

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 21, 2019, 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, with the exception of Secretary Walston, thus constituting a quorum. Also present at the meeting 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**.

Being as there was no public comment under Agenda Item No. 3, 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's attention was then directed by President Roebuck to Agenda Item No. 5 for review of the Minutes of the December 17, 2018 regular meeting. Upon motion

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

Next, the Board moved 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 - \$136,024.99 as of December 31, and \$358,935.55 as of January 20, 2019; Texas First Bank savings - \$351,486.52 as of December 31, 2018 and January 20, 2019; and, Post Oak Bank money market - \$250,936.10 as of December 31, 2018 and January 20, 2019. Mrs. Robertson then reviewed with the Board the financial Statement of Activities attached hereto as **Exhibit D**.

Thereafter, the Board was directed to Agenda Item No. 7, at which time Mrs. Roberson reviewed with the Board the District's Compiled Financial Statements for the fiscal year ended September 30, 2018, a copy of which is attached hereto as **Exhibit E**. Upon motion by Assistant Treasurer Bordes and seconded by Treasurer Melton, the Compiled Financial Compilation was unanimously approved by the Board.


The Board then moved along to Agenda Item No. 8 for payment of the District's bills. Mrs. Robertson and Mr. Larson reviewed with the Board the District's various monthly expenditures proposed for payment, as shown on the Check List and Bank Account Register attached hereto as **Exhibit F**. Upon motion by Treasurer Melton and seconded by Vice President Reneau, the Board members present unanimously approved payment of the bills and expenditures (Check Nos. 2963-2991, plus the Entergy, West Jefferson Co. Municipal Water District, and Southern Broadband auto-debit payments).

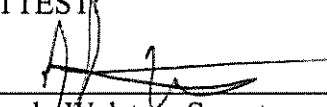
President Roebuck then directed the Board to Agenda Item No. 9, at which time Chief Hansen provided the Board with a status update on the District's conversion from Firehouse to Emergency Reporting software.

After tabling Agenda Item No. 10, the Board moved along to Agenda Item No. 11 regarding a proposed Training Funding Policy and Procedures for the District. At this time, Chief Hansen requested that the Board pay for EMT Basic training for two of the District's most active volunteers, David Longoria and Mark Winstead. Upon motion by Assistant Treasurer Bordes and seconded by President Roebuck, the Board unanimously approved the District paying for Mr. Longoria and Mr. Winstead's EMT Basic training course and certification, subject to them agreeing to a two-year commitment to continued volunteer service with the District. Mr. Hansen also requested that the Board consider paying for another volunteer member, Brandon Schwartzenburg, to become a licensed fire inspector, but the Board did not take action on this request. However, the Board did indicate that it might consider the request in the future should there become a larger demand for such. Then, after the Board reviewed and discussed the draft Training Funding Policy and Procedures, President Roebuck requested that it be edited to include a section that allows the Board some leeway from the guidelines if such is determined to be in the District's best interest.

The Board was then directed by President Roebuck to Agenda Item No. 12, at which time Mr. Larson advised that he would be seeking lawn maintenance proposals and presenting same to the Board at the next regular meeting.

Being as there was no report from counsel under Agenda Item No. 13 or any other matters to come before the Board under Agenda Item No. 14, the regular meeting was adjourned at approximately 6:20 p.m.

  
\_\_\_\_\_  
Jeff Roebuck, President  
Date: 2/18/2019

ATTEST:  
  
\_\_\_\_\_  
Randy Walston, Secretary  
Date: 2/18/2019

# Exhibit A

JEFFERSON COUNTY ESD No. 4

Regular Board Meeting

January 21, 2019

SIGN-IN SHEET

1 Hayden Easter

2 Randy Lyly 4110

3 Casey Sanders 402

4 Paul Salles 4226

5 Mark Wiest 4231

6 Dan Stacy 420

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# Exhibit B

# DISTRICT ADMINISTRATOR'S REPORT

January 21, 2019

**STATION 1 LaBelle** We will be taking quotes for a decision to either repair or replacing the ice machine. Ideas for repairing or replacing the façade on the station have been requested from some local contractors, as well as area and flag poles lighting upgrades, and attention to rusted areas, gutters and downspouts.

**STATION 2 Fannett** *Nothing new to report specific to Station 2*

**STATION 3 Cheek** A contractor has been engaged to repair the tile in the kitchen and bathroom areas. Work will begin when as he finishes the jobs he is currently on.

**EMS** The LifePak 15 has been received and In-Service training has been received from the vendor. Several volunteers are currently attending EMT training classes.

## **ESD**

**TCEQ/TERP/ERIG Grant** – Status remains the same. No update has been received from TCEQ.

**NEW FIRE TRUCK** – Communication from Metro's representative, Brian Russell, is included in your packet. He is suggesting that if we are going to send anyone for an inspection visit in March that you approve it this month so that tickets and lodging can be secured. They can arrange all and bill us. Expected cost of airfare is approximate \$600 to \$700 flying from Beaumont and approximate \$450 to \$600 flying from Houston.

**SAFE-D** The 2019 SAFE-D Annual Conference will be held February 7 – 9, 2019 at the Embassy Suites Hotel and Convention Center in Frisco, TX

**New Vendors** – Stericycle (Non-contract)

**Policy Manual** – Work will continue on compiling a comprehensive policy manual as time allows.

**The Labelle-Fannett Ladies Auxiliary** Have request that we purchase a set of kitchen cookware for the LaBelle Station.

**Payment #3 of 5 on the 3000 Gal Tanker** is due in early March and will be on next month's bill payments in the amount of \$32,603.65 as per the amortization schedule leaving a balance of approximately \$65,000.

**We Have 3 Request for Training** – 2 EMS related and 1 for TCFP Fire Inspector.

**Verizon Representative** Derick Arredondo is here tonight to assist us in determining best devices for apparatus and to discuss the Government cellular rate for administration and volunteers.

**Jefferson County ESD No. 4  
Chief's Report  
21 JAN, 2018**

**1. Station Status:**

LaBelle STA #1: Limited – Mini-Pumper only (E41 covering Fannett)

Fannett STA #2: Operational – E42 out for maintenance/repair.

Cheek STA #3: Operational – All apparatus in service.

**2. Apparatus Status:**

E41 – In service

T41 – Out of service: Electrical problems

B41 – Out of service.

R41 – In service

E42 – Out of service: Annual service and repairs.

T42 – In service

B42 – In Service

E43 – In service

T43 – In service

B43 – In service

MED4 – In service

U4 – In service

- 3. Membership:** 9 members removed from active membership status due to inactivity. 6 notified via email, 3 voluntarily/verbally resigned. Six new members begin indoctrination in January. 2 previous members reinstated to Active status (1 Fire, 1 Fire/EMS).
- 4. Training:** EMS CE Training conducted 12/04/18 with 4 members in attendance. Fire training by station conducted 12/10/18 with 18 members in attendance. 2 active members (David Longoria, Mark Winstead) have enrolled in EMT-B beginning 1/31/19, requesting ESD funding. Cost is \$1500/student (plus testing fees).
- 5. Maintenance & Operations:** **1.** Annual service for 14 in-service SCBA completed by Total Safety. One SCBA remains out of service (awaiting parts). Some parts are no longer available for our current model of SCBA, therefore maintenance will become more difficult. All SCBA bottles will reach end-of-life starting December of 2019. 2019 budget includes sufficient funds to replace all expiring bottles, and purchase is recommended prior to 2/1/19 as there will be a price increase (\$33/bottle). **2.** Annual service & preventive maintenance is scheduled to begin in January for the 7 major apparatus. Ambulance & light trucks to follow. Service cost with pump tests are approximately \$2100-\$2400 per major apparatus (does not include repairs as needed).
- 6. Regional Coordination: (Ongoing)** **1.** Met with Port Arthur Fire Department Chiefs to discuss automatic mutual-aid agreements for Taylors Landing, and portions of ESD4 ETJ bordering West Port Arthur Road (outside ESD4 reasonable response area). PAFD will be reviewing call volume data for these areas and advise ESD4 of formal automatic response options and costs associated. Discussion to follow with Beaumont Fire Rescue regarding the north most portion of Hildebrandt Road, West Port Arthur Road to the City Limit, and Erie Street south of the canal. **2.** Met with JCSO Dispatch staff to discuss improvement of 911 call handling & transfer. Improvements noted and implemented.

**JEFFERSON**

**Fire and EMS Combined List by Incident Number**

**Alarm Date Between {12/01/2018} And {12/31/2018}**

<b>Incident</b>	<b>Type</b>	<b>Date</b>	<b>Location</b>	<b>Description</b>
18-0000609-0	FIRE	12/01/2018	11535 Old Fannett	311 Medical assist, assist
18-0000610-0	FIRE	12/02/2018	W. Port Arthur RD @ Hillebrandt	700 False alarm or false
18-0000612-0	FIRE	12/04/2018	Highway 73 & Wilford Road	322 Motor vehicle accident
18-0000613-0	FIRE	12/04/2018	7534 Patterson Road	311 Medical assist, assist
18-0000614-0	FIRE	12/04/2018	I 10 West MM 838	142 Brush or brush-and-grass
18-0000615-0	FIRE	12/04/2018	I 10 East MM 840	311 Medical assist, assist
18-0000616-0	FIRE	12/05/2018	4550 Hebert	611 Dispatched & cancelled
18-0000617-0	FIRE	12/05/2018	13817 Craigen Road	311 Medical assist, assist
18-0000618-0	FIRE	12/05/2018	17105 Boondocks Rd	631 Authorized controlled
18-0000619-0	FIRE	12/05/2018	11407 Dugat Road	321 EMS call, excluding
18-0000620-0	FIRE	12/05/2018	14995 Labelle	611 Dispatched & cancelled
18-0000621-0	FIRE	12/06/2018	23395 Burrell-Wingate	321 EMS call, excluding
18-0000622-0	FIRE	12/06/2018	11154 W Clubb Road	611 Dispatched & cancelled
18-0000623-0	FIRE	12/06/2018	Boondocks RD @ Leon's Fish Camp	151 Outside rubbish, trash
18-0000624-0	FIRE	12/07/2018	16091 FM 124	311 Medical assist, assist
18-0000625-0	FIRE	12/07/2018	13410 Craigen Road	311 Medical assist, assist
18-0000626-0	FIRE	12/08/2018	22508 BURRELL WINGATE RD	311 Medical assist, assist
18-0000627-0	FIRE	12/08/2018	FM 365 @ Hillebrandt Rd near bridge	324 Motor Vehicle Accident
18-0000629-0	FIRE	12/09/2018	8920 McGee LN	311 Medical assist, assist
18-0000630-0	FIRE	12/10/2018	8036 South Drive	733 Smoke detector
18-0000631-0	FIRE	12/11/2018	19797 FM 365 HWY	324 Motor Vehicle Accident
18-0000632-0	FIRE	12/11/2018	Hwy 124 vicinity of E. Clubb Road	324 Motor Vehicle Accident
18-0000633-0	FIRE	12/11/2018	9452 Hillebrandt Acres	651 Smoke scare, odor of
18-0000634-0	FIRE	12/12/2018	I10 East Bound, west of Taylor's	324 Motor Vehicle Accident
18-0000635-0	FIRE	12/12/2018	15321 Highway 124 /Fannett Medical	311 Medical assist, assist
18-0000636-0	FIRE	12/12/2018	100 Sunset DR	311 Medical assist, assist
18-0000637-0	FIRE	12/13/2018	15321 Highway 124	311 Medical assist, assist
18-0000638-0	FIRE	12/13/2018	6852 Boyt	311 Medical assist, assist
18-0000639-0	FIRE	12/14/2018	6703 Cypress LN	311 Medical assist, assist
18-0000640-0	FIRE	12/14/2018	11375 Dugat Road	651 Smoke scare, odor of
18-0000641-0	FIRE	12/14/2018	5961 Candlelite Drive	311 Medical assist, assist
18-0000642-0	FIRE	12/15/2018	I 10 west ; top of Taylor Bayou	324 Motor Vehicle Accident
18-0000643-0	FIRE	12/15/2018	I 10 West & FM 365 HWY	322 Motor vehicle accident
18-0000643-0	EMS	12/15/2018	I 10 West & FM 365 HWY	MVA
18-0000644-0	FIRE	12/15/2018	I 10 Westbound- Near Gator Country	322 Motor vehicle accident
18-0000645-0	FIRE	12/15/2018	I 10 West / FM 365	322 Motor vehicle accident
18-0000646-0	FIRE	12/15/2018	On ramp to I10 W @ FM 365	311 Medical assist, assist

**JEFFERSON**

**Fire and EMS Combined List by Incident Number**

**Alarm Date Between {12/01/2018} And {12/31/2018}**

<b>Incident</b>	<b>Type</b>	<b>Date</b>	<b>Location</b>	<b>Description</b>
18-0000648-0	FIRE	12/18/2018	8618 Kidd Road RDS	311 Medical assist, assist
18-0000649-0	FIRE	12/19/2018	22351 FM 365 HWY	311 Medical assist, assist
18-0000650-0	FIRE	12/19/2018	I10 East Bound at the 840 miles	324 Motor Vehicle Accident
18-0000651-0	FIRE	12/20/2018	7720 FM 365 HWY	311 Medical assist, assist
18-0000652-0	FIRE	12/20/2018	8920 McGee LN	311 Medical assist, assist
18-0000653-0	FIRE	12/20/2018	Area of Hwy 73 @ Country Clubb RD.	100 Fire, Other
18-0000654-0	FIRE	12/21/2018	13285 Craigen Road	311 Medical assist, assist
18-0000655-0	FIRE	12/22/2018	HWY 73 west / Labelle Road	324 Motor Vehicle Accident
18-0000656-0	FIRE	12/22/2018	W. Port Arthur Road & Highland	322 Motor vehicle accident
18-0000658-0	FIRE	12/24/2018	17498 IH-10	311 Medical assist, assist
18-0000659-0	FIRE	12/24/2018	2100 Hillebrandt Acres	311 Medical assist, assist
18-0000660-0	FIRE	12/25/2018	I-10 EB @ FM 365	324 Motor Vehicle Accident
18-0000661-0	FIRE	12/25/2018	I-10 Eb feeder road 838	611 Dispatched & cancelled
18-0000662-0	FIRE	12/25/2018	19943 FM 365 HWY	311 Medical assist, assist
18-0000663-0	FIRE	12/26/2018	801 Hillebrandt	142 Brush or brush-and-grass
18-0000664-0	FIRE	12/26/2018	11045 Michael LN	320 Emergency medical
18-0000666-0	FIRE	12/27/2018	18164 FM 365 HWY	311 Medical assist, assist
18-0000672-0	FIRE	12/30/2018	10700 E. clubb	611 Dispatched & cancelled
18-0000673-0	FIRE	12/31/2018	I-10 EB Before MM 838	324 Motor Vehicle Accident
18-0000674-0	FIRE	12/31/2018	12561 Garner RD	311 Medical assist, assist
18-0000675-0	FIRE	12/31/2018	5911 Hummingbird Lane	311 Medical assist, assist
18-0000676-0	FIRE	12/31/2018	216 Greenwood Drive	311 Medical assist, assist

EMS Incident Cnt: 1

Fire Incident Cnt: 58

**Total Incident Count 59**

FIRE : 10

MVA : 14

EMS : 30

CANX/No RESP : 5

# Exhibit C



# TEXAS FIRST BANK

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Return Service Requested

TELEPHONE BANKING  
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(855) 355-TFB1 (8321)

BOOKKEEPING  
(409) 948-1993  
(409) 296-2111

Page: 2

JEFFERSON COUNTY EMERGENCY

Account Number: 10031508  
Statement Date: 1/01/19

## DEBITS AND OTHER WITHDRAWALS

Date	Withdrawals	Activity Description
12/04	29.50	TEXAS FIRST BANK/Internet B
12/07	99.20	Jefferson County Emerg
12/10	122.74	ENTERGY TEXAS, I/BANK DRAFT
12/10	207.94	JEFFERSON COUNTY ESD 4
12/17	28.14	ENTERGY TEXAS, I/BANK DRAFT
12/17	28.14	JEFFERSON COUNTY ESD 4
12/17	28.14	WestJeffersnMWDp/Payment
12/17	28.14	JEFFERSON CO. ESD 4
12/17	28.14	WestJeffersnMWDp/Payment
12/17	28.14	JEFFERSON COUNTY ESD
12/17	109.95	WestJeffersnMWDp/Payment
		JEFFERSON COUNTY EDS
		SOUTHERN BROADBA/PURCHASE
		409-684-7021 Jefferson County Emerg

## CHECKS PAID

\* indicates skip in check numbers

Date	Check No.	Amount	Date	Check No.	Amount	Date	Check No.	Amount
12/04	2868	173.00	12/31	2943	1,369.18	12/19	2954	173.00
12/04	2925*	250.00	12/18	2945*	1,750.00	12/19	2955	173.00
12/04	2926	173.00	12/26	2946	7.00	12/19	2956	490.00
12/24	2936*	100.00	12/26	2947	259.54	12/24	2957	49.06
12/24	2937	329.00	12/21	2948	329.76	12/21	2958	154.29
12/21	2938	324.59	12/28	2949	400.00	12/28	2959	39.00
12/27	2939	1,021.95	12/28	2950	2,916.00	12/28	2960	1,076.02
12/20	2940	106.84	12/31	2951	93.19	12/19	2961	3,597.00
12/26	2941	1,250.00	12/31	2952	93.19	12/18	2962	412.57
12/19	2942	400.00	12/31	2953	550.00			

## DAILY BALANCE SUMMARY

Date	Balance	Date	Balance	Date	Balance
12/04	91,490.84	12/17	146,906.39	12/21	144,809.02
12/06	101,627.34	12/18	150,193.00	12/24	145,059.96
12/07	147,431.44	12/19	145,360.00	12/26	143,543.42
12/10	147,100.76	12/20	145,253.16	12/27	142,521.47

# TEXAS FIRST BANK

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Return Service Requested

TELEPHONE BANKING  
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(855) 355-TFB1 (8321)

BOOKKEEPING  
(409) 948-1993  
(409) 296-2111

Page: 3

JEFFERSON COUNTY EMERGENCY

Account Number: 10031508  
Statement Date: 1/01/19

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DAILY BALANCE SUMMARY  
-----

Date	Balance	Date	Balance	Date	Balance
12/28	138,090.45	12/31	136,024.99		

PUBLIC FUNDS SAVINGS

JEFFERSON COUNTY EMERGENCY  
SERVICES DISTRICT No. 4

Acct 20041885

Beginning Balance	12/01/18	351,396.99	
Deposits / Misc Credits	1	89.53	
Withdrawals / Misc Debits	0	.00	
** Ending Balance	12/31/18	351,486.52	**
Service Charge		.00	
Interest Paid 12/01/18 - 12/31/18		89.53	
Interest Paid Year To Date		871.35	
Annual Percentage Yield Earned		.30%	
Number of Days for A.P.Y.E.		31	
Average Balance for A.P.Y.E.		351,399.87	
Minimum Balance		351,396	

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DEPOSITS AND OTHER CREDITS  
-----

Date	Deposits	Activity Description
12/31	89.53	Interest Paid

-----  
DAILY BALANCE SUMMARY  
-----

Date	Balance	Date	Balance	Date	Balance
12/31	351,486.52				





Texas First Bank Public Funds Tiera... \*\*1508

\$358,935.55

Available Balance

Last Updated: 1/20/2019 2:41 PM

Date ▾	Description ▾	Amount ▾
JAN 16 2019	SOUTHERN BROADBA/PURCHASE 409-684-7021 Jefferson County Emerg	(\$114.95) \$358,935.55
JAN 15 2019	WestJeffersnMWDp/Payment JEFFERSON COUNTY EDS	(\$28.14) \$359,050.50
JAN 15 2019	WestJeffersnMWDp/Payment JEFFERSON COUNTY ESD	(\$28.14) \$359,078.64
JAN 15 2019	WestJeffersnMWDp/Payment JEFFERSON CO. ESD 4	(\$28.14) \$359,106.78
JAN 11 2019	ENERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	(\$207.94) \$359,134.92
JAN 11 2019	ENERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	(\$109.86) \$359,342.86
JAN 7 2019	ENERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	(\$99.57) \$359,452.72
JAN 4 2019	JEFFERSON COUNTY/PROPTAXPMT 86 ESD #4	\$223,527.30 \$359,552.29
DEC 31 2018	Interest Paid	\$40.10 \$136,024.99





Texas First Bank Public Funds Savi... \*\*1885  
 Last Updated: 1/20/2019 2:41 PM

**\$351,486.52**  
 Available Balance

Date ▾	Description ▾	Amount ▾
DEC 31 2018	Interest Paid	\$89.53 \$351,486.52
NOV 30 2018	Interest Paid	\$86.62 \$351,396.99
OCT 31 2018	Interest Paid	\$89.49 \$351,310.37
SEP 28 2018	Interest Paid	\$142.05 \$351,220.88
SEP 28 2018	Debit Memo	(\$250,000.00) \$351,078.83
AUG 31 2018	Interest Paid	\$153.11 \$601,078.83
JUL 31 2018	Interest Paid	\$143.20 \$600,925.72
JUN 29 2018	Interest Paid	\$42.83 \$600,782.52
JUN 21 2018	Credit Memo	\$400,000.00 \$600,739.69



Account Detail

 [Print-friendly view](#)

To display account details, select an account and click "Go".

**Checking-6255**

Available balance: \$250,936.10 • Current Balance: \$250,936.10 • [View account summary](#)

**All transactions from the last 30 days**

[Search transactions](#) • [Redisplay 30-day view](#)

**Pending Transactions**

No Records Available

**Posted Transactions**

First • Previous • Next • Last • Show  transactions at a time.

<u>Date</u>	<u>Description</u>	<u>Withdrawal / Advance</u>	<u>Deposit / Payment</u>	<u>Balance</u>
12/31/2018	INTEREST EARNED		319.28	250,936.10 

First • Previous • Next • Last • Show  transactions at a time.

Note: Available balance includes memo posted activity.

To select the number of detail items to display on each page, change the "Show [ ] transactions at a time" option.

[How Do I...](#)

[Commercial Customers - Treasury Management Procedures Terms and Conditions](#)

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# Exhibit D

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

	1 Month Ended 12/31/2018 Actual	3 Months Ended 12/31/2018 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
<b>Revenue</b>					
Ad Valorem Taxes	\$ 46,582	\$ 52,058	\$ 560,000	\$ (507,942)	9.30%
EMS Billing	-	-	30,000	(30,000)	0.00%
Grants	5,055	11,158	10,000	1,158	111.58%
Interest Income	449	1,310	5,000	(3,690)	26.20%
Loan Proceeds	-	-	200,000	(200,000)	0.00%
Other Income	1,358	2,587	1,500	1,087	172.47%
Sale of Equipment	10,137	10,137	15,000	(4,863)	67.58%
<b>Total Revenue</b>	<u>63,581</u>	<u>77,250</u>	<u>821,500</u>	<u>(744,250)</u>	<u>9.40%</u>
<b>Operating Expenses</b>					
Accounting	550	550	16,000	(15,450)	3.44%
Advertising	-	-	1,000	(1,000)	0.00%
Bank Fees	-	-	150	(150)	0.00%
Cable	140	282	370	(88)	76.22%
Cleaning & Building Maintenance/Repairs	1,584	2,224	12,000	(9,776)	18.53%
District Manager	1,750	3,500	30,000	(26,500)	11.67%
Dues & Fees	-	350	4,000	(3,650)	8.75%
Insurance - VFIS District	-	2,648	2,000	648	132.40%
Interest Expense	-	-	4,338	(4,338)	0.00%
Internet	-	110	1,350	(1,240)	8.15%
Lawn Service	-	1,000	6,000	(5,000)	16.67%
Legal/Professional	4,397	6,547	16,000	(9,453)	40.92%
Lodging/Meals/Travel & Regist ESD	413	413	3,000	(2,587)	13.77%
Note Payable-Dallas Bank&Trst(3000gal Tanker)	-	-	38,893	(38,893)	0.00%
Note Payable-First Financial (Mini Pumper)	-	-	30,383	(30,383)	0.00%
Office Supplies & Postage	-	33	1,500	(1,467)	2.20%
Small Equipment Purchases (less than \$5,000)	-	112	-	112	0.00%
Tax & Appraisal Fees	2,048	3,424	13,000	(9,576)	26.34%
Telephone/Cell Phone	254	562	2,000	(1,438)	28.10%
Utilities	430	81	9,600	(9,519)	0.84%
Water & Garbage	271	716	4,200	(3,484)	17.05%
<b>Total Operating Expenses</b>	<u>11,837</u>	<u>22,552</u>	<u>195,784</u>	<u>(173,232)</u>	<u>11.52%</u>

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

	1 Month Ended 12/31/2018 Actual	3 Months Ended 12/31/2018 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
<b>Emergency Medical Services</b>					
Equipment (New/Repair/Testing)	120	120	2,500	(2,380)	4.80%
Fuel	-	-	2,000	(2,000)	0.00%
Medical Supplies	9	322	6,000	(5,678)	5.37%
Tuition/Reg/Certification/Dues	-	-	5,000	(5,000)	0.00%
Vehicle Repair & Maintenance	-	-	2,500	(2,500)	0.00%
<b>Total Emergency Medical Services</b>	<u>129</u>	<u>442</u>	<u>18,000</u>	<u>(17,558)</u>	<u>2.46%</u>
<b>Fire Services</b>					
Air-Pack SCBA Inspection & Repair	-	-	6,000	(6,000)	0.00%
Certification Dues	-	-	600	(600)	0.00%
Dispatch Services/Edispatches	2,916	21,726	22,000	(274)	98.75%
Equipment, Boots, Gloves-Insp/Repairs	551	551	6,500	(5,949)	8.48%
Fire Chief	1,250	2,500	15,000	(12,500)	16.67%
Fire Field Meals	49	-	1,000	(1,000)	0.00%
Fire Uniforms	-	-	4,000	(4,000)	0.00%
Fuel	383	720	6,000	(5,280)	12.00%
Insurance - Prop. & Liab.	-	1,446	31,500	(30,054)	4.59%
Insurance - Worker's Compensation	-	3,188	3,000	188	106.27%
Maintenance & Repairs - Radios	-	-	3,000	(3,000)	0.00%
Personal Protection Equipment	-	131	15,000	(14,869)	0.87%
Personal Protective Equipment - Inspection	800	800	5,000	(4,200)	16.00%
Quartermaster/Station Attendant	346	692	9,000	(8,308)	7.69%
Small Equipment Purchases	-	-	12,500	(12,500)	0.00%
Software - Firehouse	-	-	3,000	(3,000)	0.00%
Supplies - Fire	271	271	10,000	(9,729)	2.71%
Supplies - Hoses/Nozzles/Tarps	228	228	7,500	(7,272)	3.04%
Travel/Lodging/Meals/Trans Expenses	-	-	5,000	(5,000)	0.00%
Tuition/Registration	-	-	10,000	(10,000)	0.00%
Vehicle Repair & Maintenance	7	2,711	25,000	(22,289)	10.84%
<b>Total Fire Services</b>	<u>6,801</u>	<u>34,964</u>	<u>200,600</u>	<u>(165,636)</u>	<u>17.43%</u>
<b>Capital Expenditures</b>					
Ambulance Expenditures	-	-	30,000	(30,000)	0.00%
Radio Communication Upgrade	-	-	12,000	(12,000)	0.00%
SCBA Packs/Replacement Bottles	-	-	30,000	(30,000)	0.00%
Training Prop - TX Forest Service	-	-	8,100	(8,100)	0.00%
Vehicles	-	-	527,500	(527,500)	0.00%
<b>Total Capital Expenditures</b>	<u>0</u>	<u>0</u>	<u>607,600</u>	<u>(607,600)</u>	<u>0.00%</u>
<b>Contingency</b>					
Contingency	-	-	20,000	(20,000)	0.00%
<b>Total Contingency</b>	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>(20,000)</u>	<u>0.00%</u>
<b>Total Expenses</b>	<u>18,767</u>	<u>57,958</u>	<u>1,041,984</u>	<u>(984,026)</u>	<u>5.56%</u>
<b>Net Change in Fund Balance</b>	<u>\$ 44,814</u>	<u>\$ 19,292</u>	<u>\$ (220,484)</u>		

# Exhibit E

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4  
COMPILED FINANCIAL STATEMENTS  
For the year ended September 30, 2018**

**ROBERTSON, SHOEMAKER & ASSOCIATES, PLLC  
985 IH-10 NORTH, Suite 101  
BEAUMONT, TEXAS 77706**

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4  
 COMPILED FINANCIAL STATEMENTS  
 For the Year Ended September 30, 2018

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## INTRODUCTORY SECTION

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4  
JEFFERSON COUNTY, TEXAS  
For the Year Ended September 30, 2018**

Board of Commissioners

Jeffery Roebuck  
Charles Reneau  
Randy Walston  
Sandra Melton  
Robert Bordes  
Patrick Larson

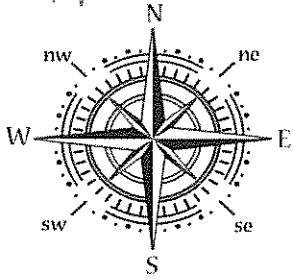
President  
Vice President  
Secretary  
Treasurer  
Assistant Treasurer  
District Manager

Command Staff

Jeremy Hansen

Fire Chief

**FINANCIAL SECTION**



# ROBERTSON, SHOEMAKER & ASSOCIATES, PLLC

Certified Public Accountants

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

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson County Emergency Services District No. 4, as of and for the year ended September 30, 2018, and related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

We are not independent with respect to Jefferson County Emergency Services District No. 4.

## Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund on page 24 be presented to supplement the 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. This information is the representation of management. This information was subject to our compilation engagement, however, we have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

*Robertson, Shoemaker & Associates, PLLC*

Robertson, Shoemaker and Associates, PLLC  
Beaumont, Texas

January 14, 2019

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**September 30, 2018**

In this section of the Annual Financial Report, we, the managers of the Jefferson County Emergency Services District No. 4 (the District), discuss and analyze the District's financial performance for the fiscal year ended September 30, 2018. Please review it in conjunction with the accountants' compilation report on page 2 and the District's Basic Financial Statements which follow this section.

**FINANCIAL HIGHLIGHTS**

- After the fifth year of operations, the District's total combined net position was \$1,359,522 at September 30, 2018, as compared to \$1,024,098 at September 30, 2017.
- During the year, the District's expenses were \$335,424 less than the \$748,967 revenues generated in taxes and other revenues for governmental activities. This compares to last year when expenses were \$99,842 less than revenues.
- The general fund reported a fund balance this year of \$749,557. All is for unrestricted use by the District. The prior year fund balance at year end was \$429,497.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) management's discussion and analysis (this section), (2) the basic financial statements, and (3) required supplementary information.

**Government-wide Financial Statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. They include the Statement of Net Position and the Statement of Activities that provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

*The Statement of Net Position* presents information in a format that displays assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources to equal net position. Net position is displayed in three components – net investment in capital assets, restricted and unrestricted. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. To assess the overall health of the District, one needs to consider additional nonfinancial factors such as changes in the District's tax base.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
September 30, 2018

**OVERVIEW OF THE FINANCIAL STATEMENTS, Continued**

The *Statement of Activities* presents information showing how the government's net position changed during the current fiscal year. All changes in net position are reported for all current year's revenues and expenses regardless of when cash is received or paid. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the District's government-wide financial statements distinguish the functions of the District as being principally supported by taxes (governmental activities) as opposed to business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

**Fund Financial Statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements provided detailed information about the District's most significant funds, *not* the District as a whole.

- Some funds are required by State law and by bond covenants.
- The Board of Commissioners may establish other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The District has the following kinds of funds:

**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District's major governmental fund is the General Fund. Data for the remaining governmental funds are combined into a single, aggregated presentation.

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
September 30, 2018**

**OVERVIEW OF THE FINANCIAL STATEMENTS, Continued**

The District adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a complete understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on pages 15-23 of this report.

**Required Supplementary Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* that further explains and supports the information in the financial statements. Required supplementary information can be found on page 24 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$1,359,522 at the close of the most recent fiscal year. (See Table I)

**Table I  
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4  
Net Position**

	September 30, 2018	September 30, 2017
Current Assets	\$ 810,614	\$ 520,735
Capital Assets, Net of Accumulated Depreciation	741,659	705,066
Total Assets	\$ 1,552,273	\$ 1,225,801
Long-term Liabilities	\$ 173,045	\$ 239,722
Other Liabilities	19,706	52,600
Total Liabilities	\$ 192,751	\$ 292,322
 Net Assets:		
Invested in Capital Assets, Net of Related Debt	\$ 568,613	\$ 555,963
Unrestricted	790,909	468,135
Total Net Position	\$ 1,359,522	\$ 1,024,098

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
September 30, 2018**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued**

A portion of the District's net position, \$568,613 (42%), reflects its investment in capital assets (e.g. land, buildings, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. The District owes \$173,045, in debt related to its capital assets. The \$790,927 of unrestricted net position represents resources available to fund the programs of the District next year.

**Changes in Net Position.** The District's total revenues were \$748,967. For the current year most of the revenues resulted from property taxes levied. Miscellaneous revenues accounted for 25% of total revenues. This larger percentage is due to recovery of losses from insurance due to Hurricane Harvey. In future years most of the District's revenues will be derived from property taxes.

Total cost of all programs and services was \$413,543. The net position of the District for the current year increased \$335,424 (see Table II below).

Key elements of the governmental activities of the District are reflected in the following table.

**Table II  
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4  
Changes in Net Position**

	<u>September 30, 2018</u>	<u>September 30, 2017</u>
Revenues:		
General Revenues:		
Maintenance and Operations Taxes	\$ 559,329	\$ 535,983
Miscellaneous	189,638	22,038
Total Revenues	<u>748,967</u>	<u>558,021</u>
Expenses:		
General Government	151,808	110,047
Fire and Emergency Services	261,735	348,132
Total Expenses	<u>413,543</u>	<u>458,179</u>
Increase (Decrease) in Net Assets	335,424	99,842
Net Assets, Beginning of Year	1,024,098	924,256
Net Assets, End of Year	<u>\$ 1,359,522</u>	<u>\$ 1,024,098</u>

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
September 30, 2018**

**GOVERNMENTAL ACTIVITIES**

- Property tax rates were set at \$.079867 per \$100 valuation for M&O. The rate for 2018-2019 is set at \$.081291 per \$100 of taxable valuation of M&O.

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

There was one budget amendment for the 2017-18 year and it was approved by the Commissioners.

**CAPITAL ASSETS AND LONG-TERM DEBT ACTIVITY**

**Capital Assets.** At September 30, 2018 the District had \$741,657 (net of depreciation) invested in capital assets, buildings, equipment and vehicles.

**Table III  
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4  
Capital Assets  
Governmental Activities**

	September 30, 2018	September 30, 2017
Land, Buildings and Improvements	\$ 67,155	\$ 67,155
Emergency Equipment and Vehicles	956,870	909,423
Totals	<u>1,024,025</u>	<u>976,578</u>
Less Accumulated Depreciation:		
Buildings and Improvements	2,820	(2,051)
Emergency Equipment and Vehicles	279,548	(178,842)
Total Accumulated Depreciation	<u>282,368</u>	<u>(180,893)</u>
Net Capital Assets	<u>\$ 741,657</u>	<u>\$ 795,685</u>

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
September 30, 2018**

**CAPITAL ASSETS AND LONG-TERM DEBT ACTIVITY, Continued**

**Long-term Debt.** At year-end, the District had \$173,045 in notes payable outstanding. More detailed information about the District's long-term debt can be found in Table IV below and in the notes to the financial statements.

**Table IV  
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4  
Outstanding Debt**

	September 30, 2018	September 30, 2017
Governmental Activities:		
Note Payable	\$ 79,710	\$ 116,709
Note Payable	93,335	123,012
Total	\$ 173,045	\$ 239,721

**ECONOMIC FACTORS AND NEW YEAR'S BUDGETS AND RATES**

- The District's board adopted a balanced budget for the next fiscal year after giving consideration to the property tax assessed valuations and the level tax rate along with the needs of the district.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to show accountability for the funds the District receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Jefferson County Emergency Services District No. 4.

**BASIC FINANCIAL STATEMENTS**

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4  
 STATEMENT OF NET POSITION  
 For the Year Ended September 30,2018

Exhibit A

	Primary Government Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 758,891
Taxes receivable - net of allowance	47,375
Prepays	3,188
Deposits	1,160
Capital assets:	
Buildings, property, and equipment, net	741,659
<b>Total Assets</b>	<b>1,552,273</b>
<b>LIABILITIES</b>	
Accounts payable	19,706
Non-current liabilities:	
Due within one year	69,278
Due in more than one year	103,767
<b>Total Liabilities</b>	<b>192,751</b>
<b>NET POSITION</b>	
Net investment in capital assets	568,613
Unrestricted	790,909
<b>Total Net Position</b>	<b>\$ 1,359,522</b>

See accountants' compilation report.  
 The accompanying notes are an integral part of this financial statement.

STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2018

Functions / Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government Governmental Activities
<b>Governmental Activities:</b>				
General government	\$ 151,808	\$ -	\$ -	\$ (151,808)
Fire and emergency services	<u>261,735</u>	<u>-</u>	<u>-</u>	<u>(261,735)</u>
<b>Total governmental activities</b>	<u>413,543</u>	<u>-</u>	<u>-</u>	<u>(413,543)</u>
<b>Total Primary Government</b>	<u>\$ 413,543</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (413,543)</u>
			Property taxes, penalties and interest	559,329
			Other miscellaneous	<u>189,638</u>
			Total general revenues	<u>748,967</u>
			Change in Net Position	335,424
			Net Position - Beginning	<u>1,024,098</u>
			Net Position - Ending	<u>\$ 1,359,522</u>

See accountants' compilation report.  
The accompanying notes are an integral part of this financial statement.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4  
 BALANCE SHEET - GOVERNMENTAL FUNDS  
 September 30, 2018

Exhibit C

	Total Governmental Funds <hr/> General Fund
<b>ASSETS</b>	
Cash and cash equivalents	\$ 758,891
Taxes receivable - net of allowance	47,376
Prepays	3,188
Deposits	1,160
<b>TOTAL ASSETS</b>	<b><u>\$ 810,615</u></b>
<b>LIABILITIES AND FUND BALANCES</b>	
<b>LIABILITIES</b>	
Accounts payable	\$ 19,706
<b>TOTAL LIABILITIES</b>	<b><u>19,706</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - property tax	41,352
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b><u>41,352</u></b>
<b>FUND BALANCES:</b>	
Unassigned fund balance	<u>749,557</u>
<b>TOTAL FUND BALANCE</b>	<b><u>749,557</u></b>
<b>TOTAL LIABILITIES, DEFERRED REVENUE AND FUND BALANCE</b>	<b><u>\$ 810,615</u></b>

See accountants' compilation report.  
 The accompanying notes are an integral part of this financial statement.

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION  
September 30, 2018

Governmental fund balance as reported on the balance sheet for governmental funds.	\$ 749,557
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	741,658
Long-term liabilities, including bonds payable, are notes due and payable in the current period and, therefore, are not reported in the funds.	(173,045)
Recognition of deferred revenue as revenue increases net position.	41,352
Change in net position of governmental activities (Exhibit B)	<u>\$ 1,359,522</u>

See accountants' compilation report.  
The accompanying notes are an integral part of this financial statement.

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENT FUNDS

For the Year Ended September 30, 2018

	<u>Total Governmental Funds</u>
	<u>General Fund</u>
<b>REVENUES</b>	
Property taxes, penalties and interest	\$ 556,614
Other miscellaneous	189,638
Total revenue	<u>746,252</u>
<b>EXPENDITURES</b>	
Current:	
General government	151,807
Fire and emergency services	207,709
Total expenditures	<u>359,516</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES</b>	<u>386,736</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Proceeds from loan	0
Principle payments on loan	(66,676)
Total other financing sources and uses	<u>(66,676)</u>
<b>NET CHANGE IN FUND BALANCES</b>	320,060
<b>FUND BALANCES - BEGINNING</b>	<u>429,497</u>
<b>FUND BALANCE - END</b>	<u>\$ 749,557</u>

See accountants' compilation report.  
The accompanying notes are an integral part of this financial statement.

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2018

Net change in fund balances - total governmental funds (Exhibit D) \$ 320,060

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation in the current year exceeded capital outlays.

Capital outlay	\$ 47,448	
Depreciation	<u>(101,473)</u>	(54,025)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principle of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

Issuance of long-term debt	0	
Repayment of principle	<u>66,676</u>	66,676

Because some revenues will not be collected for several months after the District's fiscal year end, they are not considered "available" revenue and are deferred in the governmental funds. Deferred revenues increased by this amount in the current period.

2,715

Change in net position of governmental activities (Exhibit B) \$ 335,426

See accountants' compilation report.  
The accompanying notes are an integral part of this financial statement.

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The financial statements of the Jefferson County Emergency Services District No. 4 (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following represents the significant accounting policies used by the District.

**A. Reporting Entity**

On May 11, 2013, the voters of the District approved the formation of an emergency services district under Article III, Section 48-e of the Texas Constitution and Chapter 775 of the Health and Safety Code of the State of Texas. On May 11, 2013, the County Commissioners Court of Jefferson County, Texas approved the order to form the Jefferson County Emergency Services District No. 4. The District was formed on June 10, 2013 and operates under Board of Commissioners appointed by the Commissioners Court of Jefferson County. The District services the areas previously serviced by the Cheek Volunteer Fire Department and the Labelle-Fannett Volunteer Fire Department. The District is exempt from federal income taxes, state sales tax and state franchise tax.

**B. Government-wide Financial Statements**

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Changes in Net Position) report information on all of the non-fiduciary activities of the primary government. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The District currently does not have any *business-type activities* or component units.

The statement of activities demonstrates the degree to which the direct expenses of a given structure or segment, are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead *general revenues*.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2018

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**C. Fund Financial Statements**

The fund financial statements provide information about the government's funds. The emphasis of fund financial statements is on major governmental funds. At this time the District only has one fund.

The District reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for financial resources of the general government, except those required to be accounted for in another fund.

**D. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Governmental fund financial statements are reported using the current financial *resources measurement focus* and the *modified accrual basis of accounting*. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., both measurable and available to finance expenditures of the fiscal period. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgements, are recorded only when the payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**E. Budgetary Data**

The following procedures are utilized in establishing the budgetary data reflected in the basic financial statements:

- a. The Fire Chiefs submit to the Commissioners a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them. The General Fund is the only Fund the District has at this time.
- b. A public hearing is conducted, after proper official journal notification, to obtain taxpayer comments.
- c. Prior to September 30, the budget is legally adopted.
- d. Budget appropriations lapse at year-end and are re-established in the succeeding year.
- e. Budgets for the governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

**F. Cash and Investments**

Cash includes amounts in demand and time deposit accounts. Investments are reported at fair value. Short-term investments, such as certificates of deposit and debt securities with a maturity date of less than one year, are reported at cost, which approximates fair value.

**G. Property Taxes Receivable**

Property appraisal within the District is the responsibility of the Jefferson County Appraisal District (Appraisal District). The Appraisal District is required under the Property Tax Code to appraise all property within the County on the basis of 100% of its market value.

In the governmental fund financial statements, property taxes that are measurable and available (receivable within the current period and collected within the current period or within 60 days thereafter to be used to pay liabilities of the current period) are recognized as revenue in the year of levy. Property taxes that are measurable, but not available, are recorded, net of estimated uncollectible amounts, as deferred revenues in the year of levy. Such deferred revenues are recognized as revenue in the fiscal year in which they become available.

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**H. Receivables**

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

**I. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**J. Capital Assets**

Capital assets which include property, furniture, and equipment are reported in the applicable governmental or business-type activities columns on the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. When assets are retired or otherwise disposed of, the related costs or other recorded amounts are removed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	20-30
Leasehold Improvements	15-30
Furniture and Equipment	5-10
Vehicles	5-15

**K. Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as expenditures.

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**L. Fund Equity**

In the fund financial statements, governmental funds report classifications of fund balance based on controls placed upon the funds. In accordance with GASB Statement No. 54, fund balance classifications are recorded as follows:

Non-spendable Fund Balance – amounts that are not in spendable form or amounts that are legally and contractually required to be maintained intact.

Restricted Fund Balance – amounts constrained to a specific purpose by external parties through constitutional provisions or by enabling legislation.

Committed Fund Balance – amounts constrained to a specific purpose by the Commissioners (the highest level of authority within the District); amounts may only be appropriated by resolution of the Board of Commissioners and those amounts cannot be used for any other purpose unless the Commissioners take the same action to remove or change the constraint.

Assigned Fund Balance – the Board of Commissioners delegate authority to the District Fire Chiefs to assign amounts for specific purpose as appropriate.

Unassigned Fund Balance – residual classification applicable to the general fund only.

The District's unassigned general fund balance will be maintained to provide the District with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The unassigned general fund balance may only be appropriated by resolution of the Commissioners.

When it is appropriate for fund balance to be assigned, the Commissioners may delegate authority to the District Fire Chief.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is from the most restrictive to the least restrictive, unless otherwise approved by the Commissioners.

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**

**M. Implementation of New Standards**

GASB Statement 63 Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, amends the net asset reporting requirements in Statement No. 34 and other pronouncements by incorporating deferred outflows of the resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position rather than net assets. This is reflected in the District's financial statements.

**N. Date of Management's Review**

In preparing the financial statements, the District has evaluated events and transactions for potential recognition for disclosure through May 1, 2017, the date that the financial statements were available to be issued.

**NOTE 2: CASH AND INVESTMENTS**

At year-end, the District's carrying amount of cash deposits was \$758,891 and the bank statement balance was \$760,064. Deposits are exposed to custodial risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. Of the bank balance, \$250,000 was covered by FDIC insurance. The remaining bank balance was collateralized by securities held by the District's agent in the name of the District.

**NOTE 3: PROPERTY TAXES**

Property taxes are collected by Allison Getz, the Jefferson County Tax Assessor Collector, and are forwarded to the District through bank transfer. The tax rate held by the District during 2018 was \$.079867 per \$100 of assessed valuation. Property tax revenues are considered available when they become due or past due and are considered receivable within the current period, including those property taxes expected to be collected during a 60-day period after the close of the District's fiscal year. Property taxes are levied on October 1 of each year, a lien is placed on the property on January 1, and the taxes become due on January 31. The taxable assessed value for the roll of December 31, 2017, was \$683,324,182. Property taxes receivable for 2018 are \$47,375 net of allowance for doubtful accounts of \$25,760.

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE 4: CAPITAL ASSETS**

Capital asset activity for the governmental activities for the year ended September 30, 2018, was as follows:

Governmental Activities	Balance	Increases	Decreases	Balance
Capital assets being depreciated:				
Buildings and Land	\$ 67,155	\$ 0	\$ -	\$ 67,155
Fire equipment and vehicles	909,423	47,448	-	956,871
Total capital assets being depreciated:	<u>976,578</u>	<u>47,447</u>	<u>-</u>	<u>1,024,026</u>
Less accumulated depreciation:				
Buildings	(2,050)	(769)	-	(2,819)
Fire equipment and vehicles	(178,843)	(100,704)	-	(279,547)
Total accumulated depreciation	<u>(180,893)</u>	<u>(101,473)</u>	<u>-</u>	<u>(282,366)</u>
 Total capital assets being depreciated, net	 <u>795,685</u>	 <u>(54,026)</u>	 <u>-</u>	 <u>741,659</u>
 Governmental activities capital assets, net	 <u>795,685</u>	 <u>(54,026)</u>	 <u>-</u>	 <u>741,659</u>

Depreciation expense of the governmental activities was charged to functions/programs as follows:

Fire and Emergency Services	<u>\$ 101,473</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 101,473</u>

**NOTE 5: LONG-TERM DEBT**

Long-term debt at September 30, 2018, on loans is summarized as follows:

Amount	Final Maturity	Annual Installments	Interest Rate	Outstanding Balance
\$ 189,516	2020	\$ 41,011	2.686%	\$ 79,710
152,000	2021	32,604	2.379%	93,335
				<u>\$ 173,045</u>

Interest on the loans shall be computed at a fixed rate as shown above for five years provided that such rate shall not exceed the maximum lawful rate. These notes may be prepaid in full according to the early redemption value on due date of the loan in years three and four as shown in the table below.

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE 5: LONG-TERM DEBT, Continued**

Annual requirements to maturity for each loan is as follows:

Note 7021 dated June 4, 2015				Early Redemption Value
September 30	Principal	Interest	Total	
2019	39,771	1,240	41,011	\$ 40,188
2020	39,939	1,073	41,012	N/A
	<u>\$ 79,710</u>	<u>\$ 2,313</u>	<u>\$ 82,023</u>	

Note 7317 dated March 8, 2016				Early Redemption Value
September 30	Principal	Interest	Total	
2019	30,383	2,220	32,603	\$ 63,441
2020	31,106	1,498	32,604	\$ 32,011
2021	31,846	758	32,604	N/A
	<u>\$ 93,335</u>	<u>\$ 4,476</u>	<u>\$ 97,811</u>	

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2018, was as follows:

Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
\$ 123,012		\$ 29,677	\$ 93,335	\$ 30,383
116,709	-	36,999	79,710	38,895
<u>\$ 239,721</u>	<u>\$ -</u>	<u>\$ 66,676</u>	<u>\$ 173,045</u>	<u>\$ 69,278</u>

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2018**

**NOTE 6: OTHER INFORMATION**

**A. Risk Management**

The District continues to carry commercial insurance for the risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage during the year. Management believes the amount and types of coverage are adequate to protect the District from losses which could reasonably be expected to occur.

**B. Contingent Liabilities**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

#### **REQUIRED SUPPLEMENTARY INFORMATION**

**Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the financial statements.**

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL-GENERAL FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Exhibit E

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Property taxes, penalties and interest	\$ 540,000	\$ 555,000	\$ 556,614	\$ (1,614)
Other miscellaneous	57,000	192,000	189,638	2,362
Proceeds from Loans	350,000	0	0	0
Total revenue	<u>947,000</u>	<u>747,000</u>	<u>746,252</u>	<u>748</u>
<b>EXPENDITURES</b>				
Current:				
General government	113,750	125,750	151,807	(26,057)
Fire and emergency services	674,121	343,650	207,709	135,941
Total expenditures	<u>787,871</u>	<u>469,400</u>	<u>359,516</u>	<u>109,884</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES</b>	<u>159,129</u>	<u>277,600</u>	<u>386,736</u>	<u>(109,136)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from loan	0	0	0	0
Principle payments on loan	(67,544)	(67,544)	(66,676)	(868)
Total other financing sources and uses	<u>(67,544)</u>	<u>(67,544)</u>	<u>(66,676)</u>	<u>(868)</u>
<b>NET CHANGE IN FUND BALANCES</b>	91,585	210,056	320,060	(110,004)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>429,497</u>	<u>429,497</u>	<u>429,497</u>	<u>0</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 521,082</u>	<u>\$ 639,553</u>	<u>\$ 749,557</u>	<u>\$ (110,004)</u>

See accountants' compilation report.  
The accompanying notes are an integral part of this financial statement.

# Exhibit F

# Jefferson County Emergency Services District No. 4

## Check List

Texas First Bank - Checking  
December 18, 2018 - January 21, 2019

Check Number	Check Date	Payee	Amount
<b>Vendor Checks</b>			
2963	01/21/19	Advanced Rescue Systems	255.57
2964	01/21/19	Benckenstein & Oxford, L.L.P.	625.00
2965	01/21/19	Coastal Welding Supply Inc.	87.50
2966	01/21/19	Delta Industrial Service and Supply	243.75
2967	01/21/19	Green Acres Grocery, Inc.	144.93
2968	01/21/19	Jeremy D. Hansen	1,250.00
2969	01/21/19	Joshua C. Heinz	400.00
2970	01/21/19	Patrick L. Larson	1,750.00
2971	01/21/19	Love's Travel Stops & Country Stores	206.79
2972	01/21/19	M & D Supply, Inc.	331.40
2973	01/21/19	Municipal Emergency Services, Inc.	879.80
2974	01/21/19	Hubert Oxford, IV	400.00
2975	01/21/19	Physio-Control, Inc.	22,265.80
2976	01/21/19	REPUBLIC SERVICES #862	93.19
2977	01/21/19	REPUBLIC SERVICES #862	93.19
2978	01/21/19	Robertson, Shoemaker & Associates, PLLC	550.00
2979	01/21/19	SAFE-D - Texas State Assoc of Fire & Emerg Dists	1,100.00
2980	01/21/19	Jared Sampson	173.00
2981	01/21/19	Casey Sanders	173.00
2982	01/21/19	David M. Stacey	242.20
2983	01/21/19	Joyce M. Stacey	160.00
2984	01/21/19	The Examiner	13.00
2985	01/21/19	Town and Country	157.41
2986	01/21/19	Verizon Wireless	151.96
2987	01/21/19	VISA	318.08
2988	01/21/19	VISA	327.69
2989	01/21/19	Witmer Public Safety Group, Inc.	942.37
2990	01/21/19	John F. Breed	69.20
2991	01/21/19	Emergency Reporting Systems, Inc.	4,335.60
<b>Vendor Check Total</b>			<b>37,740.43</b>
<b>Check List Total</b>			<b>37,740.43</b>

Check count = 29

# Jefferson County Emergency Services District No. 4

## Bank Account Register

Texas First Bank - Checking  
December 18, 2018 - January 21, 2019

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			129,342.21
12/18/18			Refund of Stop Payment Fee		29.50	129,371.71
12/18/18			Hamshire Vol FD Share of Dispatch for 2019		364.50	129,736.21
12/18/18			Texas Forest Service Grant - Meadows Grant for Unreimbursed Harvey Damage		5,055.18	134,791.39
12/21/18			JCESD #1 Share of Dispatch Services 2019		364.50	135,155.89
12/24/18			WCID 10 Share of Dispatch Services 2019		729.00	135,884.89
12/31/18			Checking Acct Interest for Month of December 2018		40.10	135,924.99
01/04/19			Jefferson County Tax Deposit for Month of December 2018		223,527.30	359,452.29
01/07/19		ENTERGY	ENTERGY - Cheek Station - 11/16 - 12/17/2018 - Inv # 365003854945	99.57		359,352.72
01/11/19		ENTERGY	ENTERGY - Fannett Station - Inv #170004304416 - 11/19 - 12/19/18	109.86		359,242.86
01/11/19		ENTERGY	ENTERGY - LaBelle Station - 11/19 - 12/19/18 - Inv # 150004281900	207.94		359,034.92
01/15/19		WJEFFCTYMWD	W. Jefferson Co. M.W.D - Fannett Station - 11/13 - 12/13/18	28.14		359,006.78
01/15/19		WJEFFCTYMWD	W. Jefferson Co. M.W.D - LaBelle Station - 11/13 - 12/13/18	28.14		358,978.64
01/15/19		WJEFFCTYMWD	W. Jefferson Co. M.W.D - Cheek Station - 11/13 - 12/13/18	28.14		358,950.50
01/16/19		SOUTHERNBB	SOUTHERN BROADBAND - Internet Access - Inv #1220-2019xxx	114.94		358,835.56
01/21/19	2963	ADVANCERESC	Advanced Rescue Systems	255.57		358,579.99
01/21/19	2964	BENCK	Benckenstein & Oxford, L.L.P.	625.00		357,954.99
01/21/19	2965	COASTAL	Coastal Welding Supply Inc.	87.50		357,867.49
01/21/19	2966	DELTA	Delta Industrial Service and Supply	243.75		357,623.74
01/21/19	2967	GREENACRES	Green Acres Grocery, Inc.	144.93		357,478.81
01/21/19	2968	HANSEN	Jeremy D. Hansen	1,250.00		356,228.81
01/21/19	2969	HEINZ	Joshua C. Heinz	400.00		355,828.81
01/21/19	2970	PLARSON	Patrick L. Larson	1,750.00		354,078.81
01/21/19	2971	LOVES	Love's Travel Stops & Country Stores	206.79		353,872.02
01/21/19	2972	M&DSUPPLY	M & D Supply, Inc.	331.40		353,540.62
01/21/19	2973	MESMun	Municipal Emergency Services, Inc.	879.80		352,660.82
01/21/19	2974	OXFORD	Hubert Oxford, IV	400.00		352,260.82
01/21/19	2975	PHYSIO	Physio-Control, Inc.	22,265.80		329,995.02
01/21/19	2976	REPUBLIC	REPUBLIC SERVICES #862	93.19		329,901.83
01/21/19	2977	REPUBLIC	REPUBLIC SERVICES #862	93.19		329,808.64
01/21/19	2978	ROBERTSONSH	Robertson, Shoemaker & Associates, PLLC	550.00		329,258.64
01/21/19	2979	SAFED	SAFE-D - Texas State Assoc of Fire & Emerg Dists	1,100.00		328,158.64
01/21/19	2980	JSAMPSON	Jared Sampson	173.00		327,985.64
01/21/19	2981	SANDERS	Casey Sanders	173.00		327,812.64
01/21/19	2982	STACEY	David M. Stacey	242.20		327,570.44
01/21/19	2983	JOYCES	Joyce M. Stacey	160.00		327,410.44
01/21/19	2984	EXAMINER	The Examiner	13.00		327,397.44
01/21/19	2985	TOWNANDCOUN	Town and Country	157.41		327,240.03
01/21/19	2986	VERIZON	Verizon Wireless	151.96		327,088.07
01/21/19	2987	VISA5904	VISA	318.08		326,769.99
01/21/19	2988	VISA 8724	VISA	327.69		326,442.30
01/21/19	2989	WITMER	Witmer Public Safety Group, Inc.	942.37		325,499.93
01/21/19	2990	JBREED	John F. Breed	69.20		325,430.73
01/21/19	2991	EmergencyRe	Emergency Reporting Systems, Inc.	4,335.60		321,095.13
<b>Totals</b>				<u>38,357.16</u>	<u>230,110.08</u>	<u>321,095.13</u>

Transaction count = 43

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

**Bank Account Register**

Texas First Bank - Savings  
December 18, 2018 - January 21, 2019

Date	Reference	Description	Checks/ Payments	Deposits/ Additions	Balance
12/31/18		Beginning Balance Savings Account Interest for Month of December 2018	<u>0.00</u>	<u>89.53</u>	351,396.99 <u>351,486.52</u>
		<b>Totals</b>	<u>0.00</u>	<u>89.53</u>	<u>351,486.52</u>

Transaction count = 1

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

**Bank Account Register**

Post Oak Bank Money Market

December 18, 2018 - January 21, 2019

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
12/31/18			Beginning Balance Interest on Money Market Account for Month of December 2018		319.28	250,616.82
				0.00	319.28	250,936.10
			<b>Totals</b>	<u>0.00</u>	<u>319.28</u>	<u>250,936.10</u>

Transaction count = 1