

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 Jefferson County Emergency Services District No. 4 ("District") was called for at 5:30 p.m. on February 20, 2017, at the Cheek fire station, located at 8523 Kidd Rd., Beaumont, Texas 77713, 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 were: Dwayne Morvant, District Fire Chief; Jeremy Hansen, Deputy 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 listed on the attendance log attached hereto as **Exhibit A**.

Since there was no public comment under Agenda Item No. 3, the Board moved along to Agenda Item No. 4 for the District Chief's reports, at which time Chief Morvant and Deputy Chief Hansen reviewed and discussed with the Board the matters set forth in the written Chief's Report, which is attached hereto as **Exhibit B**.

The Board was then directed to Agenda Item No. 5 for review of the Minutes of the January 16, 2017 regular meeting. Upon motion by Vice President Reneau and

seconded by Assistant Treasurer Bordes, the proposed minutes were unanimously approved by the Board.

Next, President Roebuck directed the Board to Agenda Item No. 6, at which time Treasurer Melton reported that the District's Texas First Bank checking account balance was \$376,175.40 as of January 31, 2017 and \$530,241.70 as of February 18, 2017, and that the District's Texas First Bank savings account balance was \$200,406.72 as of January 31, 2017 and February 18, 2017, as reflected in the account statements attached hereto as Exhibit C. Mrs. Robertson then reviewed with the Board the monthly Statement of Activities, a copy of which are attached hereto as Exhibit D, along with the District's fiscal year 2015-16 Compiled Financial Statements, which is attached hereto as Exhibit E. Upon motion by Assistant Treasurer Bordes and seconded by Treasurer Melton, the District's fiscal year 2015-16 Compiled Financial Statements, as prepared by Mrs. Robertson, was unanimously approved by the Board.

The Board was then directed by President Roebuck to Agenda Item No. 7 for payment of the District's bills. Treasurer Melton reviewed with the Board the District's various monthly expenditures proposed for payment. Upon motion by Treasurer Melton and seconded by Vice President Reneau the Board members present unanimously approved payment of the bills and expenditures listed on the account register and check list attached hereto as Exhibit F (Check Nos. 2335-2361).

Thereafter, the Board was directed to Agenda Item No. 8, at which time Deputy Chief Hansen presented the Board with an estimate from JPL Electric for necessary repairs at the Fannett station, which totaled \$4,925.00. Vice President Reneau then made a motion to approve the proposed electrical repairs up to and not exceeding a cost of

\$5,000.00, which was seconded by Assistant Treasurer Bordes and unanimously approved by the Board. Deputy Chief Hansen then advised the Board that the main entry door at the Fannett station needs to be replaced, and he is going to get quotes for replacing along with a new key-code door lock. Then, Deputy Chief Hansen advised that he had found a 2-acre tract of unimproved land on Hwy. 124 in Fannett, the owner of which is willing to sell to the District for \$48,000.00. Deputy Chief Hansen indicated that the property for be great for future fire/EMS station, given its close proximity to IH-10, and that the asking price was very reasonable. After discussing the matter further, Vice President Reneau made a motion to offer to purchase the property for \$48,000.00 subject to the District first being able to complete its due diligence to make sure that the property is suitable for its anticipated future needs. The motion was seconded by Assistant Treasurer Bordes and unanimously approved by the Board.


Being as there was no matter to discuss under Agenda Item No. 9, the Board moved along to Agenda Item No. 10 regarding the District's fire department. Treasurer Melton first advised the Board that Chief Morvant was in need of a District Credit Card, but that the District's credit limit would need to be raised given the number of credit cards currently outstanding. At said time, President Roebuck, Vice President Reneau, and Assistant Treasurer Bordes stated that their credit cards can be cancelled, since they have never been used. Accordingly, upon motion by Vice President Reneau and seconded by Assistant Treasurer Bordes, the Board unanimously approved the cancellation of President Roebuck, Vice President Reneau, and Assistant Treasurer Bordes' District credit cards, and authorized the issuance of a District credit card to Chief Morvant having a credit limit of \$5,000.00. Chief Morvant also confirmed that he will be

attending the upcoming SAFE-D conference with the Board members. Then, President Roebuck suggested that the Board hold a special meeting to address the Chief and Deputy Chief roles, responsibilities, and compensation, as well as the proposed Administrative Assistant position, and all the other members agreed. So, the Board will hold a special meeting to address these matters on Monday, February 27, 2017 at 11:30 a.m. at the office of Benckenstein & Oxford, L.L.P.

President Roebuck then directed the Board to Agenda Item No. 11, at which time he and Mr. Heinz provided an update on the litigation, including the recent hearing on Labelle-Fannett VFD's motion to substitute counsel.

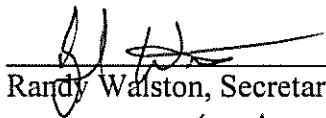
There was no report from counsel under Agenda Item No. 12 or other matters to come before the Board under Agenda Item No. 13, but then President Roebuck directed the Board's attention back to Agenda Item No. 10 regarding Labelle-Fannett VFD's proposal to lease the Labelle station (Station No. 1) to the District. Then, Vice President Reneau made a motion to approve the District leasing Labelle-Fannett VFD's Labelle station under the same terms and conditions as the Fannett station lease, and to authorize President Roebuck to sign a lease agreement for same. The motion was seconded by Assistant Treasurer Bordes and unanimously approved by the Board.

The regular meeting was adjourned at approximately 7:05 p.m.



Jeff Roebuck, President
Charlie Reneau, Vice President
Date: 3/20/2017

ATTEST:



Randy Walston, Secretary

Date: 3/20/2017

Exhibit A

JEFFERSON COUNTY ESD No. 4

Regular Meeting
~~November 21, 2016~~
Feb. 20, 2017

SIGN-IN SHEET

- 1 Carolyn Hury *ch*
- 2 Lucy Holst
- 3 JEREMIAH RIVETT
- 4 Dennis Dufford
- 5 Carol Dufford
- 6 Scott Wade
- 7 R.J. Rivett #4101
- 8 Jared Sampson Cheek VFD
- 9 D. Morvant
- 10 J. HANSEN *JH*
- 11
- 12
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- 21
- 22
- 23
- 24

Exhibit B



Jefferson County Emergency Service District #4

18769 FM 365, Beaumont, Texas 77705

P.O. Box 154 Hamshire Texas 77622

Chief Dwayne Morvant 409-543-8857

Deputy Chief Jeremy Hansen 409-540-5207

Chief's Report – February 20th, 2017

MVA	Vehicle Fires	Grass Fires	Structure Fires	False Alarms	Medical Calls	Gas Leaks	Lines Down
13	3	5	0	2	29	1	1

1) **Members** – 7 members are finishing up with an Emergency Medical Responder course in Hamshire. Last class was Thursday the 16th, with review and testing this week.

No application for new membership have been received.

Note: Since the court ruling of 2/16 between the New LFVFD and the Old LFVFD, I have received numerous inquiries.

2) **Apparatus** – E41 was outfitted with scene lighting. Water leaks were repaired. Two valves were rebuilt. Pump to Tank and Tank Fill Valves. Several Air Leaks in the Braking System was repaired. After we got the Engine back, members found another air leak on a Sunday. They called Freightliner and got the part and repaired leak. Members used their own money. \$7.00

The Military vehicle was moved from Cheek Station to Fannett Station for easier access for members. We have not received the transfer papers for LMTV.

The Box Trailer was moved to Cheek Station.

Lease agreement was signed with LFVFD for the Fannett Station and we relocated all equipment from Reneau Station to Fannett Station. BIG THANK YOU to Charlie Reneau for the use of his Barn to store equipment.

3) **Facilities** – The Garage Door at the Fannett Station were repaired by Overdoors. The old Tanker and Ambulance at the Fannett Station was moved out of the Pole Barn to make room for the Jefferson County's Trailer. We are using the trailer as an Office to conduct JCESD #4 business. The Old Tanker is front of Fannett Station. The Old Ambulance was

moved to the LaBelle Station. We have Verizon Internet and Phone capabilities at the Cheek Station and Fannett Station. We had to order external antennas for both stations. Cheek Station number is 409-617-2466
Fannett Station number is 409-617-2700
Have not received any quotes from Jerry LeBlanc on the possible electrical problems at Fannett Station.

The SCBA Breathing Air Compressor and the Equipment Air Compressor was moved from LaBelle Station to the Cheek Station without any difficulties. Breathing Air Compressor is In-Service. Quarterly Air Samples Test and Maintenance will be coming up in April.

- 4) **Operational** – The contract negotiations between JCESD4 and Hamshire EMS concerning expanding EMS service are ongoing.

I called a meeting with members to discuss the Operational Structure of the Department (Chain of Command) and appointment of Station Captains. General discussion in short and medium range goals.

I talked to Pamela Darnell from the Texas Forestry Service about Cheek's Forestry Grant. She made a recommendation for Cheek to finish their grant process and merge into JCESD4. They could at that time handover all equipment to JCESD4. If Cheek decides not to merge, then there would be some legal questions on handing over equipment to JCESD4 for up-keep and maintenance.

JCESD4 is in the process of gathering information in using International Safety Training Council (ISTC) in vetting new member into the organization. Details will be forthcoming.

JCESD4 is in the process of gathering information in using State FireFighter and Fire Marshal's Association (SFFMA) in certifying personnel to Firefighter I and II using standards acceptable to the state of Texas. They will be used in tracking certifications personnel already have and will be transferred from LFVFD to JCESD4. All training Certification from Texas Commission of Fire Protection (TCFP) and Industries Pro-Board Certification will also be transferred to JCESD4.

Respectfully Submitted by:


Chief Dwayne Morvant,
Jefferson County ESD #4

Exhibit C



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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: 1

JEFFERSON COUNTY EMERGENCY
SERVICES DISTRICT No. 4
PO BOX 154
HAMSHIRE TX 77622-0154

Account Number: 10031508
Statement Date: 1/31/17
Checks/Items Enclosed: 22

EM

PUBLIC FUNDS TIERED INT. JEFFERSON COUNTY EMERGENCY Acct 10031508
SERVICES DISTRICT No. 4

Beginning Balance 1/01/17 229,961.98
Deposits / Misc Credits 2 209,358.03
Withdrawals / Misc Debits 22 63,144.61
** Ending Balance 1/31/17 376,175.40 **
Service Charge .00
Interest Paid Thru 1/31/17 64.69
Interest Paid Year To Date 64.69
Annual Percentage Yield Earned .20%
Number of Days for A.P.Y.E. 31
Average Balance for A.P.Y.E. 388,210.28
Minimum Balance 228,136
Enclosures 22

FEE RECAP

Table with 2 columns: Fee Type, Amount. Rows include Total for this period, Total year-to-date, Total Overdraft Fees, Total Returned Item Fees.

DEPOSITS AND OTHER CREDITS

Table with 3 columns: Date, Deposits, Activity Description. Rows include 1/05 deposit and 1/31 interest paid.

CHECKS PAID

* indicates skip in check numbers

Table with 9 columns: Date, Check No., Amount, Date, Check No., Amount, Date, Check No., Amount. Rows include checks 2298, 2303*, 2313*, and 2314.



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Page: 2

JEFFERSON COUNTY EMERGENCY

Account Number: 10031508
Statement Date: 1/31/17

CHECKS PAID

* indicates skip in check numbers

Date	Check No.	Amount	Date	Check No.	Amount	Date	Check No.	Amount
1/20	2317	1,235.49	1/24	2324	805.76	1/24	2330	71.46
1/23	2318	24.48	1/30	2325	503.86	1/25	2331	579.45
1/25	2319	400.00	1/20	2326	725.00	1/20	2333*	1,451.61
1/24	2321*	400.00	1/23	2328*	3,677.03	1/20	2334	2,580.65
1/24	2322	13.00	1/26	2329	1,300.00	1/23	2335	2,625.00
1/20	2323	380.00						

DAILY BALANCE SUMMARY

Date	Balance	Date	Balance	Date	Balance
1/03	228,136.92	1/23	380,599.83	1/26	376,614.57
1/05	437,430.26	1/24	378,894.02	1/30	376,110.71
1/20	386,926.34	1/25	377,914.57	1/31	376,175.40

PUBLIC FUNDS SAVINGS

JEFFERSON COUNTY EMERGENCY
SERVICES DISTRICT No. 4

Acct 20041885

Beginning Balance	1/01/17	200,389.70
Deposits / Misc Credits	1	17.02
Withdrawals / Misc Debits	0	.00
** Ending Balance	1/31/17	200,406.72 **
Service Charge		.00
Interest Paid		17.02
Interest Paid Year To Date		17.02
Annual Percentage Yield Earned		.10%
Number of Days for A.P.Y.E.		31
Average Balance for A.P.Y.E.		200,389.70
Minimum Balance		200,389

DEPOSITS AND OTHER CREDITS

Date	Deposits	Activity Description
1/31	17.02	Interest Earned



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Page: 3

JEFFERSON COUNTY EMERGENCY

Account Number: 10031508
Statement Date: 1/31/17

DAILY BALANCE SUMMARY

Date	Balance	Date	Balance	Date	Balance
1/31	200,406.72				

TEXAS FIRST BANK

Account Details














There have been 849 transactions on this account since 2/21/2014.























Public Funds Tiered Int. 10031508






















\$530,241.70























Available Balance	\$530,241.70	Interest Rate	0.200 %
Current Balance	\$530,241.70	Last Interest Paid Date	1/31/2017
Last Deposit Date	2/6/2017	Accrued Interest	\$53.86
Last Deposit Amount	\$159,618.72	Year-to-date interest amount	\$64.69
Last Statement Date	1/31/2017		














Subtotal: Credits: \$417,321.05 | Debits: \$-208,010.29

Date	Description	Amount	Balance
2/17/17	Check (2327) 	-\$1,100.00	\$530,241.70
2/6/17	ORIG:JEFFERSON COUNTY TRN:P201702060011014	\$159,618.72	\$531,341.70
2/2/17	Check (2336) 	-\$4,452.42	\$371,722.98
1/31/17	Interest Paid	\$64.69	\$376,175.40
1/30/17	Check (2325) 	-\$503.86	\$376,110.71
1/26/17	Check (2329) 	-\$1,300.00	\$376,614.57
1/25/17	Check (2331) 	-\$579.45	\$377,914.57
1/25/17	Check (2319) 	-\$400.00	\$378,494.02
1/24/17	Check (2324) 	-\$805.76	\$378,894.02
1/24/17	Check (2316) 	-\$415.59	\$379,699.78
1/24/17	Check (2321) 	-\$400.00	\$380,115.37
1/24/17	Check (2330) 	-\$71.46	\$380,515.37
1/24/17	Check (2322) 	-\$13.00	\$380,586.83
1/23/17	Check (2328) 	-\$3,677.03	\$380,599.83
1/23/17	Check (2335) 	-\$2,625.00	\$384,276.86

1/23/17	Check (2318)		-\$24.48	\$386,901.86
1/20/17	Check (2314)		-\$41,716.17	\$386,926.34
1/20/17	Check (2334)		-\$2,580.65	\$428,642.51
1/20/17	Check (2313)		-\$2,340.00	\$431,223.16
1/20/17	Check (2333)		-\$1,451.61	\$433,563.16
1/20/17	Check (2317)		-\$1,235.49	\$435,014.77
1/20/17	Check (2326)		-\$725.00	\$436,250.26
1/20/17	Check (2323)		-\$380.00	\$436,975.26
1/20/17	Check (2315)		-\$75.00	\$437,355.26
1/5/17	ORIG:JEFFERSON COUNTY TRN:P201701050011600		\$209,293.34	\$437,430.26
1/3/17	Check (2298)		-\$1,517.16	\$228,136.92
1/3/17	Check (2303)		-\$307.90	\$229,654.08
12/30/16	Interest Paid		\$37.85	\$229,961.98
12/30/16	Check (2305)		-\$2,796.00	\$229,924.13
12/30/16	Check (2292)		-\$860.00	\$232,720.13
12/28/16	Check (2307)		-\$7,500.00	\$233,580.13
12/28/16	Check (2289)		-\$2,756.70	\$241,080.13
12/28/16	Check (2297)		-\$1,250.00	\$243,836.83
12/28/16	Check (2311)		-\$229.94	\$245,086.83
12/28/16	Check (2294)		-\$84.75	\$245,316.77
12/28/16	Check (2291)		-\$75.00	\$245,401.52
12/28/16	Check (2310)		-\$22.83	\$245,476.52
12/27/16	Check (2308)		-\$907.16	\$245,499.35
12/27/16	Check (2290)		-\$177.10	\$246,406.51

12/27/16	Check (2293)		-\$60.46	\$246,583.61
12/23/16	Check (2302)		-\$3,974.36	\$246,644.07
12/23/16	Check (2306)		-\$1,739.81	\$250,618.43
12/23/16	Check (2295)		-\$17.17	\$252,358.24
12/22/16	Check (2301)		-\$5,380.00	\$252,375.41
12/22/16	Check (2296)		-\$400.00	\$257,755.41
12/21/16	Check (2304)		-\$475.00	\$258,155.41
12/21/16	Check (2300)		-\$420.80	\$258,630.41
12/21/16	Check (2299)		-\$400.00	\$259,051.21
12/21/16	Check (2309)		-\$41.35	\$259,451.21
12/20/16	Check (2312)		-\$2,500.00	\$259,492.56
12/12/16	Deposit		\$68.00	\$261,992.56
12/6/16	ORIG:JEFFERSON COUNTY TRN:P201612060007942		\$36,225.41	\$261,924.56
12/2/16	Check (2286)		-\$4,723.05	\$225,699.15
12/2/16	Check (2274)		-\$98.26	\$230,422.20
11/30/16	Interest Paid		\$36.61	\$230,520.46
11/30/16	Check (2272)		-\$5,304.07	\$230,483.85
11/30/16	Check (2280)		-\$1,250.00	\$235,787.92
11/30/16	Check (2284)		-\$968.45	\$237,037.92
11/29/16	Check (2278)		-\$876.15	\$238,006.37
11/29/16	Check (2282)		-\$630.00	\$238,882.52
11/29/16	Check (2275)		-\$454.45	\$239,512.52
11/29/16	Check (2285)		-\$94.02	\$239,966.97
11/29/16	Check (2276)		-\$85.63	\$240,060.99

11/28/16	Check (2277)		-\$108.39	\$240,146.62
11/28/16	Check (2287)		-\$33.10	\$240,255.01
11/28/16	Deposit		\$12.51	\$240,288.11
11/25/16	Check (2281)		-\$400.00	\$240,275.60
11/23/16	Check (2271)		-\$7,127.00	\$240,675.60
11/23/16	Check (2283)		-\$475.00	\$247,802.60
11/23/16	Check (2279)		-\$400.00	\$248,277.60
11/23/16	Check (2273)		-\$75.00	\$248,677.60
11/22/16	Check (2288)		-\$2,500.00	\$248,752.60
11/21/16	Deposit		\$10.50	\$251,252.60
11/4/16	ORIG:JEFFERSON COUNTY TRN:P201611040006945		\$11,906.01	\$251,242.10
11/1/16	Check (2264)		-\$295.00	\$239,336.09
10/31/16	Interest Paid		\$47.41	\$239,631.09
10/31/16	Check (2242)		-\$519.60	\$239,583.68
10/31/16	Check (2265)		-\$250.00	\$240,103.28
10/27/16	Check (2263)		-\$1,473.00	\$240,353.28
10/26/16	Check (2268)		-\$2,233.65	\$241,826.28
10/26/16	Check (2258)		-\$1,631.50	\$244,059.93
10/26/16	Check (2257)		-\$151.00	\$245,691.43
10/26/16	Check (2253)		-\$97.35	\$245,842.43
10/25/16	Check (2248)		-\$238.80	\$245,939.78
10/25/16	Check (2249)		-\$134.90	\$246,178.58
10/25/16	Check (2251)		-\$46.84	\$246,313.48
10/25/16	Check (2259)		-\$7.00	\$246,360.32

10/24/16	Check (2246)		-\$9,101.30	\$246,367.32
10/24/16	Check (2270)		-\$4,500.00	\$255,468.62
10/24/16	Check (2267)		-\$2,323.00	\$259,968.62
10/24/16	Check (2244)		-\$597.80	\$262,291.62
10/24/16	Check (2254)		-\$400.00	\$262,889.42
10/24/16	Check (2247)		-\$300.00	\$263,289.42
10/24/16	Check (2250)		-\$41.11	\$263,589.42
10/21/16	Check (2261)		-\$18,000.00	\$263,630.53
10/21/16	Check (2262)		-\$187.50	\$281,630.53
10/21/16	Check (2266)		-\$98.28	\$281,818.03
10/21/16	Check (2252)		-\$28.76	\$281,916.31
10/20/16	Check (2255)		-\$1,250.00	\$281,945.07
10/19/16	Check (2243)		-\$37,735.87	\$283,195.07

TEXAS FIRST BANK

Account Details

There have been 25 transactions on this account since 4/21/2015.

Public Funds Savings

20041885

\$200,406.72

Available Balance	\$200,406.72	Interest Rate	0.100 %
Current Balance	\$200,406.72	Last Interest Paid Date	1/31/2017
Last Deposit Date	7/23/2015	Accrued Interest	\$10.98
Last Deposit Amount	\$0.00	Year-to-date interest amount	\$17.02
Last Statement Date	1/31/2017		

Subtotal: Credits: \$200,409.72 | Debits: \$-3.00

Date	Description	Amount	Balance
1/31/17	Interest Earned	\$17.02	\$200,406.72
12/30/16	Interest Earned	\$17.02	\$200,389.70
11/30/16	Interest Earned	\$16.47	\$200,372.68
10/31/16	Interest Earned	\$17.02	\$200,356.21
9/30/16	Interest Earned	\$16.46	\$200,339.19
8/31/16	Interest Earned	\$17.01	\$200,322.73
7/29/16	Interest Earned	\$17.01	\$200,305.72
6/30/16	Interest Earned	\$16.46	\$200,288.71
5/31/16	Interest Earned	\$17.01	\$200,272.25
4/29/16	Interest Earned	\$16.46	\$200,255.24
3/31/16	Interest Earned	\$17.01	\$200,238.78
2/29/16	Interest Earned	\$15.91	\$200,221.77
1/29/16	Interest Earned	\$17.00	\$200,205.86
12/31/15	Interest Earned	\$17.00	\$200,188.86
11/30/15	Interest Earned	\$16.45	\$200,171.86

Exhibit D

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

	1 Month Ended 1/31/2017 Actual	4 Months Ended 1/31/2017 Actual	Proposed Annual Budget	Over (Under) Budget	% of Budget Used to Date
Revenue					
Ad Valorem Taxes	\$ 209,562	\$ 260,859	\$ 575,000	\$ (314,141)	45.37%
Grants	-	-	15,000	(15,000)	0.00%
Interest Income	82	254	800	(546)	31.75%
Other Income	-	-	1,000	(1,000)	0.00%
Total Revenue	<u>209,644</u>	<u>261,113</u>	<u>591,800</u>	<u>(330,687)</u>	<u>44.12%</u>
Operating Expenses					
Accounting	504	1,454	15,000	(13,546)	9.69%
Administrative Assistant	-	270	750	(480)	36.00%
Advertising	-	-	1,000	(1,000)	0.00%
Bank Fees	-	-	150	(150)	0.00%
Cable	-	23	350	(327)	6.57%
Children's Education	-	-	2,000	(2,000)	0.00%
Cleaning & Building Maintenance	865	1,034	5,500	(4,466)	18.80%
District Manager	2,581	10,081	30,000	(19,919)	33.60%
Dues & Fees	1,100	1,389	1,500	(111)	92.60%
Insurance - VFIS District	-	-	2,000	(2,000)	0.00%
Insurance - Worker's Compensation	-	(68)	-	(68)	0.00%
Interest Expense	-	-	7,746	(7,746)	0.00%
Internet	113	144	1,840	(1,696)	7.83%
Lawn Service	75	225	4,650	(4,425)	4.84%
Legal/Professional	1,840	4,793	15,000	(10,207)	31.95%
Lodging/Meals/Travel & Regist ESD	-	421	3,000	(2,579)	14.03%
Note Payable-Dallas Bank&Trst(3000gal Tanker)	-	-	28,988	(28,988)	0.00%
Note Payable-First Financial (Mini Pumper)	-	-	36,886	(36,886)	0.00%
Office Supplies	120	794	1,250	(456)	63.52%
Postage & Box Rental	-	-	480	(480)	0.00%
Tax & Appraisal Fees	4,721	7,131	13,000	(5,869)	54.85%
Telephone	-	-	900	(900)	0.00%
Utilities	205	362	7,250	(6,888)	4.99%
Water & Garbage	27	170	3,600	(3,430)	4.72%
Total Operating Expenses	<u>12,151</u>	<u>28,223</u>	<u>182,840</u>	<u>(154,617)</u>	<u>15.44%</u>

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

	1 Month Ended 1/31/2017 Actual	4 Months Ended 1/31/2017 Actual	Proposed Annual Budget	Over (Under) Budget	% of Budget Used to Date
Fire Services					
Certification Dues	-	-	600	(600)	0.00%
Dispatch Services/Edispatches	-	23,129	20,000	3,129	115.65%
Equipment-Insp/Repairs	-	855	6,500	(5,645)	13.15%
Fire Chief	-	-	18,000	(18,000)	0.00%
Fire Chief - Interim	1,452	5,202	3,750	1,452	138.72%
Fire Equipment Damages (Replacement)	-	-	1,500	(1,500)	0.00%
Fire Field Meals	-	-	1,000	(1,000)	0.00%
Fire Uniforms	53	740	4,800	(4,060)	15.42%
Fuel - Fire & EMS	96	449	6,000	(5,551)	7.48%
Gloves & Boots - Insp/Repairs	-	-	5,000	(5,000)	0.00%
Insurance - Worker's Compensation	-	-	6,000	(6,000)	0.00%
Insurance - Prop. & Liab.	-	2,323	31,500	(29,177)	7.37%
Maintenance & Repairs - Radios	-	594	6,000	(5,406)	9.90%
Personal Protection Equipment	41,716	43,028	41,710	1,318	103.16%
Personal Protective Equipment - Inspection	-	-	1,500	(1,500)	0.00%
Small Equipment Purchases	1,235	1,235	3,500	(2,265)	35.29%
Software - Firehouse	-	-	1,900	(1,900)	0.00%
Supplies - Fire	4,014	6,977	15,000	(8,023)	46.51%
Supplies - Hoses/Nozzles/Tarps	-	4,764	10,000	(5,236)	47.64%
Temporary Site Expenditures	-	174	3,000	(2,826)	5.80%
Training & Materials	2,625	2,625	6,000	(3,375)	43.75%
Travel/Lodging/Meals/Trans Expenses	-	-	5,200	(5,200)	0.00%
Tuition/Registration	-	-	4,500	(4,500)	0.00%
Vehicle Repair & Maintenance	806	4,027	28,000	(23,973)	14.38%
Total Fire Services	<u>51,997</u>	<u>96,122</u>	<u>230,960</u>	<u>(134,838)</u>	<u>41.62%</u>
Capital Expenditures					
2017 Ford F150	-	-	41,500	(41,500)	0.00%
Building & Grounds	-	5,380	11,500	(6,120)	46.78%
Crushed Concrete (Driveway to Stor. Bldg.)	-	4,500	-	4,500	0.00%
Extraction (PPE(20 sets)	-	-	1,000	(1,000)	0.00%
LMTV Vehicle with Upgrades	1,311	8,811	20,000	(11,189)	44.06%
Radio Communication Upgrade	380	9,716	30,000	(20,284)	32.39%
SCBA Packs/Replacement Bottles	-	-	12,000	(12,000)	0.00%
Total Capital Expenditures	<u>1,691</u>	<u>28,407</u>	<u>116,000</u>	<u>(87,593)</u>	<u>24.49%</u>
Contingency					
Contingency	1,300	10,631	62,000	(51,369)	17.15%
Total Contingency	<u>1,300</u>	<u>10,631</u>	<u>62,000</u>	<u>(51,369)</u>	<u>17.15%</u>
Total Expenses	<u>67,139</u>	<u>163,383</u>	<u>591,800</u>	<u>(428,417)</u>	<u>27.61%</u>
Net Change in Fund Balance	<u>\$ 142,505</u>	<u>\$ 97,730</u>	<u>\$ 0</u>		

Exhibit E

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
COMPILED FINANCIAL STATEMENTS
For the year ended September 30, 2016**

**MARY ELLEN ROBERTSON, CPA
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, 2016**

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INTRODUCTORY SECTION

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
JEFFERSON COUNTY, TEXAS
For the Year Ended September 30, 2016

Board of Commissioners

Jeffery Roebuck
Charles Reneau
Randy Walston
Sandra Melton
Robert Bordes
Wayne Wilber

President
Vice President
Secretary
Treasurer
Assistant Treasurer
District Manager

Command Staff

Henry LaBrie
Doug Saunders
Jared Sampson

Fire Chief – Labelle Fannett VFD
Interim Fire Chief - District
Fire Chief – Cheek VFD

FINANCIAL SECTION

MARY ELLEN ROBERTSON

CERTIFIED PUBLIC ACCOUNTANT

985 IH 10 NORTH, SUITE 101
BEAUMONT, TX 77706
409-892-8901
FAX 409-892-3041


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, 2016, 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. I 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. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

I am 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, I 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.



Mary Ellen Robertson, CPA
Beaumont, Texas

February 2, 2017

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2016

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, 2016. Please review it in conjunction with the accountant's compilation report on page 2 and the District's Basic Financial Statements which follow this section.

FINANCIAL HIGHLIGHTS

- After the third year of operations, the District's total combined net position was \$924,256 at September 30, 2016, as compared to \$686,520 at September 30, 2015.
- During the year, the District's expenses were \$237,736 less than the \$595,227 revenues generated in taxes and other revenues for governmental activities. This compares to last year when expenses were \$341,155 less than revenues.
- The general fund reported a fund balance this year of \$480,200. All is for unrestricted use by the District. The prior year fund balance at year end was \$373,428.

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, 2016

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, 2016

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 \$924,256 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, 2016	September 30, 2015
Current Assets	\$ 576,173	\$ 396,444
Capital Assets, Net of Accumulated Depreciation	<u>705,065</u>	<u>485,011</u>
Total Assets	<u>\$ 1,281,238</u>	<u>\$ 881,455</u>
Long-term Liabilities	\$ 305,595	\$ 189,516
Other Liabilities	<u>51,387</u>	<u>5,419</u>
Total Liabilities	<u>\$ 356,982</u>	<u>\$ 194,935</u>
Net Assets:		
Invested in Capital Assets, Net of Related Debt	\$ 399,470	\$ 295,495
Unrestricted	<u>524,786</u>	<u>391,025</u>
Total Net Position	<u>\$ 924,256</u>	<u>\$ 686,520</u>

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2016

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

A portion of the District's net position, \$399,470 (43%), 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 \$305,595, in debt related to its capital assets. The \$524,786 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 \$595,227. For the current year most of the revenues resulted from property taxes levied. Miscellaneous revenues accounted for less than three percent of total revenues. In future years most of the District's revenues will be derived from property taxes.

Total cost of all programs and services was \$357,941. The net position of the District for the current year increased \$237,736 (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,</u> <u>2016</u>	<u>September 30,</u> <u>2015</u>
Revenues:		
General Revenues:		
Maintenance and Operations Taxes	\$ 580,227	\$ 581,525
Contributions and Grants	15,000	-
Miscellaneous	-	3,777
Total Revenues	<u>595,227</u>	<u>585,302</u>
Expenses:		
General Government	185,706	80,494
Fire and Emergency Services	<u>171,785</u>	<u>163,653</u>
Total Expenses	<u>357,491</u>	<u>244,147</u>
Increase (Decrease) in Net Assets	237,736	341,155
Net Assets, Beginning of Year	<u>686,520</u>	<u>345,365</u>
Net Assets, End of Year	<u>\$ 924,256</u>	<u>\$ 686,520</u>

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2016

GOVERNMENTAL ACTIVITIES

- Property tax rates were set at \$.08741 per \$100 valuation for M&O. The rate for 2016-2017 is set at \$.082274 per \$100 of taxable valuation of M&O. The rate decreased \$.005136 from the prior year.

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 were two budget amendments for the 2015-16 year and each was approved by the Commissioners.

CAPITAL ASSETS AND LONG-TERM DEBT ACTIVITY

Capital Assets. At September 30, 2016 the District had \$705,065 (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, 2016	September 30, 2015
Land, Buildings and Improvements	\$ 19,510	\$ 13,910
Emergency Equipment and Vehicles	788,048	514,653
Totals	807,558	528,563
Less Accumulated Depreciation:		
Buildings and Improvements	(1,282)	(734)
Emergency Equipment and Vehicles	(101,211)	(42,818)
Total Accumulated Depreciation	(102,493)	(43,552)
Net Capital Assets	\$ 705,065	\$ 485,011

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2016**

CAPITAL ASSETS AND LONG-TERM DEBT ACTIVITY, Continued

Long-term Debt. At year-end, the District had \$305,595 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, 2016	September 30, 2015
Governmental Activities:		
Note Payable	\$ 153,595	\$ 189,516
Note Payable	<u>152,000</u>	<u>-</u>
Total	<u>\$ 305,595</u>	<u>\$ 189,516</u>

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, 2016

	Primary Government Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 522,643
Taxes receivable - net of allowance	37,803
Prepays	15,727
Capital assets:	
Buildings, property, and equipment, net	705,065
Total Assets	1,281,238
LIABILITIES	
Accounts payable	51,387
Non-current liabilities:	
Due within one year	65,873
Due in more than one year	239,722
Total Liabilities	356,982
NET POSITION	
Net investment in capital assets	399,470
Unrestricted	524,786
Total Net Position	\$ 924,256

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2016

Functions / Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government Governmental Activities
Governmental Activities:				
General government	\$ 185,706	\$ -	\$ -	\$ 185,706
Fire and emergency services	171,785	-	-	171,785
Total governmental activities	357,491	-	-	357,491
Total Primary Government	\$ 357,491	\$ -	\$ -	\$ 357,491
		Property taxes, penalties and interest		579,320
		Other miscellaneous		15,907
		Total general revenues		595,227
		Change in Net Position		237,736
		Net Position - Beginning		686,520
		Net Position - Ending		<u>\$ 924,256</u>

See accountant's 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, 2016

	Total Governmental Funds
	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 522,643
Taxes receivable - net of allowance	37,803
Prepays	15,727
TOTAL ASSETS	<u>576,173</u>
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	51,387
TOTAL LIABILITIES	<u>51,387</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property tax	44,586
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>44,586</u>
FUND BALANCES:	
Unassigned fund balance	480,200
TOTAL FUND BALANCE	<u>480,200</u>
TOTAL LIABILITIES, DEFERRED REVENUE AND FUND BALANCE	<u>\$ 576,173</u>

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
 RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO
 STATEMENT OF NET POSITION
 September 30, 2016

Governmental fund balance as reported on the balance sheet for governmental funds. (Exhibit C)	\$ 480,200
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	705,065
Long-term liabilities, including bonds payable, are notes due and payable in the current period and, therefore, are not reported in the funds.	(305,595)
Recognition of deferred revenue as revenue increases net position.	44,586
Change in net position of governmental activities (Exhibit B)	<u>\$ 924,256</u>

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended September 30, 2016

	<u>Total Governmental Funds</u>
REVENUES	
Property taxes, penalties and interest	\$ 552,331
Other miscellaneous	15,908
Total revenue	<u>568,239</u>
EXPENDITURES	
Current:	
General government	179,011
Fire and emergency services	398,535
Total expenditures	<u>577,546</u>
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	(9,307)
OTHER FINANCING SOURCES (USES)	
Proceeds from loan	152,000
Principle payments on loan	(35,921)
Total other financing sources and uses	<u>116,079</u>
NET CHANGE IN FUND BALANCES	106,772
FUND BALANCES AT BEGINNING OF YEAR	<u>373,428</u>
FUND BALANCE AT END OF YEAR	<u>\$ 480,200</u>

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
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, 2016

Net change in fund balances - total governmental funds (Exhibit D) \$ 106,772

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 capital outlays exceeded depreciation in the current period.

Capital outlay	\$ 278,996	
Depreciation	<u>(58,941)</u>	220,055

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	(152,000)	
Repayment of principle	<u>35,921</u>	(116,079)

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.

26,988

Change in net position of governmental activities (Exhibit B)

\$ 237,736

See accountant's 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, 2016

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, 2016

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, 2016

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, 2016

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. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS
September 30, 2016

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 Chiefs.

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, 2016

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 February 2, 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 \$522,643 and the bank statement balance was \$524,605. 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 Golias, the Jefferson County Tax Assessor Collector, and are forwarded to the District through bank transfer. The tax rate held by the District during 2016 was \$.08741 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, 2015, was \$683,334,585. Property taxes receivable for 2016 are \$37,803 net of allowance for doubtful accounts of \$13,664.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS
September 30, 2016

NOTE 4: CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended September 30, 2016, was as follows:

Governmental Activities	Balance	Increases	Decreases	Balance
Capital assets being depreciated:				
Buildings	\$ 13,910	\$ 5,600	\$ -	\$ 19,510
Fire equipment and vehicles	514,653	273,396	-	788,049
Total capital assets being depreciated:	<u>528,563</u>	<u>278,996</u>	<u>-</u>	<u>807,559</u>
Less accumulated depreciation:				
Buildings	(734)	(548)	-	(1,282)
Fire equipment and vehicles	(42,818)	(58,393)	-	(101,211)
Total accumulated depreciation	<u>(43,552)</u>	<u>(58,941)</u>	<u>-</u>	<u>(102,493)</u>
Total capital assets being depreciated, net	<u>485,011</u>	<u>220,055</u>	<u>-</u>	<u>705,066</u>
Governmental activities capital assets, net	<u>\$ 485,011</u>	<u>\$ 220,055</u>	<u>\$ -</u>	<u>\$ 705,066</u>

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

Fire and Emergency Services	<u>\$ 58,394</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 58,394</u>

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS
September 30, 2016

NOTE 5: LONG-TERM DEBT

The District entered into a new loan agreement in the amount of \$152,000 for the purchase of a new 2015 Pierce Tanker (3000 gallon with 500 GPM pump) for fire and emergency services used by the Labelle-Fannett Volunteer Fire Department.

Long-term debt at September 30, 2016, on both loans is summarized as follows:

<u>Date Issued</u>	<u>Amount</u>	<u>Final Maturity</u>	<u>Annual Installments</u>	<u>Interest Rate</u>	<u>Outstanding Balance</u>
6/4/2015	\$ 189,516	2020	\$ 41,011	2.686%	\$ 153,595
3/8/2016	152,000	2021	32,604	2.379%	152,000
					<u>\$ 305,595</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.

Annual requirements to maturity for each loan is as follows:

Note 7021 dated June 4, 2015

<u>September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Early Redemption Value</u>
2017	36,886	4,126	41,012	N/A
2018	37,876	3,135	41,011	\$ 79,568
2019	38,894	2,117	41,011	\$ 40,188
2020	39,939	1,073	41,012	N/A
	<u>\$ 153,595</u>	<u>\$ 10,451</u>	<u>\$ 164,046</u>	

Note 7317 dated March 8, 2016

<u>September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Early Redemption Value</u>
2017	28,988	3,616	32,604	N/A
2018	29,677	2,926	32,603	N/A
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>\$ 152,000</u>	<u>\$ 11,018</u>	<u>\$ 163,018</u>	

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS
September 30, 2016

NOTE 5: LONG-TERM DEBT, Continued

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2016, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Loan payable	\$ -	\$ 152,000	\$ -	\$ 152,000	\$ 28,988
Loan payable	<u>189,516</u>	<u>-</u>	<u>35,921</u>	<u>153,595</u>	<u>36,886</u>
Governmental activities:					
Long-term liabilities	<u>\$ 189,516</u>	<u>\$ 152,000</u>	<u>\$ 35,921</u>	<u>\$ 305,595</u>	<u>\$ 65,874</u>

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.

C. LaBelle-Fannett Volunteer Fire Department

A notice of debarment letter from the U.S. Department of Homeland Security to LaBelle-Fannett Volunteer Fire Department was presented to the Board stating that on March 4, 2016 a three-year debarment went into effect.

A lawsuit was filed by Labelle-Fannett Volunteer Fire Department against the District (Case No. E-198,306; Labelle-Fannett Volunteer Fire Department vs. Jefferson County, et al.), in the 172nd Judicial District Court. After giving a 90-day notice, the District terminated its service agreement with LaBelle-Fannett Volunteer Fire Department on September 30, 2016.

The District has begun the process of creating a new ESD Fire Department to replace the LaBelle-Fannett Volunteer Fire Department due to debarment issues.

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property taxes, penalties and interest	\$ 597,502	\$ 590,900	\$ 552,331	\$ 38,569
Other miscellaneous	0	15,000	15,908	(908)
Total revenue	<u>597,502</u>	<u>605,900</u>	<u>568,239</u>	<u>37,661</u>
EXPENDITURES				
Current:				
General government	135,790	219,295	179,011	40,284
Fire and emergency services	<u>420,700</u>	<u>452,524</u>	<u>398,535</u>	<u>53,989</u>
Total expenditures	<u>556,490</u>	<u>671,819</u>	<u>577,546</u>	<u>94,273</u>
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	<u>41,012</u>	<u>(65,919)</u>	<u>(9,307)</u>	<u>(56,612)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from loan	0	152,000	152,000	0
Principle payments on loan	<u>(41,012)</u>	<u>(35,921)</u>	<u>(35,921)</u>	<u>0</u>
Total other financing sources and uses	<u>(41,012)</u>	<u>116,079</u>	<u>116,079</u>	<u>0</u>
NET CHANGE IN FUND BALANCES	0	50,160	106,772	(56,612)
FUND BALANCES AT BEGINNING OF YEAR	<u>373,428</u>	<u>373,428</u>	<u>373,428</u>	<u>0</u>
FUND BALANCE AT END OF YEAR	<u>\$ 373,428</u>	<u>\$ 423,588</u>	<u>\$ 480,200</u>	<u>\$ (56,612)</u>

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

Exhibit F

**Jefferson County Emergency Services District No. 4
Bank Account Register**

Texas First Bank - Checking
January 17, 2017 - February 20, 2017

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			377,635.71
01/19/17	2335	MORRISON	Nick Gregory Morrison	2,625.00		375,010.71
01/20/17	2336	JEFFCTYTAX	Allison Nathan Getz, Tax Assessor-Collector	4,452.42		370,558.29
01/31/17			Interest Income		64.69	370,622.98
02/06/17			Property Taxes		159,618.72	530,241.70
02/20/17	2337	JEFFCTYTAX	Allison Nathan Getz, Tax Assessor-Collector	7.50		530,234.20
02/20/17	2338	BENCK	Benckenstein & Oxford, L.L.P.	1,350.00		528,884.20
02/20/17	2339	DELTA	Delta Industrial Service and Supply	991.50		527,892.70
02/20/17	2340	MORVANT	Dwayne Morvant	604.84		527,287.86
02/20/17	2341	EARLLAWN	Earl Lawn Service	187.00		527,100.86
02/20/17	2342	FARM&HOME	Farm & Home Supply	154.53		526,946.33
02/20/17	2343	FBTAYLOR	FB Taylor Insurance Agency	1,539.30		525,407.03
02/20/17	2344	GREENACRES	Green Acres Grocery, Inc.	46.05		525,360.98
02/20/17	2345	OXFORD	Hubert Oxford, IV	400.00		524,960.98
02/20/17	2346	HANSEN	Jeremy D. Hansen	604.84		524,356.14
02/20/17	2347	HEINZ	Joshua C. Heinz	400.00		523,956.14
02/20/17	2348	KAY	Kay Electronics, Inc.	2,229.00		521,727.14
02/20/17	2349	MER1099	Mary Ellen Robertson, CPA	475.00		521,252.14
02/20/17	2350	MER1099	Mary Ellen Robertson, CPA	2,376.65		518,875.49
02/20/17	2351	MORRISON	Nick Gregory Morrison	2,625.00		516,250.49
02/20/17	2352	NORTHDALLAS	North Dallas Bank and Trust Company	32,603.65		483,646.84
02/20/17	2353	PCMARKET	P. C. Market and Hardware	34.66		483,612.18
02/20/17	2354	PRN	PRN Medical Services, Inc.	216.00		483,396.18
02/20/17	2355	ROLLINS	Rollins Truck & Trailer Repair, LLC	194.50		483,201.68
02/20/17	2356	SIDDONS	Siddons-Martin Emergency Group, LLC	10,444.73		472,756.95
02/20/17	2357	TOWNANDCOUN	Town and Country	72.44		472,684.51
02/20/17	2358	VISA9650	VISA	202.37		472,482.14
02/20/17	2359	VISA4586	VISA	1.06		472,481.08
02/20/17	2360	WCOFTX	WC of Texas - Kountze	168.75		472,312.33
02/20/17	2361	FIREHOUSE	Xerox Business Services LLC	2,760.00		469,552.33
			Totals	<u>67,766.79</u>	<u>159,683.41</u>	<u>469,552.33</u>

Transaction count = 29

**Jefferson County Emergency Services District No. 4
Bank Account Register**

Texas First Bank - Savings
January 17, 2017 - February 20, 2017

Date	Reference	Description	Checks/ Payments	Deposits/ Additions	Balance
01/31/17		Beginning Balance			200,389.70
		Interest Income		17.02	200,406.72
		Totals	<u>0.00</u>	<u>17.02</u>	<u>200,406.72</u>

Transaction count = 1

Jefferson County Emergency Services District No. 4

Check List

Texas First Bank - Checking
January 17, 2017 - February 20, 2017

Check Number	Check Date	Payee	Amount
Vendor Checks			
2335	01/19/17	Nick Gregory Morrison	2,625.00
2336	01/20/17	Allison Nathan Getz, Tax Assessor-Collector	4,452.42
2337	02/20/17	Allison Nathan Getz, Tax Assessor-Collector	7.50
2338	02/20/17	Benckenstein & Oxford, L.L.P.	1,350.00
2339	02/20/17	Delta Industrial Service and Supply	991.50
2340	02/20/17	Dwayne Morvant	604.84
2341	02/20/17	Earl Lawn Service	187.00
2342	02/20/17	Farm & Home Supply	154.53
2343	02/20/17	FB Taylor Insurance Agency	1,539.30
2344	02/20/17	Green Acres Grocery, Inc.	46.05
2345	02/20/17	Hubert Oxford, IV	400.00
2346	02/20/17	Jeremy D. Hansen	604.84
2347	02/20/17	Joshua C. Heinz	400.00
2348	02/20/17	Kay Electronics, Inc.	2,229.00
2349	02/20/17	Mary Ellen Robertson, CPA	475.00
2350	02/20/17	Mary Ellen Robertson, CPA	2,376.65
2351	02/20/17	Nick Gregory Morrison	2,625.00
2352	02/20/17	North Dallas Bank and Trust Company	32,603.65
2353	02/20/17	P. C. Market and Hardware	34.66
2354	02/20/17	PRN Medical Services, Inc.	216.00
2355	02/20/17	Rollins Truck & Trailer Repair, LLC	194.50
2356	02/20/17	Siddons-Martin Emergency Group, LLC	10,444.73
2357	02/20/17	Town and Country	72.44
2358	02/20/17	VISA	202.37
2359	02/20/17	VISA	1.06
2360	02/20/17	WC of Texas - Kountze	168.75
2361	02/20/17	Xerox Business Services LLC	2,760.00
Vendor Check Total			<u>67,766.79</u>
Check List Total			<u>67,766.79</u>

Check count = 27