#24

Mount Enterprise VFD

P. O. Box 364
Mt. Enterprise, Texas 75681
Office (903)822-3333 Fax (903)822-4046
Chief Deniese Case (903)646-5379
Email : mountenterprisevfd@yahoo.com

Nov 3,2026

Rusk County Emergency Service District #1,

MEVFD is requesting for reimbursement for ventilation fans and thermostats. This request for reimbursement for expenses related to the recent installation of two ventilation fans and thermostats in the main bay area of the Mount Enterprise Volunteer Fire Department. The installation has been successfully completed. The detailed expenses incurred for this project are as follows: first, the ventilation fans and thermostats, purchased from The Home Depot using a debit card for a total of one thousand one hundred fifty five dollars and eight cents. Second, the boom lift rental, rented from ProStar Rental in Nacogdoches. The total cost was one thousand one hundred dollars and twenty five cents, paid via check number 5035. Third, installation services, provided by Big John Handyman Service. The invoice was for a total of one thousand five hundred dollars, paid via check number 5038. Fourth, assistant for installation. Sean Massingill served as the helper, Invoice Number four. The cost was seven hundred dollars, paid via check number 5039. Fifth, electrical work and hookups. Ernest Dougherty completed the electrical work, including electrical plugs, hard wiring the fans, and connecting the hookups to the thermostats. The cost was five hundred dollars, paid via check number 5036. Regarding the project budget, we had previously budgeted six thousand dollars for the exhaust fans. I am pleased to report that the total project cost was four thousand nine hundred fifty five dollars and thirty three cents, thereby coming under the original budget amount by one thousand forty four dollars and sixty seven cents. Thank you for your prompt attention to this reimbursement request. Please let me know if you need any additional information. You will find copy's of all invoices and checks copies of the receipts.

We are requesting reimbursement in the amount of $4,955.33.

Sincerely,
Chief Case
MEVFD

We would love to hear from you!
Take a quick survey

Feedback

ORDER # WN70598439

View Receipt

Date Ordered: September 15, 2026

Order Number: WN70598439

Order Total: $1,155.08

Delivery

Product Information

Item	Qty	Price
Hessaire 8860 CFM Shutter Exhaust Fan Wall Mounted, 36 in. Propeller Model #36SF8N370 Store SKU #1006694612	2	$978.52

Delivery

Product Information

Item	Qty	Price
Master Flow Universal Manually Adjustable Thermostat for Power Vent Model #PT8 Store SKU #144967	2	$83.96

Payment Information

Billing Address
Vera Case
PO Box 364
Mount Enterprise, TX 75681

Payment Method
VI | Ending in 2194

Payment Details

Subtotal	$1,012.04
Delivery	$55.00
Sales Tax	$88.04
Order Total	$1,155.08

Return by December 14, 2026



MASTER FLOW Universal Manually Adjustable Thermostat for Power Vent

Qty: 2

$41.98

Info & Guides

Buy Again

Subtotal:	**$1,012.04**
Delivery:	$55.00
Sales Tax:	$88.04
Total:	**$1,155.08**

Feedback

Download Our App

Shop Our Brands

The Company Store · VISSANI · HOME DECORATORS COLLECTION · HAMPTON BAY · HUSKY · lifeproof · lifeproof petproof · GLACIER BAY · EVERBILT · StyleWell · HDX · Vigoro · trafficMASTER · DEFIANT · ecosmart · HOME ACCENTS Holiday · Commercial Electric · powered by HUBSPACE

Need Help?

Visit our **Customer Service Center** or Text 38698

Store Locator | ©2000-2026 Home Depot | Privacy & Security Statement | Terms | My Preference Center | California Privacy Rights & Report | Limit the Use of My Sensitive Personal Information | Do Not Sell or Share My Personal Information | California Supply Chain Act

Provide Feedback

Show barcode for returns or pickups.

Start a Return

Date Ordered: September 15, 2026
Order Total: $1,155.08
Payment: VISA - 2194
Order Origin: Online

Delivered Fri, September 18

Processed | Shipped | Out For Delivery | Delivered

Feedback

Ship To:
Deniese Case
14408 Fm 95 S
Mount Enterprise, TX 75681

Track Delivery

Return by December 17, 2026



HESSAIRE 8860 CFM Shutter Exhaust Fan Wall Mounted, 36 in. Propeller

Qty: 2

$489.26
~~$464.04~~
Save -5%

Info & Guides

Buy Again

Delivered September 15

Processed | Shipped | Out For Delivery | Delivered

Ship To:
Deniese Case
14408 Fm 95 S
Mount Enterprise, TX 75681

Delivery Instructions:
None

Track Delivery

PRO STAR RENTAL NACOGDOCHES

901 S.E. STALLINGS DRIVE
NACOGDOCHES, TX 75964
Phone 936-564-5224
Fax 936-564-5248
www.prostarrental.com

Status: Reservation

Contract #: 1318207-3

Reserved Date: Fri 10/ 9/2026 9:00AM

Operator: BRICE HART

Customer #: 288834

MT ENTERPRISE FIRE DEPARTMENT Phone 903-822-3333

103 W GREGG
Mount Enterprise, TX 75681

Delivery Fri 10/ 9/2026 9:00AM
103 W GREGG
Mount Enterprise, TX 75681

Pickup Sat 10/10/2026 9:00AM
103 W GREGG
Mount Enterprise, TX 75681

Qty	Item#	Items	Ser#	Status	Agreed Return Date	Price
1	21423	DELIVERY,ZONE B PETE 25		Selling		$250.00
1	21423	DELIVERY,ZONE B PETE 25		Selling		$250.00
1	322709	LIFT - BOOM 40' TELESCOPIC 4X4	S40XCH2343	Reserved	Sat 10/10/2026 9:00AM	$490.00
		** FOLLOW OPERATING INSTRUCTIONS ON MACHINE ****				
		** USE EXTREME CAUTION ***				
		** WATCH FOR POWER LINES ** UNIT WILL CONDUCT ELECTRICITY *				
		** ALWAY WEAR SAFETY BELT * CUSTOMER FURNISHED ****				
		** DO NOT USE IN HIGH WINDS OR RAIN				
		** MAKE SURE YOUR SURFACE IS SAFE TO OPERATE THE LIFT ON *** 2WD/SMOOTH TIRE				
		** MUST CHARGE BOOMLIFT DAILY **				
1	22086	HEAVY EQUIPMENT TAX		Selling		$1.02

WE APPRECIATE YOUR BUSINESS

Rental:	$490.00
Enviro fee:	$18.38
Sales:	$1.02
Delivery Charge:	$500.00
Misc Charges:	$0.03
Subtotal:	$1,009.43
50HP TAX:	$7.63
Sales Tax - 03:	$83.19
Total:	$1,100.25
Paid:	$0.00
Amount Due:	$1,100.25

Signature: James B. Cox
MT ENTERPRISE FIRE DEPARTMENT

5035

MT ENTERPRISE VOLUNTEER FIRE DEP
PH. 903-646-5379
PO BOX 364
MOUNT ENTERPRISE, TX 75681-0364

88-315/1119

DATE 10·9·26

PAY TO THE ORDER OF Pro Star Rentals $ 1,100.25

One thousand one hundred & 25/100 DOLLARS

VERABANK
Member FDIC

FOR 1 Manlift

Denise [illegible]

⑈005035⑈ ⑆111903151⑆ ⑈107⑉071⑉1⑈

CK# 5038

#24

BIG Jon Handyman Service

12584 CR 3153 S
Mt.Enterprise, Tx. 75681
(936)554-2345

BILL TO

Mt. Enterprise Fire Dept.

Date 10/13/2026

Details	AMOUNT
Labor & material of vent fans, lights, water line, & sink drain	$1,800.00
	$1500.00 this is for Fans
SUBTOTAL	$1,800.00
TAX RATE	0.00%
OTHER	$0.00
TOTAL	$1,800.00

Make checks Payable to Jonathan Green

If you have any questions concerning this invoice, use the following contact information:

Jonathan Green (936)554-2345 or thegreens012665@yahoo.com

THANK YOU FOR A SMALL BUSINESS!

5038

88-315/1119

MT ENTERPRISE VOLUNTEER FIRE DEP
PH. 903-646-5379
PO BOX 364
MOUNT ENTERPRISE, TX 75681-0364

DATE 10-13-26

PAY TO THE ORDER OF Jonathan Green $ 1800 00

One thousand Eight hundred +no/100 DOLLARS

VERABANK
verabank.com | Member FDIC

Denise Case

FOR $1500 of this is Vent Fan

⑈005038⑈ ⑆111903151⑆ ⑈107107⑈

#24

Sean Massingill
P.O 13 Mount Enterprise 75681
903-497-8105

INVOICE

4

Date: Oct 13, 2026

Due Date: Oct 13, 2026

Balance Due: $700.00

Bill To:

Mount Enterprise Volunteer Fire Department
P.O Box 364 Mount Enterprise TX 75681
903-822-3333 or Chief Case 903-646-5379

Item	Quantity	Rate	Amount
Helping Install Vent Fans	1	$700.00	$700.00

Subtotal: $700.00

Tax (0%): $0.00

Total: $700.00

Terms:

Due Upon Receipt
Thank you for your Business.

MT ENTERPRISE VOLUNTEER FIRE DEP
PH. 903-646-5379
PO BOX 364
MOUNT ENTERPRISE, TX 75681-0364

5039

PAY TO THE ORDER OF Sean Massingill

DATE 10-13-26

88-315/1119

Seven hundred & no/100 $ 700.00

VERABANK
verabank.com | Member FDIC

DOLLARS

FOR helping install Vent Fan

Denise Case

⑈005039⑈ ⑆111903151⑆ ⑈107⑉071⑉1⑈

Ernest Dougherty
1711 Kilgore Dr #116
Henderson TX 75652
903-474-3087

INVOICE

26MEVFD2

Date:	Oct 10, 2026
Payment Terms:	Due up on receipt
Due Date:	Oct 10, 2026
Balance Due:	**$500.00**

Bill To:

Mount Enterprise Volunteer Fire Department
P.O Box 364
903-822-3333 or 903-646-5379

Item	Quantity	Rate	Amount
Electrician Wages	5.5	$42.50	$233.75
Helper Wages	5.5	$26.50	$145.75
Service Call	1	$63.00	$63.00
Materials	1	$57.50	$57.50
2 Switches			
2 Boxes			
Runwire in Conduit			

Subtotal:	$500.00
Tax (0%):	$0.00
Total:	$500.00

Notes:

Installed 2x Switches
Installed 2x Boxes
Installed 2x Thermostat
Ran Wire In Conduit

Terms:

Due upon receipt
Thank You for your Business

5036

MT ENTERPRISE VOLUNTEER FIRE DEP
PH. 903-646-5379
PO BOX 364
MOUNT ENTERPRISE, TX 76681-0364

DATE 10-11-24

88-315/1119

PAY TO THE ORDER OF Ernest Dougherty $ 500.00

Five hundred & no/100 DOLLARS

VERABANK
verabank.com | Member FDIC

FOR Electric Hooked up 2 Fans put plug in Hooked up 2 thermostat Hookup Cam.

Denise Case

⑈005036⑈ ⑆111903151⑆ ⑈107⑉071⑉1⑈

Mt.Enterprise VFD
2025 Estimated Budget

Expenses		
Bldg. Maintenance	$ 6,000.00	Exhaust Fans ✓
Bunker Gear/Wildland	$ 3,000.00	✓
MVC/Drug Tests	$ 200.00	
Dues & Subscriptions	$ 2,000.00	
Vehicle Repairs	$ 3,000.00	
Equipment Testing	$ 4,000.00	
Fire Tools	$ 2,000.00	
Tires	$ 6,000.00	✓
Fuel	$ 4,600.00	
Legal/Professional	$ 1,000.00	
Maintenance, Truck	$ 5,000.00	
Miscellaneous	$ 5,000.00	
Office Supplies	$ 3,500.00	
Property Maintenance	$ 600.00	
Radio Repairs	$ 3,500.00	
SCBA	$ 5,025.00	
Small Equip/Tools	$ 7,000.00	
Supplies/Disposal	$ 1,000.00	
2 sets of Gear	$ 8,000.00	
Training	$ 2,000.00	
Uniforms	$ 2,000.00	
Utilities	$ 7,000.00	
Capital Expenditures		
Purchase of Building	$ 60,000.00	
Grants		
K-12 Saw	$ 2,250.00	
Tender	$ 220,000.00	
Total	$ 363,675.00	
Revenue		
ESD Annual/Run Funds	$ ~~34,000.00~~	51,000.00

Morgan LaGrone, CPA, PLLC
Certified Public Accountant

Telephone: 903.657.0240
Fax: 903.655.1324

116 S Marshall
Henderson, TX 75654

#15

November 10, 2026

Board of Emergency Commissioners
Rusk County Emergency Services District #1
P.O. Box 1911
Henderson, Texas 75653

We are pleased to confirm our understanding of the services we are to provide Rusk County Emergency Services District #1 ("District") for the year ended December 31, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and each major fund, which collectively comprise the District's basic financial statements as of and for the year ended December 31, 2026. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District'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 the District's RSI in accordance with auditing standards generally accepted in the United States of America. 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 inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis.
- Budgetary Comparison Schedules for the General Fund and any major Special Revenue Funds.

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 and *Government Auditing Standards* 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.

The objectives also include reporting on internal control over financial reporting and compliance with

provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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 and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

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

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls
- Revenue recognition – property taxes and sales taxes

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 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 internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards. 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 significant deficiencies or material weaknesses. 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 and Government Auditing Standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to

perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

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

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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, regulations,

contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, 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 written 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.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Morgan LaGrone, CPA, PLLC and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal awarding agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Morgan LaGrone, CPA, PLLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five (5) years after the report release or for any additional period requested by any federal awarding agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately March 16, 2026 and to issue our report no later than June 30, 2026. Morgan LaGrone is the engagement partner and is responsible for supervising the engagement and signing the reports. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs

(such as report reproduction, postage, copies, etc). Based on our preliminary estimates, the fee should approximate $12,875, plus expenses (report production, postage, copies, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable on presentation. 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.

You may request that we perform additional services not contemplated by 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.

We appreciate the opportunity to be of service to the District 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 enclosed copy and return it to us.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Directors of the Rusk County Emergency Services District #1. 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 issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the District 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,

Morgan LaGrone

Morgan LaGrone
Certified Public Accountant

RESPONSE:

This letter correctly sets forth the understanding of Rusk County Emergency Services District #1.

By: Gloria Dooley

Title: Secretary / Treasurer

Date: 11-19-2026

26

Gloria Dooley

From: Ricky Colle <ricky_colle@yahoo.com>
Sent: Wednesday, November 11, 2026 7:41 PM
To: Gloria Dooley
Subject: EXTERNAL Re: Agenda

Caution: This email originated from a sender **OUTSIDE** of your organization!

Please proceed with caution and **DO NOT CLICK** links, open attachments or provide **ANY** information if the sender is unknown, you were **NOT** expecting the email message or the email message contains suspicious looking content. Please pay particular attention to email messages requesting you to verify accounts of any kind or requests to change your password(s) that **YOU DID NOT** initiate.

Can you put on the Agenda for us to possibly get a raise on run money for next year

Sent from Yahoo Mail for iPhone

On Tuesday, November 3, 2026, 9:32 AM, Gloria Dooley <gdooley@ruskcountyfire.org> wrote:

> **Reminder:** Agenda items for the ESD meeting on the 19th must be submitted via email by November 12th as the agenda will be posted on the 13th of November. Please attached all documentation to your request.
>
> Thanks,

Presently receiving flat payment of $2,000.00 per quarter

Gloria Dooley

Commissioner Pct 3.

Secretary / Treasurer

Rusk County Emergency Services District #1

903-657-8571 x106

RUSK COUNTY EMERGENCY SERVICES DISTRICT # 1
RMS QUARTERLY FUNDS DISTRIBUTION

YEAR 2026 QUARTER 3rd

DEPARTMENT	BASE AMOUNT	TOTAL RUNS	RUN BONUS	SUB-TOTAL	TOTAL CASH DISTRIBUTION	MAN HOURS	# MEMBERS
CARLISLE	1000	99	$3,868.97	$4,868.97	$4,868.97	397	24
CHURCH HILL	1000	68	$2,657.47	$3,657.47	$3,657.47	1260	19
CRIMS CHAPEL	1000	53	$2,071.26	$3,071.26	$3,071.26	193	8
EASTSIDE	1000	45	$1,758.62	$2,758.62	$2,758.62	314	14
ELDERVILLE-LAKEPORT	1000	35	$1,367.82	$2,367.82	$2,367.82		
HENDERSON	1000	89	$3,478.16	$4,478.16	$4,478.16		
KILGORE	1000	50	$1,954.02	$2,954.02	$2,954.02		
LANEVILLE	1000	78	$3,048.28	$4,048.28	$4,048.28	224	14
MT ENTERPRISE	1000	92	$3,595.40	$4,595.40	$4,595.40	614	13
NEW LONDON	1000	44	$1,719.54	$2,719.54	$2,719.54		21
NEW SALEM	1000	15	$586.21	$1,586.21	$1,586.21	60	6
OVERTON	1000	61	$2,383.91	$3,383.91	$3,383.91		19
REKLAW	1000	20	$781.61	$1,781.61	$1,781.61	46	10
TATUM	1000	83	$3,243.68	$4,243.68	$4,243.68	479	16
KILGORE RESCUE	1000	26	$1,016.09	$2,016.09	$2,016.09		8
RUSK CO. RESCUE	1000	12	$468.97	$1,468.97	$1,468.97	288	12
TOTALS	$ 16,000.00	870	$34,000.00	$50,000.00	$50,000.00	3875	184

$ 34,000.00 | 870 | (TOTAL NUMBER OF RUNS) = | PER RUN-39.080459

TOTAL QUARTERLY PAYMENT =50,000.00

EASTON VFD $100 PER RUN-0

GARRISON VFD QUARTERLY CONTRACT PAYMENT OF $2000.00 (NOT ITEMIZED ABOVE)

#4

RESTATED AND AMENDED AGREEMENT FOR FIRE PROTECTION SERVICES

STATE OF TEXAS §
§
COUNTY OF RUSK §

This **AGREEMENT FOR FIRE PROTECTION SERVICES** ("Agreement"), effective as of January 1, 2027, by and between **RUSK COUNTY EMERGENCY SERVICES DISTRICT NO. 1** (the "District"), a political subdivision of the State of Texas organized and operating pursuant to the provisions of Section 48-e, Article III of the Texas Constitution and Chapter 775 of the Health and Safety Code, as amended ("H&S Code"), and Tatum Volunteer Fire Department ("Department"), a Texas non-profit corporation duly organized and operating under the laws of the State of Texas.

RECITALS

WHEREAS, District is a duly organized emergency services district, and a political subdivision of the State of Texas, created to protect life and property, and for such other purposes as determined by District under Chapter 775 of the H&S Code, with full authority to carry out the objects of its creation; and

WHEREAS, pursuant to Section 775.031 of the H&S Code, District has the authority to enter into such necessary contracts with others, including incorporated cities or towns or other government entities and volunteer fire organizations, whereby fire protection services and other services may be made available to District as District shall determine; and

WHEREAS, District desires to secure fire protection and suppression services, rescue, and emergency medical services ("Emergency Services," as defined below) for the geographic area of District to be served by Department ("Service Area," as defined below); and

WHEREAS, District currently does not have any personnel to provide such Emergency Services directly; and

WHEREAS, District has determined that it is in the best interests of the residents and the property owners of District to enter into a contract for Emergency Services with an independent department capable of providing Emergency Services at levels acceptable to District and for District or the independent department to acquire and assume responsibility for the assets necessary to provide such services; and

WHEREAS, Department currently owns, or through District, has access to, real and personal property and has the requisite personnel to provide the Emergency Services and is willing and able to provide to District such Emergency Services to the Service Area for the consideration

set forth in this Agreement; and

WHEREAS, District and Department intend this Agreement to supersede all prior service agreements between the Parties; and

WHEREAS, the volunteer fire departments who provide Emergency Services within District's boundaries requested that the Agreement specify the training requirements each department will conduct.

NOW, THEREFORE, for and in consideration of the premises and mutual covenants and agreements set forth in this Agreement, the Parties agree each with the other as follows:

ARTICLE I. DEFINITIONS

Section 1.01 Definitions.

In addition to other terms defined herein, the following terms have the meanings assigned to them in this Article I whenever they are used in this Agreement.

A. "Agreement" means this Agreement and any and all recitals, amendments, exhibits, and supplements hereto.

B. "Board" means the Board of Commissioners for District.

C. "CD" means Certificate of Deposit.

D. "County" means Rusk County, Texas.

E. "Department" means Tatum Volunteer Fire Department, a non-profit corporation duly organized and existing under the laws of the State of Texas.

F. "District" means Rusk County Emergency Services District No. 1, a political subdivision of the State of Texas created and operating pursuant to the H&S Code.

G. "Emergency Services" means all fire protection and suppression services, rescue, and emergency medical services to be made available to District pursuant to this Agreement. Emergency Services may include:

1. firefighting practices to protect people and property;
2. identification of hazardous materials;
3. rescue for motor vehicle accidents and other rescue operations;
4. provision of basic emergency medical services; and
5. other services, as may be mutually agreed upon in writing by District and Department.

H. "Equipment" means the real property, personal property and rescue and firefighting tools, supplies and apparatus operated and utilized by Department in providing Emergency

Services.

I. "Facilities" means the buildings, facilities, and real property operated and utilized by Department in providing Emergency Services.

J. "Fiscal Year" means District's fiscal year, which runs from January 1 through December 31.

K. "H&S Code" means Chapter 775 of the Health and Safety Code, as amended.

L. "ICS" means Incident Command Systems.

M. "NIMS" means National Incident Management System.

N. "Party" means District or Department.

O. "Parties" means District and Department, collectively.

P. "PPE" means Personal Protective Equipment.

Q. "RMS" means Record Management System.

R. "SCBA" means Self-Contained Breathing Apparatus.

S. "Service Area" means the geographic area of District to be served by Department, as more particularly described in **Exhibit A**, attached hereto and incorporated herein for all purposes, which Department will serve as the primary responder for Emergency Services.

T. "SFFMA" means State Firefighters' and Fire Marshals' Association of Texas.

Section 1.02 Construction of Terms.

In this Agreement, words of the singular number include the plural, words of the plural include the singular, and words of the masculine, feminine, and neuter genders include the other genders.

ARTICLE II. REPRESENTATIONS AND WARRANTIES

Section 2.01 District's Representations and Warranties.

District represents, warrants, and finds that:

A. District is a duly constituted political subdivision of the State of Texas created and operating pursuant to the H&S Code and has the authority to enter into this Agreement and the transactions contemplated hereby and to carry out its obligations.

Section 2.02 Department's Representations and Warranties.

Department represents, warrants, and finds that:

A. Department is a non-profit corporation duly incorporated and validly existing and in a good standing under the laws of the State of Texas and is not in violation of any of the provisions of its Articles of Incorporation, its Bylaws, or any laws of the State of Texas relevant to the transactions contemplated by this Agreement. Department shall ensure that it remains in good standing under the laws of the State of Texas for as long as this Agreement is in effect. Department has full corporate power and authority to execute and deliver this Agreement, and has, by proper corporate action, duly authorized the execution and delivery of this Agreement.

B. Neither the execution or delivery of this Agreement, the consummation of the transactions contemplated hereby, nor the fulfillment of or compliance with the terms or conditions of this Agreement conflicts with or results in a breach of the terms, conditions, or provisions of any corporate restriction or any agreement or instrument to which Department is now a party or by which it is bound, or constitutes a default under any of the foregoing, or results in the creation or imposition of any prohibited lien, charge or encumbrance whatsoever on any property or assets of Department.

C. The services to be provided by Department under this Agreement include providing Emergency Services to Service Area. This Agreement also recognizes the ability to provide and receive mutual aid and automatic aid from other emergency service organizations as deemed necessary by Department.

D. Department is knowledgeable of the boundaries of the Service Area and agrees to provide Emergency Services to all the residents, commercial interests, and others found within the Service Area.

ARTICLE III. SERVICES TO BE PROVIDED

Section 3.01 General.

A. During the term of this Agreement, Department shall provide Emergency Services to Service Area on a 24-hour per day basis, seven days a week, to the greatest extent practicable.

B. Response time is calculated as the time between receipt of the call from the dispatcher for the Department, or the primary service answering point, and arrival of Department's first unit on scene.

C. Department's goal for response time in the Service Area is 15 minutes or less for all calls

dispatched during normal circumstances. The following call categories are not included in Department's response time goal: no incident found, canceled, and mutual aid calls.

D. The Board may determine in its sole discretion that a circumstance is abnormal. Abnormal circumstances include, but may not be limited to:

1. Acts of nature;
2. Unusual road or other conditions; or
3. Calls where incident location is not clearly identifiable.

Section 3.02 Duties and Responsibilities of Department and Chief.

A. Department shall at all times conduct its activities in accordance with all current statutes, rules, and regulations of governmental bodies having jurisdiction over Department. In the event Department fails to comply with any such statutes, rules, and regulations of any governmental body, Department shall notify District's Board President in writing (with a copy to District's legal counsel) within ten days after Department receives official notice of such non-compliance. Any non-compliance issues, as outlined in this subsection, will be listed on District's agenda for discussion and possible action at the Board's next meeting, and Department shall present a plan for correction of non-compliance issues at the next District Board meeting.

B. Department's Chief, or a designated representative, shall attend District's regular meetings and, if requested by the Board, attend any special meetings and be prepared and authorized to answer questions from District's Board regarding Department's reports, activities and finances.

C. Department understands and agrees that Department shall work in conjunction with the State Fire Marshal's Office in undertaking fire investigations and shall also work with other governmental agencies as needed for the provision of Emergency Services under this Agreement.

D. Department's Chief, or the Chief's designated representative, determines what constitutes an emergency for a response by Department. Department's personnel shall assume incident command in accordance with the NIMS for all Emergency Services within Service Area.

Section 3.03 Training.

A. Department agrees to utilize training guidelines set forth by the SFFMA for volunteers.

B. Department agrees to take all necessary steps to provide regularly held training meetings to ensure that members comply with applicable training guidelines.

C. The training of Department's personnel shall equal or exceed that of the prior year's level, as determined by the sole and reasonable discretion of the District.

D. Department shall maintain a personnel evaluation and review policy for all personnel, which shall include policies addressing discrimination, sexual harassment, and drug and alcohol use. The policy shall be delivered to the District upon execution of the Agreement if the policy is then in place; otherwise, it shall be delivered no later than 90 days following the effective date of this Agreement. Failure to adopt, deliver, or enforce policies is a material breach of the Agreement.

Section 3.04 Facilities and Equipment.

A. Department shall at all times maintain District's Facilities and Equipment, used by Department in a professional manner, in a state of good repair, in a manner that is sufficient to satisfy District's obligations under any warranty applicable to the Facilities and Equipment, including annual and routine maintenance as required, and, to the extent practicable, in a manner that complies with applicable sections of a recognized fire protection body's codes or regulations. Department acknowledges and agrees that should Department fail to use and maintain District Facilities and Equipment as described above, District will cease to permit Department to use District Facilities and Equipment. Department shall make all maintenance records available for inspection by District and its Commissioners during regular business hours. Department is responsible for the daily general repair and minor maintenance of the Facilities and Equipment used to provide Emergency Services under this Agreement.

B. Department shall notify the District of any personal property owned by the District that requires disposition pursuant to Section 775.0735 of the H&S Code. Prior to the disposition, the District's Board must approve the proposed disposition by resolution.

C. The District's Board may, in its sole discretion, consider and determine whether personal property owned by the District can be repurposed.

Section 3.05 Non-Exclusive Agreement.

A. Department hereby acknowledges and agrees that its primary responsibilities are to the Service Area. However, to ensure that there will be available at all times Facilities, Equipment, and personnel, the Parties acknowledge that Department may, in its sole and reasonable discretion, summon mutual and automatic aid from others, including incorporated cities or towns or other governmental entities and volunteer fire and first responder organizations, that are able to provide and/or assist in providing the Emergency Services in Service Area.

B. Department shall not enter into an agreement to provide mutual or automatic aid with any other party without providing prior written notice to District and obtaining District's prior written consent. If Department responds to a request for mutual aid, Department shall not remain on scene after responding once the requesting party has sufficient resources on scene.

C. Department shall not use District's Facilities and Equipment outside of the Service Area to respond to a non-emergency situation without providing prior written notice to District and obtaining District's prior written consent.

Section 3.06 Independent Contractor.

A. Notwithstanding anything in this Agreement that may be construed to the contrary, Department and all its personnel, including all members of Department, contract emergency service providers, and volunteers and agents are at all times independent contractors and not employees of District. Department and its personnel will at all times have the right to supervise, manage, control, and direct the details and performance of the work in providing Emergency Services under this Agreement and exercise their independent, professional, and discretionary judgment. If any compensation is paid to any person, Department will be liable for the payment of all taxes, including income, social security, withholding and unemployment taxes (state and federal).

B. Nothing in this Agreement may be construed to make either Party partner or joint venturer of or with the other Party.

ARTICLE IV. REPORTS

Section 4.01 Annual Operational Report.

A. Department shall comply with all county, state, and federal laws and regulations, at all times, including any laws and regulations regarding PPE, NIMS, ICS, and the Orange Helmet Resolution. Department shall provide to the Board annually, within 90 days of the District's January meeting, the following documentation:

1. Pump Test Certification;
2. Hoses Tested and Certified;
3. Ladders Tested and Certified;
4. SCBAs Tested and Certified;
5. Bunker Gear Tested and Certified;
6. Current Reporting in RMS;
7. Proof of Annual Membership in SFFMA;
8. Proof of Submission under HB 3667 for Reimbursement of Workers

Compensation; and

9. Proof of IRS Form 990 filled for previous tax year.

B. The report shall cover the period from January 1 through December 31 of the prior fiscal year.

C. Department's failure to provide the above documentation by the stated deadline will result in the Department's forfeiture of its annual funding.

Section 4.02 Monthly Reporting.

A. Department must be current in the District's RMS program by the 10th day of each month, covering the previous calendar month. Department shall pull a monthly Emergency Operations Report from the RMS for reporting incident calls, activities, apparatus status, and trainings.

B. Department must submit a Monthly Financial Report by the 10th day of each month, with monthly reporting covering the previous calendar month, which shall consist of the following:

1. Bank Statement
    a. A copy of all the Department's bank account statements, to include CDs and investment accounts for the reporting month.
    b. The statement must clearly show:
        i. All deposits (including District disbursements);
        ii. All withdrawals and purchases; and
        iii. Beginning and ending balances.
2. Expense Ledger
    a. Expense Ledgers must clearly indicate which expenses were paid using District funds.
    b. An itemized record of all expenses incurred during the reporting month.
    c. The Expense Ledger must include the following columns:
        i. Date of transaction;
        ii. Payee/Vendor;
        iii. Description or purpose of the expense;
        iv. Amount; and
        v. Funding Source (e.g., District funds, donations, fundraisers).

C. Reports must be submitted to the District's Secretary by 5pm on the 10th day of each month.

Section 4.03 Compliance and Enforcement.

A. Failure to submit the required documentation may result in:

1. Suspension or delay of future funding;
2. Additional oversight or audits; and/or
3. Review by District's Board of Commissioners.

B. The District reserves the right to audit the Department's financial activities at its discretion.

C. Department must retain copies of all monthly reports and supporting financial documents for a minimum of five years for audit and compliance purposes.

Section 4.04 Purchases or Loans Exceeding $100,000.

Department shall:

A. Provide the Board with written notice of any Department purchase or loan exceeding $100,000 that is in the Department's current fiscal year budget, as approved under Section 6.01, within 30 days of Department's procurement;

B. Receive prior Board approval for any Department purchase or loan that is not within the Department's approved budget, if District funding will be used for all or any portion of the proposed purchase or loan; and

C. Comply with the bidding requirements, as set forth in Section 6.03, for expenditures over $100,000.

Section 4.05 Other Information.

Department shall furnish or cause to be furnished to District and to any agent of District such reports or information concerning Department as District may reasonably request.

Section 4.06 Regulatory Reports.

Department shall comply with all reporting requirements of all local, state, and federal regulatory entities. Department's failure to comply with such reporting requirements is a material breach of this Agreement.

Section 4.07 Obligation to State Fire Marshal or Emergency Management Coordinators.

Department shall promptly furnish reports or information concerning Department that the State Fire Marshal or Emergency Management Coordinator, if any, may reasonably request, subject to applicable law.

ARTICLE V. INSURANCE AND INDEMNIFICATION

Section 5.01 Insurance.

During the term of this Agreement, District shall procure and maintain insurance covering the Department in the following forms and amounts:

1. Workers Compensation for all paid employees and volunteer members;
2. Commercial General Liability Insurance providing a limit of not less than $1,000,000 per occurrence and a $3,000,000 annual aggregate;
3. Commercial Auto Liability Insurance providing a limit of not less than $1,000,000 per occurrence;
4. Management Liability (Errors and Omissions) providing not less than $1,000,000 per occurrence and $3,000,000 annual aggregate;
5. Damage insurance for any property purchased with District funds for full replacement cost;
6. Crime Insurance in an amount not less than the total amount paid by District to Department in a fiscal year.

Section 5.02 Indemnification and Assignment of Liability

TO THE EXTENT PERMITTED BY THE CONSTITUTION AND LAWS OF THE STATE OF TEXAS, DEPARTMENT SHALL DEFEND AND HOLD HARMLESS DISTRICT AND ITS OFFICERS, MEMBERS, EMPLOYEES, AGENTS, REPRESENTATIVES, SUCCESSORS AND ASSIGNS (COLLECTIVELY,THE "INDEMNIFIED PARTIES"), FROM AND AGAINST ALL COSTS, EXPENSES (INCLUDING , BUT NOT LIMITED TO, REASONABLE ATTORNEYS' FEES, EXPENSES OF INVESTIGATION AND LITIGATION, COURT COSTS, AND AMOUNTS PAID IN SETTLEMENT AND AMOUNTS PAID IN DISCHARGE OF JUDGMENTS), LIABILITIES, DAMAGES, CLAIMS, SUITS, JUDGMENTS, ACTIONS, AND CAUSES OF ACTIONS WHATSOEVER (COLLECTIVELY, "CLAIMS") DIRECTLY OR INDIRECTLY RESULTING FROM OR ARISING FROM THE PERFORMANCE OR THE PROVISION OF EMERGENCY SERVICES UNDER THIS AGREEMENT, TO THE EXTENT ARISING OUT OF ANY NEGLIGENT ACT OR OMISSION OR WILLFUL MISCONDUCT OF DEPARTMENT, OR ITS AGENTS, EMPLOYEES OR CONTRACTORS. DISTRICT IS NOT RESPONSIBLE FOR THE ACTS OR OMISSIONS OF DEPARTMENT EMPLOYEES OR PERSONNEL. IT IS EXPRESSLY UNDERSTOOD THAT DISTRICT DOES NOT WAIVE AND WILL NOT BE DEEMED TO WAIVE, ANY IMMUNITY OR DEFENSE THAT WOULD OTHERWISE BE AVAILABLE AT LAW OR IN EQUITY. THE PROVISIONS OF THIS SECTION SURVIVE THE EXPIRATION OR EARLY TERMINATION OF THIS AGREEMENT. NEITHER PARTY WILL BE RESPONSIBLE FOR CLAIMS ARISING OUT OF THE SOLE NEGLIGENCE OF THE OTHER PARTY.

ARTICLE VI. BUDGET; PAYMENTS BY DISTRICT; COMPETITIVE BIDDING; AND TITLE TO AND OWNERSHIP OF ASSETS

Section 6.01 Preparation of Budget

A. Each year during the term of this Agreement, Department shall submit to the Board a proposed annual budget to be reviewed by the Board. The proposed annual budget is due no later than June 30th of each year that this Agreement is in place.

B. The proposed annual budget shall include all revenues and operation, maintenance and capital expenses proposed by Department, including any revenues received from other sources or contracts in a detailed, line-item format. The proposed budget shall be supported by enough detail to provide the District with adequate opportunity to review and analyze the budget, together with the overall budget of the District, so that the District can evaluate the Department's budget prior to the District's annual budget review and adoption, which occurs on or before the date required to meet the Texas Tax Code guidelines of each fiscal year.

C. Upon submission to the Board by Department, the Board may approve, modify, or reject in whole or in part Department's proposed budget.

Section 6.02 Payments to Department

A. District will make payments to Department from current revenues on hand in accordance with the approved budget for Department for the current fiscal year.

B. Department shall maintain a separate account for the funds received from the District and for the funds received from other funding sources (such as Department donated or fundraising event funds) so that District can account for how, when, and where all the funds received from District are expended. Department may not comingle District funds with other Department funds.

C. Fiscal Year Payment. Department acknowledges and agrees that District's payments to Department provided for by this Section are conditioned on Department's satisfaction of all reporting requirements of this Agreement, including possession of a current FRO license (if applicable),an "active" Certificate of Account Status, and a Department budget approved by District. For FY2027, District will pay Department $35,000.00.

D. Quarterly Run Payments. District provides funding for 16 emergency response departments. District will allocate $200,000 annually ($50,000 quarterly) to provide quarterly run payments to all departments, with the exception of Garrison VFD, with the run payment designed to offset the cost of fuel and general maintenance on vehicles. Each of the 16 eligible departments shall receive at least $1,000 per quarter. Each quarter,

District shall determine the amount District will pay per call by dividing the remaining quarterly funding amount (*i.e.*, $34,000) by the total number of calls made by all eligible departments. The Quarterly Run Payment received by Department is the sum of the amount paid for the number of calls made during the applicable quarter plus $1,000. Department shall be current in District's RMS to receive the Quarterly Run Payment. Failure to be current in the District's RMS shall result in withholding of payment for a period determined reasonable by District and/or eventual forfeit of the Quarterly Run Payment. Department's failure to timely report a call may result in forfeiture of the Quarterly Run Payment.

E. Emergency Expenditures. As unexpected or emergency expenditures arise, Department may submit a proposal itemizing those additional expenses to the Board for review and action. All requests by Department for additional funds shall be in writing, stating the unexpected or emergency event. District may, but is not obligated to, approve or fund unexpected or emergency expenditures.

F. Notwithstanding any other provisions in this Agreement, the Parties agree that District will not be required to provide any additional funding to Department for any reason during the term of this Agreement.

Section 6.03 Competitive Bidding

Department shall comply with all State laws applicable to competitive bidding by an emergency services district, particularly Section 775.084 of the H&S Code, for expenditures of more than $100,000. Prior to Department's execution of a contract or purchase agreement subject to competitive bidding requirements under State law, Department shall provide District with documentation of compliance with any applicable requirements.

Section 6.04 Acquisition, Title to and Ownership of Assets

A. The Parties have had a contractual relationship for many years. As part of that relationship, District and Department agree that title to and ownership of any assets either owned by Department before the Department first contracted with District to provide emergency services or subsequently purchased by Department wholly with funds raised through donations or fundraising events and maintained in separate accounts that have not been comingled with funds received from the District remain assets of Department.

B. Pursuant to Texas H&S Code § 775.073, any property purchased or leased wholly or partly using District funds, must remain the property of the District, regardless of whether the property is used solely by Department to provide services under this Agreement or otherwise, until the property is disposed of in accordance with Section 3.04 related to disposition of surplus and salvage property.

ARTICLE VII. MONTHLY AND YEAR-END FINANCIAL STATEMENTS

Section 7.01 Department Financial Documents

A. Department shall make all monthly financial statements and financial review documents available to District.

B. Any deficiencies, exceptions or concerns noted by District or an independent certified public accountant or firm of certified public accountants will be described in writing and provided to Department. Department shall immediately act to correct any issues related to financial deficiencies, exceptions, and provide documentation of this effort to District.

C. Department's failure to act to correct issues related to financial deficiencies, or exceptions is a material breach of this Agreement.

ARTICLE VIII. ASSIGNMENT AND MODIFICATION

Section 8.01 Assignment

This Agreement may not be assigned by Department, in whole or in part, without the prior written consent of District.

Section 8.02 Modification

This Agreement may be modified only with the prior written and authorized consent of all Parties. Any modifications to this Agreement shall be in writing and signed by both District and Department.

ARTICLE IX. MISCELLANEOUS

Section 9.01 Term of Agreement

The term of this Agreement begins January 1, 2027 at 00:00:00, and ends December 31, 2027 at 11:59:59, unless terminated as provided in Section 9.02. The Agreement may be renewed for successive one-year terms through the written agreement of both Parties.

Section 9.02 Termination of Agreement

A. Either Party may terminate this Agreement for any reason after providing the other Party with at least 90 days' prior written notice. The date of the postmark on the termination letter begins the notice period.

B. This Agreement may be terminated by District after providing 15-days' prior written notice specifying the exact nature of an alleged material default of this Agreement and the actions

necessary to remedy or cure the default ("Default Notice") and provided that the Department fails, within 15 days after the date of the Default Notice, to remedy or cure the alleged default. The date of the postmark on the Default Notice begins the notice period.

C. All termination notices shall be sent by US certified mail, return receipt requested, and shall be sent to the address for the non-terminating Party listed in this Agreement.

Section 9.03 Treatment of Assets Upon Termination of Agreement or Dissolution of Entity

A. Termination. Upon termination of this Agreement, title to all Equipment, Facilities and other assets either owned entirely by Department before the Department first contracted with District to provide Emergency Services or subsequently purchased by Department wholly with funds raised through donations or fundraising events and maintained in separate accounts that have not been comingled with funds received from the District remains with Department. All Equipment, Facilities and other assets purchased wholly or partially with District funds shall be automatically and immediately conveyed and transferred to District. For Equipment, Facilities and other assets purchased partially with District funds, District may either liquidate the transferred assets or buy out Department's ownership interest in the asset. In the event of liquidation, Department has the right of first refusal to purchase District's interest in any Equipment, Facilities and other assets. If Department does not exercise its right of first refusal and District liquidates the Equipment, Facilities and other assets, District will proportionally divide the proceeds based upon each Party's ownership interest. All cash provided by District to Department and in Department bank or investment accounts at the termination of this Agreement shall be immediately returned to District.

B. Dissolution. Upon dissolution of Department, all Equipment, Facilities and other assets purchased partially or wholly with District funds shall be automatically and immediately conveyed to District as required by Section 775.073(d) of the H&S Code. All Equipment, Facilities or other assets purchased by Department wholly with funds raised through donations or fundraising events shall be returned, transferred, or conveyed in accordance with Section 22.304(a) of the Texas Business Organizations Code. All cash provided by District to Department and in Department bank or investment accounts at dissolution of the Department shall be returned to District.

C. Department will amend its Bylaws to ensure compliance with this section within 90 days of Department's signing this Agreement.

D. The requirements of this section survive termination of this Agreement.

Section 9.04 Notices

Except as otherwise provided in Section 9.02, all notices, certificates or other communications under this Agreement are sufficient or will be deemed given when postmarked, and mailed by US certified mail, return receipt requested, and addressed as follows:

If to District, at: Wayne Griffith, President
Rusk County Emergency Services District No. 1
P.O. Box 1911
Henderson, Texas 75653
Email: wgriffith@ruskcountyfire.org

With a copy to: Kelli A. N. Carlton
The Carlton Law Firm, P.L.L.C.
4301 Westbank Drive, Suite 350B
Austin, Texas 78746
Email: kcarlton@carltonlawaustin.com

If to Department, at:

Tatum Volunteer Fire Department
c/o Chief, Tatum Volunteer Fire Department
P.O. Box 976, Tatum, Texas 75691

District or Department may, by notice and in writing, designate any further or different address to which subsequent notices, certificates or other communications shall be sent.

Section 9.05 Binding Effect

This Agreement inures to the benefit of and is binding upon District and Department.

Section 9.06 Severability

If any part or provision of this Agreement is declared fully or partially invalid, unlawful or unenforceable by a court of competent jurisdiction, the remainder of the part or provision and the Agreement will remain in full force and effect, if the fundamental terms and conditions of this Agreement remains valid, binding and enforceable.

Section 9.07 Captions

The captions or headings in this Agreement are for convenience only and do not define, limit, or otherwise describe the scope or intent of any provision or section of this Agreement.

Section 9.08 Attorney's Fees

In an action to enforce any provision of this Agreement, the prevailing Party may recover its attorney's fees, costs and expenses from the non-prevailing Party. This section survives the termination of this Agreement.

Section 9.09 Legal Representation

District's legal representation is by and through The Carlton Law Firm, P.L.L.C. The Carlton Law Firm does not represent Department, and Department hereby acknowledges this fact. District recommends that Department have an attorney review this Agreement prior to signing.

Section 9.10 Entire Agreement.

This Agreement, together with the recitals and any attachments, constitutes the entire agreement between the Parties and supersedes all prior years' service agreements and amendments between District and Department and previous communications, representations or agreements, either oral or written, with respect to the matters addressed herein. The recitals set forth above are incorporated by reference and made a part of this Agreement as if set forth in their entirety. In case of conflict between this Agreement and any other agreement or contract now existing or later entered into by either of the Parties hereto with other entities, this Agreement shall prevail.

Section 9.11 Governing Law

This Agreement is governed by and construed in accordance with the laws of the State of Texas. Venue of any dispute arising from this Agreement is in Rusk County, Texas. This Agreement shall be interpreted and construed as broadly as possible and consistent with the purposes stated herein.

[*signatures to follow*]

IN WITNESS WHEREOF, District and Department have caused this Agreement to be executed in their respective names and their respective official seals to be affixed and attested by the duly authorized officers.

Signed this _____day of _____2026.

RUSK COUNTY EMERGENCY SERVICES DISTRICT NO. 1

By: _____
Wayne Griffith, Board President

ATTEST:

By: _____
Gloria Dooley, Board Secretary

Carlisle Volunteer Fire Department, Inc.

By: _____
Printed Name: _____
Title: _____

ATTEST:

By: _____
Printed Name: _____
Title: _____

EXHIBIT A
DISTRICT AND DEPARTMENT SERVICE AREA MAP
(attached)

#28

COMMISSIONERS LIST

COMMISSIONER		APPOINTED	REAPPOINTMENTS
David Burks, President		2/1/2012	Dec-14
Precinct 2			Dec-16
			Jan-19
			Oct-20
			Dec-22
			Dec-24
Resigned		Oct. 22, 2026	
James Berry		Nov. 10, 2026	
Precinct 2			
Resigned			Oct. 22, 2026
Brian Bathke, Vice President		8/1/2018	Aug-20
Precinct 1			Aug-22
			Nov-24
Resigned			May-25
Curt Collins-Precinct 1		Feb. 2026	
Gloria Dooley/Secretary-Treasurer		5/1/2009	May-11
Precinct-3			May-13
			May-15
			Jul-17
			Aug-19
			Jul-21
			Jul-23
			Jul-25
Jiffy Dukes-Asst.Treasurer		4/1/2017	Apr-19
Precinct-4			Jul-21
			Jul-23
			Jul-25
Resigned			Sept. 30, 2026
Wayne Griffith		10/1/2020	Dec-22
Commissioner-at-Large			24-Dec
Jeffery Harman		Oct. 1, 2026	

Precinct-4			