



St. James Fire Department Board of Directors Minutes of Meeting, 11 July 2023

Meeting Location: Fire Station 1

Members Present: President Mike Kiel, Treasurer Jim Crum, Secretary Larry Phelps, POA Representative Bill Lendh, George Freeman, TOSJ Representative Lynn Dutney, Garren Foy, Chief Scott Boyer, David Zentmayer.

Members Absent: Joe Castagnola.

CALL TO ORDER

President Mike Kiel called the regular meeting to order at 4:00pm.

GENERAL INFORMATION – Mike Kiel

Mike provided an update on Joe Castagnola and that he is currently at home.

Folds of Honor sent a thank you note for the Departments support.

APPROVAL OF PREVIOUS MONTHS MINUTES

Minutes of the 13 June 2023 meeting were approved. Jim Crum emphasized that all materials presented at meetings should be included or attached to the minutes.

TREASURER'S REPORT – Jim Crum

We are running ahead of schedule on transport fees due to increased transports.

Maintenance costs keep increasing. Thankfully most major equipment repairs are completed with all equipment in service except for EMS's Traverse which is waiting on lights, siren and striping.

We ended the year 16% over budget on income. Sales tax refund in the amount of \$11k is enroute. We do not budget this income and will put \$10k in Capital Reserves.

All records have been provided to our accountant for monthly reporting and yearly audit. We have received the Engagement Letter for Auditing and Tax Services. (Copy attached)

59/50 raffle and Cans for Kits fund distribution was approved as follows.

SOCIIF Food Pantry	\$250.00	Cans-4-Kids
Computers 4 Kids	\$250.00	Cans-4-Kids



**St. James Fire Department Board of Directors
Minutes of Meeting, 11 July 2023**

Providence Home	\$250.00	Cans-4-Kids
Communities in Schools	\$297.00	50/50 Proceeds
New Hope Clinic	\$297.00	50/50 Proceeds

4 new computers are going to be purchased as a part of infrastructure upgrades. They should cost \$3,500. We will look at printer replacement this fiscal year as well.

Lynn Dutney and Bill Lendh will work with Jim on investment strategy.

The Training Room upgrade is almost complete. An additional TV monitor and sound system components remain to be installed.

CHIEF'S REPORT – Scott Boyer

Run Numbers for June:

Responders	Number Calls	Number of Responders
Fire	22	309
EMS	82	396
Fire Police	85	343

We also had 19 EMS transports.

Chief Boyer introduced guests, Oak Island Fire Chief Price and Asst. Chief Sillings. Oak Island presented a formal Mutual Aid agreement for the Pine Forrest area of Oak Island. After discussion the Board approved signing of the agreement. (Copy Attached)

All equipment is up and running. We have one firefighter on medical leave and one who was released from medical leave.

Mike and Chief Boyer expressed concern about email communications to all members of the department without going through the Chief first and using the blind copy feature to preserve privacy. This will ensure that member communications are consistent and appropriate. The Chief took exception to the email announcement and formation of a Responder Advisory group. He feels that member communications thru the line officers and the established Chain of Command to him and his open-door policy are working, and the group is not needed. Discussion followed with Dave Zentmayer adamantly in favor of such a group and reminding the board that it had been discussed and approved by the board several months ago. After discussion no action will be taken at this time.

Recruiting Update – Garren Foy

We have 11 new EMS candidates who have joined. They will be going through First Responder training soon.



St. James Fire Department Board of Directors Minutes of Meeting, 11 July 2023

We are starting the new FY with 15 EMT's, 2 AEMT's, 1 Medical Responder and 6 First Responders. There are two EMT candidates currently taking the EMT course.

Still looking for Fire Police in Arbor Creek. We have one candidate but need more.

Building and Grounds Update – David Zentmayer

Exterior lighting repairs at Station 1 are complete, as is gutter cleaning.

Public Relations Update – George Freeman

We have begun to develop a department focus on messaging. George chaired a meeting of members who developed a Vision Statement of "Neighbors Helping Neighbors". There was some discussion to ensure we are not infringing on St James NEST or Southport FD use of a similar statement. The suggestion was made to replace the word "Helping" with "Serving". George will investigate further.

The group is also working on a mission statement along the lines of "Provide Qualified, Rapid Emergency Service".

The overall goal of the working group is to build a communications plan for the new FY. A part of this is establishing a Facebook Account controlled by an administrator. A preliminary page design is being worked on. The board approved continuing the work on design.

The committee also expressed a strong desire for new yard flags for members. George presented a new design improving on the old flags that was agreed upon. Total cost for the flags is expected to be around \$1,500. George will refine the numbers and bring it back up.

The Board went into Executive Session at 5:00pm.

The next regularly scheduled meeting is 8 August 2023.

The meeting was adjourned at 5:53pm.

Submitted,

Lawrence F. Phelps

Lawrence F. Phelps

Secretary

"Neighbor Serving Neighbor"

Attachments:



**St. James Fire Department Board of Directors
Minutes of Meeting, 11 July 2023**

Oak Island/St. James Fire Department Mutual Aid Agreement
Sample Yard Flag
July Financial Statements



St. James Fire Department Board of Directors Minutes of Meeting, 11 July 2023

ST. JAMES FIRE DEPARTMENT, INC.										
BUDGETED FINANCIAL PLAN FOR FY 2022-23 as of 06-30-2023										
Original - 03/08/22 (revised 06/14/22)				(Cash Basis)						
				2023	Apr	May	Jun	4th Qtr	YTD	% of
				Budget	Actual	Actual	Actual	Actual	Actual	Budget
RECEIPTS										
	Contract Service Fees									
		Ambulance Transport Billings		30,000	4,588	5,107	15,923	25,618	61,597	205%
		Brunsko Fire Fees		95,350				0	71,975	75%
		Brunsko Ambulance Stipend		14,300				0	10,725	75%
		Town of St. James Service Fee		674,269	56,189	56,189	56,189	168,567	674,269	100%
		Town of St. James Capital Funding		40,000			40,000	40,000	40,000	100%
		Total Contract Service Fees		853,919	60,777	61,296	112,112	234,186	858,566	101%
	Contributions			7,500	3,496	537	275	4,307	15,379	205%
	Grants							0	85,000	
	Insurance Recoveries							0	0	
	Interest Income			1,600	1,175	1,221	1,116	3,512	7,508	469%
	Other Income				4,344	67	7,000	11,412	23,594	
	Special Event Revenue									
		Groundcover Sales						0	272,924	
		Less Purchases & Expenses			17,135			17,135	195,503	
		Net Groundcover Revenue		57,500	-17,135	0	0	-17,135	77,421	135%
	Transfers from SJFD Reserves							0	0	
	TOTAL RECEIPTS			920,519	52,657	63,121	120,502	236,281	1,067,468	116%
DISBURSEMENTS										
	Administration									
		Administrative Services		16,520	1,600	1,840	1,840	5,280	18,401	111%
		Bank Service Charges		250				0	21	9%
		Dues and Subscriptions		3,500	281	565	122	968	4,948	141%
		Office Supplies		4,500	131	188	292	611	2,234	50%
		Postage and Delivery		600				0	158	26%
		Printing and Reproduction		700	55	55	56	167	1,119	160%
		Licenses and Permits		100	6		6	12	17	17%
		Travel - Lodging and Meals		1,000				0	0	0%
		Travel - Mileage		500				0	0	0%
		Total Administration		27,670	2,073	2,649	2,316	7,038	26,899	97%
	Building and Grounds Maintenance			60,000	7,964	4,732	22,008	34,704	85,771	143%
	Capitalized Assets			40,000	49,971		68,020	117,991	146,161	365%
	Community Relations			2,000		48		48	48	2%
	Contributions			500				0	0	0%
	Debt Service									
		Principal - Mortgages and Loans		259,360	22,479	21,969	21,560	66,009	259,516	100%
		Interest - Mortgages and Loans		61,739	4,284	4,794	5,203	14,281	61,643	100%
		Total Debt Service		321,099	26,763	26,763	26,763	80,290	321,159	100%



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Original - 03/08/22 (revised 06/14/22)						(Cash Basis)						
						2023	Apr	May	Jun	4th Qtr	YTD	% of
						Budget	Actual	Actual	Actual	Actual	Actual	Budget
	Fuel					10,000	189	1,231	660	2,080	12,351	124%
	Insurance					68,250	15,588	420		16,008	65,071	95%
	Physical Exams and Innoculations					14,000				0	12,754	91%
	Professional Services											
	Accounting					15,000		750		750	14,000	93%
	Ambulance Transport Billings					4,800	504	510	539	1,553	6,207	129%
	Consulting and Legal					1,000				0	0	0%
	Total Professional Services					20,800	504	1,260	539	2,303	20,207	97%
	Radios and Communications					30,000	178	4,209	2,928	7,315	10,823	36%
	Repairs - Equipment and Vehicles											
	Repairs - Equipment					6,000	7,210	27		7,237	20,705	345%
	Repairs - Vehicles					55,200	13,415	227	8,850	22,491	66,552	121%
	Certification - Equip & Vehicles					30,000		950		950	30,657	102%
	Total Repairs					91,200	20,625	1,204	8,850	30,678	117,913	129%
	Supplies											
	EMS					30,000	2,620	511	3,712	6,843	5,660	19%
	Fire					100,000	282	486	596	1,365	15,161	15%
	Fire Police					5,000		140		140	840	17%
	Station Supplies					1,500		626	71	697	471	31%
	Outfitting							804		804	804	
	Total Supplies					136,500	2,902	2,567	4,379	9,848	22,936	17%
	Training											
	EMS Training					6,000			805	805	1,208	20%
	Fire Training					6,000	280			280	5,024	84%
	Fire Police Training					1,000				0	155	16%
	Total Training					13,000	280	0	805	1,085	6,387	49%
	Utilities											
	Cable					1,100		202		202	1,153	105%
	Electric					15,600	1,241	1,241	1,311	3,794	16,113	103%
	Propane					9,000	472			472	6,296	70%
	Telephone					21,300	1,825	1,790	1,806	5,420	21,787	102%
	Water					3,500	282	330	269	881	5,112	146%
	Total Utilities					50,500	3,820	3,563	3,386	10,770	50,461	100%
	Volunteer Appreciation					30,000	326	2,946	2,157	5,429	25,848	86%
	Volunteer Recruitment					5,000	432	1,100		1,532	4,070	81%
	Uncategorized Expenses						84	-84		0	151	
	TOTAL DISBURSEMENTS					920,519	131,888	53,838	143,471	329,197	929,012	101%



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BUDGETED FINANCIAL PLAN FOR FY 2022-23 as of 06-30-2023										
Original - 03/08/22 (revised 06/14/22)				(Cash Basis)						
				2023 Budget	Apr Actual	May Actual	Jun Actual	4th Qtr Actual	YTD Actual	% of Budget
ACCOUNT BALANCES										
Fire Department				FRF						
Checking		92,479								
MMA		456,685		58,102						
Savings		128								
CDs		5,000								
Total		554,292		58,102						
EMS OPERATIONS										
Number of Dispatches					79	77	82	238	1,035	
Number of Responses					79	77	82	238	1,035	
Number of Transports					10	12	19	41	143	
FIRE OPERATIONS					25	16	22	63	240	
FIRE POLICE OPERATIONS					86	75	85	246	1,019	
FOR THE CALENDAR YEAR 2023:				<i>Jan - Jun</i>	<i>Jul - Dec</i>	<i>Total</i>				
EMS OPERATIONS										
<i>Number of Dispatches</i>				501		501				
<i>Number of Responses</i>				501		501				
<i>Number of Transports</i>				75		75				
FIRE OPERATIONS				126		126				
FIRE POLICE OPERATIONS				506		506				

St. James Fire Department, Inc.
Profit & Loss
 June 2023

Ordinary Income/Expense Income	
4000 · Contract Service Fees	
4000.1 · Ambulance Transport Billings	15,922.70
4000.4 · Town of St. James Service Fees	56,189.08
4000.5 · Town of St. James Capital Reimb	40,000.00
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Total 4000 · Contract Service Fees	112,111.78
4100 · Contributions Income	
4100.1 · Unrestricted	
4100.13 · Garden of Honor Fund	125.00
4100.15 · Thank You for Services - EMS	150.00
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Total 4100.1 · Unrestricted	275.00
Total 4100 · Contributions Income	275.00
4300 · Interest Income	
4300.1 · Interest Income - SJFD	1,115.66
4300.2 · Interest Income - FRF	133.56
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Total 4300 · Interest Income	1,249.22
4400 · Other Income	
4400.1 · Disposal of Fixed Assets	7,000.00
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Total 4400 · Other Income	7,000.00
Total Income	120,636.00
Expense	
6000 · Administration	
6000.1 · Administrative Services	1,840.00
6000.3 · Dues and Subscriptions	
6000.32 · Dues & Subscriptions - Other	106.00
6000.3 · Dues and Subscriptions - Other	15.99
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Total 6000.3 · Dues and Subscriptions	121.99
6000.4 · Office Supplies	291.79
6000.6 · Printing and Reproduction	55.75
6000.7 · Licenses and Permits	6.00
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Total 6000 · Administration	2,315.53
6100 · Building & Grounds	
6100.1 · Garden of Honor	434.27
6100 · Building & Grounds - Other	21,574.05
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Total 6100 · Building & Grounds	22,008.32
6300 · Debt Service	
6300.1 · Loan Interest	596.35
6300.2 · Mortgage Interest	4,606.70
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Total 6300 · Debt Service	5,203.05
6400 · Depreciation Expense	244,188.27
6600 · Fuel Expense 6600.1 ·	
Fuel - EMS	337.26
6600.2 · Fuel - Fire	322.75
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Total 6600 · Fuel Expense	660.01
6700 · Insurance	
6700.2 · Disability Insurance	0.00
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Total 6700 · Insurance	0.00
6900 · Professional Services	

6900.2 · Ambulance Billing Service	539.02
Total 6900 · Professional Services	539.02
7000 · Radios & Communications 7100 · Repairs - Vehicles & Equipment	2,928.12
7100.2 · Repairs - Vehicle	
7100.21 · Vehicle Repairs·EMS 7100.22 · Vehicle Repairs - Fire	536.99 8,295.72
Total 7100.2 · Repairs - Vehicle	8,832.71
7100 · Repairs - Vehicles & Equipment - Other	16.91
Total 7100 · Repairs - Vehicles & Equipment	8,849.62
7500 · Supplies	
7500.1 · EMS Supplies	
7500.11 · EMS Supplies - Medications	750.00
7500.12 · EMS Supplies - Consumables	2,637.20
7500.13 · EMS Supplies - Uniforms	325.00
Total 7500.1 · EMS Supplies	3,712.20
7500.2 · Fire Supplies	596.29
7500.4 · Station Supplies	70.88
Total 7500 · Supplies	4,379.37
7600 · Training	
7600.1 · EMS Training	805.39
Total 7600 · Training	805.39
7800 · Utilities	
7800.2 · Electric	1,311.15
7800.4 · Telephone	1,805.68
7800.5 · Water	269.43
Total 7800 · Utilities	3,386.26
7900 · Volunteer Appreciation	2,156.55
Total Expense	297,419.51
Net Ordinary Income	-177,422.81
Other Income/Expense	
Other Expense	
8010 · Other Expenses	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	-177,422.81



BERRY, PADGETT & CHANDLER, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

OFFICES IN
Southport, NC
Shalotte, NC

IRA WAYNE BERRY, CPA
H. MENTON PADGETT, CPA
J. MICHAEL CHANDLER, CPA
DUNCAN B. HILBURN, CPA

June 30, 2023

Board of Directors
St. James Fire Department, Inc. St. James,
North Carolina 28461

We are pleased to confirm our understanding of the services we are to provide for St. James Fire Department, Inc for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of St. James Fire Department, Inc., which comprise the statement of financial position as of the year ended June 30, 2024, 2025 and 2026, 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 your 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 your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

PO. BOX 10339 / 1123 N. HOWE STREET/ SOUTHPORT, NORTH CAROLINA 28461 / 910-457-9455 FAX 910-457-5998

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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 risk(s) of material misstatement as part of our audit planning:

According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

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

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

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information.

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

Other Services

We will prepare or assist in preparing the financial statements of St. James Fire Department, Inc. in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement 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 financial statement preparation services, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

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. You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy

and completeness of that information (including information from outside of the general and subsidiary ledgers). 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 Organization 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 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 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. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, granters, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization 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. 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.

Engagement Administration, Fees, and Other

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

Ira Wayne Berry 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 August 1 each year and complete no later than September 30 each year.

We estimate that our fees for the audit \$7,500 to \$12,000 per year. You will not be billed for travel and other out-of-pocket costs such as report production, word processing, postage, confirmation service provider fees, 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. Our invoice for these fees will be rendered as work is completed.

Reporting

We will issue a written report upon completion of our audit of St. James Fire Department, Inc.'s financial statements. Our report will be addressed to the Board of Directors of St. James Fire Department, 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.

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,



I J;n fiV-b

Berry, Padlfett & Chandler, PLLC Southport

RESPONSE:

This letter correctly sets forth the understanding of St. James Fire Department, Inc..

Management signature: _____

Title: Treasurer.....

Date: _____

Governance signature: _____

Title:

Date: _____

