Review.** Compliance of District investments with this Investment Policy will be regularly monitored. This Investment Policy and investment performance and security will be reviewed and evaluated at least annually by the Board, or more frequently upon the request of any Commissioner.”

Based on this policy, it states that the performance of the District’s investments will be reviewed annually.

Thereafter, the policy states that the District can go out for bids for certificates of deposits may be solicited.

**“4.03 Manner of Solicitation of Certificates of Deposit.** As authorized by Section 2256.005(c), Government Code, bids for certificates of deposit may be solicited orally, in writing, electronically, or in any combination of those methods.”

Below is the complete portions of 2256.005 that apply to the District. Please note that the language of Section 2256.005(c) mirrors our policy. But see, Section 2256.005 (e) states, “the governing body of an investing entity shall review its investment policy and investment strategies not less than annually . . . .” This indicates that if the Board decides a review of the policy merits a change, it can do this more than once a year by stating that the policy can be reviewed “not less than annually” (i.e., at least once per year).

Sec. 2256.005. INVESTMENT POLICIES; INVESTMENT STRATEGIES; INVESTMENT OFFICER.

(a) The governing body of an investing entity shall adopt by rule, order, ordinance, or resolution, as appropriate, a written investment policy regarding the investment of its funds and funds under its control.

(b) The investment policies must:

(1) be written;

(2) primarily emphasize safety of principal and liquidity;

(3) address investment diversification, yield, and maturity and the quality and capability of investment management; and

(4) include:

(A) a list of the types of authorized investments in which the investing entity's funds may be invested;

- (B) the maximum allowable stated maturity of any individual investment owned by the entity;
- (C) for pooled fund groups, the maximum dollar-weighted average maturity allowed based on the stated maturity date for the portfolio;
- (D) methods to monitor the market price of investments acquired with public funds;
- (E) a requirement for settlement of all transactions, except investment pool funds and mutual funds, on a delivery versus payment basis; and
- (F) procedures to monitor rating changes in investments acquired with public funds and the liquidation of such investments consistent with the provisions of Section 2256.021.

(c) The investment policies may provide that bids for certificates of deposit be solicited:

- (1) orally;
- (2) in writing;
- (3) electronically; or
- (4) in any combination of those methods.

(d) As an integral part of an investment policy, the governing body shall adopt a separate written investment strategy for each of the funds or group of funds under its control. Each investment strategy must describe the investment objectives for the particular fund using the following priorities in order of importance:

- (1) understanding of the suitability of the investment to the financial requirements of the entity;
- (2) preservation and safety of principal;
- (3) liquidity;
- (4) marketability of the investment if the need arises to liquidate the investment before maturity;
- (5) diversification of the investment portfolio; and
- (6) yield.

(e) The governing body of an investing entity shall review its investment policy and investment strategies not less than annually. The governing body shall adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and investment strategies and that the written instrument so adopted shall record any changes made to either the investment policy or investment strategies.

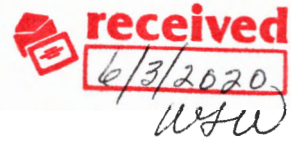
Meanwhile do we receive a bid from our depository banks. See the attached bid that is received from Prosperity Bank each year by the WSHD?

Sincerely,

Hubert Oxford, IV  
Benckenstein & Oxford, L.L.P.  
3535 Calder Avenue, Suite 300  
Beaumont, Texas 77706  
(409) 951-4721 Direct  
(409) 351-0000 Cell  
(409) 833-8819 Fax

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6/3/2020

On behalf of Common Cents CU, we are currently offering a CD Promo rate of 2.00% APR\* with an APY of 2.02%, at a 12 month term with a minimum of \$1,000.00. There is no early withdraw penalty fee but losing interest of the quarter may apply. This is a fixed rate during the length of the term.

\*\*Rates are subjected to change at any time.

<sup>1</sup> APY = Annual Percentage Yield.

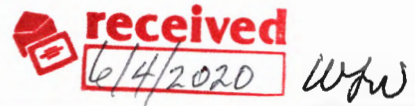
Thank you,

A handwritten signature in blue ink, appearing to read 'Alaina Jacobs', written in a cursive style.

Alaina Jacobs  
Branch Manager  
Common Cents CU



**Wayne Wilber**

received  
6/4/2020 Wfw

**From:** Tan Williams <twilliams@eastccbank.net>  
**Sent:** Thursday, June 4, 2020 10:43 AM  
**To:** Wayne Wilber  
**Subject:** RE: Certificate of Deposit Quote

The rate for a 1 year CD is .5%. The APY is .5%. It compounds annually and the early withdrawal penalty is 90 days of interest on the amount withdrawn early.

Thanks

**Tan Williams**  
Vice President/Branch Manager



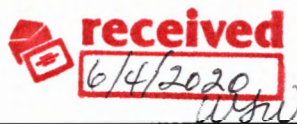
P.O. Box 298 | 810 Hwy 124  
Winnie, TX 77665  
Ph. 409.296.2265  
Fax 409.296.2275  
NMLS #802671

**From:** Wayne Wilber <admin@ccesd1.net>  
**Sent:** Thursday, June 4, 2020 9:56 AM  
**To:** Tan Williams <twilliams@eastccbank.net>  
**Subject:** Certificate of Deposit Quote

Tan,  
Chambers County ESD No. 1 would like to obtain a quote from ECCB on a one year Certificate of Deposit for \$250,000 to consider at the June 10<sup>th</sup> ESD board meeting. Please provide APR and APY, compounding period and penalties for early withdrawal.

If you have any questions, feel free to call.

Sincerely,  
Wayne



Wayne Wilber

---

**From:** Carolee Simon (62) <Carolee.Simon@prosperitybankusa.com>  
**Sent:** Thursday, June 4, 2020 2:43 PM  
**To:** Wayne Wilber  
**Subject:** CD quote

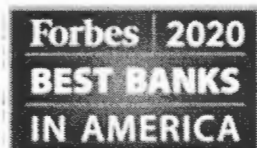
Afternoon. As per your request below is the quote.

1 year Certificate of Deposit for \$250,000+  
Rate/APY = 0.60%  
Interest compounds quarterly.  
Penalty for early withdrawal is 180 days interest (pro-rated for partial withdrawals)

Please let me know if you need further information. Thank you.

*Carolee Simon*

Banking Center Manager | Prosperity Bank  
146 Spur 5  
Winnie, Tx 77665  
ShoreTel Extension 36304  
409-296-3000 | 409-296-4585 (fax)  
[carolee.simon@prosperitybankusa.com](mailto:carolee.simon@prosperitybankusa.com)



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# TEXAS FIRST BANK

Winnie  
Helping Texans Build Texas



June 9, 2020

To Whom It May Concern,

Texas First Bank would like to propose the following terms as requested for a 12 month Certificate of Deposit in the amount of \$250,000 for Chambers County Emergency Services District 1:

- .70% APY
- Interest will be compounded quarterly. Interest will be credited into your CD account quarterly
- You can withdraw interest credited during the term before maturity without penalty after it has credited to your account. However, the annual percentage yield assumes that interest remains on deposit until maturity. A withdrawal of interest will reduce earnings
- If you close your account before interest is credited, you will receive the accrued interest
- You must maintain a minimum balance of \$1000.00 in the account each day to obtain the disclosed annual percentage yield
- We use the daily balance method to calculate the interest on your account. This method applies a daily periodic rate to the principal in the account each day.
- Interest begins to accrue on the business day you deposit noncash items (for example, checks).
- A penalty may be imposed for withdrawals before maturity. The penalty will be an amount equal to 90 days interest on the amount withdrawn. The interest rate we will use to calculate the interest forfeiture will be the interest rate being paid at the time of withdrawal.
- You may not make any deposits into your Certificate of Deposit account during the term

Per our current collateralization agreement, all funds in the checking account currently held at Texas First Bank in addition to this Certificate of Deposit will be FDIC insured. Please feel free to contact me at (409) 296-2111 ext. 6017, or by email at [mbowen@texasfirst.bank](mailto:mbowen@texasfirst.bank) if you have any further questions.

Sincerely,

Michelle Bowen  
Banking Center Manager, AVP



210 Hwy 124, P.O. Box 716, Winnie, Texas 77665-0716  
409-296-2111 ★ Fax 409-296-4332  
[www.texasfirstbank.com](http://www.texasfirstbank.com)



**AUTHORIZING RESOLUTION**  
(Common Cents Credit Union)

At a duly constituted meeting of the Board of Commissioners of Chambers County Emergency Services District No. 1 ("District"), a political subdivision of the State of Texas established pursuant to CHAPTER 775 OF THE TEXAS HEALTH & SAFETY CODE, held on June 10, 2020, the following resolution was adopted:

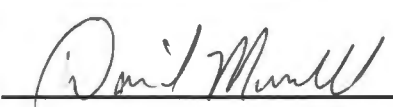
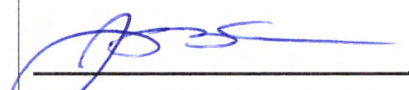
**WHEREAS**, after a review of four (4) proposal by local banking institutions for a Certificate of Deposit ("CD") in the amount of \$245,000.00, the Board considered and unanimously accepted the proposal by Common Cents Federal Credit Union ("Common Cents") in which they agreed to pay 2% interest for a one (1) year CD.


**WHEREAS**, the Board agreed to give the District Administrator, Mr. Wayne Wilber, authority to transfer \$245,000.00 from its existing money market account at East Chambers Bank to Common Cents subject to Common Sense entering into a Bank Depository Agreement with the District.

**WHEREAS**, the Board approved the District's President, Vice President, and Treasurer to be signatories on the District's account at Common Cents.

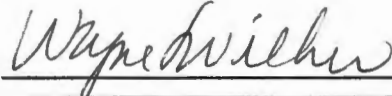
**NOW, THEREFORE, BE IT RESOLVED** that the Board of Commissioners of the District hereby adopts the following resolutions:

- (1) This Resolution applies to Certificate of Deposit accounts ("Account") opened by the District at the Common Cents Federal Credit Union under the name Chambers County Emergency Services District No. 1
- (2) The following officers of the District, listed below, are authorized to enter into and Treasury Management Services Agreements with Common Cents; and wire transfer funds or ACH funds to or from the District's accounts.

Name	Title	Signature
David Murrell	President	
Brad Crone	Vice President	

Chris Barrow	Treasurer	
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- (3) The following employee of the District listed below is authorized to enter into and Treasury Management Services Agreements with Bank; and wire transfer funds or ACH Funds to the District's accounts.

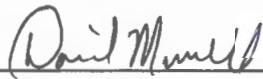
Name	Title	Signature
Wayne Wilber	Manager	

- (4) The officers and employee named above have provided specimen signatures herein and are authorized to sign signature cards and Accounts agreements.
- (5) The Administrator of the District is authorized and directed to deliver for and on behalf of the District, a certificate of this resolution to the bank.
- (6) The Bank is authorized to rely upon this Resolution until the bank has received written notice of any amendment or recession of the resolution.

I further certify that the District is duly organized and existing and has the power to take the action called for by the foregoing resolutions.

RESOLUTION APPROVED AND ADOPTED THIS 10TH DAY OF JUNE 2020

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

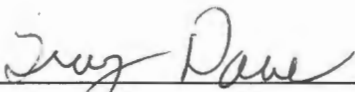
  
David Murrell  
President

### SECRETARY CERTIFICATE

I, the undersigned, Troy Dow, Secretary of the Chambers County Emergency Services District No. 1, hereby certify that that the foregoing is a full, true, and correct copy of a resolution duly adopted by the Board of Commissioners of the Chambers County Emergency Services

District No. 1 held on June 10, 2020, held on the day and at the place therein specified, at which a majority of the members were present and voted. I further certify that the resolution is entered in the minutes and has not been amended or repealed.

**IN WITNESS WHEREOF**, I have hereunto set my hand as Secretary this 10th day of June 2020.

  
\_\_\_\_\_  
Troy Dow, Secretary  
Board of Commissioners

## CREDIT UNION DEPOSITORY AGREEMENT

THE STATE OF TEXAS           §  
  §  
COUNTY OF CHAMBERS       §

THIS DEPOSITORY AGREEMENT is entered into as of the 10<sup>th</sup> day of June, 2020 by and between Chambers County Emergency Services District #1 ("CCESD1"), a political subdivision of the State of Texas (the "District"), and Common Cents Credit Union, a Texas state-chartered credit union (the "Credit Union").

### RECITALS:

WHEREAS, the District has designated the Credit Union as a depository for certain funds of the District; and

WHEREAS, the District requires continuous security for all funds deposited with the Credit Union; and

WHEREAS, the Credit Union is a member of the National Credit Union Administration, and, under the terms of this Agreement, funds deposited with the Credit Union are insured by the National Credit Union Administration, to the extent of at least the amounts established by Federal law (i.e., \$250,000.00); and

WHEREAS, the Credit Union has agreed to secure deposits in excess of the minimum amounts established by Federal Law of the District with securities which are acceptable as collateral under the Public Funds Collateral Act (Texas Government Code Chapter 2257) and the District's Investment Policy, both as amended from time to time (collectively, "Approved Securities") with an aggregate market value, increased by accrued interest, at least equal at all times to the amount of funds of the District on deposit with the Credit Union in excess of the amounts insured by the National Credit Union Share Insurance Fund or its successor, which Approved Securities will be pledged to the District; and

WHEREAS, the District and the Credit Union wish to enter into a written agreement, setting forth the terms and conditions upon which the Credit Union will transfer funds from the account of the District upon telephonic, telegraphic, oral or written instructions for the transfer of funds of the District;

### NOW, THEREFORE, IT IS AGREED AS FOLLOWS:

Section 1. The Credit Union represents and warrants that it is a member of the National Credit Union Administration, and, under the terms of the Federal Credit Union Act, funds deposited with the Credit Union are insured to the extent of at least the amounts established by Federal law



Section 2. The Credit Union shall secure all deposits of the District with Approved Securities having a market value at all times equal to or greater than the funds of the District on deposit with the Credit Union, to the extent the funds are not insured by the National Credit Union Administration. The Approved Securities shall be deposited and pledged in safekeeping at another reputable Credit Union or Credit Unions that have safekeeping accounts for the Credit Union or at a trust or safekeeping department within the Credit Union. The Credit Union shall: maintain a separate, accurate, and complete record relating to a pledged investment security, a deposit of District funds, and a transaction related to a pledged investment security; furnish a written schedule of the deposited and pledged securities to the District on a monthly basis; and, ensure that the any Credit Unions holding such deposited and pledged securities in safekeeping furnish the District with appropriate safekeeping receipts.

Section 3. The Approved Securities shall be pledged to secure the payment in full upon demand of any demand deposits of the District in the Credit Union and the payment in full at maturity or after the expiration of the period of required notice of all time or savings deposits in the Credit Union. Upon such demand, maturity, or notice, the Credit Union shall faithfully pay over to the District or any successor Credit Union all balances remaining in the accounts, and, upon this payment, the Approved Securities shall be released. Upon default in payment by the Credit Union and after giving five days' written notice to the Credit Union of the default, the District has all of the rights of a secured party under the Uniform Commercial Code with respect to pledged bonds.

Section 3. If the Credit Union desires to sell or otherwise dispose of one or more of the Approved Securities held in pledge, it may, subject to the approval of the District, substitute for any one or more of the Approved Securities other securities of the same character and amount, and this right of substitution will remain in full force and may be exercised by the Credit Union as often as it may desire to sell or otherwise dispose of any original or substitute securities; provided, however, that the aggregate amount of the Approved Securities held in pledge will always be such that the aggregate market value thereof is at least equal to the amount of the deposits increased by accrued interest and decreased by the amount insured by the National Credit Union Administration.

Section 4. If, at any time, the Approved Securities held in pledge have an aggregate market value in excess of the sum on deposit, as increased by accrued interest and decreased by the amount insured by the National Credit Union Administration, then the Credit Union will have the right to withdraw securities equal in amount to the amount of the excess. In the event of withdrawal, the Credit Union will promptly notify the District.

Section 5. When the Credit Union has paid out present and future deposits of the District to the extent that the amount that remains on deposit, including accrued interest, is less than the amount insured by the he National Credit Union Administration, the Credit Union may withdraw all securities held in pledge under this agreement, but prompt notice of the withdrawal must be given to the District.



Section 6. The Credit Union is hereby authorized to honor, execute, and charge to the District's account at the Credit Union telephonic requests or orders for the transfer of funds of the District when these requests are received from the authorized representatives of the District specified below and when the requests or orders are for the sole purpose of transferring funds of the District from one District account to another District Account within the Credit Union. "District Account" means any account opened in the name of the District, with a signature card on file requiring the signatures of two members of the Board of Commissioners on any check or draft issued.

Section 7. The following District board members ("Authorized Representatives") are hereby authorized to issue orders for the transfer of funds of the District under Section 6 of this agreement:

David Murrell,	President
Brad Crone,	Vice-President
Chris Barrow,	Treasurer

The District, upon affirmative vote of at least three commissioners in a public meeting, may from time to time amend this list of Authorized Representatives at its sole discretion. The District will provide the Credit Union notice of any amendment.

Section 8. The District will supply to the Credit Union any other information that the Credit Union may reasonably request, including, but not limited to, money amounts, accounts affected, date of transfer, supplemental instructions and further evidence of any representative's authority to transfer funds or to do any other act contemplated under these procedures. The Credit Union will assign the District a Security Code Number which Authorized Representatives will use when requesting the Credit Union to make funds transfers as authorized hereunder.

Section 9. Credit Union services will be priced in accordance with the Credit Union's published Commercial Account Service Charge Schedule and other published price lists. A monthly account analysis will be provided by Credit Union itemizing services rendered and the price of the services. If net available balances maintained are not sufficient to cover cost of services rendered, Credit Union will charge the District's account for the deficit. Notwithstanding the above, the Credit Union shall not charge for the written schedule required by Section 1, above.

Included in and required as part of the duties to be provided by the Credit Union to the District are the following:

1. Preparation of monthly statements showing debits and credits.
2. Preparation of all accounts, reports and records as needed for audits.
3. Preparation of such other reports, accounts and records from time to time required by the District which are prepared and maintained during Credit Union's normal course of business.

The Credit Union shall charge the District at the prevailing rate applicable to other Public Fund customers for furnishing the quantity, quality and type of checks necessary for the District's use during the period for which this agreement is effective.

Section 10. Each of the parties reserves the right to cancel and terminate this Agreement by giving at least 30 days' written notice, by certified mail, to the other party. In such event, this Agreement shall terminate at the expiration of the 30-day notice period.

Section 11. Nothing contained herein shall be construed to contravene the National Credit Unioning Laws or the rules and regulations promulgated from time to time by the Comptroller of the Currency.

IN TESTIMONY WHEREOF, the parties have executed this agreement in duplicate original by and through the undersigned, their respective duly authorized officers.

**CHAMBERS COUNTY EMERGENCY  
SERVICES DISTRICT #1 ("CCESD1")**

By: David Murrell  
Mr. David Murrell, President  
Board of Commissioners

ATTEST:

Troy Dow  
Troy Dow, Secretary  
Board of Commissioners

By: Donnell Gigg  
Name: Common Cents Credit Union  
Title: CEO

ATTEST:

By: Holly Hebert  
Name: Holly Hebert  
Title: Vice President of Information Systems

# **Scholarship Policy**

## Hubert Oxford IV

---

**From:** Hubert Oxford IV  
**Sent:** Friday, May 29, 2020 10:31 AM  
**To:** 'Jamie Cormier'; Wayne Wilber  
**Cc:** Brent Potier (wsvfdchiefpotier@gmail.com); brandon lee  
**Subject:** RE: 2019-2020 Scholarship Applicants

Wayne and Brent,

Setting aside the obvious concern of a nepotism violation, do the recommended candidates fit the qualifications of the policy? Those qualifications are:

1. The public benefit for the District's scholarship program is to promote enrollment in the Winnie Stowell Volunteer Fire Department in order to provide the residents of the District with better fire protection;
2. Therefore, the District may grant two (2) individuals \$2,000.00 annual scholarships to attend a certified vocational/trade school, including fire training or EMS training, junior college, or four (4) year college can only be given to volunteers or immediate relatives of volunteers.
3. In order to qualify, the applicant(s) need to have served on active duty for at least one (1) year prior to applying for the scholarship, with exceptions to this requirement subject to Board approval.
4. If no scholarship applications are received or approved in any particular year, then the Board may distribute those funds to the closest immediate recipient(s) on an equal basis.

If not, we need to consider candidates that fit the policy. If there is no one that qualifies, then according to the policy adopted, "then the Board may distribute those funds to the closest immediate recipient(s) on an equal basis."

I have asked Brad to call me to discuss.

Please let me know.

Sincerely,  
Hubert Oxford, IV  
Benckenstein & Oxford, L.L.P.  
3535 Calder Avenue, Suite 300  
Beaumont, Texas 77706  
(409) 951-4721 Direct  
(409) 351-0000 Cell  
(409) 833-8819 Fax

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---

**From:** Jamie Cormier <AdminAsst@ccesd1.net>  
**Sent:** Friday, May 29, 2020 10:15 AM  
**To:** Hubert Oxford IV <hoxfordiv@benoxford.com>; Wayne Wilber <admin@ccesd1.net>  
**Cc:** Brent Potier (wsvfdchiefpotier@gmail.com) <wsvfdchiefpotier@gmail.com>; brandon lee <bfd296@yahoo.com>  
**Subject:** RE: 2019-2020 Scholarship Applicants

Tyler Crone and Dusten Armentor are the two recommended applicants.

---

**From:** Hubert Oxford IV <[hoxfordiv@benoxford.com](mailto:hoxfordiv@benoxford.com)>  
**Sent:** Thursday, May 28, 2020 11:24 AM  
**To:** Jamie Cormier <[AdminAsst@ccesd1.net](mailto:AdminAsst@ccesd1.net)>; Wayne Wilber <[admin@ccesd1.net](mailto:admin@ccesd1.net)>  
**Cc:** Brent Potier ([wsvfdchiefpotier@gmail.com](mailto:wsvfdchiefpotier@gmail.com)) <[wsvfdchiefpotier@gmail.com](mailto:wsvfdchiefpotier@gmail.com)>; brandon lee <[bfd296@yahoo.com](mailto:bfd296@yahoo.com)>  
**Subject:** RE: 2019-2020 Scholarship Applicants

Done.

Hubert Oxford, IV  
Benckenstein & Oxford, L.L.P.  
3535 Calder Avenue, Suite 300  
Beaumont, Texas 77706  
(409) 951-4721 Direct  
(409) 351-0000 Cell  
(409) 833-8819 Fax

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---

**From:** Jamie Cormier <[AdminAsst@ccesd1.net](mailto:AdminAsst@ccesd1.net)>  
**Sent:** Thursday, May 28, 2020 10:57 AM  
**To:** Wayne Wilber <[admin@ccesd1.net](mailto:admin@ccesd1.net)>; Hubert Oxford IV <[hoxfordiv@benoxford.com](mailto:hoxfordiv@benoxford.com)>  
**Cc:** Brent Potier ([wsvfdchiefpotier@gmail.com](mailto:wsvfdchiefpotier@gmail.com)) <[wsvfdchiefpotier@gmail.com](mailto:wsvfdchiefpotier@gmail.com)>; brandon lee <[bfd296@yahoo.com](mailto:bfd296@yahoo.com)>  
**Subject:** 2019-2020 Scholarship Applicants

Please add WSVFD scholarships to the agenda for the June 10<sup>th</sup> meeting. As communicated by Chief Potier, WSVFD is proposing that the attached applications be considered for the \$2000 scholarship.

Please let Chief Potier know if you have any questions.



**CHAMBERS COUNTY EMERGENCY SERVICES DISTRICT NO. 1**  
**2<sup>nd</sup> AMENDING SCHOLARSHIP POLICY**  
**Adopted on June 10, 2020**

As a general rule, spending public funds on a private citizen that do not benefit the public is against the Texas Constitution. Specifically, he cited Article III, subsection 52(a) of the Texas Constitution states:

Except as otherwise provided by this section, the Legislature shall have no power to authorize any county, city, town or other political corporation or subdivision of the State to lend its credit or to grant public money or thing of value in aid of, or to any individual, association or corporation whatsoever ....

*See* TEX. CONST. ART. III, § 52(a).

However, spending public funds for a legitimate public purpose to obtain a clear public benefit, is not an unconstitutional grant of public funds. *See Edgewood Indep. Sch. Dist. v. Meno*, 917 S.W.2d 717, 740 (Tex. 1995). Furthermore, expenditures to directly accomplish a legitimate public purpose is constitutional even though it incidentally benefits a private interest. *See* Tex. Att'y Gen. Op. No. GA-0078 (2003) at 5 (concluding that the incidental benefit to private attorneys would not render the provision of online legal research services at a county law library unconstitutional). Texas has established a three-part test to

make a determination of whether a transfer of funds from a public entity to a private entity (i.e., person) satisfies the limitations of Article III, Subsection 52(a).

Specifically, the entity making the transfer must:

1. Ensure that the transfer is to "accomplish a public purpose, not to benefit private parties;
2. Retain public control over the funds to ensure that the public purpose is accomplished and to protect the public's investment; and
3. Ensure that the political subdivision receives a return benefit."

*See Tex. Mun. League Intergov't Risk Pool v. Tex. Workers' Comp. Comm'n*, 74 S.W.3d 377, 384 (Tex. 2002).

**THEREFORE, BE IT RESOLVED**, it is the policy of the Commissioners of Chambers County Emergency Services District No. 1 that:

1. The public benefit for the District's scholarship program is to promote participation with the Winnie Stowell Volunteer Fire Department in order to provide the residents of the District with better fire protection;
2. Therefore, the District shall grant the Department annual funds for the purpose of awarding two (2) individuals \$2,000.00 annual scholarships.
3. It is the intent of the District that the Scholarship funds be awarded to a resident of the District and be used to attend a certified vocational/trade school, including fire training or EMS training, junior college, or four (4) year college.
4. To qualify, the applicant(s), or a family member, need to have served on active duty for at least one (1) year prior to applying for the scholarship. If no applicant(s) satisfy the active duty criteria, the Department may consider an applicant, or direct family members of applicant, who resides in the District and provides emergency services within the District.
5. If no scholarship applications are received or approved in any particular year, then the Board may distribute those funds to the closest immediate recipient(s) on an equal basis.
6. Prior to awarding the scholarships, the Department shall report to the Board on the scholarship recipients and the basis for the scholarship award.



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5. If no scholarship applications are received or approved in any particular year, then the Board may distribute those funds to the closest immediate recipient(s) on an equal basis.
6. Upon awarding the scholarships, the Department shall report to the Board on the scholarship recipients and the basis for the scholarship award.

**Deleted:** enrollment in

**Deleted:** may

**Deleted:** can only be given to volunteers or immediate relatives of volunteers

**Deleted:** <#>¶  
<#>In order to

**Deleted:** <#>)

**Deleted:** <#>, with exceptions to this requirement subject to Board approval.

**Deleted:** <#>¶

# **Administrator/ Operations Report**

# ADMINISTRATOR REPORT

JUNE 10, 2020

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## *BUILDINGS & APPARATUS*

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- Refrigerator compressor not working, AAAA Appliance advised best to replace with new refrigerator.
  - Administrator purchased new refrigerator at Stratton's and was delivered within an hour to the station.
- Gasoline tank meter replaced and new fence will be constructed soon.
  - Upon completion, will look into underground electricity to the tanks.
- Tanker 21 keeps throwing engine code which appears to be from crew not completing a complete start up cycle before cranking engine.
  - Captain Lee has advised the crews on proper startup procedures.
- Engine 21 DEF gauge is malfunctioning, Siddons-Martin has ordered replacement gauge.

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## *CYBERSECURITY*

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- All staff has completed cybersecurity training as mandated by HB 3834.

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## *ESD*

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- HdLCompanies is still providing tax information and forecasting tools at no cost to the District until August, they would like to attend an ESD board meeting once face to face meetings take place.
  - They have advised the Administrator with the data being provided, the District will be receiving a letter from Texas Comptroller within 60-90 days on a need to repay approximately \$21,000 in overpayments made in 2017-2018.
- Special Purpose District public transparency report has been completed and submitted to the State Comptroller. (confirmation attached)

06/04/2020 06:15:40 PM

#### User Identification

hoxfordiv  
Oxford, IV, Hubert  
hoxfordiv@benoxford.com  
409-351-0000  
IP:69.238.222.130

## Confirmation

### SPD Public Information Database Report Confirmation

Please use this SPDPID ID Number to update and/or edit, as well as, file future reports for this entity.

**SPDPID ID #: 322228**

**Thank you for your submission. Please print this page for your records.**

**Once your record is approved, the information you have provided will be posted to the public search page starting in September of 2018. You may update your reported information at any time.**

**Displayed above is the entity's identification number. Please save this number, as you will need it to log back into the system to make updates in the future.**

[Print Confirmation Page](#)

[File Another Report](#)

[Logout](#)

For questions regarding SPDPID reporting, please email us at [transparency@cpa.texas.gov](mailto:transparency@cpa.texas.gov) or call the Transparency team at 844-519-5676.

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06/04/2020 06:15:10 PM

#### User Identification

hoxfordiv  
Oxford, IV, Hubert  
hoxfordiv@benoxford.com  
409-351-0000  
IP:69.238.222.130

## Summary

### Entity Information

Texas Taxpayer ID  
12728927836

Entity Name  
Chambers County Emergency Service District, No. 1

Phone Number  
(409) 296 - 4133

Primary Contact Name  
Wayne Wilber (Administrator)

Primary Entity Contact Email Address (used to receive notices and future communications)  
admin@ccesd1.net

Type of SPD  
Drainage District

### Mailing address

821 STATE HIGHWAY 124  
WINNIE, TX 77665 -7801

### Physical address

821 STATE HIGHWAY 124  
WINNIE, TX 77665 -7801

### County(ies)

Primary county  
CHAMBERS

### Criteria Section

Had cash and temporary investments in excess of \$250,000  
Had gross receipts from operations, loans, taxes, or contributions in excess of \$250,000

### Third Party Information

Benckenstein & Oxford, LLP  
(409) 951 - 4721  
HUBERT OXFORD (General Counsel)  
hoxfordiv@benoxford.com  
Website: www.benoxford.com

3535 CALDER AVE STE 300  
BEAUMONT, TX 77706 -5087

### Board Members

Chris Barrow (Treasurer)  
Troy Dow (Secretary)  
Kenneth Thibodeaux (Asst. Treasurer)  
David Murrell (President)  
Brad Crone (Vice-President)

## Contract Section

No Tax Assessor Collector(s) in the Contract Section.

No Utility Operators(s) in the Contract Section.

## Entity Type

This entity is not a water district.

## Sales Tax Rates

Sales and Use Tax Rate: 0.006250000

## Ad Valorem Tax Rates

Table of Ad Valorem Tax Rates

Adopted Tax Rate:  
Maintenance and Operations (M & O) Rate:  
Debt (I & S) Rate:  
Effective Tax Rate:  
Effective Maintenance and Operations (M & O) Rate:  
Rollback Tax Rate:

Once you click submit, you will be given an SPDPID ID Number. You can use that number to update and/or edit the report, as well as, file future reports.

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## **OPERATIONS REPORT June 2020**

Current ESD employees 12

Current FD employees 5

### **MONTHLY UPDATES**

1. Many policies are in development. First is a Work order policy to help organize the communication chain to complete the repair. Second is a traffic management policy for responder scene safety.
2. Tablet is in and functioning for daily tasks. The First Net sim card was added and functioning properly.
3. ESO training was provided to WSFVD on 5-26-2020. A Start date to go live was June 1<sup>st</sup>. The training included the requirement of runs to be entered on scene at night by the lead officer.
4. TDSHS EMS FRO is completed.
5. Grant writer is being requested so we can see if FD/ESD may qualify for monies that can award us some high water equipment/apparatus. This is a preplanning process that is occurring due to the flooding that is a new norm for public safety.
6. Spare O2 bottles for engines. EMS do not have any to spare.
7. Would like to look into elevator key. Not a good idea to rely on hotels.

### **MAINTENANCE REPORT**

Tanker 21 check engine light - repaired

K-12 would not start - being repaired

Def gauge E21 - being repaired

### **SUMMARY**

All is going well with paid staff and we are working towards organizing many day to day functions with coordination to the volunteers. • Future plans are to make online apparatus inventory forms, shelving for charging items in the station, and required training prior to working for the ESD.

# Winnie-Stowell Volunteer Fire Department

## Incident Participation by Month

	2018		2019		2020							
Incident Type	Department	2018 Total	%	2019 Total	%	Jan-20	Feb-20	Mar-20	Apr-20	May-20	2020 Total	%
Barner, Kaleb	CCESD1	5	2%	23	5%	0	0	0	0	4	4	3%
Beasley, Troy	CCESD1	8	3%	0	0%	0	0	0	0	0	0	0%
Behnken, Matthew	CCESD1	30	10%	53	12%	3	1	0	7	1	12	10%
Darr, Tret	CCESD1	5	2%	0	0%	0	0	0	0	0	0	0%
Davis, Ehren	CCESD1	11	4%	14	3%	3	4	5	0	0	12	10%
Franklin, Darrel	CCESD1	47	15%	27	6%	2	5	0	0	4	11	9%
Hatcher, Justin	CCESD1	0	0%	11	2%	2	8	3	0	2	15	13%
Hollaway, Greg	CCESD1	21	7%	38	8%	1	2	5	0	4	12	10%
Howard, Ryan	CCESD1	5	2%	0	0%	0	0	0	0	0	0	0%
Land, Richard	CCESD1	0	0%	0	0%	0	0	0	0	3	3	3%
Lara, Ura	CCESD1	7	2%	26	6%	6	5	5	2	0	18	15%
Lee, Brandon	CCESD1	12	4%	32	7%	3	2	1	0	0	6	5%
Luke, Gabe	CCESD1	0	0%	3	1%	3	1	1	0	0	5	4%
Matthews, Aaron	CCESD1	0		29	6%	0	0	0	0	0	0	0%
Peterson, Sean	CCESD1	0	0%	0	0%	0	0	0	3	0	3	3%
Quillen, Jordan	CCESD1	1	0%	0	0%	0	0	0	0	0	0	0%
Reed, Stormie	CCESD1	86	28%	44	10%	0	0	0	0	0	0	0%
Russell, Ty	CCESD1	0	0%	62	14%	4	3	4	1	3	15	13%
Wilber, Wayne	CCESD1	69	22%	95	21%	1	7	2	0	9	19	16%
<b>Total</b>	<b>CCESD1</b>	<b>307</b>	<b>100%</b>	<b>457</b>	<b>100%</b>	<b>28</b>	<b>38</b>	<b>26</b>	<b>13</b>	<b>30</b>	<b>119</b>	<b>100%</b>
Beasley, Troy	WSVFD	37	12%	17	4%	0	0	0	0	0	0	0%
Bertrand, Ty	WSVFD	3	1%	5	1%	0	0	0	0	0	0	0%
Callesto, Daniel	WSVFD	34	11%	67	16%	4	1	3	2	7	17	13%
Carnahan, Chris	WSVFD	51	17%	118	27%	16	8	5	6	6	41	30%
Credeur, Braeden	WSVFD	2	1%	13	3%	2	0	1	1	1	5	4%
Credeur, Ryan	WSVFD	15	5%	26	6%	0	0	0	0	0	0	0%
Fisher, Brodie	WSVFD	0	0%	1	0%	0	0	0	0	0	0	0%
Flores, Jose	WSVFD	0	0%	0	0%	0	0	0	0	1	1	1%
Gamble, Clay	WSVFD	11	4%	0	0%	0	0	0	0	0	0	0%
Isaacks, Austin	WSVFD	43	14%	0	0%	0	0	1	0	0	1	1%
James, Anthony	WSVFD	16	5%	30	7%	0	0	0	0	0	0	0%
Moses, Ky	WSVFD	0	0%	2	0%	0	0	0	0	0	0	0%
Potier, Brent	WSVFD	1	0%	25	6%	6	4	1	4	1	16	12%
Potier, Ty	WSVFD	48	16%	83	19%	14	10	7	6	6	43	32%
Reed, Ethan	WSVFD	21	7%	1	0%	0	0	0	0	0	0	0%
Renner, Aaron	WSVFD	26	8%	41	10%	4	5	0	1	0	10	7%
Ruff, Logan	WSVFD	0	0%	0	0%	0	0	0	0	2	2	1%
Ruvalcaba, Lucinda	WSVFD	1	0%	2	0%	0	0	0	0	0	0	0%
Silcox, Tyler	WSVFD	0	0%	0	0%	0	0	0	0	5	5	4%
<b>Total</b>	<b>WSVFD</b>	<b>309</b>	<b>100%</b>	<b>431</b>	<b>100%</b>	<b>46</b>	<b>28</b>	<b>18</b>	<b>20</b>	<b>24</b>	<b>136</b>	<b>100%</b>
<b>Total</b>	<b>CCESD1</b>	<b>307</b>	<b>50%</b>	<b>457</b>	<b>51%</b>	<b>28</b>	<b>38</b>	<b>26</b>	<b>13</b>	<b>30</b>	<b>119</b>	<b>47%</b>
<b>Total</b>	<b>WSVFD</b>	<b>309</b>	<b>50%</b>	<b>431</b>	<b>49%</b>	<b>46</b>	<b>28</b>	<b>18</b>	<b>20</b>	<b>24</b>	<b>136</b>	<b>53%</b>
<b>Total</b>	<b>Combined</b>	<b>616</b>	<b>100%</b>	<b>888</b>	<b>100%</b>	<b>74</b>	<b>66</b>	<b>44</b>	<b>33</b>	<b>54</b>	<b>255</b>	<b>100%</b>



# Winnie-Stowell Volunteer Fire Department

## Incident Types by Month

	2018	2019	2020					
Incident Type	2018 Total	2019 Total	Jan-20	Feb-20	Mar-20	Apr-20	May-20	2020 Total
Structure Fires	2	20	0	0	0	0	2	2
Vehicle Fires	1	9	2	0	0	1	0	3
Grass/Marsh Fires	3	14	6	6	2	3	0	17
Trash/Unauthorized Burn	1	4	0	0	0	1	0	1
MVA/Jaws Rescue	1	70	3	1	4	5	4	17
Water Rescue/Recovery	0	0	0	0	0	0	0	0
Spills/Wash Down	0	3	0	0	0	0	1	1
Medical/First Responder	24	252	24	23	16	13	16	92
Investigation/Gas Leak/Power Line	0	24	3	2	0	0	1	6
Alarms (False, Fire, Smoke, Co)	2	17	0	0	0	2	1	3
Aircraft Accident	0	1	0	0	0	0	0	0
Other *	0	5	0	0	0	0	0	0
Mutual Aid	0	0	0	0	0	0	0	0
Water Rescues	0	90	0	0	0	0	0	0
Cancelled/No Response	2	33	1	1	5	2	1	10
<b>Total</b>	<b>36</b>	<b>542</b>	<b>39</b>	<b>33</b>	<b>27</b>	<b>27</b>	<b>26</b>	<b>152</b>

\* Structure Collapse February, 2019

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

STATION ATTENDANT	Oct-19		Nov 2019		Dec 2019		Jan 2020		Feb 2020		Mar 2020		Apr 2020		May 2020		Fiscal Year End Totals	
	Total	Gross Pay	Total	Gross Pay	Total	Gross Pay	Total	Gross Pay	Total	Gross Pay	Total	Gross Pay	Total	Gross Pay	Total	Gross Pay	2019-2020 Year End Totals	2019-2020 Year End Gross Pay
Chris Carnahan	15	\$525.00	15	\$525.00	10	\$350.00	18	\$630.00	12	\$420.00	12	\$420.00	12	\$420.00	12	\$420.00	106	\$3,710.00
Daniel Callesto	11	\$385.00	11	\$385.00	7	\$245.00	9	\$315.00	5	\$175.00	6	\$210.00	0	\$0.00	15	\$525.00	64	\$2,240.00
Ty Potier	33	\$1,155.00	29	\$1,015.00	32	\$1,120.00	33	\$1,155.00	30	\$1,050.00	27	\$945.00	27	\$945.00	18	\$630.00	229	\$8,015.00
Aaron Renner	12	\$420.00	12	\$420.00	9	\$315.00	12	\$420.00	14	\$490.00	6	\$210.00	9	\$315.00	9	\$315.00	83	\$2,905.00
<b>Total</b>	<b>71</b>	<b>\$2,485.00</b>	<b>67</b>	<b>\$2,345.00</b>	<b>58</b>	<b>\$2,030.00</b>	<b>72</b>	<b>\$2,520.00</b>	<b>61</b>	<b>\$2,135.00</b>	<b>51</b>	<b>\$1,785.00</b>	<b>48</b>	<b>\$1,680.00</b>	<b>54</b>	<b>\$1,890.00</b>	<b>482</b>	<b>\$16,870.00</b>

290.9

# Winnie-Stowell Volunteer Fire Department Financial Report

## Payroll Account Reconciliation

East Chambers Bank Commercial Checking (Payroll Account)			
Beginning Bank Balance	5/1/2020		\$11,065.82
<b>Credits/Transfers</b>			
5/8/2020	IRS Refund	-320.04	
5/14/2020	CCESD	1,908.52	
<b>Total Credits</b>			\$1,588.48
			<b>\$12,654.30</b>
<b>Debits</b>			
1370 Alicia Bourgeois	Accounting: Payroll	50.00	
1371 Alicia Bourgeois	Accounting: Payroll	50.00	
1372 Aaron Renner	Payroll Expense	290.90	
1373 Chris Carnahan	Payroll Expense	387.87	
1374 Ty Potier	Payroll Expense	809.71	
<b>Total Debits</b>			\$1,588.48
<b>Ending Bank Statement Balance</b>			<b>\$11,065.82</b>
<b>Pending Transactions</b>			
1364 IRS	Accounting: Payroll (EFTPS correction)	-257.44	
<b>Total Pending</b>			<b>-\$257.44</b>
<b>Total Check Register</b>	5/29/2020		<b>\$10,808.38</b>
This balance should be \$10,000 however, due to IRS refund of \$808.38 (which will eventually have to be paid back) it is currently higher.			

East Chambers Bank Commercial Checking (Payroll Account)			
Bank Balance	6/1/2020		\$10,808.38
Deposits made Not on Bank Statement			
Total Deposits Not on Bank Statement			\$0.00
			<b>\$10,808.38</b>
Bills Owed			
6/5/2020	1375 Alicia Bourgeois	CPA	50.00
6/5/2020	1376 Renner, Aaron	Payroll Expense	290.91
6/5/2020	1377 Carnahan, Chris	Payroll Expense	387.87
6/5/2020	1378 Calleso, Daniel	Payroll Expense	463.83
6/5/2020	1379 Potier, Ty	Payroll Expense	550.81
Total Bills	6/5/2020	Total Bills Owed	\$1,743.42
	6/5/2020	Remaining funds in Checking Account	\$9,064.96
	6/5/2020	EFTPS	-341.16
Currently in ECCB Commercial Checking (Payroll)		6/10/2020	\$8,723.80
Pending Transactions			
	6/10/2020	Reimbursement request from CCESD1 (Payroll) if approved by Board	\$2,084.58
Total Pending			\$2,084.58
Total Check Register	6/10/2020		\$10,808.38

East Chambers Bank - Commercial Checking			
Beginning Bank Balance	5/1/2020		\$5,079.28
Credits/Transfers			
Total Credits			\$0.00
Checks Cleared			
4604	5/6/2020	CCESD1 (Reimbursement for TX Mutual Dividend)	542.21
4605	5/6/2020	CCESD1 (Reimbursement for TX A&M Grant)	1,925.00
Total Cleared			\$2,467.21
Checks Pending			
Total Pending			\$0.00
6/10/2020 Currently in East Chambers Bank - Commercial Checking			\$2,612.07

East Chambers Bank - Benefit Account			
Beginning Bank Balance	5/1/2020		\$8,790.74
Credits/Transfers			
Total Credits			\$0.00
Checks Pending			
Total Pending			\$0.00
6/10/2020 Currently in East Chambers - Bank Benefit Account			\$8,790.74

Texas First Bank Savings			
Beginning Bank Balance	5/1/2020		\$2,014.16
Credits/Transfers			
Total Credits			\$0.00
Checks Pending			
Total Pending			\$0.00
6/10/2020 Currently in Texas First Bank - Savings Account			\$2,014.16

Current Cash Assets			
	6/10/2020	East Chambers Bank Commercial Checking (Payroll Account)	\$10,808.38
	6/10/2020	East Chambers Bank - Commercial Checking	\$2,612.07
	6/10/2020	East Chambers Bank - Benefit Account	\$8,790.74
	6/10/2020	Texas First Bank Savings	\$2,014.16
	6/10/2020	<b>Total Cash Assets</b>	<b>\$24,225.35</b>

# Adjourn