

MINUTES OF THE REGULAR MEETING  
OF THE BOARD OF COMMISSIONERS OF  
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4

A regular meeting of the Board of Commissioners of the Jefferson County Emergency Services District No. 4 (“District”) was called for at 5:30 p.m. on January 20, 2020, at the Labelle fire station, located at 12880 FM 365, Beaumont, Texas 77705, pursuant to notice duly posted according to law.

At approximately 5:30 p.m., the regular meeting was called to order. The roll was called of the duly constituted officers and members of the Board, to wit:

Jeff Roebuck	President
Charlie Reneau	Vice President
Randy Walston	Secretary
Sandra Melton	Treasurer
Robert Bordes	Assistant Treasurer

All of said Board members were present, thus constituting a quorum. Also present were: Patrick Larson, District Administrator; Jeremy Hansen, District Fire Chief; Mary Ellen Robertson, the District’s accountant; Joshua Heinz of the law firm Benckenstein & Oxford, L.L.P., attorneys for the District; and, the individuals shown on the attendance log attached hereto as **Exhibit A**.

Upon establishing that a quorum was present, President Roebuck directed the Board’s attention to Agenda Item No. 3 for public comment, and being as there was none, the Board moved along to Agenda Item No. 4, at which time Mr. Larson and Chief Hansen reviewed and discussed their Administrator and Chief Reports with the Board. Copies of the Administrator and Chief’s Reports are attached hereto as **Exhibit B**.

The Board then moved to Agenda Item No. 5 for review of the Minutes of the December 16, 2019 regular meeting. Upon motion by Assistant Treasurer Bordes and

seconded by Vice President Reneau, the proposed minutes were unanimously approved by the Board members present.

Next, President Roebuck directed the Board to Agenda Item No. 6 for the Treasurer's Report. Treasurer Melton reported the following balances in the District's accounts, as reflected in the bank statements attached hereto as **Exhibit C**: Texas First Bank checking (9417) - \$196,089.05 as of December 31, 2019, and \$541,842.26 as of January 19, 2020; Texas First Bank savings (1885) - \$200,266.65 as of December 31, 2019 and January 19, 2020; and, Allegiance Bank money market - \$226,438.04 as of December 31, 2019 and January 19, 2020. Additionally, Treasurer Melton recommended the District transfer open a new 2-year time deposit (CD) account at Common Cents Credit Union, which is currently paying 2% interest and allows quarterly withdrawals without penalty, and that the District transfer \$225,000.00 into said new account from the District's checking account. Upon motion by Vice President Reneau and seconded by Secretary Walston, the Board unanimously approved the new District time deposit (CD) account at Common Cents Credit Union as proposed and the transfer of \$225,000.00 therein from the District's checking account, and authorized all necessary Board members to execute the account agreement and other necessary documents. Mrs. Robertson then reviewed with the Board the financial Statement of Activities attached hereto as **Exhibit D**.

The Board was then directed by President Roebuck to Agenda Item No. 7 for review and approval of the payment of District's bills. Treasurer Melton reviewed with the Board the District's various monthly expenditures, as shown on the Bank Account Registers and Check List attached hereto as **Exhibit E**. Upon motion by Treasurer

Melton and seconded by Assistant Treasurer Bordes, the Board members present unanimously approved the bill and expenditure payments (Check Nos. 3733-3756, plus the Visa, Entergy, West Jefferson Co. Municipal Water District, Verizon Wireless, and Republic Services auto-debit payments).

Next, being as there were no proposed purchases or equipment repairs presented under Agenda Item No. 8, the Board moved along to Agenda Item No. 9 regarding the District's 2018-19 audit, at which time the Board was presented with and review the engagement letter from J.R. Edwards & Associates. Upon motion by Vice President Reneau and seconded by Treasurer Melton, the Board unanimously approved and authorized the District's engagement of J.R. Edwards & Associates to perform the District's 2018-19 audit. A copy of J.R. Edward & Associates' engagement letter is attached hereto as **Exhibit F**.

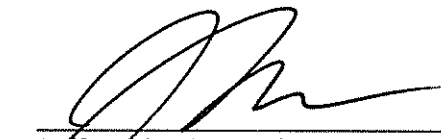
The Board then moved ahead to Agenda Item No. 11, at which time Chief Hansen presented the Board with a listing of outdated equipment from the Cheek station which he recommended be declared salvage property and donated to the Texas Forest Service Helping Hands Program. Upon motion by Vice President Reneau and seconded by Assistant Treasurer Bordes, the Board unanimously declared the equipment listed on **Exhibit G** attached hereto as salvage property and authorized donation of same by the District to the Texas Forest Service Helping Hands Program.

Next, under Agenda Item No. 12, Mr. Heinz advised the Board on the recent reappointments of President Roebuck, Secretary Walston, and Assistant Treasurer Bordes as ESD Commissioners by the Jefferson Co. Commissioners Court (new terms will expire on December 31, 2021). Mr. Heinz also reported that he had submitted the

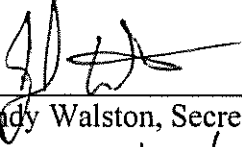
District's ESD Annual Report to the Texas Department of Emergency Management in accordance with Section 775.083 of the Texas Health & Safety Code, filed the District's Special Purpose District Annual Report through the Texas Comptroller's Office in accordance with Section 203.062 of the Texas Local Government Code, and published the District's administrative office address in The Examiner newspaper in accordance with Section 775.036(f) of the Texas Health & Safety Code.

Being as there were no other matters to come before the Board under Agenda Item No. 13, the Board was directed back to Agenda Item No. 10, at which time it was announced that the Board would be going into executive session to discuss the candidates for the District Administrator position. The executive session began at approximately 6:06 p.m. and ended at approximately 6:33 p.m. All of the Board members were in attendance for the executive session, along with Mr. Heinz. Once the executive session had ended, the meeting room was opened back up for the conclusion of the regular meeting, at which time Assistant Treasurer Bordes made a motion to hire David Stacey for the District Administrator position, which was seconded by Vice President Reneau and unanimously approved by the Board. Mr. Heinz will prepare an employment agreement for Mr. Stacey for the Board to consider at the next regular meeting, and Mr. Stacey's employment as District Administrator will not commence until said employment agreement has been approved and executed.

The regular meeting was adjourned at approximately 6:35 p.m.

  
\_\_\_\_\_  
Jeff Roebuck, President  
Date: 2/24/2020

ATTEST:



\_\_\_\_\_  
Randy Walston, Secretary

Date: 2/24/2020

# Exhibit A

JEFFERSON COUNTY ESD No. 4

Regular Board Meeting

January 20, 2020

SIGN-IN SHEET

1 Randy Lyday 4110

2 DAVID SINGER 420

3 CASER SANDERS 4102

4 MARK WINSTON 4131

5 Wayne Wilber

6

7

8

9

10

11

12

13

# Exhibit B

# DISTRICT ADMINISTRATOR'S REPORT

January 20, 2020

**STATION 1 LaBelle** Generator issues are being addressed.

**STATION 2 Fannett** Southern Broadband was to have their tower people evaluate the repairs needed to the radio tower yesterday (Jan 16<sup>th</sup>). However, they got caught up on other repairs and weren't able to make it. They are scheduled to return next month.

Communications with Jefferson Co. Emergency Management, Southeast Texas Regional Planning Commission and Texas Department of Emergency Management about possible hazard mitigation funds are taking place. Language to amend the Jefferson County Hazard Mitigation Plan have been secured and will be discusses with Michael White this week.

**STATION 3 Cheek** We are contacting contractors for quotes to complete clean-up and repairs to Station 3.

**EMS** – Application has begun on our Medicaid/THMP/BCBS provider license. We have all necessary data to complete the application as soon as Dr. Mike provides us with the information requested of her. Scott Wade is assisting with the effort to secure that information.

**ESD** - The Sale of the Mini-Pumper to GCESD2 has been completed and receipt of payment is reflected in this month's financial report.

**Safe-D** conference with Training/CE hours will be in Galveston @ the Moody Center on **February 20<sup>th</sup>, 21<sup>st</sup> and 22<sup>nd</sup>**. If you will be attending you or we will need to pre-register and we can make room reservations. We have the forms for Tax Exemption for lodging. Moody hotel is already booked up but other nearby motels/hotels still have accommodations available. **Pre-registration is \$255. After January 31<sup>st</sup> registration is \$425, a savings of \$170.**

**Included** in tonight's agenda is a proposal from Common Cents Credit Union.

**Payment #4 of 5** for the 3000 gal tanker in the amount of **\$32,603.65** is due March 8<sup>th</sup>, 2020 and will be included in next month's bill payments.

**NEW VENDORS** – None

**VFIS** – The Mini-Pumper has been removed from our coverage.

**Request for Training** – No new requests have been received.

**Communications** –

**Policy Manual** – Compilation of a comprehensive policy manual continues as time allows and as policies are created and approved.

**Building Use & Rental** –

**No Charge Rentals** – Ladies' Auxiliary Meets Monthly

**Jefferson County ESD No. 4**  
**Chief's Report**  
**20 JAN, 2020**

**1. Station Status:**

LaBelle STA #1: Operational -- All apparatus in service. (B41 Limited)

Fannett STA #2: Operational -- E42 out for service.

Cheek STA #3: Damaged -- E43 relocated to STA 2.

**2. Apparatus Status:**

E41 -- In Service

T41 -- In service

B41 -- In service: (Limited)

E42 -- Out of Service

T42 -- In service

B42 -- In Service

E43 -- In service

T43 -- In service

B43 -- In service

MED4 -- In Service

U4 -- Awaiting Delivery (FEB2020)

**3. Membership:** No changes in December. 2 member applications in review.

**4. Training:**

12/13/19: Special Event: Children's education at Grace/HF Elementry.

12/16/19: Wildland fire training: operations and new tools received.

12/30/19: EMS Debrief: Air-evac of fall victim from tree.

**5. Operations:** One major structure affecting local emergency responder family. E43 requires headlamp replacement (completed). E42 scheduled for PM and warranty service at Metro Fire in Houston on 06JAN2020 (in progress). No further significant operations to report due to the holiday.

**6. Administration:** 1. Continued progress in improvement of records management. Currently employing four quality control reviewer/approvers. Request assistance with development of written guidance for handling of routine and FOIA records requests. 2. Records management training scheduled for \_\_JAN2020. 3. New Station Committee meeting proposed for Thursday 06FEB2020, 6pm LaBelle Fire Station (Commissioners Roebuck/Bordes)

#

# Jefferson County Emergency Services District #4



Beaumont, TX

This report was generated on 1/20/2020 3:59:31 PM

## Incident Monthly Report for Station(s) with Incident Count and 1st Arriving Unit Response Time OR Response Mode

Station(s): All Stations | Start Date: 12/01/2019 | End Date: 12/31/2019

Average response time for 1st arriving unit for selected station(s). 9.81

Percentage of incidents for selected station(s) responded to within 8 minutes. (Total 38.60% incidents using 1st arriving unit response time to determine if with 8 minutes.

Incidents by Category For Selected Station(s)	Count
Fire (100s)	6
Overpressure Rupture, Explosion, Overheat (no fire (200s)	0
EMS (300s)	39
Hazardous Conditions (400s)	3
Service Calls (500s)	2
Good Intent Calls (600s)	3
False Alarms (700s)	4
Severe Weather (800s)	0
Special Incidents (900s)	0
Total Incidents for selected station(s)	57

Basic Statistics for selected station(s) – 1st Arriving Unit – for selected station(s)	
Count of Incidents	57
Mean	9.81
Median	9.19
Min	
Max	26.12
Range	0.00 - 26.12
Standard Deviation	5.16

### Response Times Under / Over 8 Minutes for selected station(s)

Unit ID	Over 8 Minutes	8 Minutes or Less
AAS4	6	1
B42	1	2
E41	1	0

Report is limited to Completed and Reviewed Incidents Only. Average Response Time is the Difference between Dispatched and Arrived. Incidents with no arrival are not counted in the 1st arriving unit calculations.

# Jefferson County Emergency Services District #4



Beaumont, TX

This report was generated on 1/20/2020 3:59:31 PM

E42	6	0
M4	4	1
POV4	17	18

Response Mode for selected station(s) 57

## Response Mode - 8 minute comparison for selected station(s)

Response Mode	Over 8 Minutes	8 Minutes or Less
Initial Lights and Sirens, Downgraded to No lights or Sirens	6	5
Lights and Sirens	28	16
No Lights or Sirens	1	1

Report is limited to Completed and Reviewed Incidents Only. Average Response Time is the Difference between Dispatched and Arrived. Incidents with no arrival are not counted in the 1st arriving unit calculations.

# Jefferson County Emergency Services District #4



Beaumont, TX

This report was generated on 1/20/2020 4:00:00 PM

## Response Percentage per FDID per Personnel for Incident Types for Personnel

Personnel: All Personnel | Incident Type(s): All Incident Types | Start Date: 12/01/2019 | End Date: 12/31/2019

Personnel	Calls Attended	% of Calls for Selected Incident Types
<b>FDID: NH306</b>		
Acadian, Ambulance	41	71.9%
Arceneaux - 4144, Jesse	11	19.3%
Breed - 410, Johnny	11	19.3%
Byers - 4439, Timothy	5	8.8%
DiBonaventura - 4102, Carlo A	8	14.0%
Eastepp - 4208, Hayden	2	3.5%
Hansen - 401, Jeremy	18	31.6%
Kester - 4115, Kevin	6	10.5%
Kester - 4124, Ashley	8	14.0%
Kester - 4125, Claudia	18	31.6%
Kester - 4223, Joshua	14	24.6%
Kirkgard - 4117, Kendall (Brady)	25	43.9%
Longoria - 4205, David	6	10.5%
Lyday - 4110, Randy	25	43.9%
Miguez - 4105, Gary W	1	1.8%
Parise - 4416, Michael	1	1.8%
Salles - 4226, Paul	9	15.8%
Sanders - 402, Casey	6	10.5%
Stacey - 420, David	10	17.5%
Tatroe - 4138, John	1	1.8%
Vasquez - 4111, Angel	3	5.3%
Wade - 440, Scott	2	3.5%
Williams - 421, Thomas	8	14.0%
Winstead - 4131, Mark	23	40.4%
Total Incidents for FDID NH306	57	

Total Incidents for all FDIDs 57

Displays the number and percentage of Incidents attended by each Personnel for each FDID in the agency over the selected Date Range. Only Reviewed incidents are included.

# Exhibit C





Helping Texans Build Texas

www.texasfirst.bank

3000 FM 1764 • La Marque, TX 77568-2452

Return Service Requested

TELEPHONE BANKING
(409) 945-9889 (281) 538-2226
(855) 355-TFB1 (8321)

BOOKKEEPING
(409) 948-1993

Page: 2

JEFFERSON COUNTY EMERGENCY

Account Number: 10229417
Statement Date: 1/01/20

DEBITS AND OTHER WITHDRAWALS

Table with columns: Date, Withdrawals, Activity Description. Rows include VERIZON WIRELESS/PAYMENTS, ENTERGY TEXAS, I/BANK DRAFT, WESTJEFFERSNMWDp/Payment, REPUBLICSERVICES/RSIBILLPAY, and VISA/PAYMENT.

CHECKS PAID

\* indicates skip in check numbers

Table with columns: Date, Check No., Amount, Date, Check No., Amount, Date, Check No., Amount. Rows show check numbers and amounts for dates from 12/02 to 12/27.

DAILY BALANCE SUMMARY

Table with columns: Date, Balance, Date, Balance, Date, Balance. Rows show balances for dates 12/02, 12/04, 12/09, 12/17, 12/18, and 12/19.



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Return Service Requested

TELEPHONE BANKING
(409) 945-9889 (281) 538-2226
(855) 355-TFB1 (8321)

BOOKKEEPING
(409) 948-1993

Page: 3

JEFFERSON COUNTY EMERGENCY

Account Number: 10229417
Statement Date: 1/01/20

DAILY BALANCE SUMMARY

Table with 6 columns: Date, Balance, Date, Balance, Date, Balance. Rows for 12/20, 12/23, 12/26, 12/27, 12/30, 12/31.

PUBLIC FUNDS SAVINGS JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4 Acct 20041885

Summary table with 3 columns: Description, Date, Amount. Includes Beginning Balance, Deposits, Withdrawals, Ending Balance, Service Charge, Interest Paid, etc.

DEPOSITS AND OTHER CREDITS

Table with 3 columns: Date, Deposits, Activity Description. Row for 12/31 Interest Paid.

DAILY BALANCE SUMMARY

Table with 6 columns: Date, Balance, Date, Balance, Date, Balance. Row for 12/31.



P.O. Box 41314  
Houston, TX 77241-1314



Account Number 1086255  
Statement Date 12/31/2019  
Statement Thru Date 01/01/2020  
Checks/Items Enclosed 0  
Page 1

Return Service Requested

00001225 TA093D01012003430700 01 000000000 0000000 002

Jefferson County Emergency Services  
District No 4  
12880 FM 365 RD  
Beaumont TX 77705-9682

**Customer Service Information**

Customer Care 281-894-3200  
 Lost/Stolen Debit Card 800-500-1044  
 Visit Us Online [allegiancebank.com](http://allegiancebank.com)

**Relationship Summary**

<b>Account Type</b>	<b>Balance</b>
DEPOSIT ACCOUNTS	\$226,438.04

**BUSINESS HYMMA**

Account Number: 1086255

**Balance Summary**

<b>Beginning Balance as of 12/01/2019</b>	<b>\$226,149.93</b>
+ Deposits and Credits (1)	\$288.11
- Withdrawals and Debits (0)	\$0.00
<b>Ending Balance as of 12/31/2019</b>	<b>\$226,438.04</b>
Maintenance Fees for Period	\$0.00
Minimum Balance for Period	\$226,149.00

**Earnings Summary**

Interest for Period Ending 12/31/2019	\$288.11
Interest Paid Year to Date	\$3,622.00
Annual Percentage Yield Earned (APYE)	1.51%
Average Balance for APYE	\$226,149.93
Number of Days for APYE	31

**DEPOSITS AND OTHER CREDITS**

<b>Date</b>	<b>Description</b>	<b>Deposits</b>
Dec 31	INTEREST PAID	288.11

**FEE RECAP**

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

**DAILY BALANCE SUMMARY**

<b>Date</b>	<b>Balance</b>
Dec 31	\$226,438.04

00001225 TA093D01012003430700 01 000000000 0000000 002





Texas First Bank Public Funds Tiered Int. \*\*9417

Available Balance

Last Updated: 1/19/2020 2:48 PM

**\$541,842.26**

Date ▾	Description ▾	Amount ▾
JAN 16 2020	REPUBLICSERVICES/RSIBILLPAY 308622980992 JEFFERSON COUNTY ESD F	(\$93.19) \$541,842.26
JAN 16 2020	REPUBLICSERVICES/RSIBILLPAY 308622980958 JEFFERSON COUNTY ESD F	(\$93.19) \$541,935.45
JAN 15 2020	WestJeffersnMWDp/Payment JEFFERSON COUNTY ESD	(\$41.32) \$542,028.64
JAN 15 2020	WestJeffersnMWDp/Payment JEFFERSON COUNTY EDS	(\$28.14) \$542,069.96
JAN 15 2020	WestJeffersnMWDp/Payment JEFFERSON CO. ESD 4	(\$28.14) \$542,098.10
JAN 14 2020	☒ Check - 3720	(\$100.00) \$542,126.24
JAN 13 2020	ENERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	(\$254.76) \$542,226.24
JAN 13 2020	ENERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	(\$103.38) \$542,481.00
JAN 13 2020	☒ Deposit - VRS	\$225.00 \$542,584.38

JAN 9 2020	Deposit	<i>Sale of mini Pump</i>	\$135,000.00 \$542,359.38
JAN 8 2020	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4		(\$94.22) \$407,359.38
JAN 7 2020	Check - 3731		(\$539.08) \$407,453.60
JAN 7 2020	JEFFERSON COUNTY/PROPTAXPMT 86 ESD #4	<i>Tax Revenue</i>	\$204,550.74 \$407,992.68
JAN 6 2020	Deposit	<i>VFIS</i>	\$3,800.26 \$203,441.94
JAN 3 2020	Deposit	<i>VFIS</i>	\$3,682.39 \$199,641.68
JAN 2 2020	VERIZON WIRELESS/PAYMENTS 094212557100001 0000000094212557100001		(\$119.71) \$195,959.29
JAN 2 2020	VERIZON WIRELESS/PAYMENTS 064225772500001 0000000064225772500001		(\$10.05) \$196,079.00
DEC 31 2019	Interest Paid		\$59.44 \$196,089.05
DEC 30 2019	Check - 3725		(\$400.00) \$196,029.61
DEC 30 2019	Deposit	<i>E-Dispatch</i>	\$729.00 \$196,429.61
DEC 27 2019	Check - 3726		(\$2,916.00) \$195,700.61
DEC 26 2019	VISA/PAYMENT 487452XXXXX8924 PATRICK L LARSON		(\$2,042.99) \$198,616.61



## Texas First Bank Public Funds Savings \*\*1885

Available Balance

**\$200,266.65**

Last Updated: 1/19/2020 2:48 PM

Date ▾	Description ▾	Amount ▾
DEC 31 2019	Interest Paid	\$51.01 \$200,266.65
NOV 29 2019	Interest Paid	\$49.36 \$200,215.64
OCT 31 2019	Interest Paid	\$50.99 \$200,166.28
SEP 30 2019	Interest Paid	\$49.33 \$200,115.29
AUG 30 2019	Interest Paid	\$65.96 \$200,065.96
AUG 13 2019	TELEPHONE TRF TO DD 10229417	(\$152,099.44) \$200,000.00
JUL 31 2019	Interest Paid	\$89.69 \$352,099.44
JUN 28 2019	Interest Paid	\$86.78 \$352,009.75
MAY 31 2019	Interest Paid	\$89.65 \$351,922.97

# Exhibit D

**Jefferson County Emergency Services District No. 4**  
**Statement of Activities (Modified Cash Basis)**  
**All Locations**

	1 Month Ended 12/31/2019 Actual	3 Months Ended 12/31/2019 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
<b>Revenue</b>					
Ad Valorem Taxes	\$ 50,071	\$ 77,910	\$ 565,000	\$ (487,090)	13.79%
EMS Billing	-	-	10,000	(10,000)	0.00%
Grants	-	-	10,000	(10,000)	0.00%
Interest Income	3,866	4,635	6,500	(1,865)	71.31%
Other Income	2,607	169,012	1,500	167,512	11267.47%
Sale of Equipment	-	-	135,000	(135,000)	0.00%
<b>Total Revenue</b>	<u>56,544</u>	<u>251,557</u>	<u>728,000</u>	<u>(476,443)</u>	<u>34.55%</u>
<b>Operating Expenses</b>					
Accounting	550	1,650	16,000	(14,350)	10.31%
Advertising	-	-	1,000	(1,000)	0.00%
Bank Fees	-	1	100	(99)	1.00%
Cleaning & Building Maintenance/Repairs	2,742	6,647	20,000	(13,353)	33.24%
District Manager	2,500	7,500	30,000	(22,500)	25.00%
Dues & Fees	-	-	4,000	(4,000)	0.00%
Insurance - VFIS District	-	-	2,800	(2,800)	0.00%
Interest Expense	-	393	8,586	(8,193)	4.58%
Internet	100	300	2,700	(2,400)	11.11%
Lawn Service	200	620	7,000	(6,380)	8.86%
Legal/Professional	800	6,744	16,000	(9,256)	42.15%
Lodging/Meals/Travel & Regist ESD	-	-	3,000	(3,000)	0.00%
Note Payable-Comm. First Nat'l (2019 Spartan)	-	-	38,524	(38,524)	0.00%
Note Payable-Dallas Bank&Trst(3000gal Tanker)	-	-	31,106	(31,106)	0.00%
Note Payable-First Financial (Mini Pumper)	-	39,787	39,939	(152)	99.62%
Office Supplies & Postage	150	353	1,500	(1,147)	23.53%
Small Equipment Purchases (less than \$5,000)	270	270	500	(230)	54.00%
Tax & Appraisal Fees	1,689	3,476	15,000	(11,524)	23.17%
Telephone/Cell Phone	154	464	2,000	(1,536)	23.20%
Utilities	491	2,112	8,000	(5,888)	26.40%
Water & Garbage	274	1,106	4,000	(2,894)	27.65%
<b>Total Operating Expenses</b>	<u>9,920</u>	<u>71,423</u>	<u>251,755</u>	<u>(180,332)</u>	<u>28.37%</u>

**Jefferson County Emergency Services District No. 4**  
**Statement of Activities (Modified Cash Basis)**  
**All Locations**

	1 Month Ended 12/31/2019 Actual	3 Months Ended 12/31/2019 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
<b>Emergency Medical Services</b>					
Billing - Admin. Fees	-	-	500	(500)	0.00%
Billing - Collection Fees	-	-	1,000	(1,000)	0.00%
Data/Connectivity (Phone)	-	-	500	(500)	0.00%
Equipment (New/Repair/Testing)	38	114	6,500	(6,386)	1.75%
Fuel	37	173	2,000	(1,827)	8.65%
Medical Supplies	10	705	6,000	(5,295)	11.75%
Software Service (Smart Phone App)	-	-	2,500	(2,500)	0.00%
Tuition/Reg/Certification/Dues	-	-	10,000	(10,000)	0.00%
Vehicle Repair & Maintenance	-	-	5,000	(5,000)	0.00%
<b>Total Emergency Medical Services</b>	<u>85</u>	<u>992</u>	<u>34,000</u>	<u>(33,008)</u>	<u>2.92%</u>
<b>Fire Services</b>					
Air-Pack SCBA Inspection & Repair	-	-	6,000	(6,000)	0.00%
Certification Dues	-	-	1,000	(1,000)	0.00%
Dispatch Services/Edispatches	2,916	22,350	22,000	350	101.59%
Equipment, Boots, Gloves-Insp/Repairs	-	1,047	6,500	(5,453)	16.11%
Fire Chief	1,250	3,750	15,000	(11,250)	25.00%
Fire Field Meals	-	419	1,000	(581)	41.90%
Fire Uniforms	-	701	4,000	(3,299)	17.53%
Fuel	212	2,008	6,000	(3,992)	33.47%
Insurance - Prop. & Liab.	-	35,266	31,500	3,766	111.96%
Insurance - Worker's Compensation	-	-	3,600	(3,600)	0.00%
Maintenance & Repairs - Radios	-	5,960	1,500	4,460	397.33%
Personal Protection Equipment	160	465	25,000	(24,535)	1.86%
Personal Protective Equipment - Inspection	36	36	3,000	(2,964)	1.20%
Quartermaster/Station Attendant	408	1,597	13,000	(11,403)	12.28%
Small Equipment Purchases	338	1,308	17,300	(15,992)	7.56%
Software - Emer Reporting	2,588	2,588	3,000	(412)	86.27%
Supplies - Fire	5	827	7,500	(6,673)	11.03%
Supplies - Hoses/Nozzles/Tarps	-	-	7,500	(7,500)	0.00%
Training & Materials/Tuition/Registration	-	-	10,000	(10,000)	0.00%
Travel/Lodging/Meals/Trans Expenses	-	-	5,000	(5,000)	0.00%
Vehicle Repair & Maintenance	-	28,946	27,500	1,446	105.26%
<b>Total Fire Services</b>	<u>7,913</u>	<u>107,268</u>	<u>216,900</u>	<u>(109,632)</u>	<u>49.46%</u>
<b>Capital Expenditures</b>					
Bldg. Improvements - LaBelle	-	-	18,000	(18,000)	0.00%
E43 - Hose/Reflectors Storage	-	-	12,500	(12,500)	0.00%
Four Backup Cameras	-	-	10,000	(10,000)	0.00%
LMTV Improvements	-	-	10,000	(10,000)	0.00%
Radio Communication Upgrade	-	-	28,000	(28,000)	0.00%
Thermal Camera	-	-	10,000	(10,000)	0.00%
<b>Total Capital Expenditures</b>	<u>0</u>	<u>0</u>	<u>88,500</u>	<u>(88,500)</u>	<u>0.00%</u>
<b>Contingency</b>					
Contingency	100	8,792	20,000	(11,208)	43.96%
<b>Total Contingency</b>	<u>100</u>	<u>8,792</u>	<u>20,000</u>	<u>(11,208)</u>	<u>43.96%</u>
<b>Total Expenses</b>	<u>18,018</u>	<u>188,475</u>	<u>611,155</u>	<u>(422,680)</u>	<u>30.84%</u>
<b>Net Change in Fund Balance</b>	<u>\$ 38,526</u>	<u>\$ 63,082</u>	<u>\$ 116,845</u>		

# Exhibit E

**Jefferson County Emergency Services District No. 4**

**Check List**

Texas First Bank - Checking  
December 17, 2019 - January 20, 2020

Check Number	Check Date	Payee	Amount
<b>Vendor Checks</b>			
3733	01/15/20	FIREFIGHTERS BOOKSTORE	677.06
3734	01/20/20	Jesse Arceneaux	114.05
3735	01/20/20	Benckenstein & Oxford, L.L.P.	725.00
3736	01/20/20	Bill Clark Pest Control, Inc	186.60
3737	01/20/20	Green Acres Grocery, Inc.	352.31
3738	01/20/20	Jeremy D. Hansen	1,250.00
3739	01/20/20	Joshua C. Heinz	400.00
3740	01/20/20	JEFFERSON COUNTY TREASURER - ATTN: CO. CLERK	15,001.91
3741	01/20/20	Jefferson County LEPC	50.00
3742	01/20/20	Patrick L. Larson	2,500.00
3743	01/20/20	Lone Star Lube Right	151.02
3744	01/20/20	Love's Travel Stops & Country Stores	113.90
3745	01/20/20	Randy Lyday	45.00
3746	01/20/20	Mary Ellen Robertson, CPA	550.00
3747	01/20/20	Hubert Oxford, IV	400.00
3748	01/20/20	REPUBLIC SERVICES #862	350.00
3749	01/20/20	Sabine Neches Chiefs Association	250.00
3750	01/20/20	SOUTHERN TIRE MART, LLC	237.50
3751	01/20/20	David M. Stacey, Jr.	562.25
3752	01/20/20	Joyce M. Stacey	160.00
3753	01/20/20	Town and Country	115.00
3754	01/20/20	TNT Wrecker Service	225.00
3755	01/20/20	Unlimited Lawn Care DBA of D-S Landscape	210.00
3756	01/20/20	Allison Nathan Getz, Tax Assessor-Collector	4,255.02
<b>Vendor Check Total</b>			<u>28,881.62</u>
<b>Check List Total</b>			<u><u>28,881.62</u></u>

Check count = 24

## Jefferson County Emergency Services District No. 4

### Bank Account Register

Texas First Bank - Checking  
December 17, 2019 - January 20, 2020

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			195,082.90
12/17/19			Hamshire Volunteer Fire Dept - Cost Share		364.50	195,447.40
12/17/19			2020 eDispatches (12.5%)			
12/17/19			Jefferson Co ESD #3 - Cost Share 2020		729.00	196,176.40
12/17/19			eDispatches (25%)			
12/17/19		WJEFFCTYMWD	W. Jefferson Co. M.W.D	28.14		196,148.26
12/17/19		WJEFFCTYMWD	W. Jefferson Co. M.W.D	28.14		196,120.12
12/17/19		WJEFFCTYMWD	W. Jefferson Co. M.W.D	31.02		196,089.10
12/17/19		REPUBLIC	REPUBLIC SERVICES #862	93.19		195,995.91
12/17/19		REPUBLIC	REPUBLIC SERVICES #862	93.19		195,902.72
12/23/19			eDispatches Cost Share, JCESD#1, Bldg		784.50	196,687.22
12/26/19			Rental, Donations			
12/26/19	VISA 8924		Visa Credit Card - Larson - November 2019	2,042.99		194,644.23
12/30/19			Jefferson Co WCID #10 - Cost Share 2020		729.00	195,373.23
12/31/19			eDispatches (25%)			
12/31/19			Interest on Checking Account - Month of		59.44	195,432.67
01/02/20			December 2019			
01/02/20		VERIZON	Verizon Wireless - Inv # 9844055716	119.71		195,312.96
01/02/20		VERIZON	Verizon Wireless	10.05		195,302.91
01/03/20			VFIS - Supplemental TS Imelda Claim - E41		3,682.39	198,985.30
01/06/20			\$1573.47 & T42 \$2108.92			
01/06/20			VFIS - Supplemental TS Imelda Claim - E43		3,800.26	202,785.56
01/07/20			Jefferson County Tax Deposit - Month of		204,550.74	407,336.30
01/08/20			December 2019			
01/08/20		ENTERGY	ENTERGY	94.22		407,242.08
01/09/20			Galv. Co. ESD #2 - Sale of 2014 Mini-		135,000.00	542,242.08
01/13/20			Pumber (R41)			
01/13/20			VFIS - T.S. Imelda Claim - U4 Towing Bill		225.00	542,467.08
01/13/20		ENTERGY	ENTERGY	103.38		542,363.70
01/13/20		ENTERGY	ENTERGY	254.76		542,108.94
01/15/20		WJEFFCTYMWD	W. Jefferson Co. M.W.D	28.14		542,080.80
01/15/20		WJEFFCTYMWD	W. Jefferson Co. M.W.D	28.14		542,052.66
01/15/20		WJEFFCTYMWD	W. Jefferson Co. M.W.D	41.32		542,011.34
01/15/20	3733	FIREFIGHTER	FIREFIGHTERS BOOKSTORE	677.06		541,334.28
01/16/20		REPUBLIC	REPUBLIC SERVICES #862	93.19		541,241.09
01/16/20		REPUBLIC	REPUBLIC SERVICES #862	93.19		541,147.90
01/20/20	3734		Jesse Arceneaux	114.05		541,033.85
01/20/20	3735	BENCK	Benckenstein & Oxford, L.L.P.	725.00		540,308.85
01/20/20	3736	BillClark	Bill Clark Pest Control, Inc	186.60		540,122.25
01/20/20	3737	GREENACRES	Green Acres Grocery, Inc.	352.31		539,769.94
01/20/20	3738	HANSEN	Jeremy D. Hansen	1,250.00		538,519.94
01/20/20	3739	HEINZ	Joshua C. Heinz	400.00		538,119.94
01/20/20	3740	JEFFCOTREAS	JEFFERSON COUNTY TREASURER - ATTN: CO. CLERK	15,001.91		523,118.03
01/20/20	3741		Jefferson County LEPC	50.00		523,068.03
01/20/20	3742	PLARSON	Patrick L. Larson	2,500.00		520,568.03
01/20/20	3743	LONESTAR	Lone Star Lube Right	151.02		520,417.01
01/20/20	3744	LOVES	Love's Travel Stops & Country Stores	113.90		520,303.11
01/20/20	3745	LYDAY	Randy Lyday	45.00		520,258.11
01/20/20	3746	MER1099	Mary Ellen Robertson, CPA	550.00		519,708.11
01/20/20	3747	OXFORD	Hubert Oxford, IV	400.00		519,308.11
01/20/20	3748	REPUBLIC	REPUBLIC SERVICES #862	350.00		518,958.11
01/20/20	3749	SABINENECH	Sabine Neches Chiefs Association	250.00		518,708.11
01/20/20	3750	STM	SOUTHERN TIRE MART, LLC	237.50		518,470.61
01/20/20	3751	STACEY	David M. Stacey, Jr.	562.25		517,908.36
01/20/20	3752	JOYCES	Joyce M. Stacey	160.00		517,748.36
01/20/20	3753	TOWNANDCOUN	Town and Country	115.00		517,633.36
01/20/20	3754	TNT	TNT Wrecker Service	225.00		517,408.36
01/20/20	3755	UNLIMITED	Unlimited Lawn Care DBA of D-S Landscape	210.00		517,198.36
01/20/20	3756	JEFFCTYTAX	Allison Nathan Getz, Tax Assessor-Collector	4,255.02		512,943.34

**Jefferson County Emergency Services District No. 4**

**Bank Account Register**

Texas First Bank - Checking  
December 17, 2019 - January 20, 2020

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance	
				<b>Totals</b>	<u>32,064.39</u>	<u>349,924.83</u>	<u>512,943.34</u>

Transaction count = 50

**Jefferson County Emergency Services District No. 4**

**Bank Account Register**

Texas First Bank - Savings  
December 17, 2019 - January 20, 2020

Date	Reference	Description	Checks/ Payments	Deposits/ Additions	Balance
12/31/19		Beginning Balance Interest on Savings Account - Month of December 2019		51.01	200,215.64 200,266.65
		<b>Totals</b>	<u>0.00</u>	<u>51.01</u>	<u>200,266.65</u>

Transaction count = 1

**Jefferson County Emergency Services District No. 4**

**Bank Account Register**

Allegiance Bank Money Market  
December 17, 2019 - January 20, 2020

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
12/31/19			Beginning Balance Interest on Money Market Account - December 2019		288.11	226,149.93 226,438.04
			<b>Totals</b>	<u>0.00</u>	<u>288.11</u>	<u>226,438.04</u>

Transaction count = 1

# Exhibit F

# J. R. Edwards & Associates, LLC

## Certified Public Accountants

January 9, 2020

Board of Commissioners  
Jefferson County Emergency Services District No. 4  
Jefferson County, Texas

We are pleased to confirm our understanding of the services we are to provide for Jefferson County Emergency Services District No. 4 (District) for the year ended September 30, 2019. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Jefferson County Emergency Services District No. 4 as of and for the year ended September 30, 2019. 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 Jefferson County Emergency Services District No. 4'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 Jefferson County Emergency Services District No. 4's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist principally of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient 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.

1. Management discussion and analysis
2. Budgetary information

### Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to 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. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America 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 the accounting

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Phone (409) 924-9100 ♦ Fax (409) 924-0990

records of Jefferson County Emergency Services District No. 4 and other procedures we consider necessary to enable us to express such opinions. 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 Commissioners of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements 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 to issue a report as a result of this engagement, or 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 on other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, and (2) that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering internal control over financial reporting and compliance. The paragraph 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.

### **Audit Procedures - General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute 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 abuse is subjective, Government Auditing Standards do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements may exist and not be detected by us, even though the audit is properly

**Audit Procedures – General, Continued**

planned and performed in accordance with U.S. generally accepted auditing standards 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, any fraudulent financial reporting, or misappropriation of assets that come 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, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. 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 generally accepted auditing standards.

**Audit Procedures - Internal Controls**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. 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 assist in preparing the financial statements of the District in conformity with U.S. generally accepted accounting principles 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 these 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.

### **Management Responsibilities**

Management is responsible 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 in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, (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.

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 taken as a whole.

**Management Responsibilities (continued)**

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, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. 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 or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with 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 for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit 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.

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 the 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.

### **Engagement Administration, Fees, and Other**

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

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 J.R. Edwards & Associates, LLC 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 agency providing direct or indirect funding, or the U.S. General 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 J.R. Edwards & Associates, LLC 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 years after the report release or for any additional period requested by any governmental funding agencies. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

We will begin our audit and issue our report at an agreed upon time that is suitable to both parties. James Edwards is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$7,000. If a Single Audit is required, the any additional fees would be discussed before work is performed. 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 each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

**Engagement Administration, Fees, and Other (continued)**

We appreciate the opportunity to be of service to Jefferson County Emergency Services District No. 4 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 and in our proposal, please sign the enclosed copy and return it to us.

Yours very truly,

James R. Edwards, CPA  
J.R. Edwards & Associates, LLC

**RESPONSE:**

This letter correctly sets forth the understanding of Jefferson County Emergency Services District No. 4.

By:  \_\_\_\_\_

Title: President

Date: 1/20/2020

# Exhibit G

## Gear From Cheek Station

Sun 1/5/2020 12:13 PM

**From:** Randy Lyday

**To:** Jeremy Hansen



---

Chief,

Gear from Station 3 that's not compatible and out of soon to be compliance.  
Recommend we give to Forest Service.

Helmets 4

Firedome Model FX

July 2000 Lot# 007

Legacy

Jan 2011 LHM0000032731

Jan 2011 LHM0000032734

Jan2011 LHM0000032732

Fire Dex

Coat 45596 6/00

Pants 48815 4/01

Inno Tex Coats

C101203011 11/02

C101203006 11/02

C101203005 11/02

Inno Tex Pants

P101203015 11/02

P101203005 11/02

P101203006 11/02

Boots ( Rubber )

RS000094781 2010

RS000090388 2010

Regards

Quartermaster Lyday