

Schedule A

Agreed-Upon Procedures

1. *Vouch every disbursement made with Emergency Service District (ESD) tax funds recorded on the books and records of the ESD for the year ended September 30, 2021. Vouching consists of examining the invoice, statement or loan agreement supporting the disbursement as well as the canceled check.*

We vouched total disbursements, unless noted below, using bank statement records and records of the Brazos County Emergency Services District No. 2 to supporting documentation as summarized below:

Legal Fees	\$ 10,584
Loan Payments	103,909
Membership Fees	275
Miscellaneous	140
Professional Fees	41,611
Property Tax Collection Fees	1,950
Technology	818
VFD Reimbursement	186,623
	<u>\$ 345,909</u>

2. *Confirm all payments made by the District to the Brazos County Precinct 2 Volunteer Fire Department and compare the confirmation amount recorded in the books and records of the District.*

Disbursements made to or on behalf of the Brazos County Precinct 2 Volunteer Fire Department during the year ended September 30, 2021 and confirmed are summarized below:

Type	Date	Number	Debit
Check	10/13/2020	1428	\$ 29,625
Check	1/1/2021	1442	29,625
Check	4/13/2021	1452	29,625
Check	7/27/2021	1457	29,625
Check	8/9/2021	1462	21,000
Check	9/13/2021	1464	47,123
Total VFD No. 2 Budget Reimbursement			<u>\$ 186,623</u>

3. *Confirm all tax payments received from the Brazos County tax office and compare the amounts listed to the books and records of the District.*

Total taxes received during the year ended September 30, 2021 were as follow:

Confirmed by Brazos County Tax Assessor Collector	\$ 233,005
Deposits in ESD bank account	<u>232,575</u>
Difference	<u>\$ (430)</u>

4. *Verify that the ESD maintains a separate bank account, that the signers on the bank account are ESD board members and that monthly statements are received by someone other than the person responsible for recording the receipts and disbursement of the ESD. Verify that the bank statements are reconciled with the books of the ESD for each month of the fiscal year.*

We verified by inspection of bank statements and inquiry of Board President, Dan Wilkerson, that ESD No. 2 maintains only one bank account. Additionally, based on inquiry of the Board President, authorized signers are three board members including the Treasurer. All checks require two signatures, and we were able to observe this since canceled checks were returned with the bank statement. Based on inquiry of the Board President, the bank statements are mailed monthly to the ESD No. 2 post office box. The Treasurer, Lloyd Scasta picks up the statements and reconciles the accounts monthly. Since there were not separate bank reconciliations in the records provided to us, we performed a roll forward of cash using bank statements. Lastly, at each regular monthly meeting, the Treasurer presents the commissioners with a listing of disbursement requests and the bank statement for review.

5. *Report any discrepancies noted. A discrepancy is described as any disbursement not supported by appropriate supporting documentation, any disbursement that does not appear to be in accordance with the approved budget or any payment received by the District that is not recorded properly in a timely manner.*

None noted.