



BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 2

P.O. Box 249

Buchanan Dam, Texas 78609-0249

**Minutes (Official) – August 14, 2025**

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

*(AD)<sup>2</sup>At 6:00p.m., August 14, 2025, the Regular Meeting for the Board of Emergency Service Commissioners of Burnet County Emergency Services District No. 2 was called to order by President Sharon Barclay 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 and the Burnet County website, ([Burnet County burnetcountytexas.org](http://Burnet County burnetcountytexas.org)) in compliance with the provisions of Chapter 551, Texas Government Code.*

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

*(AD) Board members in attendance were:*

*Sharon Barclay*

*William Proffer*

*Felecia Sanchez*

*Robbie Cheatham*

*Jodeen Lee*



**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) Commissioner Barclay offered the Invocation.*

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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 Barclay welcomed all visitors to the meeting:*

*Assistant Chief Chuck Schoenfeld  
Captain George Sanchez  
Mrs. Laura Schneider, CVFD Treasurer  
Mrs. Megan Paz ESD2 Administrative Assistant*

**6. (AI) Comments from the Board and Public not scheduled on the agenda may be made. However, no action can be taken on these matters, 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.**

*(AD) Mrs. Laura Schneider offered an apology for the Annual Budget that was presented and comments that promulgated disruptive behavior.*

*Captain Sanchez commented on an email from a CVFD Member that was directed at an ESD Commissioner; he affirmed improper conduct and stated that he has asked for the CVFD member to be removed from the Board and membership.*

**7. (AI) Accept minutes from the July 17, 2025 Meeting. (Barclay)**

*(AD) Commissioner Barclay called for any additional changes that need to be made to July 17, 2025, Meeting Minutes, the minutes were accepted as presented.*

**8. (AI) Burnet County ESD No. 2 Treasurer Report. (Lee)**

*(AD) Commissioner Lee presented the Treasurer's Report*

*Balances- Checking: \$ 444,603.23*

*FSB of Burnet – Sales Tax: \$ 17,015.40*

*Texas Class Reserve Investment: \$ 199,690.13*

*Texas Class Sales Tax Investment: \$ 229.899.41*

*Total Income: \$ 9,804.50*

*Expenses: \$ 32,891.94*

*Net Income: \$ -23,087.44*

*YTD Income \$ 589,832.85*

*YTD Expenses \$ 278,969.46*

*Budget \$ 586,827.40*

*Net Income \$ 310,863.39*

*Commissioner Barclay called for discussion and/or questions regarding the July 2025 Treasurers Report. With no further discussion, the Treasurers Report was accepted as presented. (Enclosure 2)*

**9. (AI) Discussion and/or action regarding the disbursement of funds. (Lee)**

*(AD) Commissioner Lee noted that payment to Megan Paz has been disbursed.*

**10. (AI) Report from the Cassie Volunteer Fire Department.**

**A. Report from CVFD Leadership (Chief Curtis/Asst. Chief Schoenfeld)**

- 1. Number of calls.**
- 2. Staffing, Structure, Retention, Recruitment-Strategic Plan #3**
- 3. Training-Strategic Plan #4**
- 4. Community Involvement – Strategic Plan #7**
- 5. Equipment and Apparatus - Strategic Plan #2**
- 6. Other department activity or concerns.**

**B. Cassie VFD Financial Report (L. Schneider)**

**C. Discussion and/or action regarding Capital Expense request. (Curtis)**

*(AD) Mrs. Laura Schneider gave the report on CVFD activity for the month of July 2025. (Enclosure 3)*

*A.1. CFVD responded to a total of 23 calls –*

*Fire - 2*

*Rescue & EMS -15*

*Good Intent-6*

*False Alarm -0*

*Mutual Aid given –13*

*Mutal Aid received - 1*

*There were 6 overlapping calls.*

*Average response            EMS    16:29    FIRE    15:07*

*Total Average In-District calls – 5*

*In District -M-F – 5                      Out of District – 11 (2 Dispatched and cancelled)*

*2. Staffing - No updates*

*3. Training – The Swiftwater class has been cancelled by LCRA*

*4. Community Involvement - No updates*

*5. Equipment- Chief Curtis and Thomas Herwig went to TEEXs for viewing of possible replacement vehicle. Will be working on grant for the replacement of truck #51.*

*B. Mrs. Laura Schneider provided the CVFD Treasurers Report for July 2025.*

*There was a balance of \$ 59,927.78 in checking.*

*Expenses: \$ 50,885.58*

*Net Income: \$ -18,233.71*

*YTD Expenses \$ 125,849.57*

*Net Income YTD \$48,573.26*

*Mrs. Laura Schneider provided the CVFD Account Report for July 2025.*

*There was a balance of \$129,901.28 in checking.*

*Income \$ 1,075.00*

*Expenses were \$ 0*

*Net Income\$ 1,075.00    (Enclosure 4)*

*There was some discussion regarding a tactical training helmet. Commissioner Barclay asked about the purpose of the helmet, if it was intended for one person, and if it was being kept at the CVFD Station. Assistant Chief Schoenfeld & Mrs. Laura Schneider did not have an answer for her at this time.*

*There was also discussion regarding Service Awards given for tenure. Laura noted that usually these are done at the annual Christmas party, and the Helmet Award was given to Assistant Chief Schoenfeld at a regular scheduled business meeting. Assistant Chief Schoenfeld felt this was not a proper presentation.*

*Commissioner Sanchez questioned if Spicewood was reimbursing for the gas & wear and tear of using the CVFD vehicle. Laura noted that she had never seen any form of reimbursement for either. Commissioner Cheatham asked about the known usage of this vehicle for Spicewood's benefit. Neither Mrs. Laura Schneider nor Assistant Chief Schoenfeld know the answer to the question presented.*

*Commissioner Barclay called for discussion and/or questions regarding the July 2025 Treasurers Report. With no further discussion, the report was accepted as presented.*

**11. (AI) Administrative update of the Sales Tax Program for Burnet County ESD No. 2 including update on reports from HdL- Strategic Plan #5 Goal 6**

*(AD) Commissioner Proffer noted that the trend is still the same. Received \$6742.00 which is a YoY -10.6 % decrease. (Enclosure 5)*

**12. (AI) Joint Task Force Report – Strategic Plan #5 Goal 1.  
(Barclay/Proffer/Curtis/Schoenfeld)**

*(AD) Commissioner Barclay noted there was not a meeting in July. She said she will schedule one in the near future.*

**13. (AI) Discussion and/or action to approve the Retention Bonus for active Cassie VFD Members- Strategic Plan #3**

*(AD) Commissioner Barclay presented a draft for retention bonuses for the active CVFD Volunteers in accordance with the Strategic Plan and the 2024-25 Budget; the bonus was based on longevity. The draft covers all that have been front-line volunteers at CVFD for a full 12 months. Figures are broken down by months, and would be disbursed at the end of September 2025.*

*Commissioner Cheatham requested previous information regarding previous gifts spent. Commissioner Barclay noted that the amount spent \$192.00 on the tourniquets.*

*Commissioner Proffer asked for clarification of this being a reward of longevity or to promote retention. Commissioner Barclay noted that her intentions are for both. All remaining will roll over to the next year to the reserve account. Ideas were discussed for ways to give back without being over the limit of giftable amounts.*

*Commissioner Barclay requested a motion to go forward with the proposed retention bonus amounts.*

*Commissioner Proffer made the motion to pay out the proposed retention bonus's based on longevity. Commissioner Sanchez made the 2nd motion; motion passed unanimously.  
(Enclosure 6)*

**14. (AI) Present the Service Provider Contract for FY2025-26 to Cassie VFD for their review. The completed contract to be returned following CVFD September Board Meeting. (Barclay)**

*(AI) Commissioner Barclay called the BCESD2 Meeting into Executive Session in accordance with Texas Government Code 551.072 at 6:47 p.m. to discuss the service provider contract for FY 2025-2026 to Cassie VFD. Members of the CVFD Fire Board were called in to discuss certain contract concerns.*

*Commissioner Barclay called the BCESD2 Meeting back to order in open session at 8:21pm. and stated that the Service Provider Contract presentation would be tabled until the September 2025 Board Meeting..*

**15. (AI) Discussion and/or action on the adoption of the BCESD #2 Budget for FY 2025-26. (Lee/Barclay)**

*(AI) Commissioner Lee presented to the board the BCESD #2 Budget prior to our meeting for review. Commissioner Barclay called for any discussion or questions.*

*Commissioner Barclay asked for a motion to adopt the BCESD #2 Budget for FY 2025-26 in the amount of \$557,144.00*

*Commissioner Proffer made the motion to adopt the BCESD #2 Budget for FY 2025-2026 in the amount of \$557,144.00. Commissioner Cheatham made the 2<sup>nd</sup>; motion passed unanimously. (Enclosure 7)*

**16. (AI) Discussion and/or action on adoption of the tax rate for 2025 to be set at \$0.10 per \$100 of valuation. Notification placed in the August 6, 2025 Edition of the Burnet Bulletin and the website. (Barclay)**

*(AI) Commissioner Barclay started discussion on the adoption of the Tax Rate for 2025, she noted that the notification was placed in the Burnet Bulletin as well as on the ESD#2 website.*

*Commissioner Barclay asked for a motion to adopt the BCESD 2 tax rate for 2025 at \$0.10 per \$100 valuation of property value.*

*Commissioner Lee made the motion to adopt the BCESD 2 tax rate for 2025 at \$0.10 per \$100 valuation of property rate. Commissioner Proffer made the 2<sup>nd</sup>; motion passed unanimously. (Enclosure 8)*

**17. (AI) Discussion and/or action concerning proceeding with the Letters of Engagement from Oliver, Rainey, and Wojtek for the FY 2024-25 Audits. (Barclay)**

*(AI) Commissioner Barclay presented the Letters of Engagement with ORW that had previously been discussed at the July Meeting. She asked for any discussion regarding proceeding with engaging ORW for the audit services.*

*With no discussion Commissioner Barclay called for a motion to proceed with the letters of engagement with ORW for the FY 2024-25 Audits for ESD #2 and CVFD.*

*Commissioner Cheatham made a motion to proceed with the letters of engagement with ORW for the FY 2024-25 Audits for ESD #2 and CVFD. Commissioner Sanchez seconded the motion: motion passed unanimously. (Enclosure 9)*

**18. (AI) Calendar of events for September 18, 2025 Meeting**

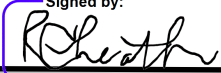
- A. Standing Agenda Items**
- B. Strategic Plan updates**
- C. Receive Service Provider Contract from Cassie VFD.**
- D. CVFD Quarterly Disbursement discussion/action**
- E. Administrative Assistant Contract discussion/action for FY'25-26**
- F. Receive Letters of Engagement from ORW**

**19. (AI) Next meeting – Thursday, September 18, 2025, 6p.m. at the Cassie Volunteer Fire Department.**

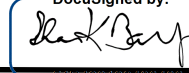
*(AD) Commissioner Barclay announced that the next regular BCESD2 Meeting will be on September 19, 2025, at 6pm at the Cassie Volunteer Fire Department*

**20. (AI) Adjourn**

*(AD) With no additional business, the Burnet County Emergency Services District No 2, August 14, 2025, Meeting was adjourned at 8:29 p.m.*

Signed by:  
  
12232399F2A5455...

Robbie Cheatham  
Secretary  
Emergency Services District No. 2  
Burnet County  
August 14, 2025

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Sharon K. Barclay  
President  
Emergency Services District No. 2  
Burnet County  
August 14, 2025

Enclosure 1



**BURNET COUNTY EMERGENCY SERVICES DISTRICT No. 2**  
**P.O. BOX 249**  
**BUCHANAN DAM, TEXAS 78609-0249**

### **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 No. 2, to be held on Thursday, August 14, 2025, at 6:00 p.m. at the Cassie VFD Station located at 3900 RR 690, Burnet, Texas, 78611. This Agenda is posted at the Burnet County Courthouse and on the [Burnet County \(burnetcountytexas.org\)](http://Burnet County (burnetcountytexas.org)) website.

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

#### **AGENDA**

1. Call meeting to order. (Barclay)
2. Establish a quorum. (Barclay)
3. Pledge of Allegiance. (Barclay)
4. Invocation. (Barclay)
5. Welcome guests. (Barclay)
6. Comments from the Board and Public not scheduled on the agenda may be made. However, no action can be taken on these matters, 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 the July 17, 2025 Meeting. (Barclay)
8. Burnet County ESD No. 2 Treasurer Report. (Lee)
9. Discussion and/or action regarding the disbursement of funds. (Lee)

**POSTED**

**Vicinta Stafford**  
**Burnet County Clerk**

By Christy Simpson at 3:18 pm, Aug 07, 2025

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**BURNET COUNTY EMERGENCY SERVICES DISTRICT No. 2**  
**P.O. BOX 249**  
**BUCHANAN DAM, TEXAS 78609-0249**

19. Next meeting – Thursday, September 18, 2025, 6p.m. at the Cassie Volunteer Fire Department.

20. Adjourn

Sharon K. Barclay  
President  
Burnet County Emergency Services District No. 2  
Burnet County, Texas

The Board of Commissioners of Burnet County Emergency Services District No. 2 reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any matters as authorized by the Texas Government Code including, but not limited to, Sections: 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Security Devices/Security Audits), 551.087 (Economic Development), 418.183 (Deliberations about Homeland Security Issues).

Enclosure 2

11:59 AM

**Burnet County Emergency Services District #2**

08/07/25

**Balance Sheet**

Cash Basis

As of July 31, 2025

	<u>Jul 31, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
First State Bank of Burnet	444,603.23
FSB of Burnet-Sales Tax	17,015.40
Texas Class Invest - Reserve	199,690.13
Texas Class Invest - Sales Tax	229,899.41
Total Checking/Savings	<u>891,208.17</u>
Total Current Assets	<u>891,208.17</u>
<b>TOTAL ASSETS</b>	<b><u>891,208.17</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Unrestricted Net Assets	580,344.78
Net Income	310,863.39
Total Equity	<u>891,208.17</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>891,208.17</u></b>

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12:03 PM

08/07/25

Cash Basis

**Burnet County Emergency Services District #2**  
**Profit & Loss Budget vs. Actual**  
**October 2024 through July 2025**

	Oct '24 - Jul 25	Budget	\$ Over Budget
<b>Income</b>			
Government Contracts			
Local Government Contracts	464,486.73	458,627.40	5,859.33
Sales Tax Revenue	110,413.19	100,000.00	10,413.19
<b>Total Government Contracts</b>	<b>574,899.92</b>	<b>558,627.40</b>	<b>16,272.52</b>
Interest Earned	855.52	200.00	655.52
Investments			
Interest-Investments	14,077.41	28,000.00	-13,922.59
<b>Total Investments</b>	<b>14,077.41</b>	<b>28,000.00</b>	<b>-13,922.59</b>
<b>Total Income</b>	<b>589,832.85</b>	<b>586,827.40</b>	<b>3,005.45</b>
<b>Expense</b>			
Capital Reserve	-17,588.15	207,269.90	-224,858.05
Contract Services			
Accounting Fees	12,400.00	13,000.00	-600.00
Cassie Volunteer Fire Dept	260,415.00	260,415.00	0.00
Contract Labor	4,818.75	6,000.00	-1,181.25
CVFD-Capital Expenditures	4,239.51	10,000.00	-5,760.49
CVFD-Retention Bonuses	191.88	6,600.00	-6,408.12
HdL Companies	2,819.00	3,000.00	-181.00
Insurance-Liability & D.O.	1,422.00	2,724.75	-1,302.75
Insurance-Workers Compensation	194.90	454.25	-259.35
Legal Fees	1,583.02	5,000.00	-3,416.98
Outside Contract Services			
Burnet Co. Appraisal Dist.			
Tax Collection Legal Fees	387.65		
Taxes Refunded-Property Owners	372.74		
Burnet Co. Appraisal Dist. - Other	5,492.16	7,055.76	-1,563.60
<b>Total Burnet Co. Appraisal Dist.</b>	<b>6,252.55</b>	<b>7,055.76</b>	<b>-803.21</b>
<b>Total Outside Contract Services</b>	<b>6,252.55</b>	<b>7,055.76</b>	<b>-803.21</b>
<b>Total Contract Services</b>	<b>294,336.61</b>	<b>314,249.76</b>	<b>-19,913.15</b>
Operational Reserve	0.00	58,682.74	-58,682.74
Operations			
Newspaper Advertisement	52.00	100.00	-48.00
Postage, Mail Service	154.00	175.00	-21.00
<b>Total Operations</b>	<b>206.00</b>	<b>275.00</b>	<b>-69.00</b>
Other Types of Expenses			
Community Involvement Expense	201.42	500.00	-298.58
Computer expense	0.00	1,000.00	-1,000.00
Memberships and Dues	1,598.58	1,750.00	-151.42
<b>Total Other Types of Expenses</b>	<b>1,800.00</b>	<b>3,250.00</b>	<b>-1,450.00</b>
Travel and Meetings			
Conference, Convention, Meeting	0.00	2,500.00	-2,500.00
Travel	215.00	600.00	-385.00
<b>Total Travel and Meetings</b>	<b>215.00</b>	<b>3,100.00</b>	<b>-2,885.00</b>
<b>Total Expense</b>	<b>278,969.46</b>	<b>586,827.40</b>	<b>-307,857.94</b>
<b>Net Income</b>	<b>310,863.39</b>	<b>0.00</b>	<b>310,863.39</b>

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12:00 PM  
08/07/25  
Cash Basis

**Burnet County Emergency Services District #2**  
**Profit & Loss Detail**  
July 2025

Type	Date	Num	Name	Memo	Paid Amount
<b>Income</b>					
<b>Government Contracts</b>					
<b>Local Government Contracts</b>					
Deposit	07/07/2025		Burnet County Appraisal Dist.	6/16 - 6/30/25	1,345.05
Deposit	07/21/2025		Burnet County Appraisal Dist.	7/1 - 7/15/25	22.77
Total Local Government Contracts					1,367.82
<b>Sales Tax Revenue</b>					
Deposit	07/11/2025		Texas Comptroller	Ending 7/8/25	6,741.80
Total Sales Tax Revenue					6,741.80
Total Government Contracts					8,109.62
<b>Interest Earned</b>					
Deposit	07/31/2025			Interest	3.60
Deposit	07/31/2025			Interest	94.61
Total Interest Earned					98.21
<b>Investments</b>					
<b>Interest-Investments</b>					
Deposit	07/31/2025			Interest	745.89
Deposit	07/31/2025			Interest	850.78
Total Interest-Investments					1,596.67
Total Investments					1,596.67
Total Income					9,804.50
<b>Expense</b>					
<b>Contract Services</b>					
<b>Cassie Volunteer Fire Dept</b>					
Check	07/01/2025	1583	Cassie VFD	4th qtr	32,551.87
Total Cassie Volunteer Fire Dept					32,551.87
<b>Contract Labor</b>					
Check	07/17/2025	1584	Megan L. Paz	June 2025	500.00
Total Contract Labor					500.00
<b>Insurance-Workers Compensation</b>					
Deposit	07/08/2025		Texas Mutual Ins. Company	refund	-161.10
Total Insurance-Workers Compensation					-161.10
<b>Outside Contract Services</b>					
<b>Burnet Co. Appraisal Dist.</b>					
<b>Tax Collection Legal Fees</b>					
Deposit	07/21/2025		Burnet County Appraisal Dist.	7/1 - 7/15/25	1.17
Total Tax Collection Legal Fees					1.17
Total Burnet Co. Appraisal Dist.					1.17
Total Outside Contract Services					1.17
Total Contract Services					32,891.94
Total Expense					32,891.94
<b>Net Income</b>					<b>-23,087.44</b>

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Cassie VFD TX  
Address: 3900 FM690, Burnet, TX, 78611



## INCIDENT COUNT

INCIDENT TYPE	# INCIDENTS	%
1- Fire	2	8.69%
3- Rescue & EMS	15	65.22%
6- Good Intent Call	6	26.09%

<b>TOTAL</b>	<b>23</b>	<b>100%</b>
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INCIDENT TYPE YTD	# INCIDENTS	%
1- Fire	22	15.07%
3- Rescue & EMS	88	60.27%
5- Service Call	3	2.06%
6- Good Intent Call	31	21.23%
7- False Alarm & False Call	2	1.37%

<b>TOTAL</b>	<b>146</b>	<b>100%</b>
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## MUTUAL AID

AID TYPE	TOTAL	YTD
AID GIVEN	13	55
AID RECEIVED	1	8

## OVERLAPPING CALLS

# OVERLAPPING	% OVERLAPPING
6	26.09%

# OVERLAPPING- YTD	% OVERLAPPING YTD
24	16.4%

Cassie VFD TX  
Address: Burnet, TX, 78611



## AVERAGE RESPONSE TIME

(DISPATCH TO ARRIVAL)

EMS	FIRE	TOTAL
16:29	15:07	16:18
EMS-YTD	FIRE-YTD	TOTAL-YTD
9:02	18:31	11:26

## AVERAGE RESPONSE TIME BY SHIFT

( IN-DISTRICT, M-F 9-5, OUT-OF-DISTRICT)

IN-DISTRICT	M-F 8-5	OUT OF DISTRICT
5- 5:55	5- 6:39	11- 25:23 2- DISPATCHED AND CANCEL
IN-DISTRICT-YTD	M-F 8-5-YTD	OUT OF DISTRICT-YTD
61- 7:06	29- 6:00	39- 22:50 17- DISPATCHED AND CANCELED

## TIME ON SCENE

TOTAL TIME ON SCENE- 73:58:18 AVERAGE TIME ON SCENE- 2:18:35

EMS TOTAL TIME ON SCENE- 39:19:40 AVERAGE TIME ON SCENE- 2:04:11

FIRE TOTAL TIME ON SCENE- 34:38:48 AVERAGE TIME ON SCENE- 3:26:57

### YTD

TOTAL TIME ON SCENE- 48:44:58 EMS AVERAGE TIME ON SCENE- 0:52:19

TOTAL TIME ON SCENE- 53:52:53 FIRE AVERAGE TIME ON SCENE- 2:04:26

TOTAL TIME ON SCENE- 181:23:57 AVERAGE TIME ON SCENE- 1:14:33

Cassie VFD TX  
Address: 3900 FM690, Burnet, TX, 78611



## PATIENT CONTACTS

APPARATUS	TOTAL # OF PATIENT CONTACTS		# OF PATIENTS TRANSPORTED BY EMS	
	CURRENT	YTD	CURRENT	YTD
POV	0	17		
CHIEF 60	10	61	7	55
BRUSH 51	0	6		
RESCUE 24	12	19		
TOTAL # OF PATIENTS	22	111		

## PERSONNEL COUNT

PERSONNEL ON APPARATUS 3.21	PERSONNEL NOT ON SCENE 0.83	TOTAL 4.04
	YTD	
PERSONNEL ON APPARATUS 3.03	PERSONNEL NOT ON SCENE 1.07	TOTAL 4.1



Cassie VFD TX  
Address: 3900 FM690, Burnet, TX, 78611



### FDR-NFIRS: Aid Given Detail Report - Last Calendar Month

INCIDENT ID	PSAP CALL DATE/TIME	INCIDENT NUMBER	INCIDENT TYPE (NFIRS)	FIRE STATION	ADDRESS	AID DEPARTMENT NAME	AID TYPE
25041527	2025-07-01 06:21:54	2025-0000124	611 - Dispatched & canceled en route	Station 1- 4400	1918 Co Rd 137	East Lake Buchanan VFD	Automatic aid given
24777890	2025-07-02 08:34:27	2025-0000125	118 - Trash or rubbish fire, contained	Station 1- 4400	3345 E SH 29	City of Burnet Fire/EMS	Mutual aid given
24798829	2025-07-03 11:12:01	2025-0000127	622 - No incident found on arrival at dispatch address	Station 1- 4400	210 DEER SPRINGS LOOP	Burnet Volunteer Fire Department	Automatic aid given
24839229	2025-07-04 19:43:15	2025-0000129	622 - No incident found on arrival at dispatch address	Station 1- 4400	14757 W FM 1431	Granite Shoals Fire Rescue	Mutual aid given
25293289	2025-07-04 21:00:02	2025-0000130	622 - No incident found on arrival at dispatch address	Station 1- 4400	100 paradise point	Granite Shoals Fire Rescue	Automatic aid given
24852825	2025-07-05 04:32:39	2025-0000131	363 - Swift water rescue	Station 1- 4400	401 Buchanan Dr	City of Burnet Fire/EMS	Mutual aid given
25293794	2025-07-05 15:50:00	2025-0000133	342 - Search for person in water	Station 1- 4400	805 S Water St	City of Burnet Fire/EMS	Mutual aid given
25293286	2025-07-06 05:50:00	2025-0000135	340 - Search for lost person, other	Station 1- 4400	3151 RM 1431	Marble Falls Area VFD	Mutual aid given
24869084	2025-07-06 09:39:17	2025-0000136	341 - Search for person on land	Station 1- 4400	805 S WATER STREET	City of Burnet Fire/EMS	Mutual aid given
25758761	2025-07-16 10:30:00	2025-0000138	341 - Search for person on land	Station 1- 4400	1000 county road 328	Marble Falls Area VFD	Mutual aid given
25714863	2025-07-22 09:05:05	2025-0000142	342 - Search for person in water	Station 1- 4400	406 BLOCK OF BEAVER CREEK CIRCLE DR	East Lake Buchanan VFD	Mutual aid given
25847219	2025-07-26 14:25:38	2025-0000144	611 - Dispatched & canceled en route	Station 1- 4400	3400 TX-261	Buchanan Volunteer Fire Department	Mutual aid given
25860072	2025-07-28 22:06:41	2025-0000146	111 - Building fire	Station 1- 4400	118 HILLVIEW LANE	City of Burnet Fire/EMS	Mutual aid given

Report ID: 56588

This report was generated on : 08/07/2025 12:41 PM

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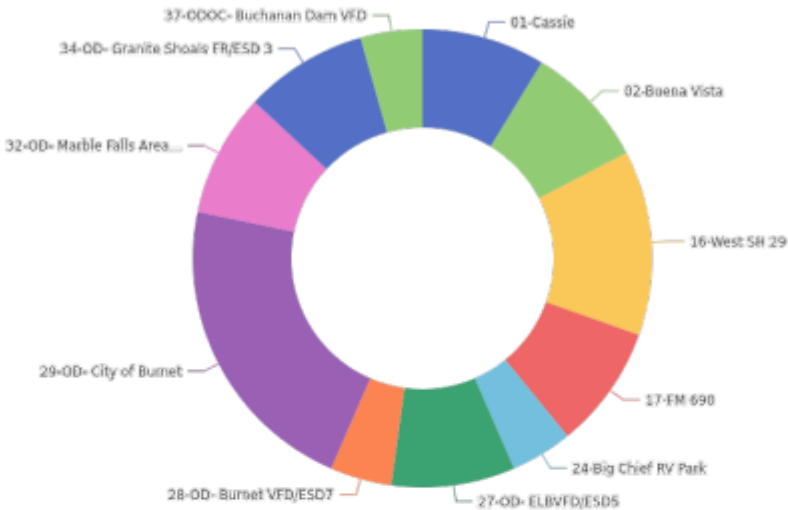




Cassie VFD TX  
Address: 3900 FM690, Burnet, TX, 78611



FDR-NFIRS: Incident Count by Response Zone - Last Calendar Month



RESPONSE ZONE	INCIDENT COUNT	PERCENT OF TOTAL
01-Cassie	2	8.70%
02-Buena Vista	2	8.70%
16-West SH 29	3	13.04%
17-FM 690	2	8.70%
24-Big Chief RV Park	1	4.35%
27-OD- ELBVFD/ESD5	2	8.70%
28-OD- Burnet VFD/ESD7	1	4.35%
29-OD- City of Burnet	5	21.74%
32-OD- Marble Falls Area/ESD 6	2	8.70%
34-OD- Granite Shoals FR/ESD 3	2	8.70%
37-ODOC- Buchanan Dam VFD	1	4.35%
Total	23	100.00%

Enclosure 4

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08/05/25

Cash Basis

**Cassie Volunteer Fire Department**  
**Balance Sheet**  
 As of July 31, 2025

	<u>Jul 31, 25</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1010 · CASSIE VFD-ESD2	59,927.78
Total Checking/Savings	59,927.78
Total Current Assets	59,927.78
Fixed Assets	
1410 · Land	13,820.69
1420 · Furniture & Fixtures	17,066.09
1430 · Vehicles & Equipment	1,538,216.79
1440 · EMS Equipment	11,412.56
1450 · Communication Equipment	103,956.55
1460 · Buildings	120,053.61
1510 · Accumulated Depreciation	-1,075,689.72
Total Fixed Assets	728,836.57
Other Assets	
1090 · Transfers (In/Out)	70,000.00
1100 · Grant Receivable	665.00
Total Other Assets	70,665.00
<b>TOTAL ASSETS</b>	<b>859,429.35</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · Employer & Emp. Payroll Tax	-0.16
Total Other Current Liabilities	-0.16
Total Current Liabilities	-0.16
Total Liabilities	-0.16
Equity	
3010 · Unrestricted Net Assets-Ret.Ern	810,856.25
Net Income	48,573.26
Total Equity	859,429.51
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>859,429.35</b>

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Cash Basis

**Cassie Volunteer Fire Department**  
**Profit & Loss Detail**  
**July 2025**

Date	Name	Memo	Class	Paid Amount
<b>Income</b>				
<b>4000 · Income</b>				
<b>4005 · ESD payments</b>				
07/02/2025	Burnet County ESD2	4th Qtr Distribution for Fire Protection	ESD	12,832.03
07/02/2025	Burnet County ESD2	4th Qtr Distribution for Payroll	FDE	19,719.84
Total 4005 · ESD payments				32,551.87
<b>4070 · ESD Reimbursement</b>				
07/23/2025	R. Lyons-Fireworks pe...	R. Lyons paid for permit for fireworks stand under the Fire Co...	ESD	100.00
Total 4070 · ESD Reimbursement				100.00
Total 4000 · Income				32,651.87
Total Income				32,651.87
<b>Expense</b>				
<b>5000 · ADMINISTRATIVE</b>				
<b>5005 · Accounting</b>				
07/11/2025	Paychex-EIB	2025070801 - Payroll Processing Fee for July 11, 2025 payroll	FDE	21.32
07/25/2025	Paychex-EIB	2025072201 - Payroll Processing Fee for 7-25-25	ESD	25.36
Total 5005 · Accounting				46.68
<b>5015 · Meetings</b>				
07/09/2025	Chase Card Services	Mama's Home Cooking - M Phillips/D Curtis Mentoring Meeting	ESD	32.00
Total 5015 · Meetings				32.00
<b>5020 · Office Equipment/Maint.</b>				
07/09/2025	Chase Card Services	Rugged Books - Power Supply for Laptop	ESD	242.99
Total 5020 · Office Equipment/Maint.				242.99
<b>5025 · Office Supplies</b>				
07/09/2025	Chase Card Services	Apple Monthly Fee	ESD	0.99
07/09/2025	Chase Card Services	Amazon - Receipt Book	ESD	43.95
Total 5025 · Office Supplies				44.94
<b>5040 · SubscripDues/Memrshp/RecMgmt</b>				
07/09/2025	Chase Card Services	YMCA - D Curtis - Family	ESD	69.00
07/09/2025	Chase Card Services	YMCA - T Herwig - Couple SR	ESD	42.00
07/09/2025	Chase Card Services	YMCA - D Lee-Couple SR	ESD	42.00
07/09/2025	Chase Card Services	YMCA - G Sanchez-Couple	ESD	60.00
07/09/2025	Chase Card Services	YMCA - D Dupont - Couple	ESD	60.00
07/09/2025	Chase Card Services	YMCA - N Ganci - Gamily	ESD	69.00
Total 5040 · SubscripDues/Memrshp/RecMgmt				342.00
<b>5076 · RECRUITMENT &amp; RETENTION</b>				
07/09/2025	Chase Card Services	SP Granite State Fire - Leather Helmet for Chuck's 10 year	ESD	1,349.00
Total 5076 · RECRUITMENT & RETENTION				1,349.00
<b>5080 · REIMBURSEMENT TO BCESD2</b>				
07/17/2025	BCESD#2	Wrote check to ESD for fireworks permit, because check fro...	ESD	100.00
Total 5080 · REIMBURSEMENT TO BCESD2				100.00
Total 5000 · ADMINISTRATIVE				2,157.61
<b>5200 · PAID POSITION</b>				
<b>5205 · Base Salary</b>				
07/11/2025	Derrick R Curtis	Salary	FDE	2,616.92
07/25/2025	Derrick R Curtis	Salary	FDE	2,616.92
Total 5205 · Base Salary				5,233.84

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Cash Basis

**Cassie Volunteer Fire Department  
Profit & Loss Detail  
July 2025**

Date	Name	Memo	Class	Paid Amount
<b>5215 · CVFD SS &amp; Medicare Tax Match</b>				
07/11/2025	Derrick R Curtis	Employer Social Security & Medicare	FDE	200.20
07/25/2025	Derrick R Curtis	Employer Social Security & Medicare	FDE	200.20
Total 5215 · CVFD SS & Medicare Tax Match				400.40
Total 5200 · PAID POSITION				5,634.24
<b>5300 · BUILDING AND GROUNDS</b>				
<b>5330 · Electrical Service</b>				
07/15/2025	PEC	5-21-25 to 6-20-25 Electric	ESD	221.42
Total 5330 · Electrical Service				221.42
<b>5335 · Telephone Service</b>				
07/09/2025	Chase Card Services	281 Internet for 6-10-25 to 7-9-25	ESD	167.00
07/09/2025	Chase Card Services	Verizon - Wirelessl Phones and CAD Ipads	ESD	250.74
Total 5335 · Telephone Service				417.74
Total 5300 · BUILDING AND GROUNDS				639.16
<b>6600 · INSURANCE</b>				
<b>6605 · Building and Property</b>				
07/08/2025	VFIS of Texas	Inv 15623 - 4th Qtr Auto and Commercial Insurance Premiums	ESD	1,042.00
Total 6605 · Building and Property				1,042.00
<b>6610 · Vehicle</b>				
07/08/2025	VFIS of Texas	Inv 15623 - 4th Qtr Auto and Commercial Insurance Premiums	ESD	1,981.00
Total 6610 · Vehicle				1,981.00
<b>6615 · Personnel Coverage</b>				
07/08/2025	CareFlite Membership	Inv# 026-0848 - Annual Membership for 17 Covered Individuals	ESD	255.00
Total 6615 · Personnel Coverage				255.00
Total 6600 · INSURANCE				3,278.00
<b>7000 · OPERATIONS</b>				
<b>7010 · Fuel-Vehicle and Equipment</b>				
07/30/2025	WEX Bank	Brush 51 Off Road - 7-18-25 - Grass Fire at 3504 & SH29	ESD	13.22
Total 7010 · Fuel-Vehicle and Equipment				13.22
<b>7012 · Wex/Fuelman-Vehicles &amp; Equip</b>				
07/02/2025	WEX Bank	5-23-25 - Tender 40 Regular Fill Up	ESD	46.87
07/02/2025	WEX Bank	6-17-25 - Tender 40 Regular Fill Up	ESD	22.35
07/02/2025	WEX Bank	6-17-215 - Brush 51 Regular Fill Up	ESD	27.18
07/02/2025	WEX Bank	6-17-25 - Engine 21 Regular Fill Ulp	ESD	12.83
07/02/2025	WEX Bank	6-21-25 - CMD 60 - Regular Fill Up	ESD	59.27
07/02/2025	WEX Bank	6-17-25 Brush 50 - Regular Fill Ulp	ESD	17.24
07/02/2025	WEX Bank	6-147-25 - Brush 51 Regular Fill Up	ESD	11.27
07/02/2025	WEX Bank	Wex Fee	ESD	44.00
07/02/2025	WEX Bank	Wex Rebate	ESD	-0.74
07/30/2025	WEX Bank	Monthly Card Charge	ESD	44.00
07/30/2025	WEX Bank	Rebate	ESD	-2.95
07/30/2025	WEX Bank	Tender 40 - 7-1-25 - Tire Fire	ESD	89.83
07/30/2025	WEX Bank	Tender 40 - 7-1-25 - Tire Fire	ESD	29.19
07/30/2025	WEX Bank	Tender 40 - 7-2-25 - Tire Fire	ESD	84.69
07/30/2025	WEX Bank	Tender 40 - 7-8-25 - Normal Fill Up	ESD	20.77
07/30/2025	WEX Bank	Brush 51 - 7-6-25 - Flood	ESD	53.10
07/30/2025	WEX Bank	Brush 51 - 7-18-25 - Grass Fire at 3504 & SH 29	ESD	61.98
07/30/2025	WEX Bank	Engine 21 - 7-1-25 - Tire Fire	ESD	104.55
07/30/2025	WEX Bank	Engine 21 - 7-1-25 - Tire Fire	ESD	31.26
07/30/2025	WEX Bank	Cmd 60 - 7-4-25 - Boat Rescue in Granite Shoals	ESD	50.55
07/30/2025	WEX Bank	Cmd 60 - 7-9-25 - Normal Fill Up	ESD	62.73
07/30/2025	WEX Bank	Cmd 60 - 7-14-25 - Normal Fill Up	ESD	59.17
07/30/2025	WEX Bank	Cmd 60 - 7-21-25 - Normal Fill Up	ESD	60.99
07/30/2025	WEX Bank	Brush 50 - 7-5-25 - Flood	ESD	39.94

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Cash Basis

**Cassie Volunteer Fire Department  
Profit & Loss Detail  
July 2025**

Date	Name	Memo	Class	Paid Amount
07/30/2025	WEX Bank	Rescue 24 - 6-25-25 - Lift Assist	ESD	46.73
07/30/2025	WEX Bank	Rescue 24 - 7-8-25 - Normal Fill Up	ESD	78.38
07/30/2025	WEX Bank	Brush 51 Off Road - 7-6-25 - Flood	ESD	19.34
07/30/2025	WEX Bank	Brush 51 Off Road - 7-11-25 Reville Peak	ESD	6.72
Total 7012 - Wex/Fuelman-Vehicles & Equip				1,181.24
<b>7025 - Fire Suppressant Supplies</b>				
07/29/2025	Municipal Emergency ...	IN23014749 - 48 Pails of Class A Foam 5Gal per Pail	ESD	8,070.00
Total 7025 - Fire Suppressant Supplies				8,070.00
<b>7030 - First Responder Supplies</b>				
07/08/2025	Zoll Medical Corporation	Inv# 4222159 - AutoPulse partially paid for with LCRA grant 2...	ESD	24,539.92
07/09/2025	Chase Card Services	Choice Medical - 3 Oxy-D Tank Refills	ESD	60.00
07/15/2025	Bound Tree Medical L...	85839367 - Naloxone, Albuterol, 9 Boxes of Gloves, Epi Kit	ESD	638.93
Total 7030 - First Responder Supplies				25,238.85
<b>7050 - Personal Protect Equip-PPE</b>				
07/08/2025	Chase Card Services	Rescue Source - 1 Swiftwater Rescue Tech Pro Pkg Wetsuit,...	ESD	1,261.60
07/09/2025	Chase Card Services	Team Wendy - SAR Tactical Helmet for Michael	ESD	590.25
Total 7050 - Personal Protect Equip-PPE				1,851.85
<b>7060 - Rehabilitation Supplies</b>				
07/09/2025	Chase Card Services	Walmart - Beverages	ESD	52.83
07/09/2025	Chase Card Services	Whataburger - Dre, Dan and Derrick. Food during Tire Fire	ESD	22.04
Total 7060 - Rehabilitation Supplies				74.87
<b>7085 - Vehicle Maint/Repr(Vendor)</b>				
07/09/2025	Chase Card Services	Quick Brakes - 2 Rear Tires for Cmd 4460	ESD	931.45
Total 7085 - Vehicle Maint/Repr(Vendor)				931.45
Total 7000 - OPERATIONS				37,361.48
<b>8000 - TRAINING</b>				
<b>8020 - Training -VENDOR</b>				
07/09/2025	Chase Card Services	CE Solutions - TX EMS Jurisprudence Fee	ESD	26.00
Total 8020 - Training -VENDOR				26.00
<b>8022 - Training-Certification&amp;Testing</b>				
07/09/2025	Chase Card Services	DSHS - Renewal EMS Personnel - D Curtis	ESD	64.00
07/09/2025	Chase Card Services	Texas Fire Chiefs Assoc - D Curtis Registration Fee for 10-20...	ESD	1,250.00
Total 8022 - Training-Certification&Testing				1,314.00
<b>8035 - Educational Supplies</b>				
07/09/2025	Chase Card Services	Amazon - Training Book	ESD	248.14
Total 8035 - Educational Supplies				248.14
Total 8000 - TRAINING				1,588.14
<b>9000 - PUBLIC RELATIONS</b>				
<b>9010 - Public Educatn/Relatn/Apprtn</b>				
07/09/2025	Chase Card Services	HEB - Charged in Error. Should have been paid from FD acc...	ESD	226.95
Total 9010 - Public Educatn/Relatn/Apprtn				226.95
Total 9000 - PUBLIC RELATIONS				226.95
Total Expense				50,885.58
Net Income				-18,233.71

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**Cassie Volunteer Fire Department**  
**Profit & Loss by Class**  
**October 2024 through July 2025**

	ESD	FDE	TOTAL
<b>Income</b>			
4000 · Income			
4005 · ESD payments	186,242.63	74,172.37	260,415.00
4025 · Grants	24,429.00	0.00	24,429.00
4040 · FD Reimbursement	251.88	0.00	251.88
4070 · ESD Reimbursement	326.95	0.00	326.95
<b>Total 4000 · Income</b>	<b>211,250.46</b>	<b>74,172.37</b>	<b>285,422.83</b>
<b>Total Income</b>	<b>211,250.46</b>	<b>74,172.37</b>	<b>285,422.83</b>
<b>Expense</b>			
5000 · ADMINISTRATIVE			
5005 · Accounting	761.08	821.99	1,583.07
5015 · Meetings	75.04	0.00	75.04
5020 · Office Equipment/Maint.	1,563.08	0.00	1,563.08
5025 · Office Supplies	2,510.47	0.00	2,510.47
5035 · Shipping/Postage/PO Box Rental	219.96	0.00	219.96
5040 · Subscrptn/Dues/Membrshp/RecMgmt	8,008.69	0.00	8,008.69
5042 · Record Mgmt Systems-ER,PC,CAD	7,835.00	0.00	7,835.00
5045 · Travel Allowance	1,468.72	0.00	1,468.72
5050 · Uniforms (Caps and Shirts)	1,188.00	0.00	1,188.00
5060 · Banking/SftyDepBox/Chks/BkgdCks	106.76	0.00	106.76
5065 · Finance Chgs/Late Fees/Sales Tx	0.00	0.00	0.00
5076 · RECRUITMENT & RETENTION	8,561.75	0.00	8,561.75
5078 · Items to be reimbursed by ESD	191.88	0.00	191.88
5080 · REIMBURSEMENT TO BCESD2	100.00	0.00	100.00
<b>Total 5000 · ADMINISTRATIVE</b>	<b>32,590.43</b>	<b>821.99</b>	<b>33,412.42</b>
5200 · PAID POSITION			
5205 · Base Salary	0.00	57,572.32	57,572.32
5215 · CVFD SS & Medicare Tax Match	0.00	4,404.40	4,404.40
<b>Total 5200 · PAID POSITION</b>	<b>0.00</b>	<b>61,976.72</b>	<b>61,976.72</b>
5300 · BUILDING AND GROUNDS			
5310 · Janitorial Supplies	137.56	0.00	137.56
5320 · Repairs and Maintenance	3,808.64	0.00	3,808.64
5325 · Furn&YardEquip Repl/Rep/New	1,201.60	0.00	1,201.60
5330 · Electrical Service	2,653.81	0.00	2,653.81
5335 · Telephone Service	3,755.98	0.00	3,755.98
<b>Total 5300 · BUILDING AND GROUNDS</b>	<b>11,557.59</b>	<b>0.00</b>	<b>11,557.59</b>
5600 · COMMUNICATIONS			
5605 · Batteries, Clips, Acc.	484.99	0.00	484.99
<b>Total 5600 · COMMUNICATIONS</b>	<b>484.99</b>	<b>0.00</b>	<b>484.99</b>
6600 · INSURANCE			
6605 · Building and Property	4,174.00	0.00	4,174.00
6610 · Vehicle	11,166.31	0.00	11,166.31
6615 · Personnel Coverage	14,206.00	0.00	14,206.00
<b>Total 6600 · INSURANCE</b>	<b>29,546.31</b>	<b>0.00</b>	<b>29,546.31</b>

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Cash Basis

**Cassie Volunteer Fire Department**  
**Profit & Loss by Class**  
 October 2024 through July 2025

	ESD	FDE	TOTAL
<b>7000 · OPERATIONS</b>			
7007 · CAD-Computer Aided Dispatch	8,207.93	0.00	8,207.93
7010 · Fuel-Vehicle and Equipment	521.04	0.00	521.04
7012 · Wex/Fuelman-Vehicles & Equip	5,313.95	0.00	5,313.95
7020 · Fire Extinguisher Test/Repr	105.00	0.00	105.00
7025 · Fire Suppressant Supplies	8,070.00	0.00	8,070.00
7030 · First Responder Supplies	25,662.08	0.00	25,662.08
7035 · Ladder, Pump & Hose Testing	2,975.55	0.00	2,975.55
7040 · Minor Tools	347.73	0.00	347.73
7045 · Veh/Epmt Lights-Decals-Safety	2,609.18	0.00	2,609.18
7050 · Personal Protect Equip-PPE	7,345.62	0.00	7,345.62
7055 · PPE Testing/Cleaning/Repair	187.46	0.00	187.46
7057 · Operations - Radio Service Fee	5,583.48	0.00	5,583.48
7060 · Rehabilitation Supplies	572.25	0.00	572.25
7070 · SCBA Testing/Hydro/FaceMsk/Pack	600.00	0.00	600.00
7072 · SCBA MAINTENANCE & REPAIR	1,579.00	0.00	1,579.00
7075 · State Veh Safety Inspec&Regist	80.50	0.00	80.50
7080 · Vehicle Maintenance/Repair	2,639.40	0.00	2,639.40
7085 · Vehicle Maint/Repr(Vendor)	13,519.04	0.00	13,519.04
7095 · Fire Fighting Equipmt - NEW	5,629.96	0.00	5,629.96
7096 · FIRE FIGHTING EQUIPMENT-MAINTEN	1,854.00	0.00	1,854.00
<b>Total 7000 · OPERATIONS</b>	<b>93,403.17</b>	<b>0.00</b>	<b>93,403.17</b>
<b>8000 · TRAINING</b>			
8020 · Training -VENDOR	921.83	0.00	921.83
8022 · Training-Certification&Testing	1,902.27	0.00	1,902.27
8025 · Per Diem Travel/Lodging	864.31	0.00	864.31
8035 · Educational Supplies	248.14	0.00	248.14
<b>Total 8000 · TRAINING</b>	<b>3,936.55</b>	<b>0.00</b>	<b>3,936.55</b>
<b>9000 · PUBLIC RELATIONS</b>			
9010 · Public Educatn/Relatn/Apprtn	2,531.82	0.00	2,531.82
<b>Total 9000 · PUBLIC RELATIONS</b>	<b>2,531.82</b>	<b>0.00</b>	<b>2,531.82</b>
<b>Total Expense</b>	<b>174,050.86</b>	<b>62,798.71</b>	<b>236,849.57</b>
<b>Net Income</b>	<b>37,199.60</b>	<b>11,373.66</b>	<b>48,573.26</b>

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Cash Basis

**Cassie Volunteer Fire Department**  
**Profit & Loss Budget vs. Actual**  
 October 2024 through July 2025

	Oct '24 - Jul 25	Budget	\$ Over Budget
<b>Income</b>			
4000 · Income			
4005 · ESD payments	260,415.00	260,415.00	0.00
4025 · Grants	24,429.00		
4040 · FD Reimbursement	251.88		
4070 · ESD Reimbursement	326.95		
<b>Total 4000 · Income</b>	<b>285,422.83</b>	<b>260,415.00</b>	<b>25,007.83</b>
<b>Total Income</b>	<b>285,422.83</b>	<b>260,415.00</b>	<b>25,007.83</b>
<b>Expense</b>			
5000 · ADMINISTRATIVE			
5005 · Accounting	1,583.07	2,000.00	-416.93
5010 · Legal Services	0.00	100.00	-100.00
5015 · Meetings	75.04	300.00	-224.96
5020 · Office Equipment/Maint.	1,563.08	258.00	1,305.08
5025 · Office Supplies	2,510.47	1,000.00	1,510.47
5030 · Printer Supplies	0.00	300.00	-300.00
5035 · Shipping/Postage/PO Box Rental	219.96	150.00	69.96
5040 · Subscrip'n/Dues/Membrshp/RecMgmt	8,008.69	6,500.00	1,508.69
5042 · Record Mgmt Systems-ER,PC,CAD	7,835.00	6,000.00	1,835.00
5045 · Travel Allowance	1,468.72	100.00	1,368.72
5050 · Uniforms (Caps and Shirts)	1,188.00	2,500.00	-1,312.00
5055 · Printing Services	0.00	100.00	-100.00
5060 · Banking/SftyDepBox/Chks/BkgdCks	106.76	100.00	6.76
5070 · Replen Petty Cash/Toll Charges	0.00	350.00	-350.00
5076 · RECRUITMENT & RETENTION	8,561.75	10,200.00	-1,638.25
5078 · Items to be reimbursed by ESD	191.88	0.00	191.88
5080 · REIMBURSEMENT TO BCESD2	100.00	0.00	100.00
<b>Total 5000 · ADMINISTRATIVE</b>	<b>33,412.42</b>	<b>29,958.00</b>	<b>3,454.42</b>
5200 · PAID POSITION			
5205 · Base Salary	57,572.32	68,040.00	-10,467.68
5215 · CVFD SS & Medicare Tax Match	4,404.40	5,206.00	-801.60
<b>Total 5200 · PAID POSITION</b>	<b>61,976.72</b>	<b>73,246.00</b>	<b>-11,269.28</b>
5300 · BUILDING AND GROUNDS			
5305 · Botanical Supplies	0.00	50.00	-50.00
5310 · Janitorial Supplies	137.56	200.00	-62.44
5320 · Repairs and Maintenance	3,808.64	2,500.00	1,308.64
5325 · Furn&YardEquip Repl/Rep/New	1,201.60	2,000.00	-798.40
5330 · Electrical Service	2,653.81	4,600.00	-1,946.19
5335 · Telephone Service	3,755.98	6,600.00	-2,844.02
<b>Total 5300 · BUILDING AND GROUNDS</b>	<b>11,557.59</b>	<b>15,950.00</b>	<b>-4,392.41</b>
5600 · COMMUNICATIONS			
5605 · Batteries, Clips, Acc.	484.99	1,000.00	-515.01
5615 · Non-Warranty Repair	0.00	500.00	-500.00
5620 · Digital Radio and Pagers	0.00	1,000.00	-1,000.00
<b>Total 5600 · COMMUNICATIONS</b>	<b>484.99</b>	<b>2,500.00</b>	<b>-2,015.01</b>
6600 · INSURANCE			
6605 · Building and Property	4,174.00	6,600.00	-2,426.00
6610 · Vehicle	11,166.31	14,200.00	-3,033.69
6615 · Personnel Coverage	14,206.00	18,550.00	-4,344.00
<b>Total 6600 · INSURANCE</b>	<b>29,546.31</b>	<b>39,350.00</b>	<b>-9,803.69</b>

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08/12/25

Cash Basis

**Cassie Volunteer Fire Department**  
**Profit & Loss Budget vs. Actual**  
 October 2024 through July 2025

	Oct '24 - Jul 25	Budget	\$ Over Budget
<b>7000 - OPERATIONS</b>			
7007 - CAD-Computer Aided Dispatch	8,207.93	7,200.00	1,007.93
7010 - Fuel-Vehicle and Equipment	521.04	250.00	271.04
7012 - Wex/Fuelman-Vehicles & Equip	5,313.95	7,000.00	-1,686.05
7015 - Equipment Maint/Repr-Vendor	0.00	6,500.00	-6,500.00
7020 - Fire Extinguisher Test/Repr	105.00	300.00	-195.00
7025 - Fire Suppressant Supplies	8,070.00	5,000.00	3,070.00
7030 - First Responder Supplies	25,662.08	6,000.00	19,662.08
7035 - Ladder, Pump & Hose Testing	2,975.55	4,000.00	-1,024.45
7040 - Minor Tools	347.73	150.00	197.73
7045 - Veh/Epmt Lights-Decals-Safety	2,609.18	100.00	2,509.18
7050 - Personal Protect Equip-PPE	7,345.62	5,000.00	2,345.62
7055 - PPE Testing/Cleaning/Repair	187.46	1,500.00	-1,312.54
7057 - Operations - Radio Service Fee	5,583.48	6,200.00	-616.52
7060 - Rehabilitation Supplies	572.25	500.00	72.25
7065 - Rescue Equipment Maint/Repr	0.00	250.00	-250.00
7070 - SCBA Testing/Hydro/FaceMsk/Pack	600.00	2,500.00	-1,900.00
7072 - SCBA MAINTENANCE & REPAIR	1,579.00	1,500.00	79.00
7075 - State Veh Safety Inspec&Regist	80.50	150.00	-69.50
7080 - Vehicle Maintenance/Repair	2,639.40	2,000.00	639.40
7085 - Vehicle Maint/Repr(Vendor)	13,519.04	18,000.00	-4,480.96
7090 - Equipmt Replmt(Fire Fightg)	0.00	1,750.00	-1,750.00
7095 - Fire Fighting Equipmt - NEW	5,629.96	2,500.00	3,129.96
7096 - FIRE FIGHTING EQUIPMENT-MAINTEN	1,854.00	1,007.00	847.00
7100 - Rescue Equipment - NEW	0.00	1,000.00	-1,000.00
7105 - Rescue Equipment - REPLMNT	0.00	200.00	-200.00
<b>Total 7000 - OPERATIONS</b>	<b>93,403.17</b>	<b>80,557.00</b>	<b>12,846.17</b>
<b>8000 - TRAINING</b>			
8005 - AED, CPR, First Aid	0.00	454.00	-454.00
8020 - Training -VENDOR	921.83	10,500.00	-9,578.17
8022 - Training-Certification&Testing	1,902.27	1,000.00	902.27
8025 - Per Diem Travel/Lodging	864.31	5,000.00	-4,135.69
8035 - Educational Supplies	248.14	600.00	-351.86
<b>Total 8000 - TRAINING</b>	<b>3,936.55</b>	<b>17,554.00</b>	<b>-13,617.45</b>
<b>9000 - PUBLIC RELATIONS</b>			
9005 - Educational Supplies	0.00	100.00	-100.00
9010 - Public Eductn/Relatn/Apprtn	2,531.82	500.00	2,031.82
9015 - Shipping and Postage	0.00	100.00	-100.00
9020 - Printing	0.00	100.00	-100.00
9025 - Recognition/Thank You	0.00	500.00	-500.00
<b>Total 9000 - PUBLIC RELATIONS</b>	<b>2,531.82</b>	<b>1,300.00</b>	<b>1,231.82</b>
<b>Total Expense</b>	<b>236,849.57</b>	<b>260,415.00</b>	<b>-23,565.43</b>
<b>Net Income</b>	<b>48,573.26</b>	<b>0.00</b>	<b>48,573.26</b>

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08/05/25

Accrual Basis

Cassie Volunteer Fire Dept. & EMS  
Balance Sheet  
As of July 31, 2025

	Jul 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1010 - FSB of Burnet - 68007	129,901.28
Total Checking/Savings	129,901.28
Total Current Assets	129,901.28
Other Assets	
1090 - Transfers (In/Out)	-70,000.00
Total Other Assets	-70,000.00
TOTAL ASSETS	59,901.28
LIABILITIES & EQUITY	
Equity	
3010 - Unrestricted Net Assets	52,662.64
Net Income	7,208.34
Total Equity	59,901.28
TOTAL LIABILITIES & EQUITY	59,901.28

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08/05/25

Accrual Basis

**Cassie Volunteer Fire Dept. & EMS**  
**Profit & Loss Detail**  
 July 2025

Date	Name	Memo	Class	Amount
<b>Income</b>				
<b>4000 · INCOME</b>				
<b>4010 · Individual Donations</b>				
07/02/2025	Cecile Gloier	Donation	FD	25.00
07/30/2025	Bill and Catherine Haley	Deposit	FD	100.00
07/30/2025	Laura and Ben Schneider	Brisket and ribs for Battle of the Badges	FD	100.00
Total 4010 · Individual Donations				225.00
<b>4015 · Memorial Donations</b>				
07/02/2025	Susan Phillips	In Memory of Don Brydson	FD	50.00
Total 4015 · Memorial Donations				50.00
<b>4020 · Group &amp; Company Donations</b>				
07/02/2025	PEC United CharitiesInc	PEC employees donation for community serv...	FD	800.00
Total 4020 · Group & Company Donations				800.00
Total 4000 · INCOME				1,075.00
Total Income				1,075.00
Expense				
<b>Net Income</b>				<b>1,075.00</b>

Enclosure 5

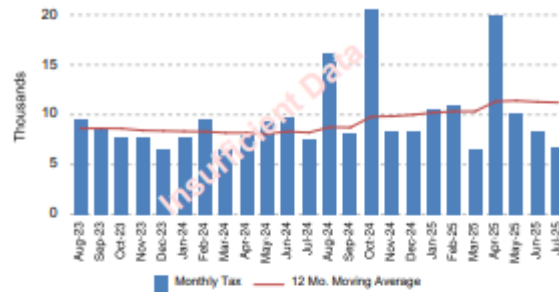
HdL Companies

**SALES TAX SNAPSHOT**  
**Burnet Co ESD 2**  
**Jul-25**

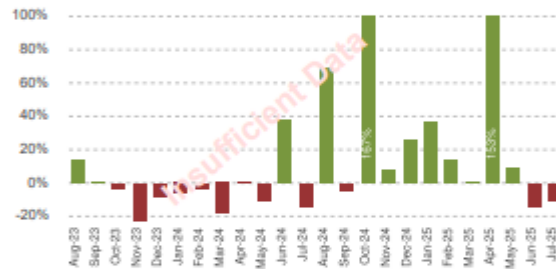
**Sales Tax Net Payments**

FY Mo.	FY2024	FY2025	YoY % Change
Oct	\$ 7,725	\$ 20,616	166.9%
Nov	\$ 7,743	\$ 8,346	7.8%
Dec	\$ 6,591	\$ 8,329	26.4%
Jan	\$ 7,684	\$ 10,456	36.1%
Feb	\$ 9,624	\$ 10,949	13.8%
Mar	\$ 6,536	\$ 6,561	0.4%
Apr	\$ 7,867	\$ 19,880	152.7%
May	\$ 9,303	\$ 10,122	8.8%
Jun	\$ 9,803	\$ 8,413	-14.2%
Jul	\$ 7,539	\$ 6,742	-10.6%
Aug	\$ 16,097		
Sep	\$ 8,050		
FYTD	\$ 80,415	\$ 110,413	37.3%
FY Total	\$ 104,563		

**Sales Tax Net Payments Trend**



**Sales Tax Net Payments Change - YoY**



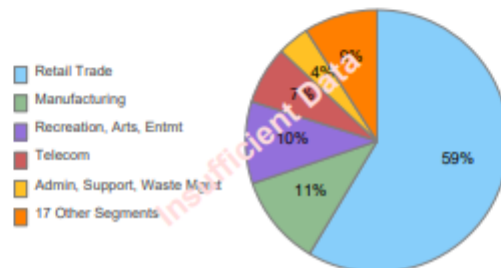
**Top 10 Taxpayers**

Rank	Company	FYTD Collections	% Total
1	AMAZON.COM SERVICES LLC (MARKETPLACE)		
2	SMS BUCHANAN BUSINESS INC		
3	AMAZON.COM SERVICES LLC		
4	BUCHANAN SEPTIC TANKS INC.		
5	NEXT LEVEL SPORTS		
6	VISTA WINDOWS & DOORS INC.		
7	REVEILLE PEAK RANCH SOLUTIONS LLC		
8	FESTIVAL OUTFITTER		
9	JIM EACHUS		
10	APPLE INC.		
Top 10 Companies		\$ 71,553	63.5%
1236 Other Large Companies		\$ 31,497	28.0%
Small Companies/Other		\$ 9,520	8.5%
Single Local Tax Rate (SLT)		\$ 72	0.1%
Total		\$ 112,643	100.0%

**Industry Segment Collections Trend - YoY % Chg**

SEGMENT	Feb	Mar	Apr	May	Jun	Jul
Retail Trade	13.2%	5.7%	254.7%	-1.5%	-1.7%	-100.0%
Manufacturing	-20.1%	-2.0%	-29.9%	6.8%	-36.2%	-100.0%
Recreation, Arts, Entmt	38.2%	14.3%	1.5%	92.7%	-29.9%	-100.0%
Telecom	14.2%	8.3%	26.1%	36.8%	2.2%	-100.0%
Admin, Support, Waste Mgmt	-52.5%	-51.6%	-55.9%	-71.3%	-54.6%	-100.0%
All Others	-15.2%	-26.7%	22.4%	29.9%	-28.3%	-100.0%
Total Collections	11.5%	-0.3%	155.7%	4.0%	-16.3%	-100.0%

**Sales Tax Collections by Industry Segment**



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Data Source: Texas Comptroller of Public Accounts

HdL Companies

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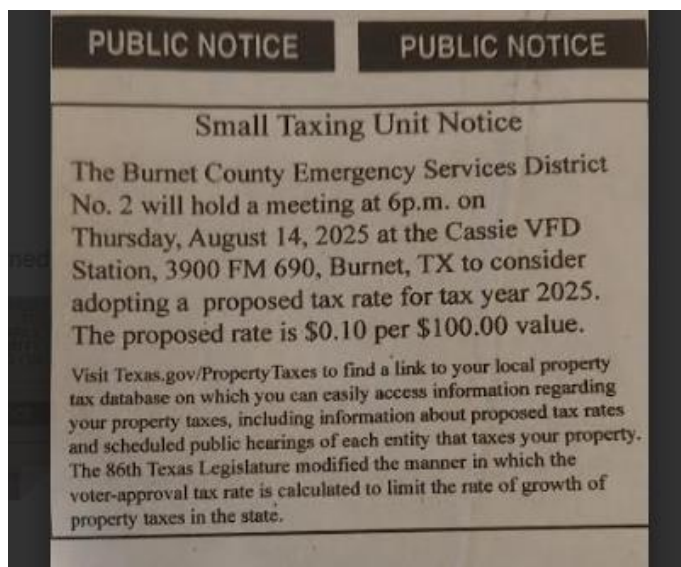
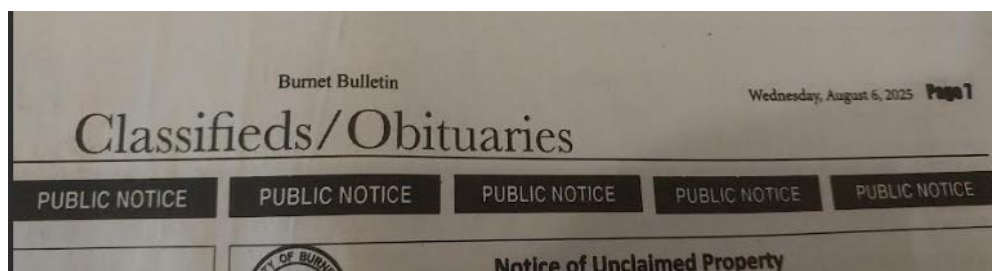
Enclosure 6

Proposed Retention Bonus 2025

Volunteer	Months	Amount
LS	235	599
CS	122	550
GS	96	500
DS	95	500
TH	52	400
DL	52	400
MR	37	300
DD	34	250
NG	24	200
		3699

## Burnet County Emergency Services District No. 2 FY 2023-2024

	2025-2026
Income	
Government Contracts	\$454,844.00
Sales Tax Revenue	\$90,000.00
Interest Earned	\$300.00
Investments - Interest Earned	\$12,000.00
Total Income	\$557,144.00
Expense	
Contract Services	
Accounting Fees	\$13,000.00
Cassie Volunteer Fire Dept	\$290,000.00
Contract Labor	\$6,000.00
CVFD-Capital Expenditures	\$100,000.00
CVFD-Retention Bonuses	\$6,600.00
HdL Companies	\$3,000.00
Insurance-Liability & D.O.	\$2,200.00
Insurance-Workers Compensation	\$400.00
Legal Fees	\$5,000.00
BCAD Fees	\$7,500.00
Total Contract Services	\$433,700.00
Operations	
Newspaper Advertisement	\$120.00
Postage, Mail Service	\$200.00
Total Operations	\$320.00
Other Types of Expenses	
Community Involvement	\$250.00
Computer Expense	\$3,000.00
Membership & Dues	\$1,750.00
Uniform and Printing Expense	\$200.00
Total Other Types of Expenses	\$5,200.00
Travel and Meetings	
Conference, Convention, Meeting	\$5,000.00
Travel	\$1,200.00
Total Travel and Meetings	\$6,200.00
Operational Reserve	\$45,484.40 at least 10% of govt contracts
Total Expense	\$490,904.40
Capital Reserve	\$66,239.60
	\$0.00





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

Order 8-14-2025-01  
of  
Burnet County Emergency Services District No. 2

STATE OF TEXAS       §  
                                  §  
COUNTY OF BURNET   §

On the 14th day of August 2025, let it be known that the Board of Commissioners of Burnet County Emergency Services District No. 2 ("District") hereby adopted, by a majority vote of 5 in favor, 0 against the District's *ad valorem* tax rate for the 2025-2026 tax year of 10 cents per \$100.00 valuation of the appraised property within the boundaries of the District. Per the Texas Tax Code §26.05, the District has no debts and all tax raised by said rate will be used to fund the maintenance and operation expenditures of the District.

Ordered on this 14<sup>th</sup> Day of August 2025

BURNET COUNTY EMERGENCY SERVICES DISTRICT NO. 2

  
Robbie Cheatham  
Secretary

Agenda Item #16



Enclosure 9



orw.cpa

Ph: (325) 942-6713

Fax: (325) 944-9591

2909 Sherwood Way, Ste 300  
San Angelo, TX 76901

July 15, 2025

Burnet County Emergency Services District No. 2  
P.O. Box 249  
Buchanan Dam, Texas 78609-0249

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, 2025.

#### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, 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, 2025. Accounting standards generally accepted in the United States of America (GAAP) 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 auditing standards generally accepted in the United States of America (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 appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

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

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; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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

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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.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

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, if any, 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, and they may bill you for responding to this inquiry.

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.

Our audit of the financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, 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.



Burnet County Emergency Services District No. 2  
Page 3

We have identified the following significant risks of material misstatement as part of our audit planning:

- Improper revenue recognition due to fraud.
- Improper distribution of funds.
- Management override of controls.

Planning has not concluded, and modifications may be made.

#### **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.

#### **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 with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). 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 supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. 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.

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Page 4

#### **Other Services**

We will perform the following non-attest services for the organization:

- Preparation of the financial statements of the 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, and
- Maintenance of the depreciation schedule.

We will perform the services in accordance with applicable professional standards. The other services are limited to those 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.

You agree to assume all management responsibilities for the non-attest services listed and any other non-attest 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 Oliver, Rainey, & Wojtek, LLP 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 any 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 Oliver, Rainey, & Wojtek, LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to an 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, CPA, 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, 2025, and to issue our reports no later than December 31, 2025.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel time, travel mileage, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, excluding expenses, will be between \$5,300 to \$6,300. 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 the 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 our fieldwork. 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.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding 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.

Burnet County Emergency Services District No. 2  
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#### 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,

*Charity V. Jaber, CPA*

Audit Manager

Oliver, Rainey & Wojtek, LLP

#### RESPONSE:

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

Management signature: *Sam H. Bickel*  
Title: President  
Date: 8-14-2025



Ph: (325) 942-6713

Fax: (325) 944-9591

orw.cpa

2909 Sherwood Way, Ste 300  
San Angelo, TX 76901

July 15, 2025

Burnet County Emergency Services District No. 2  
P.O. Box 249  
Buchanan Dam, Texas 78609-0249

Re: Cassie Volunteer Fire Department & Emergency Medical Services, Inc.

We are pleased to confirm our understanding of the services we are to provide for Burnet County Emergency Services District No. 2 (the Organization) for the year ended September 30, 2025.

#### **Audit Scope and Objectives**

We will audit the financial statements of Cassie Volunteer Fire Department & Emergency Medical Services, Inc., which comprise the statement of financial position as of September 30, 2025, 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 the 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.

Cassie Volunteer Fire Department & Emergency Medical Services, Inc.

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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.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will obtain an understanding of the Organization and its environment, including the system of internal control, 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 have identified the following significant risks of material misstatement as part of our audit planning:

- Improper revenue recognition due to fraud.
- Improper distribution of funds.
- Management override of controls.

Planning has not concluded, and modifications may be made.

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, if any, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from attorneys as part of the engagement, and they may bill for responding to this inquiry.

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



Cassie Volunteer Fire Department & Emergency Medical Services, Inc.

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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.

Our audit of the financial statements does not relieve management of their responsibilities.

#### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that management acknowledge 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; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued. Management is 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's 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, they are responsible for identifying and ensuring that the Organization complies with applicable laws and regulations.

Management is required to disclose the date through which subsequent events have been evaluated and whether that date is the date the financial statements were issued or were available to be issued. Management agrees that they will not date the subsequent event disclosure earlier than the date of their management representation letter.

#### **Other Services**

We will perform the following non-attest services for the Organization:

Cassie Volunteer Fire Department & Emergency Medical Services, Inc.

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- Preparation of the Organization's federal information return for the year ended September 30, 2025, based on information provided by them as outlined in our separate engagement letter.
- Preparation of the financial statements of the Cassie Volunteer Fire Department & Emergency Medical Services, Inc. in conformity with accounting principles generally accepted in the United States of America based on information provided by them, and
- Maintenance of the depreciation schedule.

We will perform these 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 those 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. 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.

Management agrees to assume all management responsibilities for the non-attest 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 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, CPA is the engagement manager and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for the audit and other services other than the preparation of the information returns will range from \$6,300 to \$7,300. You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, confirmation service provider fees, travel time, travel mileage etc. The fee estimate is based on anticipated cooperation from your 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.

In addition, we will schedule the engagement based in part on deadlines, working conditions, and the availability of the key personnel and documents. We will plan the engagement based on the assumption that the Organization's personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules and retrieving supporting documents. If, for whatever reason, the personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

An invoice for 50 percent of the total fee will be presented and due upon completion of our fieldwork. 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 concerning 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.

Cassie Volunteer Fire Department & Emergency Medical Services, Inc.

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# **Reporting**

We will issue a written report upon completion of our audit of Cassie Volunteer Fire Department & Emergency Medical Services, Inc.'s financial statements. Our report will be addressed to the Board of Directors of Cassie Volunteer Fire Department & Emergency Medical Services, Inc.. 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.

If circumstances occur related to the condition of the records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the 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,

Oliver, Rainey & Wojtek, LLP

*Charity V. Taber, CPA*

**Charity V. Taber, CPA**

Manager

## **RESPONSE:**

This letter correctly sets forth the understanding of Burnet County Emergency Services District No. 2 for the audit of Cassie Volunteer Fire Department & Emergency Medical Services, Inc..

Management signature:

*Steven K. Barclay*

Title:

*President*

Date:

*8-14-2025*