

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 February 18, 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, 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 January 21, 2019 regular meeting. Upon motion

by Treasurer Melton 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 - \$325,272.25 as of January 31, 2019, and \$513,336.21 as of February 16, 2019; Texas First Bank savings - \$351,576.08 as of January 31, 2019 and February 16, 2019; and, Post Oak Bank money market - \$250,319.53 as of January 31, 2019 and February 16, 2019. Mrs. Robertson then reviewed with the Board the financial Statement of Activities attached hereto as **Exhibit D**. Additionally, Mrs. Robertson provided the Board with an updated copy of the District's Compiled Financial Statements for the fiscal year ended September 30, 2018 (corrected minor clerical error in Table of Contents), a copy of which is attached hereto as **Exhibit E**.

Thereafter, the Board was directed to Agenda Item No. 7 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. 2992-3020, plus the Entergy, West Jefferson Co. Municipal Water District, and Southern Broadband auto-debit payments).

The Board then moved along to Agenda Item No. 8, at which time Chief Hansen provided the Board with a status update on the District's conversion from Firehouse to Emergency Reporting software.


President Roebuck then directed the Board to Agenda Item No. 9 at which time Mr. Larson reviewed the lawn maintenance proposals with the Board, a summary of which are attached hereto as Exhibit G. After discussing the various proposals, the matter was tabled until the following regular meeting.

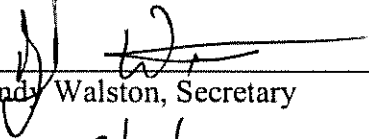
The Board then moved to Agenda Item No. 10, at which time Mr. Larson recommend that the District provide a vehicle expense allowance for volunteer member Randy Lyday, who uses his personal vehicle to run many errands for the fire department. Upon motion by Assistant Treasurer Bordes and seconded by Treasurer Melton, the Board unanimously approved a \$45.00 per month vehicle expense allowance for Mr. Lyday.

The Board was then directed by President Roebuck to Agenda Item No. 12 regarding the role and responsibilities of the station attendants. After discussing the matter at length, Chief Hansen advised the Board that he would prepare a detailed listing of the duties and responsibilities of the station attendants for the Board to review.

Being as there was no report from counsel under Agenda Item No. 12, the Board moved to Agenda Item No. 13, at which time Treasurer Melton made a motion to approve the proposed Mutual Aid Agreement between the District and Hamshire VFD, a copy of which is attached hereto as Exhibit H. The motion was seconded by Vice President Reneau and unanimously approved by the Board.

With no other matters to come before the Board, the regular meeting was adjourned at approximately 6:30 p.m.

  
\_\_\_\_\_  
Jeff Roebuck, President  
Date: 3 | 18 | 2019

ATTEST:  
  
\_\_\_\_\_  
Randy Walston, Secretary  
Date: 3 | 18 | 2019

# Exhibit A

JEFFERSON COUNTY ESD No. 4

Regular Board Meeting

February 18, 2019

SIGN-IN SHEET

1 Randy Lyday 4110

2 David Stacci

3 Casey Sanders

4 Paul Salles 4226

5 Enoch Blue in

6 Jim Smith

7 Brady Kirkwood

8 Dylan Compton

9 Nathaniel Harris

10 JEREMY D. HANSEN, FIRE CHIEF.

11 P. Lamm

12

13

# Exhibit B

# DISTRICT ADMINISTRATOR'S REPORT

February 18, 2019

**STATION 1 LaBelle** The Ice machine in the bay area has been repaired and is in service. A new PVC "T" that was installed at that time subsequently split sometime over the weekend and flooded the area. It probably was running for as much as 8 hours before being discovered by Chief Hansen. The PVC connection has been replaced with brass.

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

**STATION 3 Cheek** *Nothing new to report specific to Station 3*

**EMS** - Several volunteers attended a Pre-Hospital Trauma Life Support training class and reimbursements are included for approval in tonight's bill payments. CE classes are being completed by some that need them. With HCP's assistance we are getting our way through applying for our Medicare Provider Number then will be able to apply for our Medicaid number.

## **ESD**

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

**NEW FIRE TRUCK** – Vehicle inspection trip will be in early March attended by Chief Hansen and Lt. Schwartzburg

**New Vendors** - ALM Refrigeration (Non-Contract, Non-Exclusive)

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

**The Labelle-Fannett Ladies Auxiliary** - No Building Rental Activity to Report

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

**Request for Training** – Lt. Thomas Williams is requesting partial funding for a TFS/TEEX Fire Instructor II training school. He has received a grant for tuition and registration from TFS and is requesting assistance for lodging, meals and mileage. The class is March 3<sup>rd</sup> through the 8<sup>th</sup>. A check for a per-diem allowance is included in tonight's bill payments pending your approval.

**Communications** – There are a couple of items included in your package from HCP that deal with changes to Medicare Ambulance billing and procedures.

**Verizon Representative** Derick Arredondo has touched base again in reference to the Govt. Account Cell Phone offering. The cost per month is \$50.05 which includes unlimited talk, text and 4G data services. The offer is open to members, employees, commissioners and their families. If anyone is interested I have Mr. Arredondo's contact information. I can provide you with some basic information as was explained to me.

**Jefferson County ESD No. 4  
Chief's Report  
18 FEB, 2018**

**1. Station Status:**

LaBelle STA #1: Operational – B41 Limited Service

Fannett STA #2: Operational – All apparatus in service

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

**2. Apparatus Status:**

E41 – In service

T41 – In service

B41 – Limited service

R41 – In service

E42 – In service

T42 – In service

B42 – In Service

E43 – In service

T43 – In service

B43 – In service

MED4 – In service

U4 – In service

- 3. Membership:** Three members removed from active membership status due to inactivity. 4 new members officially began service. Two applicants interviewing following this evening's board meeting.
- 4. Training:** See attached training report. Monthly training for Fire and EMS continues.
- 5. Operations:** 1. Annual service and repairs for large/major apparatus competed. Cost and repair info submitted to District Administrator. Currently assessing needs for small apparatus and light trucks. Significant repairs were made to several apparatus addressing numerous safety issues. 2. Extensive work underway for transition of FD records from Firehouse.com to Emergency Reporting. All members involved have noted significant benefits of this transition. Training for all members to be held in February. 3. LMTV project team will resume following completion of station apparatus. ( J. Hansen and D. Stacey) Flint Hills Grant (\$2500) to support this.
- 6. Regional :** 1. Awaiting completion of HVFD mutual-aid agreement. ESD3 and WD10 updates pending. PAFD and BFR awaiting statistical call information for further negotiation of fringe area coverage. 2. Made loan of surplus rescue tool set to HVFD who suffered failure of their primary tools. ESD4 currently does not have a plan to place these back in service and wishes to explore designating them as surplus property for sale/disposal. Inventory of all unused rescue tools is currently being conducted.

JEFFERSON COUNTY ESD #4  
MONTHLY CALLS  
January 2019

<u>1</u>	STRUCTURE FIRES
<u>2</u>	VEHICLE FIRES
<u>0</u>	GRASS/MARSH FIRES
<u>2</u>	TRASH/UNAUTHORIZED BURN
<u>13</u>	MVA/JAWS RESCUE
<u>0</u>	WATER RESCUE/RECOVERY
<u>2</u>	SPILLS/WASH DOWN
<u>34</u>	MEDICAL/FIRST RESPONDER
<u>2</u>	INVESTIGATION/GAS LEAK
<u>1</u>	ALARMS (FALSE, FIRE, SMOKE, CO)
<u>0</u>	OTHER
<u>0</u>	MUTUAL AID
<u>2</u>	CANCELLED/NO RESPONSE
<u>2</u>	PR (Public Relations)
<b>61</b>	<b>TOTAL INCIDENTS</b>

# CANCELLED / NO RESPONSE

1-3; MVA; PAFD on scene

---

1-25; grass fire; ESD3 jurisdiction

---

---

---

---

---

# Jefferson County Emergency Services District #4



Beaumont, TX

This report was generated on 2/18/2019 4:07:56 PM

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

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

Personnel	Calls Attended	% of Calls for Selected Incident Types
<b>FDID: NH306</b>		
Hansen, Jeremy D	32	52.5%
Sanders, Casey	6	9.8%
Schwartzenburg, Brandon	2	3.3%
Breed, Johnny	4	6.6%
Stacey, David	4	6.6%
Sampson, Jared	1	1.6%
Wade, Scott	10	16.4%
Williams, Thomas	11	18.0%
Hansen, Gabrielle	4	6.6%
Cunio, Josh	1	1.6%
Compton, Dylan	1	1.6%
Lyday, Randy	40	65.6%
Kester, Kevin	7	11.5%
Kester, Claudia	8	13.1%
Tatroe, John	2	3.3%
Longoria, David	10	16.4%
Ray, Billy	1	1.6%
Smith, James	1	1.6%
Kester, Joshua	2	3.3%
Salles, Paul	4	6.6%
Winstead, Mark	16	26.2%
Arceneaux, Jesse	1	1.6%
Vinson, Carl	1	1.6%
Byers, Timothy	1	1.6%
<b>Total Incidents for FDID NH306</b>	<b>61</b>	

Total Incidents for all FDIDs 61

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.



# Jefferson County Emergency Services District #4



Beaumont, TX

This report was generated on 2/18/2019 3:34:43 PM

## Code Hours per Training Code per Personnel

Training Code(s): All Training Codes | Start Date: 01/01/2019 | End Date: 01/31/2019

### Training Code: Apparatus Operator: Mobile Water Supply

Attendee Name	Class Name	Class Date	Training Code Hours
Francis, Jay (JCESD4)	Station and apparatus familiarization	01/15/2019 19:00	3:00
Total Hours for Francis, Jay (JCESD4)			3:00
Greene, Bruce (JCESD4)	Station and apparatus familiarization	01/15/2019 19:00	3:00
Total Hours for Greene, Bruce (JCESD4)			3:00
Mark, Winstead (JCESD4)	Station and apparatus familiarization	01/15/2019 19:00	3:00
Total Hours for Mark, Winstead (JCESD4)			3:00
Salinas, Jose (JCESD4)	Station and apparatus familiarization	01/15/2019 19:00	3:00
Total Hours for Salinas, Jose (JCESD4)			3:00
Sampson, Jared (JCESD4)	Station and apparatus familiarization	01/15/2019 19:00	3:00
Total Hours for Sampson, Jared (JCESD4)			3:00
Total Hours for Training Code: Apparatus Operator: Mobile Water Supply			15:00

### Training Code: Care of Apparatus and Equipment

Attendee Name	Class Name	Class Date	Training Code Hours
Francis, Jay (JCESD4)	Station and apparatus familiarization	01/15/2019 19:00	3:00
Total Hours for Francis, Jay (JCESD4)			3:00
Greene, Bruce (JCESD4)	Station and apparatus familiarization	01/15/2019 19:00	3:00
Total Hours for Greene, Bruce (JCESD4)			3:00
Mark, Winstead (JCESD4)	Station and apparatus familiarization	01/15/2019 19:00	3:00
Total Hours for Mark, Winstead (JCESD4)			3:00
Salinas, Jose (JCESD4)	Station and apparatus familiarization	01/15/2019 19:00	3:00
Total Hours for Salinas, Jose (JCESD4)			3:00
Sampson, Jared (JCESD4)	Station and apparatus familiarization	01/15/2019 19:00	3:00
Total Hours for Sampson, Jared (JCESD4)			3:00
Total Hours for Training Code: Care of Apparatus and Equipment			15:00

### Training Code: EMS - ACLS

Attendee Name	Class Name	Class Date	Training Code Hours
Hansen, Gabrielle	Lifepak 15 in service training	01/14/2019 18:00	2:00
Total Hours for Hansen, Gabrielle			2:00
Kester, Ashley	Lifepak 15 in service training	01/14/2019 18:00	2:00
Total Hours for Kester, Ashley			2:00
Kester, Claudia	Lifepak 15 in service training	01/14/2019 18:00	2:00
Total Hours for Kester, Claudia			2:00
Rivett, Brooke	Lifepak 15 in service training	01/14/2019 18:00	2:00
Total Hours for Rivett, Brooke			2:00
Rivett, Jeremiah	Lifepak 15 in service training	01/14/2019 18:00	2:00
Total Hours for Rivett, Jeremiah			2:00
Salles, Paul	Lifepak 15 in service training	01/14/2019 18:00	2:00
Total Hours for Salles, Paul			2:00

Displays the number of training hours per personnel, for each of the selected Training Codes. NOTE that this report only applies to accounts that are set to Track Hours by Training Code. Archived Training Codes are not included in this report.



Sanders, Casey	Lifepak 15 in service training	01/14/2019 18:00	2:00
		Total Hours for Sanders, Casey	2:00
Wade, Scott	Lifepak 15 in service training	01/14/2019 18:00	2:00
		Total Hours for Wade, Scott	2:00
Total Hours for Training Code: EMS - ACLS			16:00

**Training Code: Fire Officer Communications**

Attendee Name	Class Name	Class Date	Training Code Hours
Breed, Johnny (JCESD4)	Officers meeting	01/24/2019 18:30	2:00
		Total Hours for Breed, Johnny (JCESD4)	2:00
Hansen, Jeremy D	Officers meeting	01/24/2019 18:30	2:00
		Total Hours for Hansen, Jeremy D	2:00
Sampson, Jared (JCESD4)	Officers meeting	01/24/2019 18:30	2:00
		Total Hours for Sampson, Jared (JCESD4)	2:00
Sanders, Casey	Officers meeting	01/24/2019 18:30	2:00
		Total Hours for Sanders, Casey	2:00
Schwartzburg, Brandon	Officers meeting	01/24/2019 18:30	2:00
		Total Hours for Schwartzburg, Brandon	2:00
Stacey, David (JCESD4)	Officers meeting	01/24/2019 18:30	2:00
		Total Hours for Stacey, David (JCESD4)	2:00
Wade, Scott (JCESD4)	Officers meeting	01/24/2019 18:30	2:00
		Total Hours for Wade, Scott (JCESD4)	2:00
Total Hours for Training Code: Fire Officer Communications			14:00

**Training Code: Night Training**

Attendee Name	Class Name	Class Date	Training Code Hours
Francis, Jay (JCESD4)	Station and apparatus familiarization	01/15/2019 19:00	3:00
		Total Hours for Francis, Jay (JCESD4)	3:00
Greene, Bruce (JCESD4)	Station and apparatus familiarization	01/15/2019 19:00	3:00
		Total Hours for Greene, Bruce (JCESD4)	3:00
Mark, Winstead (JCESD4)	Station and apparatus familiarization	01/15/2019 19:00	3:00
		Total Hours for Mark, Winstead (JCESD4)	3:00
Salinas, Jose (JCESD4)	Station and apparatus familiarization	01/15/2019 19:00	3:00
		Total Hours for Salinas, Jose (JCESD4)	3:00
Sampson, Jared (JCESD4)	Station and apparatus familiarization	01/15/2019 19:00	3:00
		Total Hours for Sampson, Jared (JCESD4)	3:00
Total Hours for Training Code: Night Training			15:00

Totals for all selected Training Codes 1/1/2019 - 1/31/2019      18 personnel      75:00

Displays the number of training hours per personnel, for each of the selected Training Codes. NOTE that this report only applies to accounts that are set to Track Hours by Training Code. Archived Training Codes are not included in this report.



# Exhibit C



# TEXAS FIRST BANK

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-TF81 (8321)

BOOKKEEPING  
(409) 948-1993

Page: 2

JEFFERSON COUNTY EMERGENCY

Account Number: 10031508  
Statement Date: 1/31/19

### DEBITS AND OTHER WITHDRAWALS

Date	Withdrawals	Activity Description
1/07	99.57	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4
1/11	109.86	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4
1/11	207.94	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4
1/15	28.14	WestJeffersnMWDp/Payment JEFFERSON CO. ESD 4
1/15	28.14	WestJeffersnMWDp/Payment JEFFERSON COUNTY ESD
1/15	28.14	WestJeffersnMWDp/Payment JEFFERSON COUNTY EDS
1/16	114.95	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
1/25	2963	255.57	1/25	2972	331.40	1/23	2982	242.20
1/23	2964	625.00	1/29	2973	879.80	1/23	2983	160.00
1/25	2965	87.50	1/25	2974	400.00	1/25	2984	13.00
1/28	2967*	144.93	1/28	2975	22,265.80	1/24	2985	157.41
1/23	2968	1,250.00	1/28	2976	93.19	1/25	2986	151.96
1/23	2969	400.00	1/28	2977	93.19	1/29	2989*	942.37
1/22	2970	1,750.00	1/25	2978	550.00	1/30	2991*	4,335.60
1/29	2971	206.79	1/23	2981*	173.00			

### DAILY BALANCE SUMMARY

Date	Balance	Date	Balance	Date	Balance
1/04	359,552.29	1/22	357,185.55	1/28	331,456.50
1/07	359,452.72	1/23	354,335.35	1/29	329,427.54
1/11	359,134.92	1/24	354,906.94	1/30	325,091.94
1/15	359,050.50	1/25	354,053.61	1/31	325,272.25
1/16	358,935.55				

# TEXAS FIRST BANK

*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: 3

JEFFERSON COUNTY EMERGENCY

Account Number: 10031508  
 Statement Date: 1/31/19

PUBLIC FUNDS SAVINGS

JEFFERSON COUNTY EMERGENCY  
 SERVICES DISTRICT No. 4

Acct 20041885

Beginning Balance	1/01/19	351,486.52	
Deposits / Misc Credits	1	89.56	
Withdrawals / Misc Debits	0	.00	
** Ending Balance	1/31/19	351,576.08	**
Service Charge		.00	
Interest Paid 1/01/19 - 1/31/19		89.56	
Interest Paid Year To Date		89.56	
Annual Percentage Yield Earned		.30%	
Number of Days for A.P.Y.E.		31	
Average Balance for A.P.Y.E.		351,489.40	
Minimum Balance		351,486	

----- DEPOSITS AND OTHER CREDITS -----

Date	Deposits	Activity Description
1/31	89.56	Interest Paid

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

Date	Balance	Date	Balance	Date	Balance
1/31	351,576.08				



FEB 6 2019	JEFFERSON COUNTY/PROPTAXPMT 86 ESD #4	\$190,556.47 \$514,728.72
<b>Date</b> 1 2019	<b>Description</b> ☒ Check - 2979	(\$1,100.00) \$324,172.25
JAN 31 2019	Interest Paid	\$180.31 \$325,272.25
JAN 30 2019	☒ Check - 2991	(\$4,335.60) \$325,091.94
JAN 29 2019	☒ Check - 2989	(\$942.37) \$329,427.54
JAN 29 2019	☒ Check - 2973	(\$879.80) \$330,369.91
JAN 29 2019	☒ Check - 2971	(\$206.79) \$331,249.71
JAN 28 2019	☒ Check - 2975	(\$22,265.80) \$331,456.50
JAN 28 2019	☒ Check - 2967	(\$144.93) \$353,722.30
JAN 28 2019	☒ Check - 2977	(\$93.19) \$353,867.23
JAN 28 2019	☒ Check - 2976	(\$93.19) \$353,960.42
JAN 25 2019	☒ Check - 2978	(\$550.00) \$354,053.61
JAN 25 2019	☒ Check - 2974	(\$400.00) \$354,603.61





# Exhibit D

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

	1 Month Ended 1/31/2019 Actual	4 Months Ended 1/31/2019 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
<b>Revenue</b>					
Ad Valorem Taxes	\$ 224,070	\$ 276,129	\$ 560,000	\$ (283,871)	49.31%
EMS Billing	-	-	30,000	(30,000)	0.00%
Grants	-	11,158	10,000	1,158	111.58%
Interest Income	589	1,900	5,000	(3,100)	38.00%
Loan Proceeds	-	-	200,000	(200,000)	0.00%
Other Income	729	3,316	1,500	1,816	221.07%
Sale of Equipment	-	10,137	15,000	(4,863)	67.58%
<b>Total Revenue</b>	<u>225,388</u>	<u>302,640</u>	<u>821,500</u>	<u>(518,860)</u>	<u>36.84%</u>
<b>Operating Expenses</b>					
Accounting	550	1,100	16,000	(14,900)	6.88%
Advertising	-	-	1,000	(1,000)	0.00%
Bank Fees	-	-	150	(150)	0.00%
Cable	31	312	370	(58)	84.32%
Cleaning & Building Maintenance/Repairs	160	2,384	12,000	(9,616)	19.87%
District Manager	1,750	5,250	30,000	(24,750)	17.50%
Dues & Fees	1,100	1,450	4,000	(2,550)	36.25%
Insurance - VFIS District	-	2,648	2,000	648	132.40%
Interest Expense	-	-	4,338	(4,338)	0.00%
Internet	115	225	1,350	(1,125)	16.67%
Lawn Service	-	1,000	6,000	(5,000)	16.67%
Legal/Professional	1,438	7,985	16,000	(8,015)	49.91%
Lodging/Meals/Travel & Regist ESD	-	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	24	57	1,500	(1,443)	3.80%
Small Equipment Purchases (less than \$5,000)	-	112	-	112	0.00%
Tax & Appraisal Fees	543	3,968	13,000	(9,032)	30.52%
Telephone/Cell Phone	252	814	2,000	(1,186)	40.70%
Utilities	417	498	9,600	(9,102)	5.19%
Water & Garbage	271	987	4,200	(3,213)	23.50%
<b>Total Operating Expenses</b>	<u>6,651</u>	<u>29,203</u>	<u>195,784</u>	<u>(166,581)</u>	<u>14.92%</u>

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

	1 Month Ended 1/31/2019 Actual	4 Months Ended 1/31/2019 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
<b>Emergency Medical Services</b>					
Equipment (New/Repair/Testing)	446	566	2,500	(1,934)	22.64%
Fuel	70	70	2,000	(1,930)	3.50%
Medical Supplies	-	322	6,000	(5,678)	5.37%
Tuition/Reg/Certification/Dues	100	100	5,000	(4,900)	2.00%
Vehicle Repair & Maintenance	44	44	2,500	(2,456)	1.76%
<b>Total Emergency Medical Services</b>	<u>660</u>	<u>1,102</u>	<u>18,000</u>	<u>(16,898)</u>	<u>6.12%</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	-	21,726	22,000	(274)	98.75%
Equipment, Boots, Gloves-Insp/Repairs	1,021	1,571	6,500	(4,929)	24.17%
Fire Chief	1,250	3,750	15,000	(11,250)	25.00%
Fire Field Meals	144	144	1,000	(856)	14.40%
Fire Uniforms	-	-	4,000	(4,000)	0.00%
Fuel	439	1,160	6,000	(4,840)	19.33%
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	5,000	(4,200)	16.00%
Quartermaster/Station Attendant	657	1,349	9,000	(7,651)	14.99%
Small Equipment Purchases	-	-	12,500	(12,500)	0.00%
Software - Firehouse	4,336	4,336	3,000	1,336	144.53%
Supplies - Fire	1,468	1,739	10,000	(8,261)	17.39%
Supplies - Hoses/Nozzles/Tarps	-	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	10	2,720	25,000	(22,280)	10.88%
<b>Total Fire Services</b>	<u>9,325</u>	<u>44,288</u>	<u>200,600</u>	<u>(156,312)</u>	<u>22.08%</u>
<b>Capital Expenditures</b>					
Ambulance Expenditures	22,266	22,266	30,000	(7,734)	74.22%
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>22,266</u>	<u>22,266</u>	<u>607,600</u>	<u>(585,334)</u>	<u>3.66%</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>38,902</u>	<u>96,859</u>	<u>1,041,984</u>	<u>(945,125)</u>	<u>9.30%</u>
<b>Net Change in Fund Balance</b>	<u>\$ 186,486</u>	<u>\$ 205,781</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**

Certified Public Accountants

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

**TABLE OF CONTENTS**

	EXHIBIT	PAGE
<b>INTRODUCTORY SECTION</b>		
Listing of Officials .....		1
<b>FINANCIAL SECTION</b>		
Accountant’s Compilation Report .....		2
Management’s Discussion and Analysis (Required Supplementary Information) .....		3-8
<b>Basic Financial Statements</b>		
Statement of Net Position. ....	A	9
Statement of Activities. ....	B	10
<b>Fund Financial Statements</b>		
Balance Sheet – Governmental Funds. ....	C	11
Reconciliation of the Balance Sheet of Governmental Funds Balance Sheet to the Statement of Net Position. ....	C-1	12
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds. ....	D	13
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities. ....	D-1	14
Notes to the Financial Statements .....		15-23
<b><u>Required Supplementary Information</u></b>		
<b>Budgetary Comparison Schedules:</b>		
Schedule of Revenues, Expenditures and Changes in Fund Balances- Budget and Actual – General Fund. ....	E	24

**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

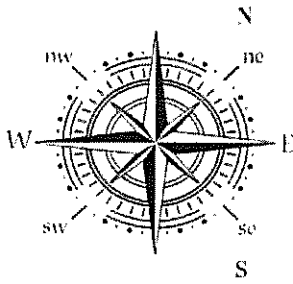
President  
Vice President  
Secretary  
Treasurer  
Assistant Treasurer  
District Manager

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 and 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**

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

**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
<b>Totals</b>	<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)
<b>Total Accumulated Depreciation</b>	<u>282,368</u>	<u>(180,893)</u>
<b>Net Capital Assets</b>	<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	261,735	-	-	(261,735)
<b>Total governmental activities</b>	<b>413,543</b>	<b>-</b>	<b>-</b>	<b>(413,543)</b>
<b>Total Primary Government</b>	<b>\$ 413,543</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (413,543)</b>
		Property taxes, penalties and interest		559,329
		Other miscellaneous		189,638
		Total general revenues		748,967
		Change in Net Position		335,424
		Net Position - Beginning		1,024,098
		Net Position - Ending		\$ 1,359,522

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 <u>General Fund</u>
<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>	<u>\$ 810,615</u>
<b>LIABILITIES AND FUND BALANCES</b>	
<b>LIABILITIES</b>	
Accounts payable	\$ 19,706
<b>TOTAL LIABILITIES</b>	<u>19,706</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - property tax	41,352
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>41,352</u>
<b>FUND BALANCES:</b>	
Unassigned fund balance	<u>749,557</u>
<b>TOTAL FUND BALANCE</b>	<u>749,557</u>
 <b>TOTAL LIABILITIES, DEFERRED REVENUE AND FUND BALANCE</b>	 <u>\$ 810,615</u>

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.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4 Exhibit D  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENT FUNDS  
 For the Year Ended September 30,2018

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

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4 Exhibit D-1  
 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 judgments, 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  
January 22, 2019 - February 18, 2019

Check Number	Check Date	Payee	Amount
<b>Vendor Checks</b>			
2992	02/18/19	Allied Breathing Air, LLC	625.64
2993	02/18/19	Coastal Welding Supply Inc.	843.66
2994	02/18/19	Joshua D. Cunio	40.00
2995	02/18/19	Green Acres Grocery, Inc.	187.00
2996	02/18/19	Jeremy D. Hansen	1,250.00
2997	02/18/19	Joshua C. Heinz	400.00
2998	02/18/19	Claudia Kester	40.00
2999	02/18/19	Patrick L. Larson	1,750.00
3000	02/18/19	Lone Star Lube Right	14.00
3001	02/18/19	Love's Travel Stops & Country Stores	109.89
3002	02/18/19	Randy Lyday	40.00
3003	02/18/19	M & D Supply, Inc.	23.16
3004	02/18/19	Motorola Solutions, INC.	1,259.25
3005	02/18/19	Hubert Oxford, IV	400.00
3006	02/18/19	REPUBLIC SERVICES #862	93.19
3007	02/18/19	REPUBLIC SERVICES #862	93.19
3008	02/18/19	Robertson, Shoemaker & Associates, PLLC	2,900.00
3009	02/18/19	Siddons-Martin Emergency Group, LLC	8,909.56
3010	02/18/19	Southeastern Emergency Equipment	714.79
3011	02/18/19	David M. Stacey, Jr.	259.50
3012	02/18/19	Joyce M. Stacey	440.00
3013	02/18/19	Thomas Williams	469.08
3014	02/18/19	Town and Country	213.77
3015	02/18/19	Verizon Wireless	154.90
3016	02/18/19	VISA	31.62
3017	02/18/19	VISA	860.11
3018	02/18/19	North Dallas Bank and Trust Company	32,603.65
3019	02/18/19	ALM Refrigeration Services, LLC	982.75
3020	02/18/19	Casey Sanders	334.10
<b>Vendor Check Total</b>			<u>56,042.81</u>
<b>Check List Total</b>			<u>56,042.81</u>

Check count = 29

## Jefferson County Emergency Services District No. 4

### Bank Account Register

Texas First Bank - Checking  
January 22, 2019 - February 18, 2019

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			321,095.12
01/24/19			eDispatches Cost Share from ESD #3		729.00	321,824.12
01/31/19			Interest on Checking Account for Month of January 2019		180.31	322,004.43
02/06/19			Jefferson County Tax Deposit for January 2019		190,556.47	512,560.90
02/11/19		ENTERGY	ENTERGY	113.92		512,446.98
02/11/19		ENTERGY	ENTERGY	193.72		512,253.26
02/11/19		ENTERGY	ENTERGY	110.93		512,142.33
02/15/19		WJEFFCTYMWD	W. Jefferson Co. M.W.D	28.14		512,114.19
02/15/19		WJEFFCTYMWD	W. Jefferson Co. M.W.D	28.14		512,086.05
02/15/19		WJEFFCTYMWD	W. Jefferson Co. M.W.D	28.14		512,057.91
02/18/19	2992	ALLIED BA	Allied Breathing Air, LLC	625.64		511,432.27
02/18/19	2993	COASTAL	Coastal Welding Supply Inc.	843.66		510,588.61
02/18/19	2994	CUNIO	Joshua D. Cunio	40.00		510,548.61
02/18/19	2995	GREENACRES	Green Acres Grocery, Inc.	187.00		510,361.61
02/18/19	2996	HANSEN	Jeremy D. Hansen	1,250.00		509,111.61
02/18/19	2997	HEINZ	Joshua C. Heinz	400.00		508,711.61
02/18/19	2998		Claudia Kester	40.00		508,671.61
02/18/19	2999	PLARSON	Patrick L. Larson	1,750.00		506,921.61
02/18/19	3000	LONESTAR	Lone Star Lube Right	14.00		506,907.61
02/18/19	3001	LOVES	Love's Travel Stops & Country Stores	109.89		506,797.72
02/18/19	3002	LYDAY	Randy Lyday	40.00		506,757.72
02/18/19	3003	M&DSUPPLY	M & D Supply, Inc.	23.16		506,734.56
02/18/19	3004	MOTOROLA	Motorola Solutions, INC.	1,259.25		505,475.31
02/18/19	3005	OXFORD	Hubert Oxford, IV	400.00		505,075.31
02/18/19	3006	REPUBLIC	REPUBLIC SERVICES #862	93.19		504,982.12
02/18/19	3007	REPUBLIC	REPUBLIC SERVICES #862	93.19		504,888.93
02/18/19	3008	ROBERTSONSH	Robertson, Shoemaker & Associates, PLLC	2,900.00		501,988.93
02/18/19	3009	SIDDONS	Siddons-Martin Emergency Group, LLC	8,909.56		493,079.37
02/18/19	3010	SE EMERG	Southeastern Emergency Equipment	714.79		492,364.58
02/18/19	3011	STACEY	David M. Stacey, Jr.	259.50		492,105.08
02/18/19	3012	JOYCES	Joyce M. Stacey	440.00		491,665.08
02/18/19	3013		Thomas Williams	469.08		491,196.00
02/18/19	3014	TOWNANDCOUN	Town and Country	213.77		490,982.23
02/18/19	3015	VERIZON	Verizon Wireless	154.90		490,827.33
02/18/19	3016	VISA5904	VISA	31.62		490,795.71
02/18/19	3017	VISA 8724	VISA	860.11		489,935.60
02/18/19	3018	NORTHDALLAS	North Dallas Bank and Trust Company	32,603.65		457,331.95
02/18/19	3019	ALMRefrig	ALM Refrigeration Services, LLC	982.75		456,349.20
02/18/19	3020	SANDERS	Casey Sanders	334.10		456,015.10
<b>Totals</b>				<b>56,545.80</b>	<b>191,465.78</b>	<b>456,015.10</b>

Transaction count = 38

Jefferson County Emergency Services District No. 4

Bank Account Register

Texas First Bank - Savings  
January 22, 2019 - February 18, 2019

Date	Reference	Description	Checks/ Payments	Deposits/ Additions	Balance
01/31/19		Beginning Balance Interest on Savings Account for Month of January 2019		89.56	351,486.52 351,576.08
		<b>Totals</b>	<u>0.00</u>	<u>89.56</u>	<u>351,576.08</u>

Transaction count = 1

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

**Bank Account Register**

Post Oak Bank Money Market  
January 22, 2019 - February 18, 2019

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
01/25/19	100	JCESD4	Beginning Balance Jefferson County ESD #4	936.10	319.53	250,936.10 250,000.00
01/31/19			Money Market Account Interest for Month of January 2019			250,319.53
<b>Totals</b>				<u>936.10</u>	<u>319.53</u>	<u>250,319.53</u>

Transaction count = 2

# Exhibit G

# Lawn Maintenance Proposals

February 18, 2019

## **Earl Blue – Earl’s Lawn Service**

Retain Same Charges as Previous Years

LaBelle - \$125

Fannett - \$100

Cheek - \$75

124 Lot - \$200

\$500 per cutting – Cuts once per month –

Annual cost \$6,000

## **Ross Duke – Landscape Solutions**

Labelle - \$85

Fannett - \$75

Cheek - \$50

124 Lot – 106.25

\$316.25 per cutting – March to October, Bi-weekly. Nov/Dec/Jan/Feb – Monthly.

Annual Cost - \$6,957.50 (22 Cuttings)

## **Dylan Compton – Compton’s Lawn Service**

LaBelle - \$150

Fannett - \$125

Cheek - \$100

124 Lot - \$200

Price is “Per Cutting”, “Locations would be mowed at least once a month, with a second cutting recommended and option during Spring and Summer month...” (April, May, June, July, Aug?)

\$575.00 per cutting

Annual Cost - \$9,775 (Based on 17 cuttings/year)

# Exhibit H

**MUTUAL AID AGREEMENT  
BETWEEN  
HAMSHIRE VOLUNTEER FIRE DEPARTMENT  
&  
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT #4**

This Mutual Agreement (“Agreement”) is between the following Parties: Hamshire Volunteer Fire Department (“HVFD”) and Jefferson County Emergency Services District 4 (JCESD4).

This Agreement is authorized pursuant to Chapter 775, Texas Health and Safety Code; Chapter 791, Texas Government Code (Interlocal Cooperation Act); Chapter 418, Texas Government Code (Texas Disaster Act of 1975); Chapter 421, Texas Government Code (Homeland Security); and/or Chapter 362, Local Government Code. These statutes, individually and/or collectively, permit emergency services districts and/or volunteer fire departments to enter into mutual aid agreements with other public agencies and/or volunteer organizations providing emergency services to use firefighting vehicles, apparatus, equipment and personnel outside of their jurisdictional boundaries or service areas pursuant to such mutual and automatic aid agreements.

**PURPOSE**

The parties recognize the vulnerability of the people and communities located within the jurisdiction boundaries and/or service areas of HVFD and JCESD4 to damage, injury, and loss of life and property resulting from fires, disasters and/or civil emergencies, and recognize that fires, disasters and/or civil emergencies may present equipment and manpower requirements beyond the capacity of each individual party.

The purpose of this Agreement is to provide fire protection personnel, equipment, vehicles, apparatus, materials, and supplies to render such fire protection and emergency response services to each other as may be necessary to mitigate an emergency of a size or scope beyond the control of any party hereto acting without the assistance of the other, and the control of which therefore requires the assistance from the other.

This agreement shall have no effect on any mutual and/or automatic aid agreement(s) already in place and existing between JCESD4 and/or any other members of the Sabine-Neches Chiefs’ Association.

**MUTUAL AID**

This Agreement provides for mutual cooperation in emergency incident activities. Upon request from the Authority Having Jurisdiction (“AHJ”, being the party which has primary responsibility for fire protection and/or emergency services in the area involved in the incident”), the parties to this Agreement shall respond to fire related (i.e., structure fires, vehicle fires or traffic accidents) and medical related emergencies providing mutual aid to the other party, as

well as medical related emergencies The parties to this Agreement may, as available, respond with additional resources to such incidents when a request is made for mutual aid.

The parties to this Agreement recognize that mutual aid has been provided in the past and have determined that it is in the best interests of themselves and their citizens to create a plan to foster communications and the sharing of resources, personnel and equipment in the event of such calamities.

### **AUTOMATIC AID**

Additionally, the parties to this Agreement shall automatically respond to any and all fire related (i.e., structure fires, vehicle fires or traffic accidents) and medical related emergencies providing automatic aid to the other party in such areas mutually agreed to by the parties' Fire Chiefs. Any areas in which automatic aid will be provided hereunder and agreed to by the parties' Fire Chiefs shall be specifically designated in writing and attached to this Agreement.

### **TERM**

This Agreement shall become effective on December 17, 2018, so long as an authorized representative of each party has executed same by said date, and shall continue in force and remain binding on each and every party through December 31, 2019. Thereafter, this Agreement shall renew automatically for a period of one year upon the completion of the initial term and each subsequent term, unless and until such time as a party terminates its participation in this Agreement.

### **TERMINATION**

Either party may at any time, by resolution or notice given to the other party, terminate this Agreement and decline to participate in the provision of mutual aid. The governing body of a party which is a signatory hereto shall, by official board action, give notice of termination of participation in this Agreement. Such termination shall become effective not earlier than 30 days after notice is given to the other Party.

### **PROCEDURES**

**Fire Dispatch and Response Procedures:** In all mutual and automatic aid incidents, the Incident Command System ("ICS") shall be utilized. The company officer of the first arriving resource, regardless of jurisdiction, shall assume responsibility as the initial Incident Commander ("IC") until relieved by a company officer or chief officer of the AHJ. When appropriate, unified command shall be implemented and utilized. On incidents where unified command is implemented, the IC shall be from the AHJ for the incident. All media inquiries will be directed through the primary IC of the AHJ.

**Reponses within HVFD Service Area:** If HVFD receives a fire or emergency related call for service, it will be notified by fire and/or 911 dispatch with an audible tone, and HVFD personnel will advise dispatch to request mutual or automatic aid assistance from JCESD4.

**Reponses within JCESD4 Service Areas:** If JCESD4 receives a fire or emergency related call for service, then it will be notified by fire and/or 911 dispatch with an audible tone, and JCESD4 personnel will advise dispatch to request mutual or automatic aid assistance from HVFD.

Until released, all mutual and automatic aid units will be under the control of the primary IC of the AHJ. All orders for additional resources will be placed through the appropriate IC of the AHJ. The IC will release all supporting department(s) resources as soon as practical after the supporting party's officer in charge requests to be released.

**Fire Investigation:** All fires to be investigated are the responsibility of the AHJ Fire Investigation Unit ("FIU"). The supporting department(s) will make all efforts and utilize any resources necessary to assist in determining a fire cause at the request of the AHJ.

**Interagency Sharing of Communication Systems:** It will be necessary to operate a fire and/or emergency related operation on the VHF or 800 radio channel of the AHJ (or other INTEROP / Mutual Aid channel as agreed upon).

**Training:** All resources covered by this Agreement should train together where appropriate to ensure safe and effective incident operations. Each party hereto shall bear its own costs incurred for training.

#### **ALTERATION OF TERMS**

No additions to, or alterations of, the terms of this Agreement, whether by written or verbal understanding of the parties, their officers, agents, or employees, shall be valid unless made in the form of a written amendment to this Agreement, which is formally approved and executed by all parties.

#### **ANNUAL REVIEW**

The parties to this Agreement will meet prior the end of each year (i.e. December 31<sup>st</sup>) to review and, if necessary, update this Agreement. This review shall include available department firefighting resources, a review of interagency firefighting operations, and restricted or modified area dispatch changes. Either party may submit in writing to the other any proposed changes or joint review and approval.

#### **COMPENSATION**

The parties to this Agreement shall not be reimbursed or compensated by the other party for any costs incurred pursuant to this Agreement except as provided by law, applicable regulations, or upon agreement between the parties hereto.

**INDEMNIFICATION AND HOLD HARMLESS**

To the extent allowed by the laws of the State of Texas, each party hereto shall indemnify, defend, save and hold harmless the other parties, and their representative agents, servants, employees, and volunteer members, of and from any and all liabilities, claims, demands, debts, suits, actions and causes of action arising out of, or in any manner connected with, any alleged negligent act or omission of such indemnifying party hereunder or its agents, servants, employees, or volunteer members, done or performed pursuant to the terms and conditions hereof. The indemnification provisions shall survive the termination of this Agreement.

**WAIVER OF CLAIMS AGAINST PARTIES**

Pursuant to §§ 421.062-Liability Under Inter-local Contract and 791.006-Liability in Fire Protection Contract or Provision of Law Enforcement Services, Texas Government Code, the parties furnishing services under this Agreement are not responsible for any civil liability that arises from the furnishing of those services.

The parties agree that each shall be responsible for its own actions and those of its agents, servants, employees, and volunteer members while fighting fires, providing rescue services, providing emergency medical services, traveling to or from the emergency scene, or in any manner providing services pursuant to and within the scope of this Agreement or an amendment or supplement hereto.

It is expressly understood and agreed by the parties that neither shall be held liable for the actions of the other party or any of the other party’s agents, servants, employees, and/or volunteer members while in any manner furnishing services hereunder.

**IMMUNITY**

No party waives or relinquishes any immunity or defense on behalf of itself, its governing body, officers, employees and agents as a result of the foregoing sentence or its execution of this Agreement and the performance of the covenants contained herein.

**ENTIRE AGREEMENT**

This agreement is intended by the parties hereto as a final expression of their understanding with respect to the subject matter hereof and as a complete and exclusive statement of the terms and conditions thereof and supersedes any and all prior and contemporaneous agreements and understandings, oral or written, in connection with confirmation of this Agreement.

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

\_\_\_\_\_  
Justin Chesson, Fire Chief  
Hamshire Volunteer Fire Department

\_\_\_\_\_  
Jeff Roebuck, Board President  
Jefferson County ESD No. 4

