

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 May 18, 2020, at the Labelle fire station, located at 12880 FM 365, Beaumont, Texas 77705, pursuant to notice duly posted according to law.

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

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

All of said Board members were present, thus constituting a quorum. Also present were: David Stacey, 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.; Roger Croley of J.R. Edwards & Associates, LLC, auditors for the District (attended via telephone conference); and, the individuals listed on the attendance log attached hereto as **Exhibit A**.

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

The Board then moved to Agenda Item No. 5 regarding the District’s fiscal year 2018-19 audit report. After Roger Croley of J.R. Edwards & Associates, LLC reviewed the audit report

with the Board, Assistant Treasurer Bordes made a motion to approve same, which was seconded by Vice President Reneau and unanimously approved by the Board. A copy of the District's fiscal year 2018-19 audit report is attached hereto as **Exhibit C**.

Next, President Roebuck directed the Board to Agenda Item No. 6 for review of the Minutes of the April 20, 2020 regular meeting. Upon motion by Vice President Reneau and seconded by Secretary Walston, the proposed minutes were unanimously approved by the Board members present.

The Board was then directed by President Roebuck to Agenda Item No. 7 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 D**: Texas First Bank checking (9417) - \$432,619.31 as of April 30, 2020, and \$436,725.56 as of May 16, 2020; Texas First Bank savings (1885) - \$200,416.48 as of April 30, 2020 and May 16, 2020; Allegiance Bank money market (6255) - \$227,260.10 as of April 30, 2020 and May 16, 2020; Common Cents Credit Union checking - \$5.00 as of April 30, 2020 and May 16, 2020; and, Common Cents Credit Union CD - \$225,839.90 as of April 30, 2020 and May 16, 2020. The District's total funds on deposit as of May 16, 2020 was \$1,090,247.04. Mrs. Robertson then reviewed with the Board the financial Statement of Activities attached hereto as **Exhibit E**.

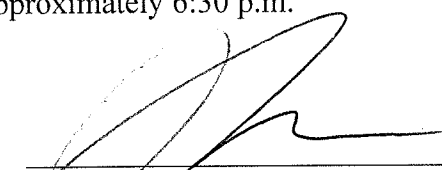
The Board then moved along to Agenda Item No. 8 for review and approval of payment of District's bills. Treasurer Melton and Mr. Stacey reviewed with the Board the District's various monthly expenditures for May, as shown on the Bank Account Registers and Check Lists attached hereto as **Exhibit F**. Upon motion by Treasurer Melton and seconded by Assistant Treasurer Bordes, the Board members present unanimously approved and ratified the May bill

and expenditure payments (Check Nos. 3825-3845, plus the Visa, Entergy, West Jefferson Co. Municipal Water District, Verizon Wireless, and Republic Services auto-debit payments).


Being as there were no matters to address under Agenda Item No. 9, the Board was directed to Agenda Item No. 10, at which time Chief Hansen advised that an application had been submitted on behalf of the District for another LMTV vehicle through the Texas Forestry Service FFP program, which would include a new skid unit. Mr. Hansen also reviewed the program requirements with the Board. Mr. Hansen estimates that the acquisition of the vehicle will cost the District approximately \$2,500.00. Upon motion by Assistant Treasurer Bordes and seconded by Vice President Reneau, the Board unanimously authorized and approved the procurement of the LMTV vehicle.

Thereafter, the Board was directed to Agenda Item No. 11, at which time Mr. Heinz advised that he would submit the District's fiscal year 2018-19 audit report to the Jefferson County Commissioners Court in accordance with Section 775.082 of the Texas Health & Safety Code.

Being as there were no further matters to come before the Board under Agenda Item No. 12, the regular meeting was adjourned at approximately 6:30 p.m.



Jeff Roebuck, President
Date: 6/15/2020

ATTEST:


~~Randy Walston, Secretary~~ Charlie Reneau, VP
Date: 6/15/2020

Exhibit A

JEFFERSON COUNTY ESD No. 4

Regular Board Meeting

May 18, 2020

SIGN-IN SHEET

1 Pat Purn

2 Mark Winsted 4131

3 _____

4 _____

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Exhibit B

ADMINISTRATORS REPORT

May 18, 2020

Labelle Station:

1. New Phone line and phone installed: Two line Phone with answering machine
 - a. Line 1 – JCESD4 Non-emergency Fire Operations: 796-3035
 - b. Line 2 – JCESD4 Administration Office: 796-3036
2. Refrigerator was repaired at \$140: (relay)
3. Generator: Transfer switch is the hold up. I called ASCO on 5-15-20 to check on the status of the repairs a PO was issued for. Repair technician stated... "I forgot about y'all. He is starting a work order immediately and will be calling to schedule a date for repairs.
4. Flag Pole halyard broke during high winds and we need a bucket type truck to re-string it.

Fannett Station:

Cheek Station:

1. Internet modem has been reinstalled
2. Desk was delivered by Pat and I
3. Refrigerator was installed by Pat and I.
4. **Tanker 41** was moved to back storage building. Chief will give you more details on that.

Apparatus/Equipment:

1. **E42** Honda generator: sent in for repairs for a recall item
2. Picked up **LTVV** at Silsbee Motor in Silsbee after getting emergency lights and radio installed
 - a. Fuel system
 - b. Hose Reel
3. Took **B43** in for repairs to electrical on the skid unit
4. Repaired small electrical issue with **E41**
5. **Gator** is back from being repaired. (\$33.63)

6. **Parade Truck:** Pat talked to Hlavinka, and we'll start T.E.R.P application again this November.

ESD :

1. **Unit 4:** It will be completed soon. I need guidance on how it is to be paid for.
Insurance paid \$47,815.55 for flooded U4
New U4 was quoted \$52,654.20
Difference of \$4,838.65
2. Audit: Is complete.
3. Enguard the Email service was set up on auto bill pay. \$100 a month
4. \$6,000 Grant received from Texas Forestry Service for Station 3 Damages during Tropical Storm Imelda.
5. Fire Extinguishers: Fire Extinguishers are being Inspected and properly inventories.
6. VFD t-shirts and caps ordered
7. Texas Forestry Service: Letter of intent signed by the Chief, for the LVTV/Skid unit grant.
That was step one in the process.

New Vendors: None

VFIS: Command Trailer is now insured

Communications

Policy Manual: I have not worked at all on it.

Emergency Reporting:

- EMS:**
1. Worked with Scott Wade on EMS billing to get some runs billed.
 2. Pat is working getting all the DO changed

Fire Side: "Built" Rig Checks for most of the equipment

Inventory: Is Still being worked on.

I've been steadily getting items entered into the Emergency Reporting:

Jefferson County ESD No. 4
Chief's Report
18 MAY, 2020

1. Station Status:

LaBelle STA #1: Operational – Engine & Tanker in service.
Fannett STA #2: Operational – All apparatus in service.
Cheek STA #3: Operational – Engine & Reserve Tanker in service

2. Apparatus Status:

E41 – In Service
T41 – In Reserve (temporarily relocated to Cheek)
B41 – Limited service. Emergency lighting installed and skid unit is running.
E42 – In service
T42 – In service
B42 – In Service
E43 – In service
T43 – In service (temporarily relocated to LaBelle)
B43 – In service
MED4 – In Service
U4 – Awaiting Delivery (equipment installation)

3. Membership: No changes to membership.

4. Training: **A.** In-person training to resume by 01June2020. **B.** EMS CE program has been re-established for ESD4. The EMS CE coordinator for ESD4 is FF/Paramedic Tim Byers. A training schedule is revised and updated. **C.** Officers recently attended online training through local firefighter support organization. **D.** Online FIRE/EMS training is currently in development for ESD4 emergency responders. Current measures include releases via the department's private social media page and emergency notification systems.

5. Fire/EMS Operations: **A.** COVID-19 Policies and procedures remain in place for all emergency responses and are in alignment with regional FIRE/EMS policies. **B.** Daily teleconferences with Emergency Management have ended and bi-weekly teleconferences with regional EMS providers for Pandemic coordination continue. **C.** PPE and decontamination supplies remain adequate with no-cost back fill procured through TDEM. **D.** No further exposures have been reported for ESD4 personnel. Department members are ordered to not to perform ESD duties while quarantined or isolated. All member statuses are coordinated through the Chief, Asst. Chief, and the member's respective Captain. **E.** COVID-19 testing is no longer available through Emergency Management and Public Health. **F.** Degraded condition of Tanker 42 has raised safety concerns. Request discussion to propose designation as surplus or salvage for disposal.

6. Fire/EMS Administration: **A.** Assistance needed with development of written guidance for handling of routine and FOIA records requests. **B.** Records management training was postponed due to COVID-19. Online sessions remain available. **C.** Mutual-aid agreement is still in draft between Acadian Ambulance and ESD4. Delayed by COVID-19. **E.** Received and accepted offer from Texas Forest Service FFP program for 2001 LMTV & \$20k skid unit grant. Recommend moving forward with cooperative agreement to accept. **F.** Burn permit discussion amongst ESDs to be discussed in July/August at next regional Chiefs meeting.

Exhibit C

JEFFERSON COUNTY EMERGENCY
SERVICES DISTRICT NO. 4

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

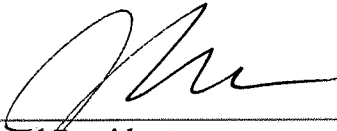
JEFFERSON COUNTY
EMERGENCY SERVICES
DISTRICT NO. 4

Annual Financial Report

For the Year Ended September 30, 2019

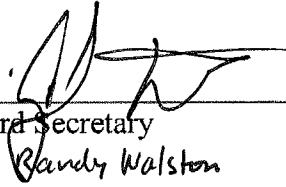
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4
CERTIFICATE OF BOARD

We, the undersigned, certify that this accompanying audit report of the above named district was reviewed and approved for the year ended September 30, 2019 at a meeting of the Board of Commissioners held on the 18th day of May, 2020.



Board President

Jeff Roebuck



Board Secretary

Bandy Walston

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
Annual Financial Report
For The Year Ended SEPTEMBER 30, 2019

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INTRODUCTORY SECTION

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4

JEFFERSON COUNTY, TEXAS

FOR THE YEAR ENDED SEPTEMBER 30, 2019

Board of Commissioners

Jeffery Roebuck
Charles Reneau
Randy Walston
Sandra Melton
Robert Bordes

President
Vice President
Secretary
Treasurer
Asst. Treasurer

Command Staff

Jeremy Hansen

Fire Chief

FINANCIAL SECTION

J. R. Edwards & Associates, LLC

Certified Public Accountants

May 15, 2020

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, and each major fund of Jefferson County Emergency Services District No.4, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund the Jefferson County Emergency Services District No. 4, as of September 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Board of Commissioners
Jefferson County Emergency Services District No. 4
Jefferson County, Texas
Page 2
May 15, 2020

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 - 9 and page 23 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

J.R. Edwards & Associates, LLC

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, 2019. We encourage readers to consider the information presented here in conjunction with the independent auditors' report on page 2, and the District's Basic Financial Statements that begin on page 10.

FINANCIAL HIGHLIGHTS

- The District's total combined net position was \$1,511,679 at September 30, 2019, as compared to \$1,359,522 at September 30, 2018.
- During the year, the District's expenses were \$152,157 less than the \$607,968 generated in taxes and other revenues for governmental activities.
- The general fund reported a fund balance this year of \$547,148. All is for unrestricted use by the District. The prior year fund balance was \$749,556 at year end.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements include 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.

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 of the current year's revenues and expenses regardless of when cash is received or paid. Thus, revenue 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.

OVERVIEW OF THE FINANCIAL STATEMENTS - Continued

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 objects. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related requirements. The fund financial statements provide 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 funds balance sheet and the governmental funds 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.

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 on pages 16-22 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 23 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Our analysis focuses on the Net Position (Table I) and Changes in Net Position (Table II) of the District's governmental activities.

The District's combined net position was \$1,511,679 at September 30, 2019. (See Table I)

Table I
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4
Net Position

	September 30, 2019	September 30, 2018
Current and Other Assets	\$ 596,260	\$ 810,614
Capital Assets	1,203,983	741,660
Total Assets	<u>1,800,243</u>	<u>1,552,274</u>
Long-term Liabilities	156,170	103,769
Other Liabilities	132,394	88,983
Total Liabilities	<u>288,564</u>	<u>192,752</u>
Net Assets:		
Invested in Capital Assets Net of Related Debt	937,403	568,614
Unrestricted	<u>574,276</u>	<u>790,908</u>
Total Net Position	<u>\$ 1,511,679</u>	<u>\$ 1,359,522</u>

A portion of the District's net position, \$937,403, reflects its investment in capital assets net of related debt. The District uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. The \$574,276 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 \$607,968. For the current year most of the revenues resulted from property taxes levied and miscellaneous revenues accounted for less than one percent.

In future years most of the District's revenues will be derived from property taxes.

Total Cost of all programs and services was \$455,811. The net position of the District for the current year increased \$152,157 (see Table II on page 7 of this report).

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

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, 2019	September 30, 2018
Revenues:		
General Revenues:		
Maintenance and Operations Taxes	571,454	559,329
Miscellaneous	36,514	189,638
Total Revenue	<u>607,968</u>	<u>748,967</u>
Expenses:		
General government	126,479	155,457
Fire and emergency services	329,332	258,086
Total Expenses Governmental Activities	<u>455,811</u>	<u>413,543</u>
Increase (Decrease) in Net Assets	152,157	335,424
Net Assets - October 1 (Beginning)	<u>1,359,522</u>	<u>1,024,098</u>
Net Assets - September 30 (Ending)	<u>\$ 1,511,679</u>	<u>\$ 1,359,522</u>

GOVERNMENTAL ACTIVITIES

- Property tax rates were set at \$.081291 per \$100 valuation for M&O. The rate for 2019-2020 is set at \$.076438 per \$100 of taxable valuation for M&O.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As previously noted, 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 2018-2019 year and it was approved by the Commissioners.

CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY

Capital Assets. At September 30, 2019 the District had \$1,203,983 (net of depreciation) invested in capital assets, buildings, equipment and vehicles.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4

Capital Assets

Governmental Activities

	September 30, 2019	September 30, 2018
Buildings and Improvements	\$ 67,155	\$ 67,155
Emergency equipment and vehicles	1,537,603	956,871
Totals	<u>1,604,758</u>	<u>1,024,026</u>
Less Accumulated Depreciation:		
Buildings and Improvements	(3,589)	(2,819)
Emergency equipment and vehicles	(397,187)	(279,548)
Total Accumulated Depreciation	<u>(400,776)</u>	<u>(282,367)</u>
Net Capital Assets	<u>\$ 1,203,982</u>	<u>\$ 741,659</u>

Long-Term Debt. At year-end, the District had \$266,580 in notes payable outstanding. More detailed information about the District's long-term liabilities is presented in the notes to the financial statements.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4

Outstanding Debt

	September 30, 2019	September 30, 2018
Governmental activities:		
Note Payable	\$ 266,580	\$ 173,045
Total	<u>\$ 266,580</u>	<u>\$ 173,045</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, and creditors with a general overview of the District's finances as well as demonstrate accountability for 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

STATEMENT OF NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Primary Government Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 559,054
Taxes receivable - net of allowance	33,987
Other receivables	150
Prepays	3,069
Capital assets:	
Buildings, property, and equipment, net	1,203,983
Total Assets	<u>1,800,243</u>
LIABILITIES	
Accounts payable	21,984
Non-current liabilities:	
Due within one year	110,410
Due in more than one year	156,170
Total Liabilities	<u>288,564</u>
NET POSITION	
Net investment in capital assets	937,403
Unrestricted	574,276
Total Net Position	<u>\$ 1,511,679</u>

The accompanying notes are an integral part of this financial statement.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2019

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	\$ 126,479	\$ -	\$ -	\$ (126,479)
Fire and emergency services	329,332	-	-	(329,332)
Total governmental activities	455,811	-	-	(455,811)
Total Primary Government	\$ 455,811	\$ -	\$ -	\$ (455,811)
				571,454
Property taxes, penalties and interest				
Contributions not restricted to specific programs				36,514
Other miscellaneous				607,968
Total general revenues				152,157
Change in Net Position				1,359,522
Net Position- Beginning				1,511,679
Net Position - Ending				\$ 1,511,679

The accompanying notes are an integral part of this financial statement.

BALANCE SHEET - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Total Governmental Funds
	<u>General Fund</u>
ASSETS:	
Cash and cash equivalents	\$ 559,054
Property taxes receivable (net of allowances for doubtful accounts)	33,987
Other receivables	150
Prepaid items	<u>3,069</u>
TOTAL ASSETS	<u>\$ 596,260</u>
LIABILITIES AND FUND BALANCES:	
LIABILITIES:	
Accounts payable	<u>\$ 21,984</u>
TOTAL LIABILITIES	<u>21,984</u>
DEFERRED INFLOWS OF RESOURCES:	
Unavailable revenue - property tax	<u>27,128</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>27,128</u>
FUND BALANCES:	
Unassigned Fund Balance	<u>547,148</u>
Total fund balances	<u>547,148</u>
TOTAL LIABILITIES DEFERRED INFLOWS AND FUND BALANCE	<u>\$ 596,260</u>

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, 2019

Governmental fund balance as reported on the balance sheet for governmental funds.	\$ 547,148
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,203,983
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(266,580)
Recognition of deferred revenue as revenue increases net position.	<u>27,128</u>
Total net position as reported on the Statement of Net Position for Governmental Activities.	<u>\$ 1,511,679</u>

The accompanying notes are an integral part of this financial statement.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Total Governmental Funds
	<u>General Fund</u>
REVENUES	
Property taxes, penalties and interest	\$ 585,678
Other miscellaneous	36,514
Total revenue	<u>622,192</u>
EXPENDITURES:	
Current:	
General government	126,479
Fire and emergency services	791,656
Total expenditures	<u>918,135</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(295,943)</u>
OTHER FINANCING SOURCES (USES)	
Issuance of debt	200,000
Principal payments on loan	(106,465)
Total other financing sources and uses	<u>93,535</u>
NET CHANGE IN FUND BALANCES	(202,408)
FUND BALANCES - BEGINNING	<u>749,556</u>
FUND BALANCES - ENDING	<u>\$ 547,148</u>

The accompanying notes are an integral part of this financial statement.

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED SEPTEMBER 30, 2019

Net change in fund balances - total governmental funds (Exhibit D) \$ (202,408)

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	\$ 580,732	
Depreciation	<u>(118,408)</u>	462,324

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

Issuance of new debt	\$ (200,000)	
Principal payments on loan	<u>106,465</u>	(93,535)

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 decreased by this amount in the current period. (14,224)

Change in net position of governmental activities (Exhibit B) \$ 152,157

The accompanying notes are an integral part of this financial statement.

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 nonfiduciary 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 as *general revenues*.

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

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 all financial resources of the general government, except those required to be accounted for in another fund.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

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 be 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.

E. Budgetary Data

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

- a. The Fire Chief submits 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 30th, 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).

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

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 in 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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

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.

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 Chief 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 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.

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 15, 2020, 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 deposits was \$559,054 and the bank balance was \$571,759. At September 30, 2019, the bank balance was covered by federal depository insurance. 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. The District's ending bank balance was \$571,759 as of September 30, 2019. Of this amount, \$250,000 was covered by FDIC insurance; the remainder was covered by \$811,875 of pledged securities held in the District's name, allowing the District to be collateralized.

NOTE 3: PROPERTY TAXES

Property taxes are collected by Allison Getz, Jefferson County Tax Assessor Collector, and are forwarded to the District through bank transfer. The tax rate held by the District during 2019 was \$.081291 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, 2018 was \$683,324,182. Property taxes receivable for 2019 are \$33,987 net of allowance for doubtful accounts of \$27,157.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2019

NOTE 4: CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended September 30, 2019 was as follows:

Governmental Activities	Beginning	Current Year		Ending
	Balance	Increases	Decreases	Balance
Capital assets being depreciated:				
Buildings	\$ 67,155	\$ -	\$ -	\$ 67,155
Fire equipment and vehicles	956,871	580,732	-	1,537,603
Total capital assets being depreciated:	1,024,026	580,732	-	1,604,758
Less accumulated depreciation:				
Buildings	(2,819)	(769)	-	(3,588)
Fire equipment and vehicles	(279,548)	(117,639)	-	(397,187)
Total accumulated depreciation	(282,367)	(118,408)	-	(400,775)
Total capital assets being depreciated, net	741,659	462,324	-	1,203,983
Governmental activities capital assets, net	\$ 741,659	\$ 462,324	\$ -	\$ 1,203,983

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

Fire and Emergency Services	\$ 118,408
Total Depreciation Expense - Governmental Activities	\$ 118,408

NOTE 5: LONG TERM DEBT

The District entered into a loan agreement for the purchase of a vehicle for fire and emergency services.

Long-term debt at September 30, 2019, is summarized as follows:

Date Issued	Amount	Final Maturity	Annual Installments	% Rate	Outstanding Balance
2015	\$ 189,516	2020	\$ 41,011	2.686%	\$ 40,780
2016	152,000	2021	32,604	2.379%	62,952
2019	200,000	2023	44,540	3.694%	162,848
					\$ 266,580

Interest on the loan shall be computed at a fixed rate of 2.686% and 2.379% and 3.694% respectively, for five years provided that such rate shall not exceed the highest lawful rate. This note may be prepaid in full according to the early redemption value on due date of the loan in years three and four as shown on the table below.

NOTE 5: LONG TERM DEBT, Continued

Annual requirements to maturity for the loan is as follows:

Year Ending September 30,	Principal	Interest	Total	Early Redemption Value
2020	110,410	7,746	118,156	32,011
2021	71,793	5,351	77,144	N/A
2022	41,423	3,117	44,540	
2023	42,954	1,587	44,541	
Total	<u>\$ 266,580</u>	<u>\$ 17,801</u>	<u>\$ 284,381</u>	<u>\$ 32,011</u>

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2019, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Loans payable	173,045	200,000	106,465	266,580	110,410
Governmental activities:					
Long-Term Liabilities	<u>\$ 173,045</u>	<u>\$ 200,000</u>	<u>\$ 106,465</u>	<u>\$ 266,580</u>	<u>\$ 110,410</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.

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 basic financial statements.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes, penalties and interest	\$ 560,000	\$ 585,000	\$ 585,678	\$ 678
Other miscellaneous	61,500	43,000	36,514	(6,486)
Total revenue	<u>621,500</u>	<u>628,000</u>	<u>622,192</u>	<u>(5,808)</u>
EXPENDITURES				
Current:				
General government	122,170	127,720	126,479	1,241
Fire and emergency services	850,538	899,100	791,656	107,444
Total expenditures	<u>972,708</u>	<u>1,026,820</u>	<u>918,135</u>	<u>108,685</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(351,208)</u>	<u>(398,820)</u>	<u>(295,943)</u>	<u>102,877</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from loan	200,000	200,000	200,000	-
Principal payments on loan	(69,276)	(106,428)	(106,465)	(37)
Total other financing sources and uses	<u>130,724</u>	<u>93,572</u>	<u>93,535</u>	<u>(37)</u>
NET CHANGE IN FUND BALANCES	<u>(220,484)</u>	<u>(305,248)</u>	<u>(202,408)</u>	<u>102,840</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>749,556</u>	<u>749,556</u>	<u>749,556</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 529,072</u>	<u>\$ 444,308</u>	<u>\$ 547,148</u>	<u>\$ 102,840</u>

The accompanying notes are an integral part of this financial statement.

COMPLIANCE SECTION

J. R. Edwards & Associates, LLC

Certified Public Accountants

May 15, 2020

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund of Jefferson County Emergency Services District No. 4 (District), as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 15, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Jefferson County Emergency Services District No. 4 financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Board of Commissioners
Jefferson County Emergency Services District No. 4
May 15, 2020

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

J.R. Edwards & Associates, LLC

Exhibit D

BANK ACCOUNT BALANCES AS OF MAY 17, 2020

5-16-2020

	4/30/2020	Includes deposits	[REDACTED]
	Ending Balance	Listed Below	
First State Bank			
Checking Account	\$ 432,619.31		\$ 436,725.56
Public Funds Savings	\$ 200,416.48		\$ 200,416.48
TOTAL AT FIRST BANK	\$ 633,035.79		\$ 637,142.04
PLUS			
Allegiance Bank CD	\$ 227,260.10		\$ 227,260.10
Common Cents Credit Union	\$ 225,839.90		\$ 225,839.90
CD With Maturity Date of 1/24/2021			
Original Deposit of \$225,000.00			
Share Account (Regular)	\$ 5.00		\$ 5.00
TOTAL	\$ 1,086,140.79		\$ 1,090,247.04

Checks Today totaling

\$ (13,717.14)

Leaving Balance of

\$ 1,076,529.90

Deposits include:	
Jefferson County Tax Deposit	\$ 5,683.06
Imelda Grant from Texas Forestry Serv	\$ 6,000.00
[REDACTED]	\$ 11,683.06



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BOOKKEEPING
(409) 948-1993

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JEFFERSON COUNTY EMERGENCY
SERVICES DISTRICT No. 4
12880 FM 365 RD
BEAUMONT TX 77705-9682

Account Number: 10229417
Statement Date: 4/30/20
Checks/Items Enclosed: 26

EM

PUBLIC FUNDS TIERED INT. JEFFERSON COUNTY EMERGENCY Acct 10229417
SERVICES DISTRICT No. 4

Beginning Balance 4/01/20 452,143.81
Deposits / Misc Credits 6 18,144.01
Withdrawals / Misc Debits 34 37,668.51
** Ending Balance 4/30/20 432,619.31 **
Service Charge .00
Interest Paid Thru 4/30/20 54.19
Interest Paid Year To Date 680.65
Annual Percentage Yield Earned .15%
Number of Days for A.P.Y.E. 30
Average Balance for A.P.Y.E. 439,565.02
Minimum Balance 429,041
Enclosures 26

FEE RECAP

Table with 3 columns: Fee Type, Total for this period, Total year-to-date. Rows include Total Overdraft Fees and Total Returned Item Fees.

DEPOSITS AND OTHER CREDITS

Table with 3 columns: Date, Deposits, Activity Description. Rows show deposits on 4/06, 4/08, 4/14, 4/24, 4/28, and 4/30.



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JEFFERSON COUNTY EMERGENCY

Account Number: 10229417
Statement Date: 4/30/20

DEBITS AND OTHER WITHDRAWALS

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

CHECKS PAID

* indicates skip in check numbers

Table with columns: Date, Check No., Amount, Date, Check No., Amount, Date, Check No., Amount. Rows list check numbers 3801 through 3817 and their corresponding dates and amounts.

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JEFFERSON COUNTY EMERGENCY

Account Number: 10229417
Statement Date: 4/30/20

DAILY BALANCE SUMMARY

Date	Balance	Date	Balance	Date	Balance
4/01	449,434.31	4/14	441,284.68	4/24	431,255.23
4/06	450,157.37	4/16	441,012.29	4/27	429,041.09
4/07	431,782.37	4/20	438,512.29	4/28	434,364.59
4/08	441,488.91	4/21	434,949.45	4/29	432,565.12
4/10	441,352.10	4/22	433,749.45	4/30	432,619.31
4/13	440,924.51				

PUBLIC FUNDS SAVINGS

JEFFERSON COUNTY EMERGENCY
SERVICES DISTRICT No. 4

Acct 20041885

Beginning Balance	4/01/20	200,400.01
Deposits / Misc Credits	1	16.47
Withdrawals / Misc Debits	0	.00
** Ending Balance	4/30/20	200,416.48 **
Service Charge		.00
Interest Paid 4/01/20 - 4/30/20		16.47
Interest Paid Year To Date		149.83
Annual Percentage Yield Earned		.10%
Number of Days for A.P.Y.E.		30
Average Balance for A.P.Y.E.		200,400.55
Minimum Balance		200,400

DEPOSITS AND OTHER CREDITS

Date	Deposits	Activity Description
4/30	16.47	Interest Paid

DAILY BALANCE SUMMARY

Date	Balance	Date	Balance	Date	Balance
4/30	200,416.48				



Texas First Bank Public Funds Tiered Int. **9417

Available Balance

\$436,725.56

Last Updated: 5/17/2020 9:02 AM

Date ▾	Description ▾	Amount ▾
MAY 15 2020	WestJeffersnMWDp/Payment JEFFERSON COUNTY EDS	(\$28.67) \$436,725.56
MAY 15 2020	WestJeffersnMWDp/Payment JEFFERSON COUNTY ESD	(\$28.67) \$436,754.23
MAY 15 2020	WestJeffersnMWDp/Payment JEFFERSON CO. ESD 4	(\$28.67) \$436,782.90
MAY 13 2020	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	(\$242.76) \$436,811.57
MAY 13 2020	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	(\$126.84) \$437,054.33
MAY 13 2020	JEFFERSON COUNTY/PROPTAXPMT 86 ESD #4	\$5,683.06 \$437,181.17
MAY 12 2020	ENTERPRISE GUARD/9493357080 M41989974907 PATRICK LARSON	(\$100.00) \$431,498.11
MAY 11 2020	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	(\$56.68) \$431,598.11
MAY 5 2020	☞ Deposit	\$714.48 \$431,654.79

MAY 4 2020	VERIZON WIRELESS/PAYMENTS 094212557100001 0000000094212557100001	(\$418.95) \$430,940.31
MAY 4 2020	VERIZON WIRELESS/PAYMENTS 064225772500001 0000000064225772500001	(\$10.05) \$431,359.26
MAY 1 2020	☞ Check - 3807	(\$1,250.00) \$431,369.31
APR 30 2020	Interest Paid	\$54.19 \$432,619.31
APR 29 2020	☞ Check - 3810	(\$1,399.47) \$432,565.12
APR 29 2020	☞ Check - 3817	(\$400.00) \$433,964.59
APR 28 2020	☞ Check - 3802	(\$648.50) \$434,364.59
APR 28 2020	☞ Check - 3812	(\$28.00) \$435,013.09
APR 28 2020	☞ Deposit	\$6,000.00 \$435,041.09
APR 27 2020	☞ Check - 3823	(\$420.00) \$429,041.09
APR 27 2020	☞ Check - 3804	(\$186.60) \$429,461.09
APR 27 2020	☞ Check - 3808	(\$143.31) \$429,647.69
APR 27 2020	☞ Check - 3806	(\$124.63) \$429,791.00



Texas First Bank Public Funds Savings **1885

Available Balance
\$200,416.48

Last Updated: 5/17/2020 9:02 AM

Date ▾	Description ▾	Amount ▾
APR 30 2020	Interest Paid	\$16.47 \$200,416.48
MAR 31 2020	Interest Paid	\$34.58 \$200,400.01
FEB 28 2020	Interest Paid	\$47.75 \$200,365.43
JAN 31 2020	Interest Paid	\$51.03 \$200,317.68
DEC 31 2019	Interest Paid	\$51.01 \$200,266.65
NOV 29 2019	Interest Paid	\$49.36 \$200,215.64
OCT 31 2019	Interest Paid	\$50.99 \$200,166.28
SEP 30 2019	Interest Paid	\$49.33 \$200,115.29
AUG 30 2019	Interest Paid	\$65.96 \$200,065.96



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



Account Number 1086255
Statement Date 04/30/2020
Statement Thru Date 04/30/2020
Checks/Items Enclosed 0
Page 1

Return Service Requested
00001044 TA093D05012003255100 01 000000000 00000000 002

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

Customer Service Information

Customer Care 281-894-3200
 Lost/Stolen Debit Card 800-500-1044
 Visit Us Online allegiancebank.com

Relationship Summary

Account Type	Balance
DEPOSIT ACCOUNTS	\$227,260.10

PF NON MUD MMA

Account Number: 1086255

Balance Summary

Beginning Balance as of 04/01/2020	\$227,129.78
+ Deposits and Credits (1)	\$130.32
- Withdrawals and Debits (0)	\$0.00
Ending Balance as of 04/30/2020	\$227,260.10
Maintenance Fees for Period	\$0.00
Minimum Balance for Period	\$227,129.00

Earnings Summary

Interest for Period Ending 04/30/2020	\$130.32
Interest Paid Year to Date	\$822.06
Annual Percentage Yield Earned (APYE)	0.70%
Average Balance for APYE	\$227,129.78
Number of Days for APYE	30

DEPOSITS AND OTHER CREDITS

Date	Description	Deposits
Apr 30	INTEREST PAID	130.32

FEE RECAP

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

DAILY BALANCE SUMMARY

Date	Balance
Apr 30	\$227,260.10

00001044 TA093D05012003255100 01 000000000 00000000 002



P.O. Box 20396
 Beaumont, TX 77720
 (409) 842-5233

Member Number *****04
 Page Number 1 of 1
 Starting Date 01/01/20
 Ending Date 03/31/20
 YTD Taxable Dividends \$839.90
 YTD Interest \$0.00

JEFFERSON COUNTY ESD NO. 4
 12880 FM 365 RD
 BEAUMONT TX 77705-9682

Important Message to Members:
 We hope you are healthy and safe. Please know we are still here for you during this time. Our Drive-Thru locations are open with Regular Business Hours. You can also access your account 24/7 on our Mobile App and through Online Banking.

SUMMARY OF ACCOUNTS

SHARE	ENDING BALANCE	LOAN	ENDING BALANCE
REGULAR SHARE ACCOUNT	5.00		
4816 - 1 YEAR CD PROMOTION 03/	225,839.90		
TOTAL SHARE BALANCE	225,844.90	TOTAL LOAN BALANCE	0.00

REGULAR SHARE ACCOUNT

DATE	CREDITS	DEBITS	BALANCE	TRANSACTION DESCRIPTION
			0.00	PREVIOUS BALANCE
Jan24	0.00		0.00	Open New Account
Jan24	5.00		5.00	Deposit
Mar31			5.00	NEW BALANCE

4816 - 1 YEAR CD PROMOTION 03/

DATE	CREDITS	DEBITS	BALANCE	TRANSACTION DESCRIPTION
			0.00	PREVIOUS BALANCE
Jan24	0.00		0.00	Open New Account
Jan24	225,000.00		225,000.00	Deposit
Mar31	839.90		225,839.90	Dividend Posting 68 Days Avg Daily Bal: 225,000.00 Annual Percentage Yield Earned: 2.02
Mar31			225,839.90	NEW BALANCE Maturity Date: 01/24/2021

Exhibit E

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

	1 Month Ended 4/30/2020 Actual	7 Months Ended 4/30/2020 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
Revenue					
Ad Valorem Taxes	\$ 9,786	\$ 553,244	\$ 565,000	\$ (11,756)	97.92%
EMS Billing	1,083	2,979	10,000	(7,021)	29.79%
Grants	6,000	6,000	10,000	(4,000)	60.00%
Interest Income	201	6,289	6,500	(211)	96.75%
Other Income	1,300	178,144	1,500	176,644	11876.27%
Sale of Equipment	-	135,000	135,000	0	100.00%
Total Revenue	<u>18,370</u>	<u>881,656</u>	<u>728,000</u>	<u>153,656</u>	<u>121.11%</u>
Operating Expenses					
Accounting	550	5,800	16,000	(10,200)	36.25%
Advertising	-	-	1,000	(1,000)	0.00%
Bank Fees	-	1	100	(99)	1.00%
Cleaning & Building Maintenance/Repairs	437	7,674	20,000	(12,326)	38.37%
District Manager	5,000	17,500	30,000	(12,500)	58.33%
Dues & Fees	-	50	4,000	(3,950)	1.25%
Insurance - VFIS District	-	-	2,800	(2,800)	0.00%
Interest Expense	-	1,890	8,586	(6,696)	22.01%
Internet	100	600	2,700	(2,100)	22.22%
Lawn Service	420	1,250	7,000	(5,750)	17.86%
Legal/Professional	1,600	12,041	16,000	(3,959)	75.26%
Lodging/Meals/Travel & Regist ESD	-	573	3,000	(2,427)	19.10%
Note Payable-Comm. First Nat'l (2019 Spartan)	-	-	38,524	(38,524)	0.00%
Note Payable-Dallas Bank&Trst(3000gal Tanker)	-	31,106	31,106	-	100.00%
Note Payable-First Financial (Mini Pumper)	-	39,787	39,939	(152)	99.62%
Office Supplies & Postage	71	632	1,500	(868)	42.13%
Small Equipment Purchases (less than \$5,000)	3,246	3,516	500	3,016	703.20%
Tax & Appraisal Fees	1,479	9,822	15,000	(5,178)	65.48%
Telephone/Cell Phone	78	586	2,000	(1,414)	29.30%
Utilities	622	3,390	8,000	(4,610)	42.38%
Water & Garbage	215	2,280	4,000	(1,720)	57.00%
Total Operating Expenses	<u>13,818</u>	<u>138,498</u>	<u>251,755</u>	<u>(113,257)</u>	<u>55.01%</u>

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

	1 Month Ended 4/30/2020 Actual	7 Months Ended 4/30/2020 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
Emergency Medical Services					
Billing - Admin. Fees	20	77	500	(423)	15.40%
Billing - Collection Fees	123	190	1,000	(810)	19.00%
Data/Connectivity (Phone)	48	96	500	(404)	19.20%
Equipment (New/Repair/Testing)	40	3,023	6,500	(3,477)	46.51%
Fuel	-	393	2,000	(1,607)	19.65%
Medical Supplies	-	2,743	6,000	(3,257)	45.72%
Software Service (Smart Phone App)	-	-	2,500	(2,500)	0.00%
Tuition/Reg/Certification/Dues	-	114	10,000	(9,886)	1.14%
Vehicle Repair & Maintenance	7	486	5,000	(4,514)	9.72%
Total Emergency Medical Services	<u>238</u>	<u>7,122</u>	<u>34,000</u>	<u>(26,878)</u>	<u>20.95%</u>
Fire Services					
Air-Pack SCBA Inspection & Repair	560	795	6,000	(5,205)	13.25%
Certification Dues	-	250	1,000	(750)	25.00%
Dispatch Services/Edispatches	-	22,350	22,000	350	101.59%
Equipment, Boots, Gloves-Insp/Repairs	649	1,512	6,500	(4,988)	23.26%
Fire Chief	1,250	7,500	15,000	(7,500)	50.00%
Fire Field Meals	-	114	1,000	(886)	11.40%
Fire Uniforms	-	-	4,000	(4,000)	0.00%
Fuel	258	2,288	6,000	(3,712)	38.13%
Insurance - Prop. & Liab.	-	35,266	31,500	3,766	111.96%
Insurance - Worker's Compensation	-	(120)	3,600	(3,720)	-3.33%
Maintenance & Repairs - Radios	-	5,960	1,500	4,460	397.33%
Personal Protection Equipment	64	4,442	25,000	(20,558)	17.77%
Personal Protective Equipment - Inspection	-	36	3,000	(2,964)	1.20%
Quartermaster/Station Attendant	795	3,641	13,000	(9,359)	28.01%
Small Equipment Purchases	-	7,025	17,300	(10,275)	40.61%
Software - Emer Reporting	-	2,588	3,000	(412)	86.27%
Supplies - Fire	100	723	7,500	(6,777)	9.64%
Supplies - Hoses/Nozzles/Tarps	-	-	7,500	(7,500)	0.00%
Training & Materials/Tuition/Registration	-	675	10,000	(9,325)	6.75%
Travel/Lodging/Meals/Trans Expenses	-	-	5,000	(5,000)	0.00%
Vehicle Repair & Maintenance	2,892	28,641	27,500	1,141	104.15%
Total Fire Services	<u>6,568</u>	<u>123,686</u>	<u>216,900</u>	<u>(93,214)</u>	<u>57.02%</u>
Capital Expenditures					
Bldg. Improvements - LaBelle	-	-	18,000	(18,000)	0.00%
E43 - Hose/Reflectors Storage	-	-	12,500	(12,500)	0.00%
Four Backup Cameras	-	-	10,000	(10,000)	0.00%
LMTV Improvements	-	-	10,000	(10,000)	0.00%
Radio Communication Upgrade	-	27,839	28,000	(161)	99.43%
Thermal Camera	-	-	10,000	(10,000)	0.00%
Total Capital Expenditures	<u>0</u>	<u>27,839</u>	<u>88,500</u>	<u>(60,661)</u>	<u>31.46%</u>
Contingency					
Contingency	18,375	33,377	20,000	13,377	166.89%
Total Contingency	<u>18,375</u>	<u>33,377</u>	<u>20,000</u>	<u>13,377</u>	<u>166.89%</u>
Total Expenses	<u>38,999</u>	<u>330,522</u>	<u>611,155</u>	<u>(280,633)</u>	<u>54.08%</u>
Net Change in Fund Balance	<u>\$ (20,629)</u>	<u>\$ 551,134</u>	<u>\$ 116,845</u>		

These financial statements have not been audited or reviewed and no CPA expresses an opinion or a conclusion nor provides any assurance on them.

Exhibit F

Jefferson County Emergency Services District No. 4

Check List

Texas First Bank - Checking
April 21, 2020 - May 18, 2020

Check Number	Check Date	Payee	Amount
Vendor Checks			
3825	05/18/20	Benckenstein & Oxford, L.L.P.	1,350.00
3826	05/18/20	Bill Clark Pest Control, Inc, INV 775373	81.19
3827	05/18/20	Coastal Welding Supply Inc.	110.50
3828	05/18/20	Green Acres Grocery, Inc.	181.40
3829	05/18/20	Jeremy D. Hansen	1,250.00
3830	05/18/20	Health Claims Plus, dba of J&M Neal, Inc.	192.73
3831	05/18/20	Joshua C. Heinz	400.00
3832	05/18/20	Patrick L. Larson	2,640.00
3833	05/18/20	Lone Star Lube Right	336.27
3834	05/18/20	Love's Travel Stops & Country Stores	107.06
3835	05/18/20	Randy Lyday	45.00
3836	05/18/20	M & D Supply, Inc..	201.26
3837	05/18/20	Mary Ellen Robertson, CPA	550.00
3838	05/18/20	Nick Gregory Morrison	1,000.00
3839	05/18/20	Hubert Oxford, IV	400.00
3840	05/18/20	David M. Stacey, Jr.	3,250.00
3841	05/18/20	Joyce M. Stacey	148.30
3842	05/18/20	Town and Country	29.25
3843	05/18/20	Trendsetter Screenprinting & Emroidery, LLC	907.92
3844	05/18/20	VFIS of Texas	116.26
3845	05/18/20	Unlimited Lawn Care DBA of D-S Landscape Inc.	420.00
		Vendor Check Total	<u>13,717.14</u>
		Check List Total	<u>13,717.14</u>

Check count = 21

Jefferson County Emergency Services District No. 4

Bank Account Register

Texas First Bank - Checking
April 21, 2020 - May 18, 2020

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			425,095.46
04/24/20			TEXAS MUTUAL 2019 POLICY YEAR DIVIDEND, WORKMANS COMP		1,300.05	426,395.51
04/27/20		VISA 8924	VISA	1,121.25		425,274.26
04/28/20			TEXAS FOREST SERVICE GRANT FOR IMELDA DAMAGES		6,000.00	431,274.26
04/30/20			INTEREST ON CHECKING ACCOUNT APRIL 2020		54.19	431,328.45
05/05/20			UHC EMS CALL SEWELL, CK #PG96203861		714.48	432,042.93
05/05/20			UHC DEPOSIT FOR SEWELL EMS COLLECTIONS, CK# PG96203861		714.48	432,757.41
05/13/20			JEFFERSON COUNTY TAX DEPOSIT APRIL 2020		5,683.06	438,440.47
05/18/20	3825	BENCK	Benckenstein & Oxford, L.L.P.	1,350.00		437,090.47
05/18/20	3826	BillClark	Bill Clark Pest Control, Inc, INV 775373	81.19		437,009.28
05/18/20	3827	COASTAL	Coastal Welding Supply Inc.	110.50		436,898.78
05/18/20	3828	GREENACRES	Green Acres Grocery, Inc.	181.40		436,717.38
05/18/20	3829	HANSEN	Jeremy D. Hansen	1,250.00		435,467.38
05/18/20	3830	HCPius	Health Claims Plus, dba of J&M Neal, Inc.	192.73		435,274.65
05/18/20	3831	HEINZ	Joshua C. Heinz	400.00		434,874.65
05/18/20	3832	PLARSON	Patrick L. Larson	2,640.00		432,234.65
05/18/20	3833	LONESTAR	Lone Star Lube Right	336.27		431,898.38
05/18/20	3834	LOVES	Love's Travel Stops & Country Stores	107.06		431,791.32
05/18/20	3835	LYDAY	Randy Lyday	45.00		431,746.32
05/18/20	3836	M&DSUPPLY	M & D Supply, Inc.	201.26		431,545.06
05/18/20	3837	MER1099	Mary Ellen Robertson, CPA	550.00		430,995.06
05/18/20	3838	MORRISON	Nick Gregory Morrison	1,000.00		429,995.06
05/18/20	3839	OXFORD	Hubert Oxford, IV	400.00		429,595.06
05/18/20	3840	STACEY	David M. Stacey, Jr.	3,250.00		426,345.06
05/18/20	3841	JOYCES	Joyce M. Stacey	148.30		426,196.76
05/18/20	3842	TOWNANDCOUN	Town and Country	29.25		426,167.51
05/18/20	3843	TRENDSETTER	Trendsetter Screenprinting & Emroidery, LLC	907.92		425,259.59
05/18/20	3844	VFIS	VFIS of Texas	116.26		425,143.33
05/18/20	3845	UNLIMITED	Unlimited Lawn Care DBA of D-S Landscape Inc.	420.00		424,723.33
			Totals	14,838.39	14,466.26	424,723.33

Transaction count = 28

Jefferson County Emergency Services District No. 4

Bank Account Register

Texas First Bank - Savings

April 21, 2020 - May 18, 2020

Date	Reference	Description	Checks/ Payments	Deposits/ Additions	Balance
04/30/20		Beginning Balance INTEREST PAID FOR APRIL 2020 SAVINGS ACCOUNT		16.47	200,400.01
		Totals	0.00	16.47	200,416.48

Transaction count = 1

Jefferson County Emergency Services District No. 4

Bank Account Register

Allegiance Bank Money Market

April 21, 2020 - May 18, 2020

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
04/30/20			Beginning Balance INTEREST ON MONEY MARKET ACCOUNT, APRIL 2020		130.32	227,129.78
				0.00	130.32	227,260.10
			Totals	<u>0.00</u>	<u>130.32</u>	<u>227,260.10</u>

Transaction count = 1

Jefferson County Emergency Services District No. 4

General Ledger

April 20, 2020 - May 18, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
000-1013-00	Common Cents Credit Union - 1 Yr. CD			225,000.00		
			Totals for 000-1013-00		<u>0.00</u>	<u>225,000.00</u>
000-1014-00	Common Cents Credit Union - Savings			5.00		
			Totals for 000-1014-00		<u>0.00</u>	<u>5.00</u>
			Report Total			<u>225,005.00</u>