

**ESD#1 REGULAR MEETING MINUTES
JANUARY 27, 2026**

Steven Lucher called the meeting to order at 6:00 p.m. at Station 54 Thomas Lake Rd.

Commissioners present were: Cheryl Jeffcoat, Coy Clayton, Charlene Crocker and Steve Lucher.

Public in attendance were: Luci Smith, Michael Others, Sandy Hundl, Lisa McGilberry, Charlsa Dearwester, Edie Gardner, Charles Brandewie, Billy Lowe and Matt Gardner.

Certification was given that the "Notice of Meeting" was posted in accordance with the Open Meetings Act.

GENERAL ITEMS:

Public Comment: Steven Lucher – Read the email from Rachel Parker about the open house at the EMS station on January 31, from 3pm-6pm

CONSENT AGENDA:

Charlene Crocker made the motion to approve the minutes and financials, pulling the Bill Pay. Cheryl Jeffcoat seconded the motion, motion passed unanimously.

Charlene Crocker had a couple of questions on the Riverside report which was answered by the department. Coy Clayton made the motion to pay the bills are presented, Cheryl Jeffcoat seconded the motion. Motion passed unanimously

DEPARTMENT/COMMITTEE REPORTS:

Dodge – Billy Lowe gave the report for the department. Everything is good at the station. On Saturday, Feb 28, 2026, at 5-7 pm there will be a catfish dinner fund raiser with a dessert auction at 6pm. Plates are \$12.

Riverside – Charlsa Dearwester gave the report and read the letter from Chief Ben Crocker about his absence (see in backup). Due to holidays and the winter weather, Ben has also help fill in on the duty crew.

PAYMENT OF OUTSTANDING ACCOUNTS:

Cheryl Jeffcoat made the motion to move \$100,000 from Ad Valorum to Savings. Charlene Crocker seconded the motion, motion passed unanimously.

Cheryl Jeffcoat made the motion to move \$100,000 from Savings into Tx Class. Coy Clayton seconded the motion, motion passed unanimously.

The board took no action to advance monies to any VFD.

BUSINESS:

The VFDs did not bring anything for discussion.

Michael Others from McCall Gibson Swedlund Barfoot Ellis, PLLC presented the preliminary audit for FY 2025 to the board. Coy Clayton made the motion to approve the audit as presented. Charlene Crocker seconded the motion, motion passed unanimously.

With Lisa Olson and Weber Holloway leaving the board at the end of December 2025, and two new members Charlene Crocker and Mary Kellar joining the board starting in January 2026, new officers are as follows.

Charlene Crocker made the motion for officers as follows
President – Steven Lucher
V. President – Coy Clayton
Secretary - Cheryl Jeffcoat
Treasurer – Charlene Crocker
Asst. Treasurer – Mary Kellar

This is removing Lisa Olson and Weber Holloway.
Cheryl Jeffcoat seconded the motion, motion passed unanimously.

Cheryl Jeffcoat made the motion to approve the current investment policy that is in place for Fy 2026. Charlene Crocker seconded the motion. Motion passed unanimously.

Charlene Crocker made the motion for Committees as follows: Strategic Committee – Steven Lucher and Charlene Crocker; Asset Committee - Coy Clayton and Cheryl Jeffcoat; Auditor and Lawyer review – Steven Lucher and Charlene Crocker. Cheryl Jeffcoat seconded the motion, motion passed unanimously.

Coy Clayton approved up to \$500 for the Treasurer's bond for the new treasurer through VFIS. Steven Lucher seconded the motion, motion passed unanimously.

The question had come up prior to the new board members joining the board about selling the property located on Hwy 19 that is owned by the ESD, the current board sees not reason to sell the property at this time. Martinez Architects will be contacted about getting a set of possible plan for a building that has been built somewhere else that is close to what the ESD is looking for. This will be worked on after January.

ITEMS FOR NEXT MONTH'S AGENDA:

Next regular meeting February 24, 2026, 6:00 pm at Station 54 – Thomas Lake Rd.

Steven Lucher adjourned the meeting at 7:00 PM



-Secretary



Riverside Volunteer Fire Department

2360 FM 980 / Huntsville, Texas 77320 / (936) 291-1242 / admin@riversidevfd.org

Chief-Ben Crocker

Walker County ESD #1

President-Brandon Tucker

RVFD Monthly Chiefs Report

Monthly Call Report/Statistics-

- December: Total call **82** Responded to **78** No Response **4** **95.12%**
0 No Response were calls 7PM-7AM
- November: Total call **91** Responded to **86** No Response **5** **94.50%**
0 No Response were calls 7PM-7AM
- October: Total call **82** Responded to **80** No Response **2** **97.56%**
0 No Response were calls 7PM-7AM
- September: Total call **70** Responded to **65** No Response **5** **92.86%**
4 No Response were calls 7PM-7AM
- August: Total call **78** Responded to **67** No Response **11** **85.89%**
11 No Response were calls 7PM-7AM
- July: Total call **95** Responded to **81** No Response **14** **85.26%**

Administrative Report

- 2025 Call Totals :
Riverside Total: **941**- **Fire: 78** **Rescue: 53** **EMS: 669** **Other: 141** **Response of 84.11%**
Dodge VFD Total: **293** - **Fire: 32** **Rescue: 24** **EMS: 188** **Other: 4** **Response of 36.86%**
- Livingston Fire School is coming up February 20-21st. Will be offering to members.
- 2026 Will focus on PR events and community involvement in the Fire Department. CPR Class's, Smoke Detector Check.

Purchases

- Determine the allocation of the \$10,000 TFS Training Equipment Grant funds. Expenses will be paid upfront and submitted for reimbursement.

Personnel Report

- Duty Crew**
 - Duty Crew Call Response: **Fire: 8** **Rescue: 4** **EMS: 38** **Other: 6**
 - Terminated/Resigned: 0 / Hired: 0 / Total Duty Crew Staff: 16
- Volunteer**
 - Volunteer Call Response: **Fire: 1** **Rescue: 2** **EMS: 15** **Other: 4**
 - Terminated/Resigned: 0 / Joined: 0 / Total Volunteers: 10

Apparatus Report

- B-51 has been returned from the Pump/Motor Assy. Replacement and the Body shop. The truck is expected to be in service this week.
- B-52 Is in service, but in reserve due to potential bearing failure in the pump. Parts have been ordered and should be back in service soon.
- All other apparatus are in service.

Building/Property Report

- N/A



Riverside Volunteer Fire Department

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Chief-Ben Crocker

Walker County ESD #1

President-Brandon Tucker

Subject: Explanation of Absence and Chief's Report Summary

Dear WCESD #1 Board of Commissioners,

I would like to apologize for my absence from this month's meeting. Due to an unexpected schedule change at my full-time job, I was required to work today. I do plan to attend next month's ESD meeting.

I have submitted my Chief's Report and the ESD Grant Report in advance for your review.

January was a strong month for Riverside. Our monthly response rate was 95.12%, with an annual response rate of 84.11%. Please note that the Duty Crew program began in March of 2025, so the overall annual response rate for 2026 is expected to improve as we move further into the year.

Looking ahead to 2026, Riverside plans to place a stronger focus on public relations and community-focused events. The goal is to further strengthen community integration, cooperation, and engagement, which in turn supports our overall mission and service delivery.

The current training grant purchases are strictly limited to training equipment, as the grant guidelines are very specific regarding allowable expenditures.

Personnel levels have remained steady. We are actively working to onboard two additional volunteers. During large-scale events such as wildfires or freeze events, staffing can become strained when some Duty Crew members are held at their full-time jobs or deployed elsewhere. To date, we have been able to manage these situations with minimal operational impact.

This summary reflects the Chief's Report, with additional details provided in the submitted documentation.

Respectfully,
Ben Crocker
Fire Chief, Riverside VFD

RVFD
FY 2026

		Oct	Nov	Dec	Jan
201	Advertising /Notifications	\$ -			
201.1	Promotions				
201.2	Public Postings				
202	Fees, Dues, Subscriptions				
202.1	Memberships				
202.2	Software			\$ 1,034.80	
202.3	Miscellaneous Fees				
203	Professions Services				
203.1	Accounting	\$ 1,213.86	\$ 709.00	\$ 709.00	
203.3	Legal				
203.5	Background Checks	\$ 108.00		\$ 54.00	
204	Inspections / Registrations				
204.1	Vehicles				
204.2	Equipment				
204.3	Gear				
204.4	Buildings				
205	Information Technology and Systems				
205.1	Hardware/Software				
205.2	Website/Domain Management, fees		\$ 1,062.22	\$ 211.93	
207	Labor				
207.1	Chief	\$ 5,803.64	\$ 1,934.54	\$ 5,812.46	
207.2	Duty Crew	\$ 13,532.16	\$ 8,692.43	\$ 8,259.67	
207.3	Hourly Wages				
207.4	Admin	\$ 3,438.15	\$ 2,048.78	\$ 1,923.98	
207.5	Volunteer Stipend	\$ 374.93	\$ 982.61	\$ 555.94	
207.6	Payroll Tax	\$ 6,702.90	\$ 3,024.04	\$ 4,175.36	
208	Travel	\$ 1,733.94	\$ 113.36	\$ 591.72	
209	Training	\$ 1,925.00	\$ 435.69	\$ 300.00	
210	Supplies				
210.1	Office	\$ 296.31			
210.2	Janitorial	\$ 245.99		\$ 106.29	
210.3	Pantry				
210.4	Medical	\$ 543.53		\$ 172.88	
210.5	Miscellaneous Supplies	\$ 213.36		\$ 73.58	
211	Tactical Gear				
212	Uniforms	\$ 165.63		\$ 7,527.67	
213	Minor Equipment (less than \$1000)				
213.1	Hand tools	\$ 39.99			
213.2	Other				
214	Furnishings		\$ 1,980.00		
215	Fuel	\$ 1,101.74		\$ 1,686.73	
217	Building Maintenance				
217.1	Plumbing				
217.2	Electrical	\$ 449.00			
217.3	HVAC				
217.4	Generators			\$ 503.99	
217.5	Miscellaneous Repairs	\$ 179.04	\$ 3,852.50	\$ 1,889.90	

RVFD
FY 2026

218	Groundskeeping				
218.1	Mowing	\$ 767.00	\$ 564.00	\$ 282.00	
218.2	Pest Control		\$ 219.88		
218.3	Aerobic Systems	\$ 195.00	\$ 195.00		
218.4	Heli Pad				
218.5	Driveways/Parking Lots				
219	Utilities				
219.1	Electrical	\$ 926.30	\$ 770.42	\$ 607.83	
219.2	Gas	\$ 130.13		\$ 169.02	
219.3	Internet/Phone	\$ 834.25		\$ 615.50	
219.4	Trash Removal	\$ 45.00	\$ 45.00	\$ 45.00	
219.5	Water/Sewer	\$ 89.78	\$ 89.78	\$ 89.78	
220	Vehicle/Apparatus/Trailers/Etc				
220.1	Purchase/Replace				
220.2	Repairs		\$ 2,145.00	\$ 909.67	
220.3	Maintenance	\$ 1,985.88	\$ 1,581.58	\$ 833.22	
221	Equipment/Radios/Boats/Etc				
221.1	Purchase/Replace				
221.2	Medical				
221.3	Repairs	\$ 29.95	\$ 227.90		
221.4	Maintenance	\$ 288.91	\$ 1,160.80	\$ 30.00	
		\$ 43,359.37	\$ 31,834.53	\$ 39,171.92	\$ -
	Operations	\$ 13,507.59	\$ 15,152.13	\$ 18,444.51	\$ -
	Labor	\$ 29,851.78	\$ 16,682.40	\$ 20,727.41	\$ -
	Check for operations	2749	2760		
	Check for labor	2750	2761		

DVFD
FY 2026

		Oct	Nov	Dec	Jan
300	Dodge				
301	Advertising /Notifications	\$ -			
301.1	Promotions				
301.2	Public Postings				
302	Fees, Dues, Subscriptions				
302.1	Memberships				
302.2	Software				
302.3	Miscellaneous Fees	\$ 291.60		\$ 90.00	
303	Professions Services				
303.1	Accounting				
303.3	Legal				
303.5	Background Checks				
304	Inspections / Registrations				
304.1	Vehicles				
304.2	Equipment				
304.3	Gear				
304.4	Buildings				
305	Information Technology and Systems				
305.1	Hardware/Software				
305.2	Website/Domain Management, fees				
308	Travel				
309	Training				
310	Supplies				
310.1	Office				
310.2	Janitorial				
310.3	Pantry				
310.4	Medical				
310.5	Miscellaneous Supplies			\$ 244.59	
311	Tactical Gear				
312	Uniforms				
313	Minor Equipment (less than \$1000)				
313.1	Hand tools				
313.2	Other				
314	Furnishings				
315	Fuel	\$ 23.92	\$ 252.94	\$ 224.29	
317	Building Maintenance				
317.1	Plumbing				
317.2	Electrical				
317.3	HVAC				
317.4	Generators				
317.5	Miscellaneous Repairs				
318	Groundskeeping				
318.1	Mowing	\$ 237.00	\$ 79.00	\$ 158.00	
318.2	Pest Control				
318.3	Aerobic Systems				
318.4	Heli Pad				
318.5	Driveways/Parking Lots				

DVFD
FY 2026

319	Utilities				
319.1	Electrical	\$ 189.97	\$ 176.87	\$ 160.20	
319.2	Gas	\$ 129.84		\$ 129.00	
319.3	Internet/Phone				
319.4	Trash Removal				
319.5	Water/Sewer	\$ 32.51	\$ 32.44	\$ 31.99	
320	Vehicle/Apparatus/Trailers/Etc				
320.1	Purchase/Replace				
320.2	Repairs				
320.3	Maintenance	\$ 235.95			
321	Equipment/Radios/Boats/Etc				
321.1	Purchase/Replace				
321.2	Medical				
321.3	Repairs				
321.4	Maintenance			\$ 266.45	
		\$ 1,140.79	\$ 541.25	\$ 1,304.52	\$ -
	Check number for pmt	2748	2759		

WALKER COUNTY EMERGENCY SERVICE DISTRICT NO. 1

RIVERSIDE

VOLUNTEER FIRE DEPARTMENT

GRANT STATUS

DECEMBER 2026

GRANT NAME	DATE APPLIED	STATUS	EXPIRATION	GRANT AMOUNT	MATCH	Estimated Total Cost of Asset	Payment: Upfront or Reimbursement	
Equipment								
1	Training Aids TFS	6/2/2021	Approved	3/5/2026	\$10,000.00	100%	\$10,000.00	Upfront
2	Slip-On Unit (Booster Skid Unit)	10/6/2025	Requested	N/A	\$45,000.00	95%	\$47,250.00	Upfront
3	Fire and Rescue Equipment	10/6/2025	Requested	N/A	\$25,000.00	95%	\$26,250.00	Upfront
4	Personal Protective	10/6/2025	Requested	N/A	\$25,000.00	95%	\$26,250.00	Upfront
Emergency Grant								
1	DD-636-2183: Emergency Gran	10/21/2025	Approved	4/21/2026	\$15,000.00	100%	\$15,000.00	Upfront
Applied for due to major mechanical failure of equipment during disaster declaration.								
Training								
1	Katy Area Rescue School Level 1	9/8/2025	Approved Submitted for Payment	N/A	\$300.00	100%	\$0.00	Upfront
2	Katy Area Rescue School Level 2	9/8/2025	Approved Submitted for Payment	N/A	\$300.00	100%	\$0.00	Upfront
3	Flood & Swift Water Tech 1	9/8/2025	Approved For Payment	N/A	\$3,080.00	100%	\$0.00	Upfront

WALKER COUNTY ESD #1
SALES TAX

FY 2026

Month	SPD	TAX	Net Payment	Prior Yr net payment	% change	Pmt YTD	Prior YTD	%Change
Oct	Walker County ESD #1	1.50%	\$ 29,642.14	\$ 26,905.24	10.17%	\$ 29,642.14	\$ 26,905.24	10.17%
Nov	Walker County ESD #1	1.50%	\$ 33,547.17	\$ 35,178.53	-4.63%	\$ 63,189.31	\$ 62,083.77	1.78%
Dec	Walker County ESD #1	1.50%	\$ 35,163.67	\$ 28,258.13	24.43%	\$ 98,352.98	\$ 90,341.90	8.87%
Jan	Walker County ESD #1	1.50%	\$ 38,563.89	\$ 27,502.03	40.22%	\$ 136,916.87	\$ 117,843.93	16.18%
Feb	Walker County ESD #1	1.50%		\$ 38,421.68		\$ 136,916.87	\$ 156,265.61	-12.38%
Mar	Walker County ESD #1	1.50%		\$ 34,237.57		\$ 136,916.87	\$ 190,503.18	-28.13%
Apr	Walker County ESD #1	1.50%		\$ 25,156.97		\$ 136,916.87	\$ 215,660.15	-36.51%
May	Walker County ESD #1	1.50%		\$ 31,258.51		\$ 136,916.87	\$ 246,918.66	-44.55%
Jun	Walker County ESD #1	1.50%		\$ 28,961.88		\$ 136,916.87	\$ 275,880.54	-50.37%
Jul	Walker County ESD #1	1.50%		\$ 28,726.57		\$ 136,916.87	\$ 304,607.11	-55.05%
Aug	Walker County ESD #1	1.50%		\$ 35,434.64		\$ 136,916.87	\$ 340,041.75	-59.74%
Sep	Walker County ESD #1	1.50%		\$ 32,506.07		\$ 136,916.87	\$ 372,547.82	-63.25%

BUDGET VS. ACTUAL

Month	WCAD			Sales Tax Income			
	Budgeted Income	Actual Income	Difference	Budgeted Income	Actual Income	Difference	YTD Difference
Oct	\$ 5,571.00	\$ 11,166.29	\$ 5,595.29	\$ 26,068.00	\$ 29,751.85	\$ 3,683.85	\$ 3,683.85
Nov	\$ 40,564.00	\$ 48,632.60	\$ 8,068.60	\$ 34,084.00	\$ 33,547.17	\$ (536.83)	\$ 3,147.02
Dec	\$ 101,730.00	\$ 108,103.95	\$ 6,373.95	\$ 27,379.00	\$ 35,163.67	\$ 7,784.67	\$ 10,931.69
Jan	\$ 201,117.00	\$	\$ (201,117.00)	\$ 26,646.00	\$	\$ (26,646.00)	\$ (15,714.31)
Feb	\$ 127,521.00	\$	\$ (127,521.00)	\$ 37,226.00	\$	\$ (37,226.00)	\$ (52,940.31)
Mar	\$ 20,961.00	\$	\$ (20,961.00)	\$ 33,172.00	\$	\$ (33,172.00)	\$ (86,112.31)
Apr	\$ 9,097.00	\$	\$ (9,097.00)	\$ 24,374.00	\$	\$ (24,374.00)	\$ (110,486.31)
May	\$ 15,315.00	\$	\$ (15,315.00)	\$ 30,286.00	\$	\$ (30,286.00)	\$ (140,772.31)
June	\$ 8,383.00	\$	\$ (8,383.00)	\$ 25,192.00	\$	\$ (25,192.00)	\$ (165,964.31)
July	\$ 4,507.00	\$	\$ (4,507.00)	\$ 25,191.00	\$	\$ (25,191.00)	\$ (191,155.31)
Aug	\$ 5,117.00	\$	\$ (5,117.00)	\$ 25,191.00	\$	\$ (25,191.00)	\$ (216,346.31)
Sept	\$ 5,117.00	\$	\$ (5,117.00)	\$ 25,191.00	\$	\$ (25,191.00)	\$ (241,537.31)
Total	\$ 545,000.00	\$ 167,902.84		\$ 340,000.00	\$ 98,462.69		

\$ 266,365.53



Summary Statement

December 31, 2025

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Investor ID: TX-01-1156

0001000-0012515 PDFT 878762

**Walker County Emergency Services Distric
t #1
PO Box 113
Riverside, TX 77367**

Texas CLASS

Texas CLASS

		Average Monthly Yield: 3.9690%						
		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
TX-01-1156-0001	Operational Fund	2,069,241.77	0.00	0.00	6,986.22	90,721.10	2,072,976.83	2,076,227.99
TOTAL		2,069,241.77	0.00	0.00	6,986.22	90,721.10	2,072,976.83	2,076,227.99

Tel: (800) 707-6242

<https://www.texasclass.com/>

Walker County ESD 1
FY 2025

Dodge VFD

	# of Calls	Fire			Medical			Other			Percentages		
		Service	No Resp	Disregard	Service	No Resp	Disregard	Service	No Resp	Disregard	Service	No Resp	Disregard
Oct	23	9	0	0	4	9	0	0	1	0	57%	43%	0%
Nov	36	17	0	0	7	9	0	3	0	0	75%	25%	0%
Dec	20	4	0	0	6	7	1	2	0	0	60%	35%	5%
Jan	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Feb	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Mar	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Apr	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
May	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Jun	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Jul	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Aug	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Sep	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Total	79	30	0	0	17	25	1	5	1	0	66%	33%	1%

Riverside VFD

	# of Calls	Fire			Medical			Other			Percentages		
		Service	No Resp	Disregard	Service	No Resp	Disregard	Service	No Resp	Disregard	Service	No Resp	Disregard
Oct	82	26	0	1	50	2	0	2	1	0	95%	4%	1%
Nov	91	29	1	2	43	6	3	7	0	0	87%	8%	5%
Dec	82	17	1	1	50	6	0	7	0	0	90%	9%	1%
Jan	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Feb	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Mar	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Apr	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
May	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Jun	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Jul	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Aug	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Sep	0	0	0	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Total	255	72	2	4	143	14	3	16	1	0	91%	7%	3%

McCall Gibson Swedlund Barfoot Ellis PLLC

Certified Public Accountants

*Chris Swedlund
Noel W. Barfoot
Joseph Ellis
Ashlee Martin*

*Mike M. McCall
(retired)
Debbie Gibson
(retired)*

January 27, 2026

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

In planning and performing our audit of the financial statements of Walker County Emergency Services District No. 1 (the "District") as of and for the year ended September 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 of the District's financial statements 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.

Material Weaknesses

Last year, and again this year, we observed the following matters that we consider to be control deficiencies, significant deficiencies or material weakness.

The District's management consists of an appointed Board of Commissioners (the "Commissioners"). In most cases the day-to-day operations are performed by private companies ("Consultants") under contract with the District. The Commissioners of the District supervise the performance of the Consultants; however, although the Consultants can be part of the District's system of internal control, the Consultants are not members of management. Ultimately, the Commissioners of the District are responsible for the design and implementation of the system of internal control.

As is common within the system of internal control of most small organizations, the accounting function of the District does not prepare the financial statements complete with footnotes in accordance with accounting principles generally accepted in the United States of America. Accordingly, the District has not established internal controls over the preparation of its financial statements. This condition is considered to be a material weakness of the District's system of internal control over financial reporting.

Material Weaknesses (Continued)

During the course of performing an audit, the auditor prepares various journal entries to present the financial statements on the government-wide basis of accounting. Management's reliance upon the auditor to detect and make these necessary adjustments is considered to be a material weakness in internal control. Auditing standards do not make exceptions for reporting deficiencies that are adequately mitigated with nonaudit services rendered by the auditor or deficiencies for which the remedy would be cost prohibitive.

We agree with the objective of auditing standards to inform an organization of all the conditions in its internal control that interfere with its ability to record financial data reliably and issue financial statements free of material misstatement. Communication of the material weaknesses above helps to emphasize that the responsibility for financial reporting rests entirely with the organization and not the auditor.

Management's Response

The Commissioners are appointed from the general population and do not necessarily have governmental accounting expertise. The Board engages consultants who possess industry knowledge and expertise to provide financial services, as well as legal services. Based on the auditor's unmodified opinion, and after reading the financial statements, the Board believes the financial statements to be materially correct. The Board does not feel that the addition of an employee or consultant to oversee the annual financial reporting process is necessary nor would it be cost effective.

Conclusion

Management's written response to the material weaknesses identified in our audit has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

This communication is intended solely for the information and use of the Board of Commissioners and is not intended to be and should not be used by anyone other than the Board of Commissioners.

Sincerely,

McCall Gibson Swedlund Barfoot Ellis PLLC
Certified Public Accountants
Houston, Texas

McCall Gibson Swedlund Barfoot Ellis PLLC

Certified Public Accountants

*Chris Swedlund
Noel W. Barfoot
Joseph Ellis
Ashlee Martin*

*Mike M. McCall
(retired)
Debbie Gibson
(retired)*

January 27, 2026

Board of Directors
Walker County Emergency Service District No. 1

We have audited the financial statements of the governmental activities and each major fund of Walker County Emergency Service District No. 1 (the "District") for the year ended September 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement continuance letter to you dated September 17, 2025. Professional standards also require that we communicate to you the following information related to our audit. For the purposes of this letter, the term "management" refers to the Board of Directors and/or District consultants.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. Significant accounting policies used by the District, including new accounting policies, if any, that have been adopted and implemented during the current fiscal year, are discussed in Note 2. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. The financial statement disclosures are neutral, consistent, and clear.

Accounting estimates are an integral part of the financial statements and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were management's estimate of depreciable lives of capital assets. Depreciation of infrastructure assets is based on industry wide accepted estimated useful lives taken on a straight-line basis, or on the life of the applicable contract in the case of intangible assets. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The District's bookkeeper will be provided with all such adjustments.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 27, 2026.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to perform the following non-attest services for the District: (1) preparation of financial statements and related notes and schedules in conformity with accounting principles generally accepted in the United States of America and (2) preparation of capital assets. These services were performed based on information provided by you. We performed these services in accordance with applicable professional standards. The non-attest services we performed are limited to those specifically defined and did not result in assuming management responsibilities.

We applied certain limited procedures to the Management's Discussion and Analysis and the budgetary comparison schedule for the General Fund, which are required supplementary information ("RSI") that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Directors of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

McCall Gibson Swedlund Barfoot Ellis PLLC
Certified Public Accountants
Houston, Texas

WALKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1
WALKER COUNTY, TEXAS
JANUARY 27, 2026

McCall Gibson Swedlund Barfoot Ellis PLLC
Certified Public Accountants
13100 Wortham Center Drive, Suite 235
Houston, Texas 77065-5610

Ladies and Gentlemen:

This representation letter is provided in connection with your audit of the financial statements of Walker County Emergency Services District No. 1, (the "Commissioners"), which comprise the respective financial position of the governmental activities and major fund as of September 30, 2025, and the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of January 27, 2026, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement continuance letter dated September 17, 2025, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, if any, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.
- 9) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning such litigation, claims, or assessments.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 23) There are no violations or possible violations of laws and regulations, provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 24) As part of your audit, you assisted with preparation of the financial statements and related notes. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 25) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, except as disclosed in the basic financial statements.
- 26) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 27) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 28) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if applicable.
- 29) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
- 30) All funds that meet the quantitative criteria for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 31) Components of net position (net investment in capital assets; restricted; and unrestricted), and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 32) Provisions for uncollectible receivables have been properly identified and recorded, if applicable.
- 33) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

- 34) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 35) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 36) Deposits and investment securities are properly classified as to risk and are properly disclosed.
- 37) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 38) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 39) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 40) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

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

Signatures of the Board of Commissioners

Winning Bidder #: 1

Sale Date: 3/5/2024 Cause Number: T06-127 Judgment Date: 7/24/2023

HUNTSVILLE INDEPENDENT SCHOOL DISTRICT
VS.
WILL PLATTENBERG, ET AL

Tract:2 GEO: 14014

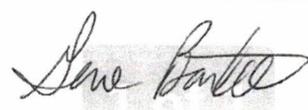
PROPERTY CALLED TRACT 11, BEING 2.264 ACRES OF LAND, MORE OR LESS, IN THE J. PORTER SURVEY, A-38, WALKER COUNTY, TEXAS, AS SHOWN ON THE MAPS OF WALKER CAD AND BEING THE TOTAL OF THE 2 TRACTS DESCRIBED TWO DEEDS RECORDED IN VOLUME 124, PAGE 150 AND VOLUME 127, PAGE 305, DEED RECORDS OF WALKER COUNTY, TEXAS.

Appraised Value Of Property \$172,590.00
Minimum Bid \$25,105.61

SUBJECT TO POST JUDGMENT YEARS 2023- FORWARD

PURCHASER NAME (NAME ON DEED)	WALKER COUNTY EMERGENCY SERVICES DISTRICT MEMBER # 1	
PURCHASE PRICE	\$ 110,000.00	
PAYMENT INFORMATION		
Payment Method	Personal Check	<u>Business Check</u>
	Cashier's Check	Money Order
Check # & Other Info (Name on Check if different)	2540	
Driver's License Info	MKA ALEXANDER COVELER	
• Name	12507447	
• TXDL#	07/28/1972	
• DOB		
How much paid by Buyer?	\$ 110,000.00	
	How much paid for this property only?	\$ 110,000.00

REFUND NEEDED? NO



Prepared by Perdue, Brandon, Fielder, Collins & Mott, LLP

