



BURNET COUNTY EMERGENCY SERVICES DISTRICT #2  
P.O. BOX 249  
BUCHANAN DAM, TEXAS 78609-0249

**Minutes (Official) – August 19, 2021**

**1. (AI)<sup>1</sup> Call meeting to order**

*(AD)<sup>2</sup>At 6:01 p.m., August 19, 2021, the Regular Meeting and Public Hearings of the Board of Emergency Service Commissioners of Burnet County Emergency Services District #2 was called to order by President Richard Bremer at the Cassie Volunteer Fire Department, 3900 RR 690, Burnet, Texas 78611. Notice of this meeting (Enclosure 1) had been previously posted at the Burnet County Courthouse, the Cassie Community Center, the Cassie VFD website ([www.cassievfd.com](http://www.cassievfd.com)), and the Burnet Bulletin (Enclosure 2) in compliance with the provisions of Chapter 551, Texas Government Code.*

**2. (AI) Establish a quorum**

*(AD) Board member in attendance were:*

*Richard Bremer*

*Robbie Cheatham*

*Donna Kiley*

*Sharon Barclay*

*John Call*



*Commissioner Bremer confirmed a quorum was present*

**3. (AI) Pledge of Allegiance**

*(AD) The quorum having been established, the Pledge of Allegiance to the United States was rendered with appropriate honors*

**4. (AI) Invocation**

*(AD) The Invocation was offered by Commissioner Bremer*

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<sup>1</sup> AI – Agenda Item

<sup>2</sup> AD – Action and/or Discussion by BCESD-2Commissioners

**5. (AI) Welcome guests**

*(AD) Commissioner Bremer welcomed to the meeting:*

*Burnet County Commissioner Jim Luther*

*CVFD Treasurer Laura Schneider*

*CVFD Chief Curtis*

*Ben Schneider*

**6. (AI) Comments from the Board and Public not scheduled on the agenda may speak, however no action can be taken on these items and the Board will not debate the comments at this meeting. Comments regarding specific agenda items should occur when the item is called**

*(AD) Commissioner Bremer called for comments from the Board or guests.*

*Commissioner Luther thanked Ben Schneider for his service and mentioned that his service was also acknowledged in the Burnet County Commissioners Court.*

*Commissioner Luther updated the Board on Pct. 1 projects; he stated that they were continuing to make repairs to the roads following the ice storm in February. FEMA had denied the request for repairs and all funds are coming from the County budget.*

*Commissioner Luther also spoke of the delays from LCRA in performing septic inspections. The County is working with LCRA to try to expedite this process.*

**7. (AI) Accept minutes from July 15, 2021 meeting**

*(AD) Commissioner Bremer called for corrections to the July 15, 2021 Meeting Minutes; with no additional changes the Minutes were accepted as presented.*

**8. (AI) Discussion and/or action regarding the selection or appointment of a commissioner to fill the vacant position on the ESD 2 Board. Oath of Office for John Call**

*(AD) John Call was appointed by the Burnet County Commissioners Court and was sworn in by JP Nelson just prior to the current meeting. He was welcomed and took his place on the Board at the beginning of the meeting. (Enclosure 3)*

**9. (AI) Report from the Cassie VFD**

**A. Fire Chief.**

- **Number and types of calls.**
- **Training activity**
- **Other department activity**

**B. Cassie VFD Treasurers Report.**

*(AD) Chief Curtis reported on CVFD activity for the month of July. CVFD responded to 13 calls – 9 EMS/4 Fire. Mutual Aid 1 given, 0 received. YTD 95 calls – 52 EMS/43 Fire. Average response time for In-District calls for July is 7.46, Out-of-District is 11.26. Average personnel 4.8 and YTD 4.0. (Enclosure 4)*

*Chief Curtis reported that Asst. Chief Pennington is retiring after 15 years of service. There is also 1 new member.*

*Chief Curtis reported that CAD went live on Monday.*

*Commissioner Bremer congratulated CVFD on the successful Open House that was held in July.*

*Mrs. Schneider gave the CVFD Treasurers Report for July 2021. There was a balance of \$113,412.08. Income for July was \$42,458.00. Expenses for July was \$16,746.85; with significant expenses in Operations for I-Pad equipment (CAD) and Insurance. Currently, for this FY, there is \$33,851.36 Net Income. (Enclosure 5)*

**10. (AI) Review previously approved CVFD capital expenditure**

*(AD) There were no Capital expenditures for July.*

**11. (AI) Treasurers Report for ESD #2**

*(AD) Commissioner Kiley presented the Treasurer's Report for July 2021. The balance is \$310,020.49 which is comprised of CD - \$156,666.76, Checking – 141,273.68, and Sales Tax - \$12,080.05. July income was \$6070.90 which was largely in Sales Tax revenue and expenses were \$42,608.00. (Enclosure 6)*

*Commissioner Bremer called for any questions or discussion; with no further discussion the Treasurer's Report was accepted as presented.*

**12. (AI) Discussion and/or action concerning the disbursement of ESD #2 funds**

*(AD) Commissioner Bremer reported that anticipated upcoming expenses are in September the payment to the Burnet Central Appraisal District. Commissioner Kiley also reported that there would be reimbursement to Commissioner Barclay for the upcoming SAFE-D Conference.*

**13. (AI) Adjourn regular meeting and convene Public Hearing on ESD Budget**

*(AD) At 6:33 p.m. the Regular Meeting was adjourned by Commissioner Bremer and the Public Hearing on the ESD #2 FY 2021-22 Budget commenced.*

*The adjusted taxable value reported by the BCAD is \$277,988,421. Utilizing a 99% return at 0.10/\$100, the gross anticipated tax income is \$275,208 (Enclosure 7). The proposed budget was presented by Commissioner Bremer (Enclosure 8); gross anticipated income is \$276,268.00. Gross anticipated budgeted expenses are \$272,705.00. This calculation results in a net income of \$3563. Commissioner Bremer further explained the particular elements such as an increase in the P.O. Box and postage. The proposed budget for the CVFD is \$250,000 which includes both Operational and Capital expenses. Commissioner Bremer called for discussion, there was none.*

**14. (AI) Adjourn Public Hearing and reconvene regular meeting**

*(AD) At 6:40 p.m. the Public Hearing was adjourned by Commissioner Bremer and the Regular meeting commenced.*

**15. (AI) Discussion and/or action concerning the ESD Budget for FY 2021-2022**

*(AD) Commissioner Bremer called for discussion related to the ESD Budget for FY 2021-22; there was none. Commissioner Barclay made the motion to accept the ESD FY 2021-22 Budget of \$275,208. The motion passed 5-0.*

**16. (AI) Adjourn regular meeting and convene Public Hearing to set Tax Rate for FY 2021-2022.**

*(AD) At 6:40 p.m. the Regular Meeting was adjourned by Commissioner Bremer and the Public Hearing on setting the Tax Rate for FY2021-22 commenced.*

*Commissioner Bremer explained the rate versus revenue for ESD #2. While the current revenue has made a small increase, there is also an increase in population and appraised values. There is also an increase in operational expenses. It was generally discussed by participants that by leaving the current tax rate unchanged, this will make no expected nominal increase in net revenue.*

**17. (AI) Adjourn Public Hearing and reconvene regular meeting**

*(AD) At 6:47 p.m. the Public Hearing was adjourned by Commissioner Bremer and the Regular Meeting commenced.*

**18. (AI) Discussion and/or action regarding the Tax Rate for FY 2021-2022**

*(AD) Commissioner Bremer called for discussion regarding the ESD FY2021-22 Tax Rate; there was no additional discussion. Commissioner Barclay made the motion that the Burnet County ESD#2 FY 2021-22 Tax Rate be set at 10 cents per \$100 valuation. Commissioner Cheatham seconded. The vote was For-5; Against – 0.*

**19. (AI) Discussion and/or action regarding Letters of Engagement from Taber and Burnett as our Auditors**

*(AD) Commissioner Bremer stated that he had received a Letter of Engagement from Taber and Burnett to serve as the Auditor for the ESD for year. Commissioner Bremer stated that their expense is not to exceed \$7200. (Enclosure 9) Commissioner Bremer called for discussion. There was general discussion to their duties. Commissioner Kiley made the motion to proceed with the contract with Taber and Burnett for the upcoming year. The motion passed unanimously.*

**20. (AI) Discussion and/or action regarding Letter from Burnet County concerning billing for use of the radio tower**

*(AD) Commissioner Bremer presented a letter that he received from Burnet County Judge Oakley regarding transferring the cost of radio subscription to the ESD's. (Enclosure 10) In the past, Burnet County has covered these costs for each VFD by contract. There was much discussion related to the appropriateness of the ESD managing the subscription versus the VFD. It was generally agreed upon that the VFD should manage the subscription as they are the user. There was also much discussion related to the appropriateness of billing ESD's but the County continuing to cover costs of VFD's not in ESD's. Discussion also ensued on*

*late notice and no collaboration, especially in light of budgets already being set. Commissioner Bremer will write a letter in response to Judge Oakley explaining ESD#2's position on the matter.*

**21. (AI) Calendar of Events for September 2021.**

- A. Review previously approved Capital expenditures.**
- B. Approve and sign a one-year Fire Service Contract with selected Service Provider.**
- C. Assign and monitor 1295 contract numbers to each ESD Service Provider.**
- D. Schedule annual audit of the ESD and CVFD with the selected CPA firm.**

*(AD) Commissioner Bremer presented anticipated upcoming events for the September 2021 Meeting.*

- A. No anticipated Capital Expenditures*
- B. The contract has been submitted to Cassie VFD and signed.*
- C. Commissioner Bremer will distribute the 1295 Contract Numbers to the ESD Service Providers.*
- D. Discuss scheduling the annual audit with the selected CPA firm.*

**22 (AI) Next meeting 10:00AM Thursday, September 23, 2021 at the Cassie Community Center**

*(AD) Commissioner Bremer announced that the next regular meeting will be on Thursday, September 23, 2021 at 10:00 a.m. at the Cassie Community Center.*

**23. (AI) Adjourn**

*(AD) With no additional business, the BCESD#2 August 19, 2021 meeting was adjourned at 7:25 p.m.*

Sharon K. Barclay  
Secretary  
Emergency Service District #2  
Burnet County  
August 19, 2021

Richard Bremer  
President  
Emergency Service District #2  
Burnet County  
August 19, 2021



BURNET COUNTY EMERGENCY SERVICES DISTRICT #2  
P.O. BOX 249  
BUCHANAN DAM, TEXAS 78609-0249

**BURNET COUNTY EMERGENCY SERVICES DISTRICT #2**

**NOTICE OF REGULAR MEETING**

In compliance with the provisions of Chapter 551, Texas Government Code, notice is hereby given of a Regular Meeting of the Board of Emergency Services Commissioners of Burnet County Emergency Services District #2, to be held at the Cassie Volunteer Fire Department station located at 3900 RR 690, Burnet, Texas 78611 at 6:00 PM on Thursday, August 19, 2021. This agenda is posted in the Burnet County Courthouse, at the Cassie Community Center and on the [cassievfd.com](http://cassievfd.com) website.

The following agenda items will be discussed, considered and action taken as appropriate.

**AGENDA**

1. Call meeting to order. (Bremer)
2. Establish a quorum. (Bremer)
3. Pledge of Allegiance. (Bremer)
4. Invocation. (Bremer)
5. Welcome guests. (Bremer)
6. Comments from the Board and Public not scheduled on the agenda may speak, however no action can be taken on these items and the Board will not debate the comments at this meeting. Comments regarding specific agenda items should occur when the item is called. There is a 2-minute speaking limit.
7. Accept minutes from July 15, 2021 meeting. (Bremer)
8. Discussion and/or action regarding the selection or appointment of a commissioner to fill the vacant position on the ESD 2 Board. Oath of Office for John Call.
9. Report from the Cassie VFD
  - A. Fire Chief. (Curtis)
    - \* Number and types of calls.
    - \* Training activity
    - \* ~~Other~~ department activity
  - B. Cassie VFD Treasurers Report. (L. Schneider)

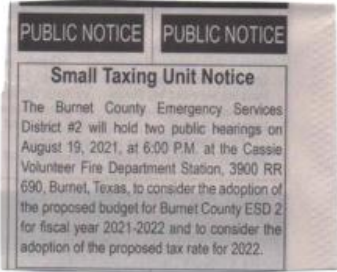
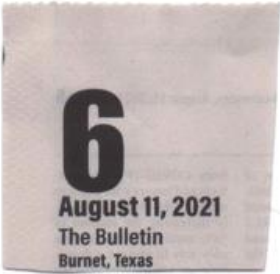


BURNET COUNTY EMERGENCY SERVICES DISTRICT #2  
P.O. BOX 249  
BUCHANAN DAM, TEXAS 78609-0249

10. Review previously approved CVFD capital expenditure. (Bremer)
11. Treasurers Report for ESD #2. (Kiley)
12. Discussion and/or action concerning the disbursement of ESD #2 funds. (Kiley)
13. Adjourn regular meeting and convene Public Hearing on ESD Budget.
14. Adjourn Public Hearing and reconvene regular meeting.
15. Discussion and/or action concerning the ESD Budget for FY 2021-2022.
16. Adjourn regular meeting and convene Public Hearing to set Tax Rate for FY 2021-2022.
17. Adjourn Public Hearing and reconvene regular meeting.
18. Discussion and/or action regarding the Tax Rate for FY 2021-2022.
19. Discussion and/or action regarding Letters of Engagement from Taber and Burnett as our Auditors.
20. Discussion and/or action regarding Letter from Burnet County concerning billing for use of the radio tower.
21. Calendar of Events for September 2021.
  - A. Review previously approved Capital expenditures.
  - B. Approve and sign a one-year Fire Service Contract with selected Service Provider.
  - C. Assign and monitor 1295 contract numbers to each ESD Service Provider.
  - D. Schedule annual audit of the ESD and CVFD with the selected CPA firm.
22. Next meeting 10:00AM Thursday, September 23, 2021 at the Cassie Community Center.
23. Adjourn.

Richard Bremer, President





In the name and by the authority of

The County of Burnet  
Burnet, Texas

OATH OF OFFICE

I, **John Call**, do solemnly swear (or affirm) that I will faithfully execute the duties of the office of:

**Emergency Services District No. 2 Commissioner**

of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

  
John Call, Affiant

SWORN TO and subscribed before me by affiant on this the 19<sup>th</sup> day of August, 2021.

  
Roxanne Nelson  
Justice of the Peace, Precinct 1  
Burnet County, Texas



### Cassie VFD/ Burnet ESD 2

Burnet, TX  
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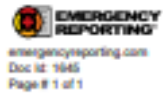


**Incident Statistics**

Zone(s): All Zones | Start Date: 07/01/2021 | End Date: 07/31/2021

INCIDENT COUNT			
INCIDENT TYPE		# INCIDENTS	
EMS		9	
FIRE		4	
<b>TOTAL</b>		<b>13</b>	
TOTAL TRANSPORTS (N2 and N3)			
APPARATUS	# of APPARATUS TRANSPORTS	# of PATIENT TRANSPORTS	TOTAL # of PATIENT CONTACTS
C-60	0	0	4
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>4</b>
PRE-INCIDENT VALUE		LOSSES	
\$0.00		\$0.00	
CO CHECKS			
<b>TOTAL</b>			
MUTUAL AID			
Aid Type		Total	
Aid Given		1	
OVERLAPPING CALLS			
# OVERLAPPING		% OVERLAPPING	
0		0	
LIGHTS AND SIREN - AVERAGE RESPONSE TIME (Dispatch to Arrival)			
Station	EMS	FIRE	
Cassie VFD-Elms Station	0:11:16		
<b>AVERAGE FOR ALL CALLS</b>		<b>0:10:49</b>	
LIGHTS AND SIREN - AVERAGE TURNOUT TIME (Dispatch to Enroute)			
Station	EMS	FIRE	
Cassie VFD-Elms Station	0:05:27		
<b>AVERAGE FOR ALL CALLS</b>		<b>0:04:45</b>	
AGENCY		AVERAGE TIME ON SCENE (MM:SS)	
Cassie VFD/ Burnet ESD 2		27:47	

Only Reviewed Incidents included. EMS for Incident counts includes only 300 to 399 Incident Types. All other incident types are counted as FIRE. CO Checks only includes Incident Types: 424, 736 and 734. # Apparatus Transports = # of incidents where apparatus transported. # Patient Transports = All patients transported by EMS. # Patient Contacts = # of PCR contacted by apparatus. This report now returns both NEMESIS 2 & 3 data as appropriate. For overlapping calls that span over multiple days, total per month will not equal Total count for year.



# Cassie VFD/ Burnet ESD 2

Burnet, TX  
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## Incident Statistics

Zone(s): All Zones | Start Date: 01/01/2021 | End Date: 07/31/2021

INCIDENT COUNT			
INCIDENT TYPE		# INCIDENTS	
EMS		52	
FIRE		43	
<b>TOTAL</b>		<b>95</b>	
TOTAL TRANSPORTS (N2 and N3)			
APPARATUS	# of APPARATUS TRANSPORTS	# of PATIENT TRANSPORTS	TOTAL # of PATIENT CONTACTS
4490	0	0	1
C-60	0	0	9
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>10</b>
PRE-INCIDENT VALUE		LOSSES	
\$0.00		\$0.00	
CO CHECKS			
424 - Carbon monoxide incident		1	
<b>TOTAL</b>		<b>1</b>	
MUTUAL AID			
Aid Type		Total	
Aid Given		32	
Aid Received		4	
OVERLAPPING CALLS			
# OVERLAPPING		% OVERLAPPING	
4		4.21	
LIGHTS AND SIREN - AVERAGE RESPONSE TIME (Dispatch to Arrival)			
Station	EMS	FIRE	
Cassie VFD-Elms Station	0:11:15	0:24:12	
<b>AVERAGE FOR ALL CALLS</b>		<b>0:14:07</b>	
LIGHTS AND SIREN - AVERAGE TURNOUT TIME (Dispatch to Enroute)			
Station	EMS	FIRE	
Cassie VFD-Elms Station	0:04:13	0:07:52	
<b>AVERAGE FOR ALL CALLS</b>		<b>0:04:36</b>	
AGENCY		AVERAGE TIME ON SCENE (MM:SS)	
Cassie VFD/ Burnet ESD 2		46:17	

Only Reviewed Incidents included. EMS for Incident counts includes only 300 to 399 Incident Types. All other incident types are counted as FIRE. CO Checks only includes Incident Types: 424, 736 and 734. # Apparatus Transports = # of incidents where apparatus transported. # Patient Transports = All patients transported by EMS. # Patient Contacts = # of PCR contacted by apparatus. This report now returns both NEMIS 2 & 3 data as appropriate. For overlapping calls that span over multiple days, total per month will not equal Total count for year.



## Cassie VFD/ Burnet ESD 2

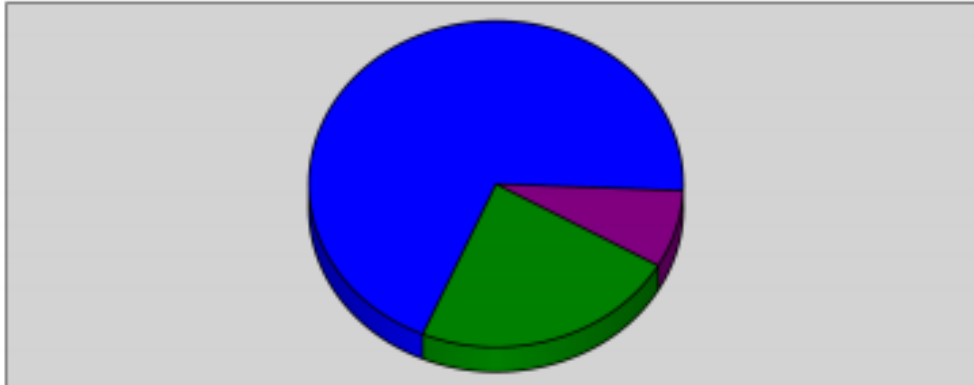
Burnet, TX

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### Major Incident Types by Month for Date Range

Start Date: 07/01/2021 | End Date: 07/31/2021



■ Good Intent Call   ■ Rescue & Emergency Medical Service Incident   ■ Service Call

INCIDENT TYPE	JUL	TOTAL
Good Intent Call	3	3
Rescue & Emergency Medical Service Incident	9	9
Service Call	1	1
<b>Total</b>	<b>13</b>	<b>13</b>

Only REVIEWED incidents included

 **EMERGENCY REPORTING**  
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# Cassie VFD/ Burnet ESD 2

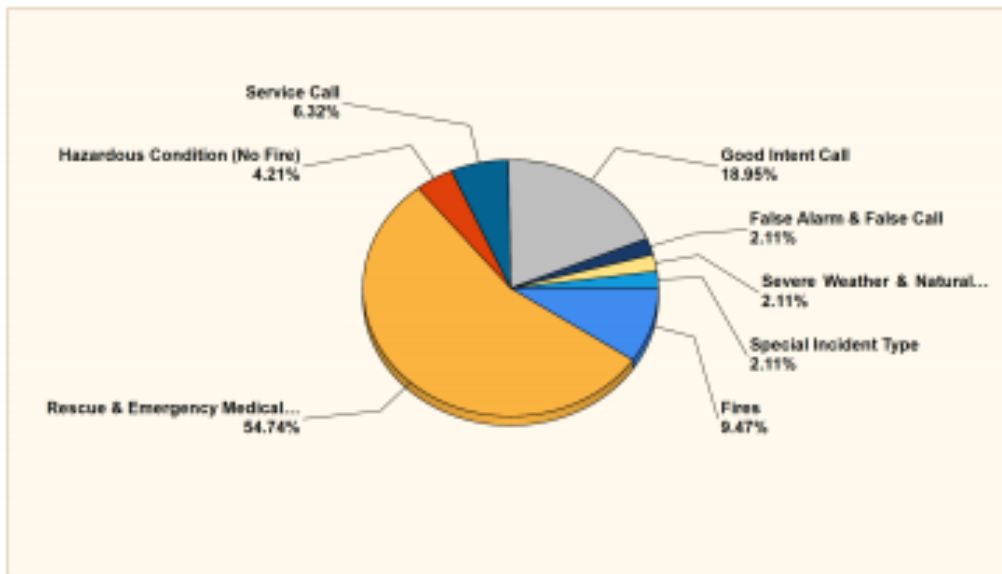
Burnet, TX

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## Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 01/01/2021 | End Date: 07/31/2021



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	9	9.47%
Rescue & Emergency Medical Service	52	54.74%
Hazardous Condition (No Fire)	4	4.21%
Service Call	6	6.32%
Good Intent Call	18	18.95%
False Alarm & False Call	2	2.11%
Severe Weather & Natural Disaster	2	2.11%
Special Incident Type	2	2.11%
<b>TOTAL</b>	<b>95</b>	<b>100%</b>

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



Detailed Breakdown by Incident Type		
INCIDENT TYPE	# INCIDENTS	% of TOTAL
112 - Fires in structure other than in a building	2	2.11%
121 - Fire in mobile home used as fixed residence	1	1.05%
141 - Forest, woods or wildland fire	1	1.05%
142 - Brush or brush-and-grass mixture fire	3	3.16%
143 - Grass fire	2	2.11%
321 - EMS call, excluding vehicle accident with injury	38	40%
322 - Motor vehicle accident with injuries	3	3.16%
324 - Motor vehicle accident with no injuries	3	3.16%
342 - Search for person in water	2	2.11%
365 - Watercraft rescue	4	4.21%
381 - Rescue or EMS standby	2	2.11%
424 - Carbon monoxide incident	1	1.05%
441 - Heat from short circuit (wiring), defective/worn	1	1.05%
444 - Power line down	1	1.05%
480 - Accident, potential accident, other	1	1.05%
520 - Water problem, other	1	1.05%
522 - Water or steam leak	1	1.05%
553 - Public service	3	3.16%
571 - Cover assignment, standby, moveup	1	1.05%
611 - Dispatched & cancelled en route	13	13.68%
622 - No incident found on arrival at dispatch address	2	2.11%
631 - Authorized controlled burning	3	3.16%
733 - Smoke detector activation due to malfunction	1	1.05%
745 - Alarm system activation, no fire - unintentional	1	1.05%
812 - Flood assessment	1	1.05%
813 - Wind storm, tornado/hurricane assessment	1	1.05%
900 - Special type of incident, other	2	2.11%
<b>TOTAL INCIDENTS:</b>	<b>95</b>	<b>100%</b>

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.

## Cassie VFD/ Burnet ESD 2

Burnet, TX

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### Average Response Time per Station for Date Range

Start Date: 07/01/2021 | End Date: 07/31/2021



STATION	AVERAGE RESPONSE MM:SS (Dispatch to Arrived)
#1 - Cassie VFD-Elms Station	7:46

### Average Response Time per Station for Date Range

Start Date: 01/01/2021 | End Date: 07/31/2021

STATION	AVERAGE RESPONSE MM:SS (Dispatch to Arrived)
#1 - Cassie VFD-Elms Station	11:26

AVERAGE RESPONSE TIME calculated from the average time difference between DISPATCH and ARRIVED times on Basic Info 4. Only REVIEWED incidents included.



## Cassie VFD/ Burnet ESD 2

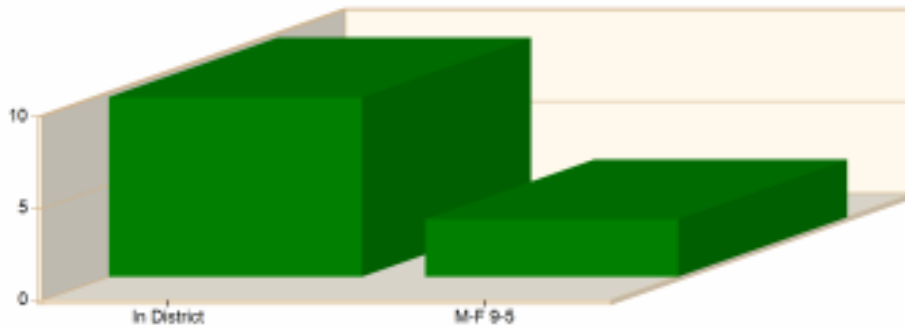
Burnet, TX

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### Incident Average Response Time per Shift for Date Range

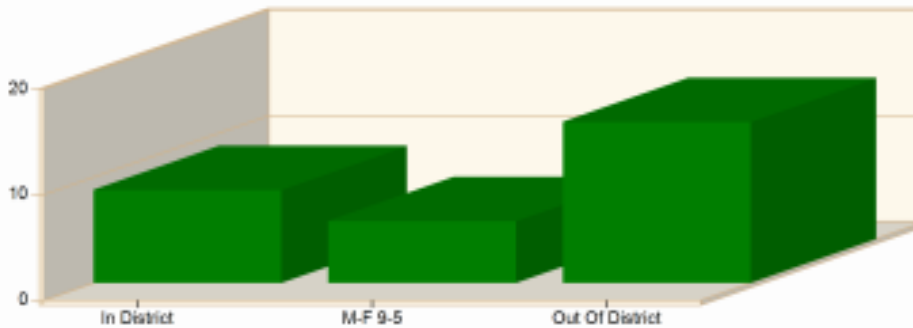
Start Date: 07/01/2021 | End Date: 07/31/2021



SHIFT	AVERAGE RESPONSE TIME (min) (Dispatch to Arrived)	CALLS
In District	9.77	7
M-F 9-5	3.13	3
<b>Total Number of Calls:</b>		<b>10</b>

### Incident Average Response Time per Shift for Date Range

Start Date: 01/01/2021 | End Date: 07/31/2021



SHIFT	AVERAGE RESPONSE TIME (min) (Dispatch to Arrived)	CALLS
In District	8.79	37
M-F 9-5	5.85	22
Out Of District	15.22	30
<b>Total Number of Calls:</b>		<b>89</b>

Incident Average Response Time calculated from Dispatch to first arriving unit apparatus Arrived time. Only Reviewed incidents are included. Incidents that are Cancelled with no apparatus actually arriving are not part of the incident count.



## Cassie VFD/ Burnet ESD 2

Burnet, TX

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### Personnel Count per Incident for Date Range

Start Date: 07/01/2021 | End Date: 07/31/2021

INCIDENT NUMBER	DATE	INCIDENT TYPE	FDID	NUMBER OF PEOPLE		
				ON APPARATUS	NOT ON APPARATUS	TOTAL
2021-2100083	7/2/2021 19:53:56	321 - EMS call, excluding vehicle accident with injury	BP208	6	1	7
2021-2100084	7/7/2021 08:29:36	321 - EMS call, excluding vehicle accident with injury	BP208	4	2	6
2021-2100085	7/9/2021 18:41:57	611 - Dispatched & cancelled en route	BP208	3	0	3
2021-2100086	7/10/2021 03:27:57	322 - Motor vehicle accident with injuries	BP208	5	1	6
2021-2100087	7/10/2021 14:07:47	321 - EMS call, excluding vehicle accident with injury	BP208	5	0	5
2021-2100088	7/16/2021 13:44:30	381 - Rescue or EMS standby	BP208	3	2	5
2021-2100089	7/18/2021 11:57:32	321 - EMS call, excluding vehicle accident with injury	BP208	4	0	4
2021-2100090	7/21/2021 16:06:17	321 - EMS call, excluding vehicle accident with injury	BP208	4	1	5
2021-2100091	7/25/2021 20:45:01	365 - Watercraft rescue	BP208	5	1	6
2021-2100092	7/26/2021 09:38:28	553 - Public service	BP208	2	1	3
2021-2100093	7/27/2021 09:35:38	611 - Dispatched & cancelled en route	BP208	3	0	3
2021-2100094	7/29/2021 20:38:27	321 - EMS call, excluding vehicle accident with injury	BP208	4	0	4
2021-2100095	7/31/2021 20:19:50	611 - Dispatched & cancelled en route	BP208	4	1	5

TOTAL # OF INCIDENTS: 13

AVERAGES:

4.0

0.8

4.8

### Personnel Count per Incident for Date Range

Start Date: 01/01/2021 | End Date: 07/31/2021

TOTAL # OF INCIDENTS: 95

AVERAGES:

3.0

1.0

4.0

Only REVIEWED incidents included

## Cassie VFD/ Burnet ESD 2

Burnet, TX

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### Incidents per Zone for Date Range

Start Date: 07/01/2021 | End Date: 07/31/2021

INCIDENT NUMBER	INCIDENT TYPE	DATE	LOCATION	APPARATUS
<b>ZONE: 30 - OOD- Hoover Valley VFD</b>				
2021-2100093	611 - Dispatched & cancelled en route	07/27/2021	3835 FM 2342	C-60,TRLR1,UTV31

1

TOTAL # INCIDENTS: 1

Only REVIEWED incidents included. Archived Zones cannot be unarchived.

 **EMERGENCY REPORTING**  
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## Cassie VFD/ Burnet ESD 2

Burnet, TX

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### Incidents per Zone for Date Range

Start Date: 01/01/2021 | End Date: 07/31/2021

INCIDENT NUMBER	INCIDENT TYPE	DATE	LOCATION	APPARATUS
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#### ZONE: 27 - OOD-ELBVFD

2021-2100048	611 - Dispatched & cancelled en route	03/20/2021	16948 fm 2341	4450
2021-2100060	141 - Forest, woods or wildland fire	04/25/2021	4501 WOLF CREEK RANCH RD	C-60,T-40,UTV31

Total # Incidents for 27: 2

#### ZONE: 28 - OOD- Burnet VFD

2021-2100074	324 - Motor vehicle accident with no injuries.	06/12/2021	6600 W Sh 29	C-60
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Total # Incidents for 28: 1

#### ZONE: 29 - OOD- CI Burnet FD

2021-2100001	112 - Fires in structure other than in a building	01/04/2021	670 Park Rd 4	4440
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Total # Incidents for 29: 1

#### ZONE: 30 - OOD- Hoover Valley VFD

2021-2100007	441 - Heat from short circuit (wiring), defective/worn	01/16/2021	108 LOST trail	4421,4460
2021-2100015	321 - EMS call, excluding vehicle accident with injury	02/02/2021	6716 Park Rd 4	4450,4460
2021-2100016	611 - Dispatched & cancelled en route	02/02/2021	103 DOVE MEADOW DR	4450
2021-2100017	611 - Dispatched & cancelled en route	02/08/2021	107 RIVER BEND DR	4460
2021-2100026	611 - Dispatched & cancelled en route	02/21/2021	623 SENECA DR	4421,4440
2021-2100031	121 - Fire in mobile home used as fixed residence	03/03/2021	1100 NAVAJO DR	4421,4440,4460
2021-2100032	321 - EMS call, excluding vehicle accident with injury	03/05/2021	109 SENECA DR	4460
2021-2100033	381 - Rescue or EMS standby	03/05/2021	1200 NAVAJO DR	4451
2021-2100035	321 - EMS call, excluding vehicle accident with injury	03/05/2021	914 cr 118B	4450,4460
2021-2100038	611 - Dispatched & cancelled en route	03/11/2021	224 cr	4451,4490
2021-2100043	321 - EMS call, excluding vehicle accident with injury	03/15/2021	447 SHOALS PKY	4460
2021-2100044	745 - Alarm system activation, no fire - unintentional	03/15/2021	100 MARINA BLF	4421
2021-2100045	321 - EMS call, excluding vehicle accident with injury	03/15/2021	111 HILL CREST DR	4460
2021-2100054	321 - EMS call, excluding vehicle accident with injury	04/15/2021	1200 NAVAJO DR	4460
2021-2100058	142 - Brush or brush-and-grass mixture fire	04/20/2021	5403 Park Rd 4	C-60,T-40,UTV31
2021-2100059	143 - Grass fire	04/24/2021	100 COLLIER LN	T-40
2021-2100078	142 - Brush or brush-and-grass mixture fire	06/17/2021	521 ENCHANTED WAY	B-50,T-40
2021-2100093	611 - Dispatched & cancelled en route	07/27/2021	3835 FM 2342	C-60,TRLR1,UTV31

Total # Incidents for 30: 18

#### ZONE: 31 - OOD- Oakalla VFD

2021-2100004	112 - Fires in structure other than in a building	01/10/2021	223 cr 218	4440,4460
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Total # Incidents for 31: 1

INCIDENT NUMBER	INCIDENT TYPE	DATE	LOCATION	APPARATUS
<b>ZONE: 34 - OOD- Granite Shoals VFD</b>				
2021-2100055	611 - Dispatched & cancelled en route	04/17/2021	800 SCENIC LOOP	C-60, RB-30
Total # Incidents for 34:				1
<b>ZONE: 37 - OODOC- Llano County Buchanan Dam VFD</b>				
2021-2100014	611 - Dispatched & cancelled en route	01/30/2021	1157 OLD SPANISH TRL	4450
2021-2100075	571 - Cover assignment, standby, moveup	06/15/2021	577 ESCALAR	B-50
2021-2100076	142 - Brush or brush-and-grass mixture fire	06/15/2021	977 escalar	B-50,T-40
2021-2100079	322 - Motor vehicle accident with injuries	06/17/2021	17500 e ah 29	B-50,E-20
Total # Incidents for 37:				4
<b>ZONE: 42 - OOD- Bertram VFD</b>				
2021-2100011	143 - Grass fire	01/17/2021	530 cr 326	4440,4450
2021-2100036	611 - Dispatched & cancelled en route	03/06/2021	8520 N FM 1174	4440
Total # Incidents for 42:				2
<b>ZONE: 45 - Burnet CISD</b>				
2021-2100027	522 - Water or steam leak	02/21/2021	1000 greenmile	4451,4460
Total # Incidents for 45:				1
<b>TOTAL # INCIDENTS:</b>				<b>33</b>

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**Cassie Volunteer Fire Department  
Balance Sheet  
As of July 31, 2021**

	Jul 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
1010 - CASSIE VFD-ESD2	113,412.00
<b>Total Checking/Savings</b>	113,412.00
<b>Total Current Assets</b>	113,412.00
<b>Fixed Assets</b>	
1410 - Land	13,820.00
1420 - Furniture & Fixtures	10,438.00
1430 - Vehicles & Equipment	1,090,057.47
1440 - EMS Equipment	5,037.56
1450 - Communication Equipment	103,956.55
1460 - Buildings	113,750.42
1510 - Accumulated Depreciation	-853,730.00
<b>Total Fixed Assets</b>	453,330.00
<b>TOTAL ASSETS</b>	<b>566,742.77</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
2010 - Employer & Emp. Payroll Tax	1,422.59
<b>Total Other Current Liabilities</b>	1,422.59
<b>Total Current Liabilities</b>	1,422.59
<b>Total Liabilities</b>	1,422.59
<b>Equity</b>	
3010 - Unrestricted Net Assets-Ret.Ern	531,468.82
Net Income	33,851.36
<b>Total Equity</b>	565,320.18
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>566,742.77</b>

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**Cassie Volunteer Fire Department  
Profit & Loss Budget vs. Actual  
October 2020 through July 2021**

	<u>Oct '20 - Jul 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Income</b>			
<b>4000 - Income</b>			
4005 - ESD payments	175,000.00	175,000.00	0.00
4010 - Individual Donations	4,825.00	0.00	4,825.00
4020 - Group & Company Donations	5,923.79	0.00	5,923.79
4025 - Grants	10,000.00	0.00	10,000.00
4030 - County Funds	0.00	5,000.00	-5,000.00
4070 - ESD Reimbursement	1,013.77	0.00	1,013.77
4075 - Grant Reimbursement-nontraining	2,450.00	0.00	2,450.00
4095 - ESD Pymts-Capital Expenditures	36,766.00	37,835.00	2,131.00
<b>Total 4000 - Income</b>	<b>230,846.56</b>	<b>217,701.00</b>	<b>21,145.56</b>
<b>Total Income</b>	<b>230,846.56</b>	<b>217,701.00</b>	<b>21,145.56</b>
<b>Expense</b>			
<b>5000 - ADMINISTRATIVE</b>			
5005 - Accounting	1,170.00	1,300.00	-130.00
5010 - Legal Services	0.00	100.00	-100.00
5015 - Meetings	170.38	101.50	68.88
5020 - Office Equipment/Maint.	0.00	258.00	-258.00
5025 - Office Supplies	825.70	1,000.00	-174.30
5030 - Printer Supplies	54.87	300.00	-245.13
5035 - Shipping/Postage/PO Box Rental	548.43	150.00	398.43
5040 - Subscrip/Dues/Membership/RecMgmt	7,688.55	10,000.00	-2,311.45
5045 - Travel Allowance	0.00	100.00	-100.00
5050 - Uniforms (Caps and Shirts)	1,358.30	4,000.00	-2,641.70
5055 - Printing Services	935.26	100.00	835.26
5060 - Banking/OffDeposits/Chks/BkgtChks	35.00	100.00	-65.00
5070 - Replen Petty Cash/Toll Charges	0.00	350.00	-350.00
5075 - RECRUITMENT & RETENTION	1,386.28	3,500.00	-2,113.72
<b>Total 5000 - ADMINISTRATIVE</b>	<b>13,342.77</b>	<b>21,250.50</b>	<b>-8,016.73</b>
<b>5200 - PAID POSITION</b>			
5205 - Base Salary	41,461.64	40,000.00	7,538.36
5215 - CVPD SS & Medicare Tax Match	3,171.66	3,748.50	-576.84
<b>Total 5200 - PAID POSITION</b>	<b>44,633.30</b>	<b>43,748.50</b>	<b>8,114.90</b>
<b>5300 - BUILDING AND GROUNDS</b>			
5305 - Botanical Supplies	0.00	50.00	-50.00
5310 - Janitorial Supplies	140.42	200.00	-59.58
5320 - Repairs and Maintenance	4,846.27	3,000.00	1,846.27
5325 - Furn&YardEquip Repl/Rep/New	2,359.03	520.00	1,839.03
5330 - Electrical Service	1,923.47	3,750.00	-1,826.53
5335 - Telephone Service	3,840.23	3,600.00	240.23
<b>Total 5300 - BUILDING AND GROUNDS</b>	<b>13,110.42</b>	<b>11,120.00</b>	<b>1,995.42</b>
<b>5600 - COMMUNICATIONS</b>			
5605 - Batteries, Clips, Acc.	82.45	500.00	-417.55
5615 - Non-Warranty Repair	0.00	300.00	-300.00
5620 - Digital Radio and Papers	0.00	500.00	-500.00
<b>Total 5600 - COMMUNICATIONS</b>	<b>82.45</b>	<b>1,300.00</b>	<b>-1,237.55</b>
<b>6600 - INSURANCE</b>			
6605 - Building and Property	4,194.00	3,819.00	375.00
6610 - Vehicle	7,174.02	8,000.00	-825.98
6615 - Personnel Coverage	9,573.00	10,200.00	-627.00
<b>Total 6600 - INSURANCE</b>	<b>20,941.02</b>	<b>22,019.00</b>	<b>-1,077.98</b>
<b>7000 - OPERATIONS</b>			
7007 - CAD-Computer Aided Dispatch	19,535.35	24,034.00	-4,498.65
7010 - Fuel-Vehicle and Equipment	191.64	500.00	-308.36
7012 - Fuelman-Vehicles & Equipment	3,174.95	4,530.00	-1,355.05
7015 - Equipment Maint/Repr-Vendor	0.00	500.00	-500.00
7020 - Fire Extinguisher Test/Repr	183.90	300.00	-116.10
7030 - First Responder Supplies	677.46	3,300.00	-2,622.54

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**Cassie Volunteer Fire Department  
Profit & Loss Budget vs. Actual  
October 2020 through July 2021**

	Oct '20 - Jul 21	Budget	\$ Over Budget
7035 - Ladder, Pump & Hose Testing	2,434.70	3,000.00	-565.30
7040 - Minor Tools	845.54	150.00	695.54
7045 - Veh/Eqmt Lights-Decals-Safety	3,444.07	100.00	3,344.07
7050 - Personal Protect Equip-PPE	5,424.26	4,000.00	1,424.26
7055 - PPE Testing/Cleaning/Repair	0.00	500.00	-500.00
7060 - Rehabilitation Supplies	465.73	500.00	-34.27
7065 - Rescue Equipment Maint/Repr	0.00	250.00	-250.00
7070 - SCBA Testing/Hydro/FaceMsk/Pack	1,277.25	2,000.00	-722.75
7072 - SCBA MAINTENANCE & REPAIR	0.00	500.00	-500.00
7075 - State Veh Safety Inspec&Regist	37.00	151.00	-114.00
7080 - Vehicle Maintenance/Repair	2,093.42	1,500.00	593.42
7085 - Vehicle Maint/Repr(Vendor)	1,673.22	7,000.00	-5,326.78
7090 - Equipment Reprint(Fire Fightg)	115.79	1,750.00	-1,634.21
7095 - Fire Fighting Equipment - NEW	11,253.70	2,500.00	8,753.70
7100 - Rescue Equipment - NEW	6,442.12	1,000.00	5,442.12
7105 - Rescue Equipment - REPLMNT	0.00	200.00	-200.00
<b>Total 7000 - OPERATIONS</b>	<b>59,270.10</b>	<b>58,265.00</b>	<b>1,005.10</b>
<b>8000 - TRAINING</b>			
8005 - AED, CPR, First Aid	0.00	454.00	-454.00
8020 - Training -VENDOR	759.70	3,500.00	-2,740.30
8025 - Per Diem Travel/Lodging	901.73	3,000.00	-2,098.27
<b>Total 8000 - TRAINING</b>	<b>1,661.43</b>	<b>6,954.00</b>	<b>-5,292.57</b>
<b>9000 - PUBLIC RELATIONS</b>			
9005 - Educational Supplies	0.00	100.00	-100.00
9010 - Public Educatn/Relatn/Apprtn	0.00	500.00	-500.00
9015 - Shipping and Postage	0.00	100.00	-100.00
9020 - Printing	0.00	100.00	-100.00
9025 - Recognition/Thank You	911.78	500.00	411.78
<b>Total 9000 - PUBLIC RELATIONS</b>	<b>911.78</b>	<b>1,300.00</b>	<b>-388.22</b>
<b>9500 - CAPITAL EXPENDITURES</b>			
9515 - Fire Equipment-Folding Water Tk	1,805.00	0.00	1,805.00
9518 - Fire Monitor Nozzle for T1#4440	1,680.95	0.00	1,680.95
9532 - HVAC SYSTEM-STATION 1	7,684.98	7,635.00	49.98
9533 - UTV-W/PUMP, TANK, & TRAILER	38,514.05	32,131.00	6,383.05
9566 - K-12 Saw-for cutting metal	1,371.65	0.00	1,371.65
<b>Total 9500 - CAPITAL EXPENDITURES</b>	<b>51,056.63</b>	<b>39,766.00</b>	<b>11,290.63</b>
<b>Total Expenses</b>	<b>204,995.20</b>	<b>214,832.00</b>	<b>-9,836.80</b>
<b>Net Income</b>	<b>33,851.36</b>	<b>2,869.00</b>	<b>36,982.36</b>



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**Cassie Volunteer Fire Department**  
**Profit & Loss by Class**  
October 2020 through July 2021

	ESD	ESDC	FD	FDE	FDG	FDMA	TOTAL
<b>Income</b>							
4000 - Income							
4005 - ESD payments	121,052.14	0.00	0.00	54,013.86	0.00	0.00	175,066.00
4010 - Individual Donations	0.00	0.00	4,625.00	0.00	0.00	0.00	4,625.00
4020 - Group & Company Donations	0.00	0.00	5,923.79	0.00	0.00	0.00	5,923.79
4025 - Grants	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00
4070 - ESD Reimbursement	1,015.77	0.00	0.00	0.00	0.00	0.00	1,015.77
4075 - Grant Reimbursement-nontraining	0.00	0.00	0.00	0.00	2,450.00	0.00	2,450.00
4095 - ESD Pyrite-Capital Expenditures	0.00	39,766.00	0.00	0.00	0.00	0.00	39,766.00
<b>Total 4000 - Income</b>	<b>122,067.91</b>	<b>39,766.00</b>	<b>10,548.79</b>	<b>54,013.86</b>	<b>12,450.00</b>	<b>0.00</b>	<b>238,845.56</b>
<b>Total Income</b>	<b>122,067.91</b>	<b>39,766.00</b>	<b>10,548.79</b>	<b>54,013.86</b>	<b>12,450.00</b>	<b>0.00</b>	<b>238,845.56</b>
<b>Expense</b>							
5000 - ADMINISTRATIVE							
5005 - Accounting	420.00	0.00	0.00	750.00	0.00	0.00	1,170.00
5015 - Meetings	0.00	0.00	170.38	0.00	0.00	0.00	170.38
5025 - Office Supplies	825.70	0.00	0.00	0.00	0.00	0.00	825.70
5030 - Printer Supplies	54.87	0.00	0.00	0.00	0.00	0.00	54.87
5035 - Shipping/Postage/PO Box Rental	328.43	0.00	220.00	0.00	0.00	0.00	548.43
5040 - Subscripns/Dues/Membershp/RecMgmt	7,698.55	0.00	0.00	0.00	0.00	0.00	7,698.55
5050 - Uniforms (Caps and Shirts)	1,358.30	0.00	0.00	0.00	0.00	0.00	1,358.30
5055 - Printing Services	105.26	0.00	0.00	0.00	0.00	0.00	105.26
5060 - Banking/CityDep/Coa/Chks/BkugdCks	35.00	0.00	0.00	0.00	0.00	0.00	35.00
5076 - RECRUITMENT & RETENTION	1,386.28	0.00	0.00	0.00	0.00	0.00	1,386.28
<b>Total 5000 - ADMINISTRATIVE</b>	<b>12,202.39</b>	<b>0.00</b>	<b>390.38</b>	<b>750.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,342.77</b>
5200 - PAID POSITION							
5205 - Base Salary	0.00	0.00	0.00	41,461.64	0.00	0.00	41,461.64
5215 - CVFD SS & Medicare Tax Match	0.00	0.00	0.00	3,171.96	0.00	0.00	3,171.96
<b>Total 5200 - PAID POSITION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44,633.60</b>	<b>0.00</b>	<b>0.00</b>	<b>44,633.60</b>
5300 - BUILDING AND GROUNDS							
5310 - Janitorial Supplies	146.42	0.00	0.00	0.00	0.00	0.00	146.42
5320 - Repairs and Maintenance	4,846.27	0.00	0.00	0.00	0.00	0.00	4,846.27
5325 - Furn&YardEquip Rep/Repl/New	2,359.03	0.00	0.00	0.00	0.00	0.00	2,359.03
5330 - Electrical Service	1,923.47	0.00	0.00	0.00	0.00	0.00	1,923.47
5335 - Telephone Service	3,840.23	0.00	0.00	0.00	0.00	0.00	3,840.23
<b>Total 5300 - BUILDING AND GROUNDS</b>	<b>13,115.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,115.42</b>
5600 - COMMUNICATIONS							
5605 - Batteries, Clips, Acc.	62.45	0.00	0.00	0.00	0.00	0.00	62.45
<b>Total 5600 - COMMUNICATIONS</b>	<b>62.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>62.45</b>
6000 - INSURANCE							
6005 - Building and Property	4,194.00	0.00	0.00	0.00	0.00	0.00	4,194.00
6010 - Vehicle	7,174.02	0.00	0.00	0.00	0.00	0.00	7,174.02
6015 - Personnel Coverage	9,573.00	0.00	0.00	0.00	0.00	0.00	9,573.00
<b>Total 6000 - INSURANCE</b>	<b>20,941.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,941.02</b>
7000 - OPERATIONS							
7007 - CAD-Computer Aided Dispatch	19,535.35	0.00	0.00	0.00	0.00	0.00	19,535.35
7010 - Fuel-Vehicle and Equipment	191.64	0.00	0.00	0.00	0.00	0.00	191.64
7012 - Fuelman-Vehicles & Equipment	2,824.05	0.00	0.00	0.00	0.00	350.90	3,174.95
7020 - Fire Extinguisher Test/Repr	183.90	0.00	0.00	0.00	0.00	0.00	183.90
7030 - First Responder Supplies	677.46	0.00	0.00	0.00	0.00	0.00	677.46
7035 - Ladder, Pump & Hose Testing	2,434.70	0.00	0.00	0.00	0.00	0.00	2,434.70
7040 - Minor Tools	845.54	0.00	0.00	0.00	0.00	0.00	845.54
7045 - Veh/Eprnt Lights-Decals-Safety	3,444.07	0.00	0.00	0.00	0.00	0.00	3,444.07
7050 - Personal Protect Equip-PPE	5,424.26	0.00	0.00	0.00	0.00	0.00	5,424.26
7060 - Rehabilitation Supplies	370.75	0.00	94.98	0.00	0.00	0.00	465.73
7070 - SCBA Testing/Hydro/FaceMsk/Pack	1,277.25	0.00	0.00	0.00	0.00	0.00	1,277.25
7075 - State Veh Safety Inspec&Regist	37.00	0.00	0.00	0.00	0.00	0.00	37.00
7080 - Vehicle Maintenance/Repair	2,093.42	0.00	0.00	0.00	0.00	0.00	2,093.42
7085 - Vehicle Maint/Repr/Vendor	1,673.22	0.00	0.00	0.00	0.00	0.00	1,673.22

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**Cassie Volunteer Fire Department**  
**Profit & Loss by Class**  
October 2020 through July 2021

	ESD	ESDC	FD	FDE	FDG	FDMA	TOTAL
7090 - Equipmt Replmt(Fire Fighg)	115.79	0.00	0.00	0.00	0.00	0.00	115.79
7095 - Fire Fighting Equipmt - NEW	1,607.62	0.00	0.00	0.00	9,646.08	0.00	11,253.70
7190 - Rescue Equipment - NEW	374.61	0.00	6,067.51	0.00	0.00	0.00	6,442.12
<b>Total 7000 - OPERATIONS</b>	<b>43,110.63</b>	<b>0.00</b>	<b>6,162.49</b>	<b>0.00</b>	<b>9,646.08</b>	<b>350.90</b>	<b>59,270.10</b>
<b>8000 - TRAINING</b>							
8020 - Training -VENDOR	759.70	0.00	0.00	0.00	0.00	0.00	759.70
8025 - Per Diem Travel/Lodging	901.73	0.00	0.00	0.00	0.00	0.00	901.73
<b>Total 8000 - TRAINING</b>	<b>1,661.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,661.43</b>
<b>9000 - PUBLIC RELATIONS</b>							
9025 - Recognition/Thank You	919.77	0.00	92.01	0.00	0.00	0.00	911.78
<b>Total 9000 - PUBLIC RELATIONS</b>	<b>919.77</b>	<b>0.00</b>	<b>92.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>911.78</b>
<b>9500 - CAPITAL EXPENDITURES</b>							
9515 - Fire Equipment-Folding Water Tk	0.00	1,805.00	0.00	0.00	0.00	0.00	1,805.00
9518 - Fire Monitor Nozzle for T1#4440	0.00	1,690.95	0.00	0.00	0.00	0.00	1,690.95
9532 - HVAC SYSTEM-STATION 1	0.00	7,634.98	50.00	0.00	0.00	0.00	7,684.98
9533 - UTV-W/PUMP, TANK, & TRAILER	0.00	32,131.00	6,076.00	0.00	307.05	0.00	38,514.05
9566 - K-12 Saw-for cutting metal	0.00	1,371.65	0.00	0.00	0.00	0.00	1,371.65
<b>Total 9500 - CAPITAL EXPENDITURES</b>	<b>0.00</b>	<b>44,623.58</b>	<b>6,126.00</b>	<b>0.00</b>	<b>307.05</b>	<b>0.00</b>	<b>51,056.63</b>
<b>Total Expense</b>	<b>91,913.11</b>	<b>44,623.58</b>	<b>12,770.88</b>	<b>45,383.00</b>	<b>9,953.13</b>	<b>350.90</b>	<b>204,995.20</b>
<b>Net Income</b>	<b>30,154.89</b>	<b>-4,857.58</b>	<b>-2,222.09</b>	<b>8,630.26</b>	<b>2,496.87</b>	<b>-350.90</b>	<b>33,851.36</b>

2:01 PM

08/05/21

Accrual Basis

**Cassie Volunteer Fire Department  
Profit & Loss Detail  
July 2021**

Date	Name	Memo	Class	Amount
<b>Income</b>				
<b>4000 - Income</b>				
<b>4005 - ESD payments</b>				
07/07/2021	Barnet County E...	4th quarter distribution for operation expenses	ESD	29,270.00
07/07/2021	Barnet County E...	4th quarter distribution for salary	FDE	13,188.00
Total 4005 - ESD payments				42,458.00
Total 4000 - Income				42,458.00
Total Income				42,458.00
<b>Expense</b>				
<b>5000 - ADMINISTRATIVE</b>				
<b>5025 - Office Supplies</b>				
07/12/2021	Chase Card Serv...	Office Depot - 2-500 counts packs of envelopes, 1-10 ream box of p...	ESD	146.37
Total 5025 - Office Supplies				146.37
<b>5035 - Shipping/Postage/PO Box Rental</b>				
07/12/2021	Chase Card Serv...	USPS-4 rolls of 100 stamps to mail flyers to people in the fire district...	FD	220.00
Total 5035 - Shipping/Postage/PO Box Rental				220.00
<b>5040 - Subscrip/n/Dues/Membrshp/RecMgmt</b>				
07/12/2021	Chase Card Serv...	YMCA-July membership-Shields-senior	ESD	30.00
07/12/2021	Chase Card Serv...	YMCA-July membership-Sanchez-senior couple	ESD	49.00
07/12/2021	Chase Card Serv...	YMCA-July membership-Curtis-family	ESD	58.00
07/12/2021	Chase Card Serv...	First Due- website hosting for July 2021	ESD	30.00
07/12/2021	Chase Card Serv...	YMCA-July membership-Kelley-family	ESD	58.00
Total 5040 - Subscrip/n/Dues/Membrshp/RecMgmt				225.00
<b>5076 - RECRUITMENT &amp; RETENTION</b>				
07/12/2021	Chase Card Serv...	Vistap-2-4'x8' recruitment banners to put at station in yard	ESD	245.00
07/12/2021	Chase Card Serv...	OMT signs- 25- 18"x24" signs to be posted at various fire district ent...	ESD	375.00
Total 5076 - RECRUITMENT & RETENTION				620.00
Total 5000 - ADMINISTRATIVE				1,211.37
<b>5200 - PAID POSITION</b>				
<b>5205 - Base Salary</b>				
07/13/2021	Derrick R Curtis	Salary-payroll for period beginning 7-5-2021 and ending 7-16-2021	FDE	1,884.62
07/27/2021	Derrick R Curtis	Salary - payroll for period beginning 7-18-2021 and ending 7-30-2021	FDE	1,884.62
Total 5205 - Base Salary				3,769.24
<b>5215 - CVFD 55 &amp; Medicare Tax Match</b>				
07/13/2021	Derrick R Curtis	payroll for period beginning 7-5-2021 and ending 7-16-2021	FDE	144.18
07/27/2021	Derrick R Curtis	payroll for period beginning 7-18-2021 and ending 7-30-2021	FDE	144.18
Total 5215 - CVFD 55 & Medicare Tax Match				288.36
Total 5200 - PAID POSITION				4,057.60
<b>5300 - BUILDING AND GROUNDS</b>				
<b>5310 - Janitorial Supplies</b>				
07/12/2021	Chase Card Serv...	HEB-1-12 pack of paper towels	ESD	19.88
Total 5310 - Janitorial Supplies				19.88
<b>5320 - Repairs and Maintenance</b>				
07/12/2021	Chase Card Serv...	AMZN-repower kit fuel line for echo trimmer	ESD	6.48
07/12/2021	Chase Card Serv...	Harbor Freight-1-26 gallon fortress compressor to replace one no lo...	ESD	529.98
07/12/2021	Chase Card Serv...	Satellite Station - security monitoring for the months of July, August,...	ESD	110.97
Total 5320 - Repairs and Maintenance				647.43
<b>5325 - Furn&amp;YardEquip Repl/Rep/New</b>				
07/12/2021	Chase Card Serv...	AMZN-1-steel counter high cabinet with 2 shelves for chief's office L...	ESD	324.67
07/12/2021	Chase Card Serv...	AMZN-1-5.0 cubic foot chest freezer, small deep freezer mini outdoo...	ESD	289.99

Page 1

2:01 PM  
08/05/21  
Accrual Basis

Cassie Volunteer Fire Department  
Profit & Loss Detail  
July 2021

Date	Name	Memo	Class	Amount
Total 5325 - Furn&YardEquip Rep/Rep/New				614.66
<b>5330 - Electrical Service</b>				
07/15/2021	PEC	Acct#0000098825 monthly stnt for period 5-22-2021 - 6-21-2021	ESD	171.28
Total 5330 - Electrical Service				171.28
<b>5335 - Telephone Service</b>				
07/12/2021	Chase Card Servi...	VZWRLSS-phone and internet service monthly charge for period Ma...	ESD	531.26
Total 5335 - Telephone Service				531.26
Total 5300 - BUILDING AND GROUNDS				1,984.51
<b>6600 - INSURANCE</b>				
<b>6605 - Building and Property</b>				
07/05/2021	VRIS of Texas	Inv#67262 for 4th quarter commercial insurance premium	ESD	901.00
Total 6605 - Building and Property				901.00
<b>6610 - Vehicle</b>				
07/05/2021	VRIS of Texas	Inv# 87238 for auto coverage for new Magnum Trailer	ESD	59.02
07/05/2021	VRIS of Texas	Inv#67262 for 4th quarter auto insurance premium	ESD	1,771.00
Total 6610 - Vehicle				1,830.02
Total 6600 - INSURANCE				2,731.02
<b>7000 - OPERATIONS</b>				
<b>7007 - CAD-Computer Aided Dispatch</b>				
07/12/2021	Chase Card Servi...	Proclp-5 tough sleeve mobile mounts for ipads in vehicles with USB...	ESD	1,020.78
Total 7007 - CAD-Computer Aided Dispatch				1,020.78
<b>7012 - Fuelman-Vehicles &amp; Equipment</b>				
07/05/2021	Fuelman	6-1-2021-4460 - 2-EMS call, 1-accident, meetings regarding CAD sy...	ESD	38.73
07/05/2021	Fuelman	6-9-2021-4460 - 2-EMS and 1-Hazard	ESD	47.99
07/05/2021	Fuelman	6-15-2021-4460 - 1-EMS, 1-accident, 1-fire Buchanan Dam	ESD	50.97
07/05/2021	Fuelman	6-25-2021-4460 - 2-fires, 1-accident, 1-SAR	ESD	55.19
07/05/2021	Fuelman	6-15-2021-4450 pump & jere can - 1-fire	ESD	10.64
07/05/2021	Fuelman	6-14-2021-Lawn Equipment - gas can for mower, trimmer, etc.	ESD	11.59
07/05/2021	Fuelman	6-24-2021-4421 regular fill up	ESD	53.13
07/05/2021	Fuelman	6-15-2021-4440 1-fire call and regular fill up	ESD	34.96
07/05/2021	Fuelman	6-17-2021-4450 3-fires and 1-accident	ESD	45.06
07/05/2021	Fuelman	6-29-2021-4451 2-SAR, 1-accident	ESD	47.84
Total 7012 - Fuelman-Vehicles & Equipment				396.10
<b>7045 - Veh/Eqmt Lights-Decals-Safety</b>				
07/02/2021	On Site Decals, L...	Inv# 10684-to design, manufacture, and install graphics on Magnum...	ESD	3,100.00
07/12/2021	Chase Card Servi...	AMZN-2 pack of mini G3 retractable ratchet tie-downs for the UTV	ESD	112.54
Total 7045 - Veh/Eqmt Lights-Decals-Safety				3,212.54
<b>7050 - Personal Protect Equip-PPE</b>				
07/12/2021	Chase Card Servi...	WPSG-1-fire hog fire gloves, 1-fire gore gloves, 1-reamlight for hel...	ESD	657.82
07/12/2021	Chase Card Servi...	SFFMA- 2-Wildland boots and 2-Bunker boots for new personnel	ESD	1,267.00
Total 7050 - Personal Protect Equip-PPE				1,924.82
<b>7060 - Rehabilitation Supplies</b>				
07/12/2021	Chase Card Servi...	HEB-3-12 packs of DP	FD	15.48
Total 7060 - Rehabilitation Supplies				15.48
<b>7075 - State Veh Safety Inspec&amp;Regist</b>				
07/07/2021	Burnet County Ta...	Registration for E2-44421 for period 6-2021 -- 6-2022	ESD	7.50
Total 7075 - State Veh Safety Inspec&Regist				7.50
<b>7080 - Vehicle Maintenance/Repair</b>				
07/12/2021	Chase Card Servi...	NAPA-2 new batteries for E3-44451 to replace bad ones	ESD	119.68

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**Cassie Volunteer Fire Department**  
**Profit & Loss Detail**  
July 2021

08/19/21

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Class</u>	<u>Amount</u>
	Total 7000 - Vehicle Maintenance/Repair			<u>119.68</u>
	Total 7000 - OPERATIONS			<u>6,096.90</u>
	<b>8000 - TRAINING</b>			
	<b>8020 - Training -VENDOR</b>			
07/12/2021	Chase Card ServL	Fire Protection-fire fighter manual	ESD	<u>65.45</u>
	Total 8020 - Training -VENDOR			<u>65.45</u>
	Total 8000 - TRAINING			<u>65.45</u>
	Total Expense			<u>16,746.85</u>
	<b>Net Income</b>			<u><b>25,711.15</b></u>

2:19 PM  
08/10/21  
Cash Basis

**Burnet County Emergency Services District #2**  
**Balance Sheet**  
As of July 31, 2021

	<u>Jul 31, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Certificate of Deposit 33086	156,666.76
First State Bank of Burnet	141,273.68
Sales Tax Account	12,080.05
Total Checking/Savings	<u>310,020.49</u>
Total Current Assets	<u>310,020.49</u>
<b>TOTAL ASSETS</b>	<b><u>310,020.49</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Unrestricted Net Assets	286,116.21
Net Income	23,904.28
Total Equity	<u>310,020.49</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>310,020.49</u></b>

July 2021 Profit and Loss - Excel												
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CY8												
A	B	C	D	G	BY	CG	CK	CN	CO	CP		
1												
2				<b>TOTAL</b>								
3				<b>Budget</b>	<b>Jul '21</b>	<b>Oct '20 - Jul '21</b>	<b>\$ Over Budget</b>					
4			<b>Income</b>									
5			Government Contracts									
6			Local Government Contracts	240,308.00	468.67	246,669.23	6,361.23					
7			Government Contracts - Other	0.00	5,430.52	9,597.99	9,597.99					
8			<b>Total Government Contracts</b>	<b>240,308.00</b>	<b>5,899.19</b>	<b>256,267.22</b>	<b>15,959.22</b>					
9			Interest Earned	90.00	4.06	239.07	149.07					
10			<b>Investments</b>									
11			Interest-Savings, Short-term CD	0.00	0.00	348.63	348.63					
12			<b>Total Investments</b>	<b>0.00</b>	<b>0.00</b>	<b>348.63</b>	<b>348.63</b>					
13			Refund	489.00	167.65	167.65	-321.35					
14			Reimburse Expenses	0.00	0.00	0.00	0.00					
15			<b>Total Income</b>	<b>240,887.00</b>	<b>6,070.90</b>	<b>257,022.57</b>	<b>16,135.57</b>					
16			<b>Expense</b>									
17			Bank Charges		0.00	18.51						
18			<b>Contract Services</b>									
19			Accounting Fees	6,700.00	0.00	6,870.64	170.64					
20			Cassie Volunteer Fire Dept	169,832.00	42,458.00	169,832.00	0.00					
21			CVFD-Capital Expenditures	45,000.00	0.00	45,000.00	0.00					
22			Insurance-Liability & D.O.	1,572.00	0.00	1,523.00	-49.00					
23			Insurance-Workers Compensation	358.00	0.00	310.00	-48.00					
24			Legal Fees	2,560.00	0.00	2,498.92	-61.08					
25			Outside Contract Services	3,897.00	0.00	2,919.45	-977.55					
26			<b>Total Contract Services</b>	<b>229,919.00</b>	<b>42,458.00</b>	<b>228,954.01</b>	<b>-964.99</b>					
27			<b>Operations</b>									
28			Meeting space fees	600.00	150.00	600.00	0.00					
29			Newspaper Advertisement	100.00	0.00	0.00	-100.00					
30			Postage, Mail Service	96.00	0.00	144.00	48.00					
31			<b>Total Operations</b>	<b>796.00</b>	<b>150.00</b>	<b>744.00</b>	<b>-52.00</b>					
32			<b>Other Types of Expenses</b>									
33			Memberships and Dues	275.00	0.00	275.00	0.00					
34			Other Costs	1,000.00	0.00	0.00	-1,000.00					
35			Sales Tax Election Expenses	2,000.00	0.00	2,831.77	831.77					
36			<b>Total Other Types of Expenses</b>	<b>3,275.00</b>	<b>0.00</b>	<b>3,106.77</b>	<b>-168.23</b>					
37			<b>Travel and Meetings</b>									
38			Conference, Convention, Meeting	1,500.00	0.00	295.00	-1,205.00					
39			Travel	600.00	0.00	0.00	-600.00					
40			<b>Total Travel and Meetings</b>	<b>2,100.00</b>	<b>0.00</b>	<b>295.00</b>	<b>-1,805.00</b>					
41			<b>Total Expense</b>	<b>236,090.00</b>	<b>42,608.00</b>	<b>233,118.29</b>	<b>-2,971.71</b>					
42			<b>Net Income</b>	<b>4,797.00</b>	<b>-36,537.10</b>	<b>23,904.28</b>	<b>19,107.28</b>					



**BURNET CENTRAL APPRAISAL DISTRICT**

P. O. BOX 968 / 223 SOUTH PIERCE  
BURNET, TEXAS 78611  
PHONE (512) 756-8291  
[info@burnetad.org](mailto:info@burnetad.org)  
[www.burnet-ad.org](http://www.burnet-ad.org)



2021 Preliminary Estimated Taxable Value  
EMERG SERV DIST #2 (ESD2)

April 23, 2021

Budget Officer  
EMERG SERV DIST #2 (ESD2)  
P O BOX 249  
BUCHANAN DAM TX 78609

Dear Budget Officer,

I am providing you the preliminary estimated taxable values at this time to help assist you in your early budget process. These values are estimates only and are subject to change due to the protest period and late exemptions and agricultural applications. The actual certified values, or if the Appraisal Review Board has not yet approved the appraisal records, an estimated value, will be provided by July 25<sup>th</sup>.

FREEZE ADJUSTED TAXABLE VALUE \$277,988,421

If you have any questions, please let me know.

Sincerely,

*Stan Hemphill*  
Stan Hemphill  
Chief Appraiser

277,988  
91% 275,208  
Appraiser - EVSD amount 250,000

as of 245,000  
7/1/21



BC ESD 2 Budget 2020-2021 (2) - Excel												
File Home Insert Page Layout Formulas Data Review View Help PDF Architect 7 Creator												
I13												
A	B	C	D	E	F	G	H	I	J	K	L	M
1												
2				<b>Oct '20 - Sep 21</b>	<b>FY 21-22</b>							
3			<b>Income</b>									
4			Cash Reserves	0.00								
5			<b>Government Contracts</b>									
6			Local Government Contracts	240,308.00	\$ 275,208.00							
7			<b>Total Government Contracts</b>	240,308.00	\$ 275,208.00							
8			Interest Earned	90.00	\$ 90.00							
9			<b>Investments</b>									
10			Interest-Savings, Short-term CD	800.00	\$ 800.00							
11			<b>Total Investments</b>	800.00	\$ 800.00							
12			Refund	489.00	\$ 170.00							
13			Reimburse Expenses	0.00								
14			<b>Total Income</b>	241,687.00	\$ 276,268.00							
15			<b>Expense</b>									
16			<b>Contract Services</b>									
17			Accounting Fees	6,700.00	\$ 7,200.00							
18			Cassie Volunteer Fire Dept	169,832.00	\$ 250,000.00							
19			CVFD-Capital Expenditures	45,000.00								
20			Insurance-Liability & D.O.	1,572.00	\$ 1,572.00							
21			Insurance-Workers Compensation	358.00	\$ 358.00							
22			Legal Fees	2,560.00	\$ 2,500.00							
23			Outside Contract Services	3,897.00	\$ 4,256.00							
24			<b>Total Contract Services</b>	229,919.00	\$ 265,886.00							
25			<b>Operations</b>									
26			Meeting space fees	600.00	\$ 600.00							
27			Newspaper Advertisement	100.00	\$ 100.00							
28			Postage, Mail Service	96.00	\$ 244.00							
29			<b>Total Operations</b>	796.00	\$ 944.00							
30			<b>Other Types of Expenses</b>									
31			Memberships and Dues	275.00	\$ 275.00							
32			Sales Tax Election Costs	2,000.00	\$ -							
33			Other Costs	1,000.00	\$ 1,000.00							
34			<b>Total Other Types of Expenses</b>	3,275.00	\$ 1,275.00							
35			<b>Travel and Meetings</b>									
36			Conference, Convention, Meeting	1,500.00	\$ 4,000.00							
37			Travel	600.00	\$ 600.00							
38			<b>Total Travel and Meetings</b>	2,100.00	\$ 4,600.00							
39			<b>Total Expense</b>	236,090.00	\$ 272,705.00							
40			<b>Net Income</b>	<b>5,597.00</b>	<b>\$ 3,563.00</b>							
41												
42												



P. O. Box 1519  
412 Buchanan Drive  
Burnet, TX 78611

(512) 756-4904  
Fax (512) 756-4227  
1-877-CPA-1040

August 12, 2021

Burnet County Emergency Services District No. 2  
P.O. Box 249  
Buchanan Dam, Texas 78609

We are pleased to confirm our understanding of the services we are to provide Burnet County Emergency Services District No. 2 for the year ended September 30, 2021.

**Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the disclosures which collectively comprise the basic financial statements of Burnet County Emergency Services District No. 2 as of and for the year ended September 30, 2021. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Burnet County Emergency Services District No. 2's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Burnet County Emergency Services District No. 2's RSI in accordance with GAAS. These limited procedures will consist 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

**Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.



**Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Burnet County Emergency Services District No. 2's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

**Other Services**

We will also prepare the financial statements of Burnet County Emergency Services District No. 2 in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

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

**Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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

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

You are responsible for the preparation of the required supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include the audited financial statements with any presentation of the supplementary information. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

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

The audit documentation for this engagement is the property of Taber & Burnett, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the oversight agency or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Taber & Burnett, P.C.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the oversight agency or its designee. The oversight agency or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Charity V. Taber is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately November 1, 2021 and to issue our reports no later than December 31, 2021.

Our fee for services will be at our standard hourly rates and we agree that our gross fee including expenses will be between \$2,700 - \$3,200.

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

An invoice for 50 percent of the total fee will be presented and due upon completion of your field work. The remaining balance will be due upon completion of the finished and signed audit report.

If you request our assistance in posting the adjusting journal entries resulting from our audit, such time assistance is not considered to be part of the audit process. Our time for assisting with posting the audit adjustments will be billed separately at our normal billing rate.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2017 peer review accompanies this letter.

**Reporting**

We will issue a written report upon completion of our audit of Burnet County Emergency Services District No. 2's financial statements. Our report will be addressed to the board of Burnet County Emergency Services District No. 2

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Burnet County Emergency Services District No. 2 and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

*Taber & Burnett, PC*

Taber & Burnett, P.C.

**RESPONSE:**

This letter correctly sets forth the understanding of Burnet County Emergency Services District No. 2.

By signature: RDB  
Title: \_\_\_\_\_  
Date: 8/20/21

COPY





### Report on the Firm's System of Quality Control

June 8, 2018

To the Partners of Taber & Burnett, P. C. and the Peer Review Committee of the Texas Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Taber & Burnett, P. C. (the firm) in effect for the year ended December 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

**Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Taber & Burnett, P. C. in effect for the year ended December 31, 2017, has been suitable designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of required of *pass*, *pass with deficiency(ies)* or *fail*. Taber & Burnett, P. C. has received a peer review rating of *pass*.

*Tom J. Dyson, CPA*

*Dora Jean Dyson, CPA, P. C.*



August 12, 2021

Burnet County Emergency Services District No. 2  
P.O. Box 249  
Buchanan Dam, Texas 78609

RE: Cassie Volunteer Fire Department

We are pleased to confirm our understanding of the services we are to provide for Burnet County Emergency Services District No. 2 for the year ended September 30, 2021.

**Audit Scope and Objectives**

We will audit the financial statements of Cassie Volunteer Fire Department, which comprise the statement of financial position as of September 30, 2021, the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the "financial statements").

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether the financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

**Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management.

We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving the account. We may share confidential information about the Organization with these service providers but remain committed to maintaining the confidentiality and security of information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of the information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of confidential information to others.

In the event that we are unable to secure an appropriate confidentiality agreement, management will be asked to provide their consent prior to the sharing of confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

**Other Services**

We will also prepare the financial statements of Cassie Volunteer Fire Department in conformity with accounting principles generally accepted in the United States of America based on information provided by management.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the information return, but management must make all decisions with regard to those matters.

**Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that management acknowledges and understand their responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. Management is also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). They are also responsible for providing us with (1) access to all information of which they are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from management about the financial statements and related matters.

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

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management's responsibilities include informing us of their knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others.

In addition, management is responsible for identifying and ensuring that the Organization complies with applicable laws and regulations.

The Organization agrees to assume all management responsibilities for the financial statement preparation services, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.



**Engagement Administration, Fees, and Other**

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

Charity V. Taber is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately November 1, 2021 and to issue our report no later than December 31, 2021.

We estimate that our fees for the audit will range from \$3,500 to \$4,000. The fee estimate is based on anticipated cooperation from personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

An invoice for 50 percent of the total fee will be presented and due upon completion of our field work. The remaining balance will be due upon completion of the finished and signed audit report.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services.

In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

**Reporting**

We will issue a written report upon completion of our audit of Cassie Volunteer Fire Department's financial statements. Our report will be addressed to the board of Cassie Volunteer Fire Department. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

*James F. Burnett, PC*  
Taber & Burnett, P.C.

**RESPONSE:**

This letter correctly sets forth the understanding of Burnet County Emergency Services District No. 2.

Signature: RDB  
Title: \_\_\_\_\_  
Date: 8/20/21

**COPY**



BURNET COUNTY  
220 S. Pierce Street  
Burnet TX, 78611

July 22, 2021

Burnet County ESDs,

The proposed Burnet County budget for the upcoming fiscal year includes a change with regard to billing for WRRS radio subscriptions within an ESD. Moving forward, subscription costs will be billed to the respective ESDs for the number of radios that are being utilized on the Western Regional Radio System (WRRS). The historic rate of \$16 per month per radio subscription fee was recently increased by the WRRS Executive Committee, as allowed by the user agreement, by \$1.11 for a new monthly fee of \$17.11. This increase is based on the Municipal Cost Index for the previous year as provided by the federal government. Subscription fees for radios utilized by VFDs not in an ESD will continue to be paid for by Burnet County.

A handwritten signature in black ink, appearing to read "J. Oakley", is written over a faint circular stamp.

James Oakley  
Burnet County Judge  
512-744-5205

[judgejamesoakley@gmail.com](mailto:judgejamesoakley@gmail.com)