

UPSHUR COUNTY EMERGENCY SERVICES DISTRICT NO. 1

AUGUST 9, 2021

7:00 P.M.

MINUTES

The regular meeting of the Upshur County Emergency Services District No. 1 Board of Directors was held on August 9, 2021, at the Gilmer Fire Station, 120 Henderson, Gilmer, Texas.

- 1) **Open meeting.** The meeting was opened at 7:00 p.m. by Michael Kuza.
- 2) **Call to order.** Michael Kuza called the meeting to order. Prayer was led by Michael Kuza.
- 3) **Determine quorum present.** Michael Kuza determined a quorum was present with Michael Kuza, Gary Smith, and Cloddie Henson being present.
- 4) **Read and approve the minutes from the Regular meeting held July 12, 2021 and the Special meeting held July 28, 2021.** Motion was made by Cloddie Henson and second by Gary Smith to approve the minutes from the Regular meeting held July 12, 2021 and the Special meeting held July 28, 2021. Motion carried 3-0. Unanimous vote in favor.
- 5) **Public Comment.** West Mountain made a request for reimbursement on repairs to his "first out" engine. This matter will be placed on the September meeting Agenda.
- 6) **Update on the status regarding the Glenwood VFD note to Gilmer National Bank.** No action taken.
- 7) **Discuss the status of the new truck purchased by Glenwood VFD.** No action taken.
- 8) **Discuss and take action on adopting a policy regarding bank notes for fire departments in the ESD #1.** No action taken.
- 9) **Discuss and take action to pay the bill to Siddons-Martin for the old Bettie pumper truck.** Motion by Gary Smith and second by Cloddie Henson to pay the bill to Siddons-Martin for the old Bettie pumper truck in the amount of \$5,735.22. Motion carried 3-0. Unanimous vote in favor.
- 10) **Discuss and take action to accept the annual audit report and pay the invoice for services to Arnold, Walker, Arnold & Co.** Motion by Gary Smith and second by Cloddie Henson to accept the audit report attached and pay the invoice in the amount of \$4,950.00 to Arnold, Walker, Arnold & Co. Motion carried 3-0. Unanimous vote in favor.

11) **Discuss and take action to reimburse the Gilmer Volunteer Fire Department in the amount of \$319.00 as payment to Casco Industries for soap for extractor.** Motion by Cloddie Henson and second by Gary Smith to pay the Gilmer Volunteer Fire Department in the amount of \$319.00 as reimbursement for soap for extractor. Motion carried 3-0. Unanimous vote in favor.

12) **Pay the City of Gilmer for dispatching services for the month of July, 2021.** Motion by Cloddie Henson and second by Gary Smith to pay the City of Gilmer for dispatching services for the month of July, 2021 in the amount of \$3,000.00. Motion carried 3-0. Unanimous vote in favor.

13) **Pay bills for the Upshur County Emergency Services District as submitted and approved.** Motion was made by Gary Smith and second by Cloddie Henson to pay the following bills as submitted. Motion carried 3-0. Unanimous vote in favor.

ETEX Telephone	\$ 104.95
Terri Ross (July Bookkeeping/Clerical)	\$ 750.00
Terri Ross (Office Supplies)	\$ 132.99

14) **Pay bills for the individual fire departments excluding Bettie, Diana and Simpsonville as submitted and approved.** Motion by Gary Smith and second by Cloddie Henson to pay the following bills to the rural fire departments as submitted and approved. Motion carried 3-0. Unanimous vote in favor.

Diana VFD	\$ 1,671.15
Ewell VFD	\$ 764.40
Harmony VFD	\$ 2,206.88
Pleasant Grove VFD	\$ 2,139.97

Motion by Gary Smith and second by Michael Kuza to pay Glenwood VFD the amount of \$682.37 omitting one of the bills submitted. Motion carried 2-1 with Cloddie Henson abstaining.

15) **Pay bills for Bettie VFD as submitted and approved.** Motion by Cloddie Henson and second by Gary Smith to pay Bettie VFD bills in the amount of \$694.75. Motion carried 2-0 with Michael Kuza abstaining.

16) **Pay bills for Diana VFD as submitted and approved.** Bills approved in item (14) above.

17) **Pay bills for Simpsonville VFD as submitted and approved.** No bills submitted.

18) **Take action on any insurance claim pay outs to rural departments.** No action taken.

- 19) Discuss and take action on any grant reimbursement requests submitted. No action taken.
- 20) Budget Amendments. No action taken.
- 21) Items to be considered for next month's agenda. West Mountain repairs to trucks.
- 22) Set budget workshop. Budget workshop will be held on August 26, 2021 at 4:15 p.m.
- 23) Adjournment. Motion by Cloddie Henson and second by Gary Smith to adjourn. Motion carried 3-0. Unanimous vote in favor.

Michael Keys
Presiding Officer Signature
Title: Secretary

Date: 9-13-21

LONGVIEW, TX
 3016 S. EASTMAN RD.
 LONGVIEW, TX 75602
 T (903) 758-3351
 F (903) 757-7590

West Harrison 2003 Engine

Piller INTERNATIONAL

SHREVEPORT, LA
 7690 W. 70th ST.
 SHREVEPORT, LA 71129
 T (318) 891-8414
 F (318) 891-8427

DELIVERING BEYOND THE EXPECTED
 SALES | SERVICE | PARTS | LEASING | RENTAL
www.pillerinternational.com

IDEALLEASE



Invoice: **01W7009**
 Date / Hour: 4/13/2021 4:09:39PM
 Repair Order: 7009
 Customer: 12509
 Branch: Longview
 Total Invoice: \$ 1,710.35
 CREDIT CARD - 1352
 Page 1 of 2

Bill To: WEST MOUNTAIN VOLUNTEER FIRE DEPT
 7613 PACAL RD
 GILMER, TX 75644

Ship To: WEST MOUNTAIN VOLUNTEER
 FIRE DEPT
 7613 PACAL RD
 GILMER, TX 75644

Customer P/O: caleb House Orig R/O: 0 Completion Date: 4/13/2021

Unit Number: 2003 Model Year: 2003 Make/Model: INTERNATIONAL 4400
Type: Truck VIN: 1HTMKADR23H572173 Meter: 24023 Miles

Task: 1 500044 TX STATE INSPECTION Department: Service

Complaint: STATE
 10-1-2021
 UPSHUR

1349705 TX
 Correction: PASSED

Supp.	Part	Description / Ref Number	U/M	Quantity	Price	Extended Price
Task 1 Subtotals						Parts: \$0.00
						Labor: \$7.00
Task 1 Subtotals						\$7.00

Task: 2 500041 A PM Department: Service

Complaint: A-PM
 Correction: 4/13/2021 2:03:23 PM 12211 PERFORMED A PM
 MILEAGE 24,023
 HOURS 1,693
 OIL 32 QUARTS
 GREASE 2 LBS
 MUFFLER HANGER BROKE
 NEEDS SURGE TANK CAP

Supp.	Part	Description / Ref Number	U/M	Quantity	Price	Extended Price
100	1822588C1	FILTER FUEL		1.0	\$34.25	\$34.25
100	1825181C91	PACKAGE ELEMENT-PRESCREEN		1.0	\$18.86	\$18.86
100	1833121C1	FILTER EXTENDED LIFE OIL		1.0	\$56.10	\$56.10
	BULK OIL	BULK OIL SERVICE		8.0	\$13.00	\$104.00
	GREASE	GREASE SALES SERVICE		2.0	\$5.50	\$11.00
	Haz Waste	Hazardous Waste Disposal		1.0	\$10.00	\$10.00
Task 2 Subtotals						Parts: \$109.21
						Labor: \$245.00
						Miscellaneous: \$125.00
Task 2 Subtotals						\$479.21

Task: 3 000000 Fuel System Department: Service

Complaint: CHECK FUEL LEAK
 Correction: 4/13/2021 2:04:40 PM 12211 REPLACED RUBBER GROMMETS ON FUEL LINE

Supp.	Part	Description / Ref Number	U/M	Quantity	Price	Extended Price
100	1812348C1	SLEEVE 3/8 TUBE -FLEX		2.0	\$9.46	\$18.92
Task 3 Subtotals						Parts: \$18.92
						Labor: \$135.00
Task 3 Subtotals						\$153.92

Task: 4 000000 Electrical Group Department: Service

** See Last Page for Invoice Total **



CPAs & Advisors

PO BOX 1217
MT. PLEASANT, TX
75456-1217

Phone: 903-572-6606
Fax: 903-572-3751

UPSHUR COUNTY EMERGENCY SERVICES DISTRICT NO 1
P.O. BOX 1432
GILMER, TX 75644

Client ID:6073
Date: 07/25/2021

STATEMENT

Date	Type	Reference	Due Date	Debit	Credit	Balance
06/23/21	Invoice #96794	41858	07/23/21	4,950.00		4,950.00
07/25/21	Amount Due					<u>\$4,950.00</u>

<u>07/25/2021</u>	<u>06/25/2021</u>	<u>05/25/2021</u>	<u>04/25/2021</u>	<u>03/25/2021+</u>	<u>Total</u>
0.00	4,950.00	0.00	0.00	0.00	\$4,950.00

Please clear this balance within 30 days

UPSHUR COUNTY EMERGENCY SERVICES DISTRICT NO 1
Client ID: 6073

Statement Date: 07/25/2021

Amount Due: \$4,950.00

Amount Enclosed: \$ _____

(Return this portion with remittance)

Arnold, Walker, Arnold & Co., P.C.

Certified Public Accountants And Consultants

P.O. BOX 1217

MT. PLEASANT, TEXAS 75456-1217

903-572-6606

FAX # 903-572-3751

Upshur County Emergency Services District No. 1
P.O. Box 1432
Gilmer, TX 75644

June 22, 2021
Client ID: 6073
Reference #: 41858

INVOICE

Please include Client ID and Reference # with your payment

Audit of the District for the year ended September 30, 2020

\$ 4,950.00

\$ 4,950.00

June 21, 2021

Arnold, Walker, Arnold & Co., P.C.

P.O. Box 1217

Mount Pleasant, TX 75456-1217

We are providing this letter in connection with your audit of the financial statements of Upshur County Emergency Services District No. 1 as of September 30, 2020 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the District and the respective changes in financial position thereof in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with U.S. generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, and preventing and detecting fraud.

We confirm, to the best of our knowledge and belief, as of June 21, 2021, the following representations made to you during your audit.

- 1) The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
- 2) We have made available to you all—
 - a) Financial records and related data and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Minutes of the meetings of the Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 3) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 4) There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- 5) We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
- 6) We have no knowledge of any fraud or suspected fraud affecting the entity involving:
 - 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.
- 7) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.
- 8) 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.
- 9) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

10) The following, if any, have been properly recorded or disclosed in the financial statements:

- a) Related party transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
- b) Guarantees, whether written or oral, under which the District is contingently liable.
- c) All accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements. We believe the estimates and measurements are reasonable in the circumstances.

11) 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.

12) There are no—

- a) Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts, 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.
- b) 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 in accordance with *FASB Accounting Standards Codification 450, Contingencies*, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- c) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by generally accepted accounting principles.

13) As part of your audit, you assisted with preparation of the financial statements and related. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.

14) 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.

15) 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.

16) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

17) The financial statements properly classify all funds and activities.

18) All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 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.

19) Components of net assets (invested in capital assets, net of related debt; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.

20) Provisions for uncollectible receivables have been properly identified and recorded.

21) 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.

22) Revenues are appropriately classified in the statement of activities within program revenues, and general revenues.

23) Deposits and investment securities are properly classified as to risk and are properly disclosed.

24) Capital assets are properly capitalized, reported, and, if applicable, depreciated.

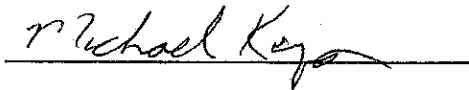
- 25) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available and have determined that net assets were properly recognized under the policy.
- 26) 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.
- 27) We have evaluated the District's ability to continue as a going concern.

We have evaluated and classified any subsequent events as recognized or non-recognized through the date of this letter. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Signed:



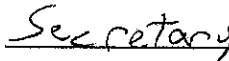
Signed:



Title:



Title:





Siddons-Martin Emergency Group
 188 Corporate Road
 Longview TX USA 75603
 Phone #:(903) 686-3135
 Fax #: 0 -

Invoice Number: 30301623
 Tag Number: CLOSED



Date and Time In: 6/15/2021 - 10:47 AM
 Date and Time Out: 7/27/2021 - 9:21 AM
 Promised Date - Time: 6/15/2021 - 10:47 AM
 Cashed Out Date:

CUSTOMER COPY

Remit To: PO Box 679827 Dallas, TX 75267-9827

Service Advisor: (AOMI) Daniel Weldon

Upshur County ESD# 1
 P.O. Box 1432
 GILMER TX 75644

1304508

Work: (903) 240-3574 Email: mnichols@upshuresd.com

Vehicle: 2009 E-ONE (Sump Pump) R1300
 Serial Numbers: 1E990AA811032109
 In-Srv: Miles/Hrs in: 2998 Out: 323 Plate:
 Color: EXR

Comments
 E-ONE

Repair	VIN	Second VIN	Mech #	Type	Qty	Ret. Price	Savings	Selling Price	Labor	Discount	Total
Description									Ext	Discount	Ext Price
1	J1037169		AOHE	Wholesale					\$4,000.00	\$0.00	\$4,000.00
WATER LEAK CAUSE: WATER LEAKING FROM PUMP PACKING, SEVERAL VALVES AND PIPING. CORRECTION: FOUND PUMP PACKING LEAKING, REPLACED PUMP PACKING, REMOVED AND REBUILT HOSE REEL VALVE, RIGHT REAR DISCHARGE VALVE, TANK RECIRCULATION VALVE AND DISCHARGE VALVES #2, 3, AND 4. FOUND MANIFOLD CROSSOVER PIPE LEAKING AT FLANGE AND VICTAULIC SEAL. REMOVED PIPE, RESURFACED FLANGE AND REPLACED BOTH VICTAULIC SEAL CONNECTIONS. CHECK FOR ADDITIONAL LEAKS, NONE FOUND.											
	88100030	1 INCH BALL VALVE			1.00	\$195.05	\$0.00	\$195.05		\$0.00	\$195.05
	721236	LEVER R1 HANDLE 1.5"			1.00	\$41.08	\$0.00	\$41.08		\$0.00	\$41.08
	296-0030-10-0	ZM PUMP PACKING KIT			1.00	\$226.73	\$0.00	\$226.73		\$0.00	\$226.73
	9146	2.5" VALVE REPAIR KIT			3.00	\$159.80	\$0.00	\$159.80		\$0.00	\$479.40
	FRT	FREIGHT			1.00	\$12.38	\$0.00	\$12.38		\$0.00	\$12.38
	8906	2.5 VALVE REPAIR KIT			1.00	\$178.22	\$0.00	\$178.22		\$0.00	\$178.22
	8904	1.5" VALVE REPAIR KIT COMPOSITE BALL			1.00	\$116.56	\$0.00	\$116.56		\$0.00	\$116.56
	22TR50	SOCKET HEAD, 7/16-14			1.00	\$22.45	\$0.00	\$22.45		\$0.00	\$22.45
	GSK56026	3" VICT GASKET			1.00	\$77.21	\$0.00	\$77.21		\$0.00	\$77.21
	BL339GXP300X60	3 X 6 BLACK PIPE NIPPLE			2.00	\$68.07	\$0.00	\$68.07		\$0.00	\$136.14
	Parts Total:					\$1,485.22			Labor Total:		\$4,000.00
									Job Total:		\$5,485.22
2	J1037169		AOHE	Wholesale					\$0.00	\$0.00	\$0.00
BAD BATTERY CONNECTIONS CORRECTION: CLEANED AND TIGHTEN CABLES ON BATTERIES											
	Parts Total:								Labor Total:		\$0.00
									Job Total:		\$0.00
3	J1037169			Wholesale					\$0.00	\$0.00	\$0.00
104 CORRECTION: INSPECTION COMPLETE											
	Parts Total:								Labor Total:		\$0.00
									Job Total:		\$0.00
4	J1037169			Wholesale					\$0.00	\$0.00	\$0.00
CORRECTION: VERIFY REPAIRS											
	Parts Total:								Labor Total:		\$0.00
									Job Total:		\$0.00



Siddons-Martin Emergency Group
188 Corporate Road
Longview TX USA 75603
Phone #:(903) 686-3135
Fax #: 0 -

Invoice Number: 30301623

Tag Number: CLOSED

Date and Time In: 6/15/2021 - 10:47 AM

Date and Time Out: 7/27/2021 - 9:21 AM

Promised Date-Time: 6/15/2021 - 10:47 AM

Cashed Out Date:



CUSTOMER COPY

Remit To: PO Box 679827 Dallas, TX 75267-9827

Service Advisor: (A0MI) Daniel Weldon

There will be a 30% restocking fee charged for all returned items based upon the sales price of the item. All Special Order items are ineligible for returns. Special order items include, but are not limited to, any customer driven specification of the item requested or ordered at the direct request of customer.

Parts Total:	\$1,472.84	Ext Price:	\$5,735.22
Core Total:	\$0.00	Sales Tax:	\$0.00
Freight Total:	\$12.38	Total:	\$5,735.22
Sublet Total:	\$0.00	- Deductible:	\$0.00
Labor Total:	\$4,000.00	Deposits:	\$0.00
Labor Discount:	\$0.00	Amount Due:	\$5,735.22
Other Charges:	\$0.00	Amt Tendered:	\$0.00
Shop Supplies:	\$250.00	Chg Returned:	\$0.00
Sub Total:	\$5,735.22		
- Parts Discount:	\$0.00		

We (the Customer) are responsible for all costs and expenses listed on this invoice. I, the undersigned, am authorized to agree, on behalf of the owner of the vehicle, to pay all outstanding charges in accordance with the terms and conditions agreed between us and the Company. Unless otherwise stated, all invoices are due and payable 30 days from the date of invoice. We have granted the Company, its employees, and agents permission to operate the vehicle on any streets as necessary for testing, inspection, or other services requested. We are responsible for insuring the vehicle at all times. We release the Company for any loss, damage, or theft of any items left in the vehicle for any reason. All parts and labor on this invoice are warranted for purpose and fitness for 90 days from the date of the invoice. In order to recover against any warranty, we agree to return the vehicle to the Company for all warranty repairs. Failure to return the vehicle cancels all warranties provided. All other warranties are expressly disclaimed by Company. Acknowledged and Received by:

Casco Industries, Inc.
 P.O. Box 8007
 Shreveport, LA 71148
 Phone: 318-865-5107 Fax: 318-865-8157

INVOICE



E-Mail: info@cascoindustries.com
 Website: www.cascoindustries.com

Number	230582
Date	07/09/2021
Page	1

Bill-to: **GILMER**

GILMER FIRE DEPARTMENT
P O BOX 956
GILMER, TX 75644

Ship-to: **2**

GILMER FIRE DEPARTMENT
120 HENDERSON STREET
GILMER, TX 75644

Reference #	Shipped	Salesperson	Terms	Tax Code	Doc #	Wh	Freight	Ship Via
JERRY TAYLOR	07/09/21	179 TOMMY BROG	NET 30	TX	620053	30	PREPAID	UPS
Item	Description	Ordered	Shipped	Backorder	UM	Price	UM	Extension
SSS-FSC001-4	CITROSQUEEZE 1 GAL-4	2	2	0	EA	135.00	EA	270.00

7141



GILMER VOL. FIRE DEPARTMENT
 P.O. BOX 956 (903) 843-3225
 GILMER, TX 75644

BB-560/1119

DATE 7-20-21

PAY TO THE ORDER OF

CASCO

\$ 319.00

Three hundred nineteen ^{00/100} 00/100 DOLLARS

FIRST NATIONAL BANK
 GILMER, TX 75644

CHIEF
 SECRETARY-TREASURER

FOR Citrosqueeze - ESD - inv. 230582

Jerry W. Taylor
[Signature]

⑈007141⑈ ⑆111905609⑆

⑈00008360⑈

Merchandise	Misc	Discount	Tax	Freight	Total Due
270.00	.00	.00	.00	49.00	319.00

Thank You for Your Order

Do not write below this line

Customer Copy

... Last Page

SOINV

01-230582

