

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

A public hearing and 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 September 18, 2017, at the Labelle fire station, located at 12880 FM 365, Beaumont, Texas 77705, pursuant to notice duly posted according to law.

At approximately 5:35 p.m., the budget workshop 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 and Assistant Treasurer Bordes, thus constituting a quorum. Also present were: Doug Saunders, District Manager; Jeremy Hansen, Interim District Fire Chief; Mary Ellen Robertson, the District's accountant; Joshua Heinz of the law firm Benckenstein & Oxford, L.L.P., attorneys for the District; and, the individuals shown on the attendance log attached hereto as **Exhibit A**.

Upon establishing that a quorum was present, President Roebuck directed the Board's attention to public hearing Agenda Item No. 3 regarding the District's fiscal year 2017-18 budget and 2017 tax rate, at which time President Roebuck asked if any of the attendees had any questions regarding the District's proposed 2017-18 budget and 2017 tax rate, to which there was no response. Accordingly, the public hearing was adjourned and the regular meeting was called to order immediately thereafter.

As all of the aforementioned Board members remained present, a quorum was again established. Also present at the regular meeting were the same individuals listed above.

Under regular meeting Agenda Item No. 3, President Roebuck asked if there was any public comment, at which time Chief Hansen introduced Rev. Mike Parise and Chief Hansen thanked Rev. Parise for his help during Hurricane Harvey. Additionally, Darlene Rivett requested that the Board consider appointing Mr. Hansen as the permanent District Fire Chief based on his service and leadership during Hurricane Harvey.

Following public comment, the Board moved along to regular meeting Agenda Item No. 4, at which time Mr. Saunders and Chief Hansen reviewed and discussed their Manager and Chief Reports with the Board. Copies of the reports are attached hereto as **Exhibit B**. They also discussed various matters relating to Hurricane Harvey, including the extent of real and personal property damages and status of the VFIS insurance claim, under regular meeting Agenda Item No. 5. Copies of the personal property and portable equipment claim worksheets are attached hereto as **Exhibit C**.

The Board then moved along to regular meeting Agenda Item No. 6 for review of the Minutes of the August 21, 2017 budget workshop and regular meeting. Upon motion by Vice President Reneau and seconded by Treasurer Melton, the proposed minutes were unanimously approved by the Board members present.

Next, President Roebuck directed the Board to regular meeting Agenda Item No. 7 for the Treasurer's Report. Treasurer Melton reported that the District's Texas First Bank checking account balance was \$275,403.10 as of August 31, 2017 and \$266,347.52 as of September 17, 2017, and that the District's Texas First Bank

savings account balance was \$200,523.14 as of August 31, 2017 and September 17, 2017, as reflected in the account statements attached hereto as **Exhibit D**. Mrs. Robertson then reviewed with the Board the District's monthly Statement of Activities, a copy of which is attached hereto as **Exhibit E**. Additionally, Mrs. Robertson reviewed with the Board the proposed 2016-17 budget amendments as reflected on **Exhibit F** attached hereto. Upon motion by Treasurer Melton and seconded by Vice President Reneau, the Board unanimously approved the proposed amended 2016-17 budget.

The Board was then directed by President Roebuck to regular meeting Agenda Item No. 8 regarding credit card spending limits during times of a declared disaster. Treasurer Melton advised that as a result of Hurricane Harvey, she had requested that Chief Hansen's credit card spending limit be increased to \$10,000.00 to cover any necessary emergency expenses by the District during the storm. Mr. Heinz will review the District's Purchasing Policies to ensure that emergency expenditure spending limits are addressed therein, and if not, then he will work with Mr. Saunders and Chief Hansen on a proposed amendment to the District's Purchasing Policies which addresses the emergency expense spending limit, including purchasing authority during times of a natural disaster.

Thereafter, the Board moved along to regular meeting Agenda Item No. 9 for payment of the District's bills. Treasurer Melton reviewed with the Board the District's various monthly expenditures proposed for payment, as shown on the Bank Account Register and Check List attached hereto as **Exhibit G**. Upon motion by Treasurer Melton and seconded by Vice President Reneau, the Board members unanimously

approved payment of the bills and expenditures as reflected in the Bank Account Register (Check Nos. 2509-2524, as well as the electronic payroll and utility payments).

Next, the Board was directed by President Roebuck to regular meeting Agenda Item No. 10, at which time Mrs. Robertson reviewed with the Board the proposed 2017-18 annual budget. Vice President Reneau then made a motion to adopt the 2017-18 budget as proposed, which was seconded by Treasurer Melton and unanimously approved by all the Board members present. The Resolution Adopting Budget, which includes the District's 2017-18 budget as an attachment, is attached hereto as **Exhibit H**.

President Roebuck then directed the Board to regular meeting Agenda Item No. 11 regarding approval of the District's 2017 certified appraisal roll. Upon motion by Treasurer Melton and seconded by Vice President Reneau, and with the unanimous consent of the Board members present, the District's 2017 certified appraisal roll was approved. The Resolution Approving Tax Roll is attached hereto as **Exhibit I**, along with a copy of the District's certified appraisal roll.

Thereafter, the Board was directed to regular meeting Agenda Item No. 12 regarding the District's 2017 ad valorem tax rate. Vice President Reneau made a motion to set the District's 2017 ad valorem tax rate at \$0.079867/\$100, being the effective tax rate, and approve an order for levy of same. The motion was seconded by Treasurer Melton, and thereafter, all the Board members voted unanimously in favor of setting the District's 2017 ad valorem tax rate at \$0.079867/\$100. The Order Levying Taxes is attached hereto as **Exhibit J**.

Mr. Heinz then reviewed with the Board the tax rate information form required by the Jefferson County Tax Office under regular meeting Agenda Item No. 13, a copy of

which is attached hereto as **Exhibit K**, which he will forward to the Tax Office and the Jefferson County Appraisal District, along with copies of the Order Levying Taxes and Resolution Approving Tax Roll.

Then, under Agenda Item No. 14, Mr. Saunders and Chief Hansen advised the Board of various other pieces of District equipment and apparatuses which were damaged during Hurricane Harvey, along with the current status of said equipment.

Next, the Board moved along to regular meeting Agenda Item No. 15, at which time Mrs. Robertson advised the Board that she had merged with another CPA under a new firm name, Robertson, Shoemaker and Associates, PLLC, and Mrs. Robertson presented the District with a new engagement letters for accounting services and preparation of the District's compiled financial statements, as she does each year, under her new firm name. Upon motion by Treasurer Melton and seconded by Vice President Reneau, the Board unanimously approved the new engagement letters with Robertson, Shoemaker and Associates, PLLC, copies of which is attached hereto as **Exhibit L**.

The Board was then directed to regular meeting Agenda Item No. 16 regarding the request received from the Jefferson County Clerk requesting to use the Labelle station as a polling place during the 2018 primary election (March 6, 2017), primary runoff election (May 22, 2018), and general election (November 6, 2018). Upon motion by Vice President Reneau and seconded by Treasurer Melton, the Board unanimously approved the County Clerk's request to use the Labelle station as a polling place for the foregoing 2018 elections.

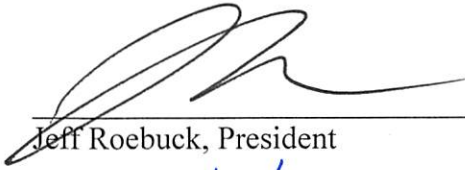
The Board moved along to regular meeting Agenda Item No. 17, at which time the Board reviewed and discussed the proposed Event Rental Management Service

Agreement with the Ladies' Auxiliary, and the revised Event Rental Agreement form. After discussing the matter briefly, the Board decided to table the matter until they can get an update from the Ladies' Auxiliary organizational status.


Then, being as there was no report from counsel under regular meeting Agenda Item No. 18, the Board moved to regular meeting Agenda Item No. 19, at which time Mr. Heinz reviewed with the Board the proposed Interlocal Agreement for Procurement and Cost-Sharing of eDispatch Service between the District, Jefferson Co. ESD No. 1, Jefferson Co. ESD No. 3, Jefferson Co. WCID No. 10, and Hamshire VFD, a copy of which is attached hereto as **Exhibit M**, along with a cost-sharing breakdown for the 2017 eDispatch service charges. Upon motion by Vice President Reneau and seconded by Treasurer Melton, the proposed Interlocal Agreement was unanimously approved by the members present.

Thereafter, Chief Saunders suggested that the Board consider addressing during its next regular meeting the organizational structure of the District going forward, including a review of the need of the District Manager position, or whether the responsibilities of the District Manager should be assumed by the District Fire Chief. Mr. Heinz will include the matter on the October regular meeting agenda.

Since there were no other matters to come before the Board, the regular meeting was adjourned at approximately 6:55 p.m.

  
\_\_\_\_\_  
Jeff Roebuck, President  
Date: 10/16/2017

ATTEST:

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

Date: 10/16/2017

# Exhibit A

JCESD No. 4  
9/10/2017 Public Hearings / Regular Meeting

Sign-In Sheet

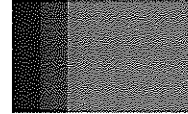
- ① Scott Wade 440
- ② Brandon Schwartzburg 410
- ③ Josh Curtis 4104
- ④ Darlene Rivett 4302
- ⑤ Rachell Rivett 4102
- ⑥ JEREMIAH RIVETT 4136
- ⑦ Jacob Rivett 4101
- ⑧ Patrick LARSON
- ⑨ Michael A. Tarise

# Exhibit B

**Chief's Report – August 2017**  
**Jefferson County ESD No. 4**

1. Calls for service: Fire: 12                      EMS: 58                      MVA: 11                      Other: 11
  
2. Apparatus Status:
  - E41: In Service
  - T41: Out of Service (Beaumont Freightliner)
  - B41: Out of Service (Hose Reel, needs service)
  - H41: Out of Service (Texas Offroad)
  - R41: Out of Service (engine problems after tuneup)
  - E42: Reserve Only (hurricane damage, parts ordered)
  - B42: In Service (needs service)
  - R43: In Service (minor hurricane damage)
  - T43: In Service (hurricane damage)
  - RT4: Reserve Only (Repaired by members)
  - MED4: Out of Service
  - U4: In Service (hurricane damage)
  
3. EMS: Captain Wade will require med supplies before placing Med4 in service as an active ambulance. Requests for the 2018 budget were previously submitted. The option to place MED4 in service under Hamshire's license is still an option to be considered. This was done with temporary relocation of Hamshire Med 1 during Harvey recovery.
  
4. Station Status:
  - STA 1: Building sustained minor septic damage which has been temporarily repaired. Business class high speed internet was installed post emergency to meet data usage requirements for the response. Walk-in cooler has been repaired. Gutters and steel framework need repair. Bauer SCBA compressor has error message. Contract for service needs to be renewed.  
  
STA 2: Conventional septic outlet crushed – not properly functioning. Cannot be repaired by septic company. Looking into repair options. Electrical work still pending. Crushed limestone delivered by PCT2, more needed for rear drive. Ambulance bay door needs repair or replacement.  
  
STA 3: 6-8" water damage. Office and kitchen require complete gut and remodel. Rear building flooded 12-16". Parade truck was parked in this building. VFIS is currently
  
5. Membership: 17 Member applications were processed in August, and initial entry interviews completed. Members are brought onboard as each recommendation is reviewed. 6 additional membership requests have been received since Hurricane Harvey.
  
6. Portable 800mhz communications equipment has been made available by Motorola to fill critical needs and will be made available at a discounted price post-storm recovery. Recommend budget approval to procure 15 each. 6 ESD4 radios damaged/destroyed during HARVEY rescue operations.

**Doug Saunders**  
**District Manager Report**  
**September 18th, 2017**



Commissioners

**Administrative Assistant**

Daily assistance with VFIS insurance claim and station repairs.

**District Manager**

**Stations**

Fannett – Damage has been reported to VFIS insurance rep and adjuster has on-site to complete inspection. Roof, plumbing and overhead doors

Labelle- Damage has been reported to VFIS insurance rep and adjuster has been on-site to complete inspection. Roof repair, freezer, vehicles

Cheek – Major flood damage has been reported to VFIS insurance rep and adjuster has been on-site and the firm handling the claim has advised they will be sending a \$ 20,000-dollar advancement to start repairs.

**See attachments for insurance claims**

**District Fire Chief**

\* \*Update of EMS or FRO status and agreements – enter an agreement with Hamshire EMS to utilize an existing unit with their license for a time period to determine if viable.

*Thank You,*

*Doug*

# Exhibit C

# Glatfelter Claims Management, Inc.

183 Leader Heights Road • P.O. Box 5126 • York, Pennsylvania 17405-9792  
 (717) 741-0911 • (800) 233-1957 • Fax (717) 747-7051 • CA License # 2D89880



## PERSONAL PROPERTY CLAIM WORKSHEET

"Personal property" means all property used in your "operations", other than "real property", including but not limited to furnishings and equipment, building contents, "hardware", communications systems, base stations and dispatching systems.

**Insured: Jefferson County Emergency Services Distric**  
**Claim #: TXTR217090267-00001**

**Prepared By: Roy Mobley**  
**Date Prepared:**  
**Date of Loss: 08/28/17**

Item Description	Qty	Unit	Age	Comments	Unit Price	Total
Filing Cabinet 4 drawer	1					\$0.00
Lifetime folding tables 6 foot	4					\$0.00
Chest Freezer 22 CU Ft	1					\$0.00
Freestanding Electric range 30 inch	1					\$0.00
Refrigerator	1					\$0.00
Metal Desk	1					\$0.00
Guest Office chairs cloth	2					\$0.00
Office chairs cloth with rollers	1					\$0.00
Sharp AR-M257 copier / printer	1					\$0.00
<b>TRUCK BAY</b>						\$0.00
Life time tables 6 foot	5					\$0.00
Life time tables chairs	42					\$0.00
Guest Office chairs cloth	1					\$0.00
Scotsman ice machine	1					\$0.00
						\$0.00
						\$0.00
						\$0.00
						\$0.00
						\$0.00

Claim #: TXTR217090267-00001

Date Prepared:

Date of Loss: 08/28/17

Item Description	Qty	Unit	Age	Comments	Unit Price	Total
						\$0.00
						\$0.00

Remarks:
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Grand Total: \$0.00  
Less Deductible: -  
Net Claim: \$0.00  
  
Less Prior Payments: -  
Net Claim Owed: \$0.00

# Glatfelter Claims Management, Inc.

183 Leader Heights Road • P.O. Box 5126 • York, Pennsylvania 17405-9792  
 (717) 741-0911 • (800) 233-1957 • Fax (717) 747-7051 • CA License # 2D89880



## PORTABLE EQUIPMENT CLAIM WORKSHEET

"Portable Equipment" means portable firefighting, ambulance, or rescue related equipment and portable communications equipment commonly used in fire and rescue operations away from your premises.

Insured: Jefferson County Emergency Services District # 4  
 Claim #: TXTR217090267-00001

Prepared By: Roy Mobley  
 Date Prepared:  
 Date of Loss: 08/28/17

Item Description	Qty	Unit	Age	Comments	Unit Price	Total
<b>BUILDING</b>						
Gen Tech 15 KW generator						
Gas detector testing kit						
Spare batteries for Survior lights						
Training materials						
<b>STORAGE BUILDING</b>						
Bunker Gear	6					
Boots	6					
Helmets	6					
Scott Air pack 4.5 wire frame	1					
2.5 hose 400 ft	8					
Positive pressure ventilation fan	1					
Piston intake valves	2					
Power Cords 50 ft	2					
24 ft fire service extension ladders	2					
16 ft fire service roof ladders	2					
900 w portable generator	1					

Claim #: TXTR217090267-00001

Date Prepared:

Date of Loss: 08/28/17

Item Description	Qty	Unit	Age	Comments	Unit Price	Total

Remarks:

Grand Total:

Less Deductible: \_\_\_\_\_

Net Claim: \_\_\_\_\_

Less Prior Payments:

Net Claim Owed: \_\_\_\_\_

# Exhibit D



# TEXAS FIRST BANK

Helping Texans Build Texas

www.texasfirstbank.com

3000 FM 1764 • La Marque, TX 77568-2452

Return Service Requested

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

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

Page: 2

JEFFERSON COUNTY EMERGENCY

Account Number: 10031508  
 Statement Date: 8/31/17

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 DEBITS AND OTHER WITHDRAWALS  
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Date	Withdrawals	Activity Description
8/10	261.03	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4
8/10	545.09	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4
8/15	28.14	WestJeffersnMWDp/Payment JEFFERSON CO. ESD 4
8/15	28.14	WestJeffersnMWDp/Payment JEFFERSON COUNTY EDS
8/15	48.74	WestJeffersnMWDp/Payment JEFFERSON COUNTY ESD
8/15	741.76	IRS/USATAXPYMT *****2702895553 JEFFERSON COUNTY EMERG

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 CHECKS PAID  
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\* indicates skip in check numbers

Date	Check No.	Amount	Date	Check No.	Amount	Date	Check No.	Amount
8/01	2457	107.00	8/29	2484	107.00	8/25	2494*	770.00
8/01	2458	147.00	8/28	2485	202.85	8/28	2495	7,310.33
8/01	2468*	157.60	8/28	2486	500.00	8/28	2497*	580.37
8/24	2477*	797.71	8/29	2487	250.33	8/28	2499*	450.00
8/28	2478	400.00	8/28	2488	3,147.48	8/28	2501*	2,762.00
8/28	2480*	1,250.00	8/28	2489	338.32	8/31	2502	522.54
8/25	2481	578.21	8/28	2490	12.98	8/31	2503	117.50
8/28	2482	4,567.03	8/25	2491	1,934.58	8/28	2504	449.10
8/30	2483	107.00	8/25	2492	31.98			

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 DAILY BALANCE SUMMARY  
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Date	Balance	Date	Balance	Date	Balance
8/01	297,899.05	8/15	302,539.63	8/29	276,099.36
8/03	304,404.34	8/24	301,741.92	8/30	275,992.36
8/09	304,192.53	8/25	298,427.15	8/31	275,403.10
8/10	303,386.41	8/28	276,456.69		

# TEXAS FIRST BANK

Helping Texans Build Texas

www.texasfirstbank.com

3000 FM 1764 • La Marque, TX 77568-2452

Return Service Requested

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

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

Page: 3

JEFFERSON COUNTY EMERGENCY

Account Number: 10031508  
Statement Date: 8/31/17

PUBLIC FUNDS SAVINGS

JEFFERSON COUNTY EMERGENCY  
SERVICES DISTRICT No. 4

Acct 20041885

Beginning Balance	8/01/17	200,506.11	
Deposits / Misc Credits	1	17.03	
Withdrawals / Misc Debits	0	.00	
** Ending Balance	8/31/17	200,523.14	**
Service Charge		.00	
Interest Paid		17.03	
Interest Paid Year To Date		133.44	
Annual Percentage Yield Earned		.10%	
Number of Days for A.P.Y.E.		31	
Average Balance for A.P.Y.E.		200,506.11	
Minimum Balance		200,506	

DEPOSITS AND OTHER CREDITS

Date	Deposits	Activity Description
8/31	17.03	Interest Earned

DAILY BALANCE SUMMARY

Date	Balance	Date	Balance	Date	Balance
8/31	200,523.14				

**TEXAS FIRST BANK**

Texas First Bank Public Funds Tiered Int. \*\*1508

Last Updated: 9/17/2017 8:07 PM

\$266,347.52

Available Balance

Date	Description	Amount
SEP 15 2017	☒ Check - 2507	-\$3,200.00 \$266,347.52
SEP 15 2017	IRS/USATAXPYMT *****5832237702 JEFFERSON COUNTY EMERG	-\$219.58 \$269,547.52
SEP 14 2017	JEFFERSON COUNTY/PROPTAXPMT 86 ESD #4	+ \$1,391.20 \$269,767.10
SEP 12 2017	☒ Check - 2506	-\$155.95 \$268,375.90
SEP 11 2017	☒ Check - 2510	-\$2,700.00 \$268,531.85
SEP 11 2017	☒ Check - 2498	-\$1,250.00 \$271,231.85
SEP 11 2017	☒ Check - 2509	-\$846.72 \$272,481.85
SEP 11 2017	☒ Check - 2500	-\$15.16 \$273,328.57
SEP 8 2017	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	-\$599.91 \$273,343.73
SEP 8 2017	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	-\$383.56 \$273,943.64
SEP 7 2017	☒ Check - 2479	-\$400.00 \$274,327.20
SEP 7 2017	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	-\$209.30 \$274,727.20
SEP 5 2017	☒ Check - 2496	-\$280.00 \$274,936.50
SEP 5 2017	☒ Check - 2493	-\$186.60 \$275,216.50

AUG 31 2017	Interest Paid	+ \$50.78 \$275,403.10
AUG 31 2017	Check - 2502	-\$522.54 \$275,352.32
AUG 31 2017	Check - 2503	-\$117.50 \$275,874.86
AUG 30 2017	Check - 2483	-\$107.00 \$275,992.36
AUG 29 2017	Check - 2487	-\$250.33 \$276,099.36
AUG 29 2017	Check - 2484	-\$107.00 \$276,349.69
AUG 28 2017	Check - 2495	-\$7,310.33 \$276,456.69
AUG 28 2017	Check - 2482	-\$4,567.03 \$283,767.02
AUG 28 2017	Check - 2488	-\$3,147.48 \$288,334.05
AUG 28 2017	Check - 2501	-\$2,762.00 \$291,481.53
AUG 28 2017	Check - 2480	-\$1,250.00 \$294,243.53
AUG 28 2017	Check - 2497	-\$580.37 \$295,493.53
AUG 28 2017	Check - 2486	-\$500.00 \$296,073.90
AUG 28 2017	Check - 2499	-\$450.00 \$296,573.90
AUG 28 2017	Check - 2504	-\$449.10 \$297,023.90
AUG 28 2017	Check - 2478	-\$400.00 \$297,473.00
AUG 28 2017	Check - 2489	-\$338.32 \$297,873.00

AUG 28 2017	☒ Check - 2485	<b>-\$202.85</b> \$298,211.32
AUG 28 2017	☒ Check - 2490	<b>-\$12.98</b> \$298,414.17
AUG 25 2017	☒ Check - 2491	<b>-\$1,934.58</b> \$298,427.15
AUG 25 2017	☒ Check - 2494	<b>-\$770.00</b> \$300,361.73
AUG 25 2017	☒ Check - 2481	<b>-\$578.21</b> \$301,131.73
AUG 25 2017	☒ Check - 2492	<b>-\$31.98</b> \$301,709.94
AUG 24 2017	☒ Check - 2477	<b>-\$797.71</b> \$301,741.92
AUG 15 2017	IRS/USATAXPYMT *****2702895553 JEFFERSON COUNTY EMERG	<b>-\$741.76</b> \$302,539.63
AUG 15 2017	WestJeffersnMWDp/Payment JEFFERSON COUNTY ESD	<b>-\$48.74</b> \$303,281.39
AUG 15 2017	WestJeffersnMWDp/Payment JEFFERSON COUNTY EDS	<b>-\$28.14</b> \$303,330.13
AUG 15 2017	WestJeffersnMWDp/Payment JEFFERSON CO. ESD 4	<b>-\$28.14</b> \$303,358.27
AUG 10 2017	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	<b>-\$545.09</b> \$303,386.41
AUG 10 2017	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	<b>-\$261.03</b> \$303,931.50
AUG 9 2017	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	<b>-\$211.81</b> \$304,192.53
AUG 3 2017	JEFFERSON COUNTY/PROPTAXPMT 86 ESD #4	<b>+ \$6,505.29</b> \$304,404.34
AUG 1 2017	☒ Check - 2468	<b>-\$157.60</b> \$297,899.05
AUG 1 2017	☒ Check - 2458	<b>-\$147.00</b> \$298,056.65

AUG 1 2017	☒ Check - 2457	<b>-\$107.00</b> \$298,203.65
JUL 31 2017	Interest Paid	<b>+\$53.67</b> \$298,310.65
JUL 31 2017	IRS/USATAXPYMT 270761264536039 JEFFERSON COUNTY EMERG	<b>-\$3,071.26</b> \$298,256.98
JUL 31 2017	TXWORKFORCECOMM/DEBIT (512)463-2325 TWC-998827876	<b>-\$4.60</b> \$301,328.24
JUL 28 2017	☒ Check - 2454	<b>-\$525.15</b> \$301,332.84
JUL 26 2017	☒ Check - 2469	<b>-\$388.98</b> \$301,857.99
JUL 26 2017	☒ Check - 2462	<b>-\$100.45</b> \$302,246.97
JUL 25 2017	☒ Check - 2410	<b>-\$6,500.00</b> \$302,347.42
JUL 25 2017	☒ Check - 2453	<b>-\$400.00</b> \$308,847.42
JUL 25 2017	☒ Check - 2472	<b>-\$387.76</b> \$309,247.42
JUL 25 2017	☒ Check - 2456	<b>-\$254.30</b> \$309,635.18
JUL 24 2017	☒ Check - 2466	<b>-\$2,343.98</b> \$309,889.48
JUL 24 2017	☒ Check - 2467	<b>-\$1,508.62</b> \$312,233.46
JUL 24 2017	☒ Check - 2459	<b>-\$579.79</b> \$313,742.08
JUL 24 2017	☒ Check - 2455	<b>-\$500.00</b> \$314,321.87
JUL 24 2017	☒ Check - 2464	<b>-\$199.86</b> \$314,821.87
JUL 24 2017	☒ Check - 2461	<b>-\$190.93</b> \$315,021.73

JUL 21 2017	☒ Check - 2463	<b>-\$3,379.00</b> \$315,212.66
JUL 21 2017	☒ Check - 2465	<b>-\$2,182.10</b> \$318,591.66
JUL 21 2017	☒ Check - 2460	<b>-\$1,850.20</b> \$320,773.76
JUL 21 2017	☒ Check - 2475	<b>-\$537.80</b> \$322,623.96
JUL 21 2017	☒ Check - 2473	<b>-\$458.37</b> \$323,161.76
JUL 21 2017	☒ Check - 2470	<b>-\$293.25</b> \$323,620.13
JUL 21 2017	☒ Check - 2471	<b>-\$102.00</b> \$323,913.38
JUL 20 2017	☒ Check - 2474	<b>-\$458.37</b> \$324,015.38
JUL 20 2017	☒ Deposit	<b>+ \$500.60</b> \$324,473.75
JUL 19 2017	☒ Check - 2452	<b>-\$400.00</b> \$323,973.15
JUL 19 2017	Jefferson County/PAYROLL 1463181810 Jefferson County ESD N	<b>-\$1,955.32</b> \$324,373.15
JUL 17 2017	WestJeffersnMWDp/Payment JEFFERSON CO. ESD 4	<b>-\$28.14</b> \$326,328.47
JUL 17 2017	WestJeffersnMWDp/Payment JEFFERSON COUNTY EDS	<b>-\$28.14</b> \$326,356.61
JUL 11 2017	☒ Check - 2351	<b>-\$2,625.00</b> \$326,384.75
JUL 10 2017	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	<b>-\$528.10</b> \$329,009.75
JUL 10 2017	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	<b>-\$228.29</b> \$329,537.85
JUL 10 2017	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	<b>-\$221.97</b> \$329,766.14

JUL 10 2017	JEFFERSON COUNTY/PROPTAXPMT 86 ESD #4	+ \$14,028.43 \$329,988.11
JUN 30 2017	Interest Paid	+ \$56.44 \$315,959.68
JUN 29 2017	☒ Check - 2434	-\$2,653.16 \$315,903.24
JUN 29 2017	☒ Check - 2432	-\$650.30 \$318,556.40
JUN 29 2017	☒ Check - 2451	-\$122.63 \$319,206.70
JUN 29 2017	☒ Check - 2444	-\$107.00 \$319,329.33
JUN 29 2017	☒ Check - 2445	-\$107.00 \$319,436.33
JUN 28 2017	☒ Check - 2439	-\$1,517.16 \$319,543.33
JUN 28 2017	☒ Check - 2448	-\$398.50 \$321,060.49
JUN 28 2017	☒ Check - 2447	-\$310.91 \$321,458.99
JUN 28 2017	☒ Check - 2441	-\$33.80 \$321,769.90
JUN 27 2017	☒ Check - 2433	-\$6,000.00 \$321,803.70
JUN 27 2017	☒ Check - 2436	-\$332.41 \$327,803.70
JUN 27 2017	☒ Check - 2438	-\$300.00 \$328,136.11
JUN 27 2017	☒ Check - 2446	-\$235.56 \$328,436.11
JUN 27 2017	☒ Check - 2443	-\$119.96 \$328,671.67
JUN 27 2017	☒ Check - 2450	-\$33.14 \$328,791.63

JUN 26  
2017

Check - 2442

-\$8,789.00  
\$328,824.77

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

Last Updated: 9/17/2017 8:07 PM

\$200,523.14

Available Balance

Date	Description	Amount
AUG 31 2017	Interest Earned	+ \$17.03 \$200,523.14
JUL 31 2017	Interest Earned	+ \$17.03 \$200,506.11
JUN 30 2017	Interest Earned	+ \$16.48 \$200,489.08
MAY 31 2017	Interest Earned	+ \$17.02 \$200,472.60
APR 28 2017	Interest Earned	+ \$16.47 \$200,455.58
MAR 31 2017	Interest Earned	+ \$17.02 \$200,439.11
FEB 28 2017	Interest Earned	+ \$15.37 \$200,422.09
JAN 31 2017	Interest Earned	+ \$17.02 \$200,406.72
DEC 30 2016	Interest Earned	+ \$17.02 \$200,389.70
NOV 30 2016	Interest Earned	+ \$16.47 \$200,372.68
OCT 31 2016	Interest Earned	+ \$17.02 \$200,356.21
SEP 30 2016	Interest Earned	+ \$16.46 \$200,339.19
AUG 31 2016	Interest Earned	+ \$17.01 \$200,322.73
JUL 29 2016	Interest Earned	+ \$17.01 \$200,305.72

# Exhibit E

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

	1 Month Ended 8/31/2017 Actual	11 Months Ended 8/31/2017 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
<b>Revenue</b>					
Ad Valorem Taxes	\$ 7,201	\$ 529,213	\$ 575,000	\$ (45,787)	92.04%
Grants	-	-	15,000	(15,000)	0.00%
Interest Income	68	831	800	31	103.88%
Other Income	-	1,149	1,000	149	114.90%
<b>Total Revenue</b>	<u>7,269</u>	<u>531,193</u>	<u>591,800</u>	<u>(60,607)</u>	<u>89.76%</u>
<b>Operating Expenses</b>					
Accounting	525	13,402	15,000	(1,598)	89.35%
Administrative Assistant	945	1,845	3,500	(1,655)	52.71%
Advertising	-	-	1,000	(1,000)	0.00%
Bank Fees	-	-	150	(150)	0.00%
Cable	118	181	350	(169)	51.71%
Children's Education	-	-	2,000	(2,000)	0.00%
Cleaning & Building Maintenance	520	4,531	5,500	(969)	82.38%
District Manager	1,250	10,539	12,000	(1,461)	87.83%
Dues & Fees	-	1,397	1,500	(103)	93.13%
Insurance - VFIS District	-	-	2,500	(2,500)	0.00%
Interest Expense	-	7,742	7,746	(4)	99.95%
Internet	-	446	1,200	(754)	37.17%
Lawn Service	500	2,386	4,650	(2,264)	51.31%
Legal/Professional	5,615	25,820	27,500	(1,680)	93.89%
Lodging/Meals/Travel & Regist ESD	-	1,023	3,000	(1,977)	34.10%
Note Payable-Dallas Bank&Trst(3000gal Tanker)	-	28,988	28,988	-	100.00%
Note Payable-First Financial (Mini Pumper)	-	36,886	36,886	-	100.00%
Office Supplies	4	2,010	2,000	10	100.50%
Payroll Tax Expense	79	132	200	(68)	66.00%
Postage & Box Rental	49	95	480	(385)	19.79%
Tax & Appraisal Fees	695	11,966	13,000	(1,034)	92.05%
Telephone	203	1,215	900	315	135.00%
Utilities	1,018	3,988	5,000	(1,012)	79.76%
Water & Garbage	348	2,152	3,000	(848)	71.73%
<b>Total Operating Expenses</b>	<u>11,869</u>	<u>156,744</u>	<u>178,050</u>	<u>(21,306)</u>	<u>88.03%</u>

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

	1 Month Ended 8/31/2017 Actual	11 Months 8/31/2017 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
<b>Fire Services</b>					
Certification Dues	-	-	600	(600)	0.00%
Dispatch Services/Edispatches	-	23,129	20,000	3,129	115.65%
Equipment-Insp/Repairs	2,306	3,829	6,500	(2,671)	58.91%
Fire Chief	1,647	20,585	21,500	(915)	95.74%
Fire Chief - Interim	-	4,410	4,500	(90)	98.00%
Fire Equipment Damages (Replacement)	-	-	1,500	(1,500)	0.00%
Fire Field Meals	-	13	1,000	(987)	1.30%
Fire Uniforms	-	740	4,800	(4,060)	15.42%
Fuel - Fire & EMS	406	2,924	6,000	(3,076)	48.73%
Gloves & Boots - Insp/Repairs	-	-	5,000	(5,000)	0.00%
Insurance - Prop. & Liab.	-	23,016	31,500	(8,484)	73.07%
Insurance - Worker's Compensation	2,762	5,158	6,000	(842)	85.97%
Maintenance & Repairs - Radios	3,147	4,567	6,000	(1,433)	76.12%
Payroll Tax Expense	270	1,430	1,200	230	119.17%
Personal Protection Equipment	7,385	55,842	48,000	7,842	116.34%
Personal Protective Equipment - Inspection	-	-	1,500	(1,500)	0.00%
Small Equipment Purchases	-	5,429	3,500	1,929	155.11%
Software - Firehouse	-	2,860	1,900	960	150.53%
Supplies - Fire	732	15,926	15,000	926	106.17%
Supplies - Hoses/Nozzles/Tarps	256	5,019	10,000	(4,981)	50.19%
Temporary Site Expenditures	-	208	3,000	(2,792)	6.93%
Training & Materials	-	6,760	6,000	760	112.67%
Travel/Lodging/Meals/Trans Expenses	-	66	5,200	(5,134)	1.27%
Tuition/Registration	-	348	4,500	(4,152)	7.73%
Vehicle Repair & Maintenance	3,174	23,352	28,000	(4,648)	83.40%
<b>Total Fire Services</b>	<u>22,085</u>	<u>205,611</u>	<u>242,700</u>	<u>(37,089)</u>	<u>84.72%</u>
<b>Capital Expenditures</b>					
2007 Ford F350 Brush Truck	-	33,287	33,287	-	100.00%
2017 Ford F150	-	40,999	41,500	(501)	98.79%
Building & Grounds	-	11,925	15,000	(3,075)	79.50%
Extraction (PPE(20 sets)	-	-	1,000	(1,000)	0.00%
LMTV Vehicle with Upgrades	5,900	22,877	20,000	2,877	114.39%
Purchase of Land - Hwy 124	-	47,645	47,645	-	100.00%
Radio Communication Upgrade	-	13,956	30,000	(16,044)	46.52%
SCBA Packs/Replacement Bottles	-	-	12,000	(12,000)	0.00%
Tools for Cheek	-	-	29,000	(29,000)	0.00%
<b>Total Capital Expenditures</b>	<u>5,900</u>	<u>170,689</u>	<u>229,432</u>	<u>(58,743)</u>	<u>74.40%</u>
<b>Contingency</b>					
Contingency	(248)	20,122	22,000	(1,878)	91.46%
<b>Total Contingency</b>	<u>(248)</u>	<u>20,122</u>	<u>22,000</u>	<u>(1,878)</u>	<u>91.46%</u>
<b>Total Expenses</b>	<u>39,606</u>	<u>553,166</u>	<u>672,182</u>	<u>(119,016)</u>	<u>82.29%</u>
<b>Net Change in Fund Balance</b>	<u>\$ (32,337)</u>	<u>\$ (21,973)</u>	<u>\$ (80,382)</u>		

# Exhibit F

	Budget Approved 12- 19-17	Approved Budget Amendment 7/17/17	Proposed Budget Amendment 9/18/17	MISCELLANEOUS NOTES	Proposed Changes- Budget
<b>2016 - 2017 REVENUE</b>					
JCESD No. 4 -- Ad Valorem Tax	575,000	575,000	535,000	Overbudgeted due to accruals from prior year.	-40,000
Delinquent Tax and Collection	0	0	0		0
Fire & EMS Billing	0	0	0		0
Grants	15,000	15,000	15,000	Grant from TX Forestry to cover up to 75% of fire supplies.	0
Interest Income	800	800	800		0
Other Income	1,000	1,000	1,000		0
<b>JCESD NO. 4 TOTAL REVENUE</b>	<b>591,800</b>	<b>591,800</b>	<b>551,800</b>		<b>-40,000</b>
<b>2016-2017-EXPENSES</b>					
<b>DISTRICT OPERATING EXPENSES</b>					
Accounting	15,000	15,000	15,000		0
Advertising	1,000	1,000	1,000		0
Administrative Assistant	750	3,500	3,500		0
Bank Fees	150	150	150		0
Cable	350	350	350		0
Cell Phone/EMS Equipment	0	0	0		0
Children's Education	2,000	2,000	2,000		0
Cleaning & Building Maintenance	5,500	5,500	5,500		0
District Manager	30,000	12,000	12,000		0
Dues & Fees	1,500	1,500	1,500		0
Insurance - VFIS District	2,000	2,500	2,500		0
Internet	1,840	1,200	450	Moved expenses to Telephone/internet because billing chang	750
Lawn Service	4,650	4,650	2,500	Decreased due to fewer services rendered a LFVFD	2,150
Legal/Professional	15,000	27,500	27,500		0
Lodging/Meals/Travel/Regist - ESD	3,000	3,000	1,950	Lowered to actual used.	1,950
Office Supplies	1,250	2,000	2,100	Additional supplies needed for interim office	-100
Postage & Box Rental	480	480	100	Lowered due to actual cost	380
Payroll Tax Expense - Administrative		200	210	Minor adjustment due to overage	-10
Rent - Office Space	0	0	0		0
Tax & Appraisal Fees	13,000	13,000	13,500	Minor adjustment due to overage	-500
Telephone/Internet	900	900	1,650	Combined Internet with Telephone due to billing	-750
Utilities	7,250	5,000	5,200	Minor adjustment due to overage	-200
Water & Garbage	3,600	3,000	2,250	Lowered	750
<b>Total ESD Expenses</b>	<b>109,220</b>	<b>104,430</b>	<b>100,010</b>		<b>0</b>
<b>Emergency Medical Services</b>					
Equipment (New/Repair/Testing)	0			?	0
Medical Supplies	0			?	0
Office Supplies	0			?	0
Tuition/Reg/Certification/Dues	0			?	0
Vehicle Repair & Maintenance	0			?	0
<b>Total Emergency Medical Services</b>	<b>0</b>				<b>0</b>
<b>Emergency Fire Services</b>					
Certification Dues	600	600	600		0
Edispatching & Dispatching Services	20,000	20,000	24,000	Still need to recover expenses from other Departments	-4,000
Equipment -Insp/Repairs	6,500	6,500	6,500		0
Fire Chief	18,000	21,500	21,500		0
Fire Chief - Interim	3,750	4,500	4,500		0
Fire Equipment Damages (Replacement)	1,500	1,500	1,500		0
Fire Field Meals	1,000	1,000	1,000		0
Fire Uniforms	4,800	4,800	4,800		0
Fuel - Fire and EMS	6,000	6,000	6,000		0

	Approved 12-19-17	Amendment 7/17/17	Amendment 9/18/17	MISCELLANEOUS NOTES	
Gloves & Boots-Insp	5,000	5,000	5,000		0
Insurance - Property & Liability	31,500	31,500	31,500		0
Insurance - Worker's Compensation	6,000	6,000	6,000		0
Maintenance & Repairs - Radios	6,000	6,000	6,000		0
Payroll Tax Expense		1,200	1,450	Payroll Tax for period salary paid to Fire Chief	-250
Personal Protection Equipment	41,710	48,000	57,000	Includes Bunker Gear, etc (To adjust to actual spent)(grant ex	-9,000
Personal Protection Equipment-Inspection	1,500	1,500	1,500		0
Small Equipment Purchases (I.D. Badges/Pa	3,500	3,500	7,400		-3,900
Software - Firehouse	1,900	1,900	2,900	Adjusted due to additional expenditures.	-1,000
Supplies - Fire	15,000	15,000	16,000	Fire supplies overage. Increase needed in budget.	-1,000
Supplies - Hoses / Nozzles / Tarps	10,000	10,000	10,000		0
Temporary Site Expenditures	3,000	3,000	3,000		0
Training & Materials	6,000	6,000	7,000	Due to additional training needs.	-1,000
Travel/Lodging/meals/Trans Expenses	5,200	5,200	5,200		0
Tuition/Registration	4,500	4,500	4,500		0
Vehicle Repair & Maintenance	28,000	28,000	28,000		0
					0
<b>Total Emergency Fire Services</b>	<b>230,960</b>	<b>242,700</b>	<b>262,850</b>		
<b>Capital Expenditures</b>					
Capital Expenditures-Building & Grounds	11,500	15,000	15,000		0
2017 Ford F150	41,500	41,500	41,500		0
2007 Ford F350 Brush Truck		33,287	33,287		0
SCBA Packs/Replacement Bottles	12,000	12,000	12,000		0
Communication Upgrade: 800 Mhz	30,000	30,000	15,000	Budget not used in this year	15,000
Extraction (PPE (20 sets)	1,000	1,000	1,000		0
LMTV Vehicle with upgrades	20,000	20,000	24,000	Additional monies approved by board at 7/17 meeting	-4,000
Purchase of Land Hwy 124	0	47,645	47,645		0
<b>Total Capital Expenditures</b>	<b>116,000</b>	<b>200,432</b>	<b>189,432</b>		
					0
Note Payable - First Financial Bank - Mini-P	36,886	36,886	36,886		0
Note Payable - Government Capital (3000 C	28,988	28,988	28,988		0
Interest Expense	7,746	7,746	7,746		0
<b>Total Principle and Interest Payments</b>	<b>73,620</b>	<b>73,620</b>	<b>73,620</b>		
<b>Contingency</b>					
Contingency	62,000	22,000	20,200	Decreased - not need in current year.	1,800
<b>Total Contingency</b>	<b>62,000</b>	<b>22,000</b>	<b>20,200</b>		
<b>JCESD No. 4 TOTAL EXPENSES</b>	<b>591,800</b>	<b>643,182</b>	<b>646,112</b>		<b>-2,930</b>
<b>NET INCREASE (DECREASE) IN FUND BALANC</b>	<b>0</b>	<b>-51,382</b>	<b>-94,312</b>	Budgeted decrease in fund balance expected for the year.	<b>-42,930</b>

# Exhibit G

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

Texas First Bank - Checking  
August 22, 2017 - September 18, 2017

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			267,095.41
08/22/17	2509	MORVANT	Dwayne C. Morvant	846.72		266,248.69
08/23/17	2510	ACEBLAST	Ace Blasting & Painting	2,700.00		263,548.69
08/31/17			Interest Income		50.78	263,599.47
09/07/17		ENTERGY	ENTERGY(5892) - Cheek	209.30		263,390.17
09/08/17		ENTERGY	ENTERGY(8878) - Labelle	599.91		262,790.26
09/08/17		ENTERGY	ENTERGY(7498) - Fannett	383.56		262,406.70
09/13/17			Property Taxes		1,391.20	263,797.90
09/15/17		WJEFFCTYMWD	WJCMWD(80004) - Cheek	28.14		263,769.76
09/15/17		WJEFFCTYMWD	WJCMWD(51002) - Fannett	28.14		263,741.62
09/15/17		WJEFFCTYMWD	WJCMWD(10002) - Labelle	28.14		263,713.48
09/15/17		EFTPS	EFTPS on-line payroll tax payment	219.58		263,493.90
09/18/17	2511		Diaz, Daniel J	778.93		262,714.97
09/18/17	2512	MER1099	Mary Ellen Robertson, CPA	510.00		262,204.97
09/18/17	2513	OXFORD	Hubert Oxford, IV	400.00		261,804.97
09/18/17	2514	HEINZ	Joshua C. Heinz	400.00		261,404.97
09/18/17	2515	SAUNDERS	James Douglas Saunders	1,250.00		260,154.97
09/18/17	2516	JCAPPRASIAL	Jefferson County Appraisal District	1,010.08		259,144.89
09/18/17	2517	DELTA	Delta Industrial Service and Supply	590.00		258,554.89
09/18/17	2518	VERIZON	Verizon Wireless	225.30		258,329.59
09/18/17	2519	COCOMO	Cocomo Joes	681.72		257,647.87
09/18/17	2520	MESMun	Municipal Emergency Services, Inc.	250.00		257,397.87
09/18/17	2521	VFIS	VFIS of Texas	27,688.00		229,709.87
09/18/17	2522	VISA6134	VISA	1,998.44		227,711.43
09/18/17	2523	KESTER	Kevin Kester	107.38		227,604.05
09/18/17	2524	BENCK	Benckenstein & Oxford, L.L.P.	528.52		227,075.53
			<b>Totals</b>	<u>41,461.86</u>	<u>1,441.98</u>	<u>227,075.53</u>

Transaction count = 25

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

**Bank Account Register**

Texas First Bank - Savings  
August 22, 2017 - September 18, 2017

Date	Reference	Description	Checks/ Payments	Deposits/ Additions	Balance
08/31/17		Beginning Balance			200,506.11
		Interest Income		17.03	200,523.14
		<b>Totals</b>	<u>0.00</u>	<u>17.03</u>	<u>200,523.14</u>

Transaction count = 1

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

Texas First Bank - Checking  
August 22, 2017 - September 18, 2017

Check Number	Check Date	Payee	Amount
<b>Payroll Checks</b>			
2511	09/18/17	Diaz, Daniel J	778.93
			<b>Payroll Check Total</b>
			<u>778.93</u>
<b>Vendor Checks</b>			
2509	08/22/17	Dwayne C. Morvant	846.72
2510	08/23/17	Ace Blasting & Painting	2,700.00
2512	09/18/17	Mary Ellen Robertson, CPA	510.00
2513	09/18/17	Hubert Oxford, IV	400.00
2514	09/18/17	Joshua C. Heinz	400.00
2515	09/18/17	James Douglas Saunders	1,250.00
2516	09/18/17	Jefferson County Appraisal District	1,010.08
2517	09/18/17	Delta Industrial Service and Supply	590.00
2518	09/18/17	Verizon Wireless	225.30
2519	09/18/17	Cocomo Joes	681.72
2520	09/18/17	Municipal Emergency Services, Inc.	250.00
2521	09/18/17	VFIS of Texas	27,688.00
2522	09/18/17	VISA	1,998.44
2523	09/18/17	Kevin Kester	107.38
2524	09/18/17	Benckenstein & Oxford, L.L.P.	528.52
			<b>Vendor Check Total</b>
			<u>39,186.16</u>
			<b>Check List Total</b>
			<u><u>39,965.09</u></u>

Check count = 16

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

Texas First Bank - Checking  
August 21, 2017 - August 21, 2017

Check Number	Check Date	Payee	Amount
<b>Vendor Checks</b>			
2508	08/21/17	Ace Sandblasting **VOIDED**	0.00
		<b>Vendor Check Total</b>	<u>0.00</u>
		<b>Check List Total</b>	<u><u>0.00</u></u>

Check count = 1

# Exhibit H

**RESOLUTION ADOPTING BUDGET**

THE STATE OF TEXAS           §  
  §  
COUNTY OF JEFFERSON       §

BE IT RESOLVED BY THE BOARD OF EMERGENCY SERVICES COMMISSIONERS OF JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4 THAT:

WHEREAS, the Board of Emergency Services Commissioners of Jefferson County Emergency Services District No. 4 (the "District") has projected the operating expenses and revenues for the District for the period October 1, 2017 through September 30, 2018;

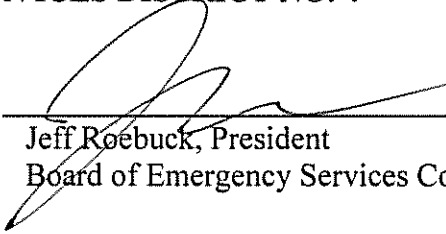
NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

Section 1.       That the Operating Budget attached hereto as **Exhibit "A"** is hereby adopted.


Section 2.       That the Secretary of the Board of Directors is hereby directed to file a copy of this Resolution Adopting Budget in the official records of the District.

ADOPTED this 18<sup>th</sup> day of September, 2017;

**JEFFERSON COUNTY EMERGENCY  
SERVICES DISTRICT NO. 4**

By:   
\_\_\_\_\_  
Jeff Roebuck, President  
Board of Emergency Services Commissioners

ATTEST:

  
\_\_\_\_\_  
Randy Walston, Secretary Charlic Reneau,  
Board of Emergency Services Commissioners

**CERTIFICATE FOR RESOLUTION**

**THE STATE OF TEXAS           §**  
**§**  
**COUNTY OF JEFFERSON       §**

The undersigned officer of the Board of Commissioners of Jefferson County Emergency Services District No. 4 hereby certifies as follows:

1. The Board of Commissioners of Jefferson County Emergency Services District No. 4 convened in a regular meeting on the 18<sup>th</sup> day of September, 2017, at the District's administrative office, located at the Labelle fire station, 12880 FM 365, Beaumont, Texas 77705, and 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

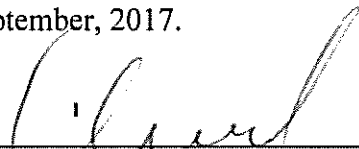
and all of said Commissioners were present, except Commissioners (s) Secretary Randy Walston and Assistant Treasurer Robert Bordes thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

**RESOLUTION ADOPTING BUDGET**

was introduced for the consideration of the Board. It was then duly moved and seconded that the Resolution be adopted, and, after due discussion, the motion, carrying with it the adoption of the Resolution, prevailed and carried by majority of the Board.

2. A true, full and correct copy of the Resolution adopted at the meeting described in the above paragraph is attached to this certificate; the Resolution has been duly recorded in the Board's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein, each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting, and that the Resolution would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject to the meeting was given as required by Chapter 551 of the Government Code.

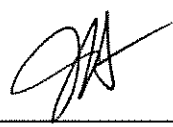
SIGNED AND SEALED this 18<sup>th</sup> day of September, 2017.

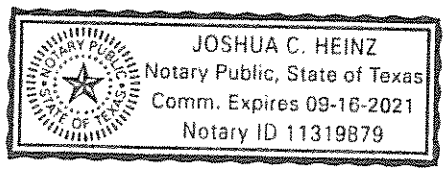
  
\_\_\_\_\_  
~~Randy Walston, Secretary~~ ~~Charlie Reneau, Vice President~~  
Board of Commissioners

THE STATE OF TEXAS       §  
  §  
COUNTY OF JEFFERSON   §

This instrument was acknowledged before me on this 18<sup>th</sup> day of September, 2017, by ~~Charlie Reneau, Vice President~~ ~~Randy Walston, Secretary~~ of the Board of Commissioners of Jefferson County Emergency Services District No. 4, on behalf of said District.

(seal)

  
\_\_\_\_\_  
Notary Public Signature



# Exhibit A

	2016-17 Budget Amended		
	7/17/2017	Proposed Budget for	
	TOTAL	2017-18	MISCELLANEOUS NOTES
ANTICIPATED FUND BALANCE AT BEGINNING OF YEAR		445,000	
<b>2017- 2018 REVENUE</b>			
JCESD No. 4 -- Ad Valorem Tax	575,000	525,000	
Delinquent Tax and Collection	0	15,000	
EMS Billing	0	40,000	
Proceeds from Loan on New Vehicle		350,000	**
Grants	15,000	0	
Interest Income	800	500	
Other Income	1,000	1,500	
Sale of Equipment		15,000	
<b>JCESD NO. 4 TOTAL REVENUE</b>	<b>591,800</b>	<b>947,000</b>	
<b>2016-2017-EXPENSES</b>			
<b>DISTRICT OPERATING EXPENSES</b>			
Accounting	15,000	15,500	Gen. Acctg/Bill Pay \$525/Mo, Audit \$6K, FinState \$2.75K
Advertising	1,000	1,000	Promote ESD to Community
Administrative Assistant	3,500	15,000	Daniel Diaz - new employee
Bank Fees	150	150	
Cable	350	350	
Cell Phone/EMS Equipment	0	0	
Children's Education	2,000	2,000	
Cleaning & Building Maintenance	5,500	5,500	
District Manager	12,000	15,000	Reflects new contract- Doug
Dues & Fees	1,500	1,500	
Insurance - VFIS District	2,500	2,000	
Internet	1,200	1,950	
Lawn Service	4,650	4,650	
Legal/Professional	27,500	15,000	Basic Charges 800 x 12 + additional charges billed
Lodging/Meals/Travel/Regist - ESD	3,000	3,000	
Office Supplies and Small Equipment (Computer & Printer)	2,000	3,250	
Postage & Box Rental	480	0	
Payroll Tax Expense - Administrative	200	1,150	
Rent - Office Space	0	0	
Tax & Appraisal Fees	13,000	13,000	
Telephone	900	900	
Utilities	5,000	7,250	
Water & Garbage	3,000	3,600	
<b>Total ESD Expenses</b>	<b>104,430</b>	<b>111,750</b>	
<b>Emergency Medical Services</b>			
Equipment (New/Repair/Testing)		0 ?	
Medical Supplies		0 ?	
Office Supplies		0 ?	
Tuition/Reg/Certification/Dues		0 ?	
Vehicle Repair & Maintenance		0 ?	
		0	
<b>Total Emergency Medical Services</b>		<b>60,000</b>	
<b>Emergency Fire Services</b>			
Certification Dues	600	600	
Edispatching & Dispatching Services	20,000	20,000	Includes only ESD Portion of annual svcs and E-dispatch
Equipment -Insp/Repairs	6,500	6,500	
Fire Chief	21,500	18,000	Reflects new contract as of June, 2017
Fire Chief - Interim	4,500	0	
Fire Equipment Damages (Replacement)	1,500	0	
Fire Field Meals	1,000	1,000	
Fire Uniforms	4,800	6,000	
Fuel - Fire and EMS	6,000	6,000	
Gloves & Boots-Insp	5,000	0	
Insurance - Property & Liability	31,500	31,500	
Insurance - Worker's Compensation	6,000	2,500	
Maintenance & Repairs - Radios	6,000	6,000	

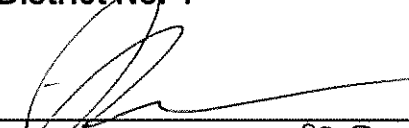
	7/17/2017	Proposed Budget for	MISCELLANEOUS NOTES
	TOTAL	2017-18	
Payroll Tax Expense	1,200	1,450	Payroll Tax for period salary paid to Fire Chief
Personal Protection Equipment	48,000	15,000	Includes Bunker Gear, etc (To adjust to actual spent)
Personal Protection Equipment-Inspection	1,500	8,500	
Small Equipment Purchases (I.D. Badges/Patches)	3,500	0	<\$5000 including radios, batteries, etc.
Software - Firehouse	1,900	3,000	
Supplies - Fire	15,000	20,000	
Supplies - Hoses / Nozzles / Tarps	10,000	0	
Temporary Site Expenditures	3,000	0	
Training & Materials	6,000	10,000	
Travel/Lodging/meals/Trans Expenses	5,200	5,000	
Tuition/Registration	4,500	2,000	
Vehicle Repair & Maintenance	28,000	25,000	
<b>Total Emergency Fire Services</b>	<b>242,700</b>	<b>188,050</b>	
<b>Capital Expenditures</b>			
Capital Expenditures-Building & Grounds	15,000	0	
2017 Ford F150	41,500	0	
2007 Ford F350 Brush Truck	33,287	0	
SCBA Packs/Replacement Bottles	12,000	15,000	
Communication Upgrade: 800 Mhz	30,000	0	
Extraction (PPE (20 sets)	1,000	0	
LMTV Vehicle with upgrades	20,000	0	
Purchase of Land Hwy 124	47,645	0	
Ambulance Expenditures (Upgrades and New or Used)		20,000	???
Life-Pak - EMS		15,000	
Rescue Pumper (1000 gal, engine)		350,000	**
<b>Total Capital Expenditures</b>	<b>200,432</b>	<b>400,000</b>	
Note Payable - First Financial Bank - Mini-Pumper	36,886	37,877	
Note Payable - Government Capital (3000 Gal Tanker)	28,988	29,677	
Interest Expense	7,746	6,061	
<b>Total Principle and Interest Payments</b>	<b>73,620</b>	<b>73,615</b>	
<b>Contingency</b>			
Contingency	22,000	20,000	
<b>Total Contingency</b>	<b>22,000</b>	<b>20,000</b>	
<b>JCESD No. 4 TOTAL EXPENSES</b>	<b>643,182</b>	<b>853,415</b>	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>93,585</b>	
<b>ESTIMATED FUND BALANCE AS OF 9/30/18</b>		<b>538,585</b>	
<b>**Purchase of Rescue Pumper may require additional funds through borrowing.</b>			

# Exhibit I

**RESOLUTION**

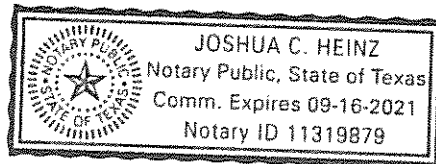
BE IT RESOLVED PURSUANT TO THE TEXAS PROPERTY TAX CODE, SECTION 26.09, THAT THE BOARD OF COMMISSIONERS FOR THE JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4 HEREBY APPROVE THE 2017 TAX ROLL THIS 18<sup>th</sup> DAY OF September, 2017.

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

  
\_\_\_\_\_  
Printed Name: Jeff Roebuck  
Title: President

Sworn to and subscribed before me, the undersigned authority, this 18<sup>th</sup> day of September, 2017.

  
\_\_\_\_\_  
Notary Public, State of Texas





## Jefferson County Appraisal District

P. O. Box 21337  
Beaumont, Texas 77720-1337

4610 S. Fourth St.  
Beaumont, Texas 77705

(409) 840-9944  
(409) 727-4611  
Fax (409) 727-5621

**CHIEF APPRAISER**  
Angela Bellard, RPA, RES, AAS

July 20, 2017

**MEMBERS OF THE BOARD**  
Eugene Landry, Chairperson  
Charles Lankford, Secretary  
Allison Nathan Getz  
Lauren Williams Mason  
Dr. Louis Reed, Jr.

Mr. Wayne Wilber  
District Manager  
Emergency Services District #4  
PO Box 154  
Hamshire TX 77622

Dear Mr. Wilber:

In accordance with Section 26.01(a), the 2017 appraisal roll for your jurisdiction has been certified to your tax assessor-collector.

Enclosed is a copy of the 2017 Appraisal Roll Certification for your review and information. Please do not hesitate to contact me should you have any questions.

Sincerely,

Angela Bellard, RPA, RES, AAS  
Chief Appraiser

pjb

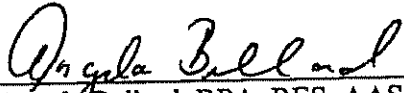
STATE OF TEXAS

COUNTY OF JEFFERSON

CERTIFICATION OF 2017 APPRAISAL ROLL FOR Emergency Services District #4

I, Angela Bellard, Chief Appraiser for the Jefferson County Appraisal District, solemnly swear that the attached is that portion of the approved Appraisal Roll of the Jefferson County Appraisal District that lists property taxable by and constitutes the appraisal roll for Emergency Services District #4.

July 20, 2017  
Date

  
\_\_\_\_\_  
Angela Bellard, RPA, RES, AAS  
Chief Appraiser  
Jefferson Central Appraisal District

2017 APPRAISAL ROLL INFORMATION

2017 Market Value	\$933,814,783
2017 Taxable Value	\$683,324,182

RECEIVED BY: Karen Whyne DATE: 7-20-17

**2017 CERTIFIED TOTALS**

586 - JEFFERSON COUNTY ESD #4

Property Count: 10,306

Grand Totals

7/20/2017

12:36:42PM

Land		Value		
Homesite:		51,646,970		
Non Homesite:		72,279,711		
Ag Market:		109,868,973		
Timber Market:		7,355,576	Total Land	(+) 241,151,230
Improvement		Value		
Homesite:		330,493,350		
Non Homesite:		206,855,574	Total Improvements	(+) 537,348,924
Non Real		Count	Value	
Personal Property:	596		115,629,598	
Mineral Property:	808		39,685,031	
Autos:	0		0	
			Total Non Real	(+) 155,314,629
			Market Value	= 933,814,783
Ag	Non Exempt	Exempt		
Total Productivity Market:	117,224,549	0		
Ag Use:	12,213,568	0	Productivity Loss	(-) 104,079,432
Timber Use:	931,549	0	Appraised Value	= 829,735,351
Productivity Loss:	104,079,432	0		
			Homestead Cap	(-) 1,434,534
			Assessed Value	= 828,300,817
			Total Exemptions Amount (Breakdown on Next Page)	(-) 144,976,635
			Net Taxable	= 683,324,182

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 562,198.14 = 683,324,182 \* (0.082274 / 100)

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2017 CERTIFIED TOTALS**

Property Count: 10,306

586 - JEFFERSON COUNTY ESD #4  
Grand Totals

7/20/2017

12:36:48PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DV1	13	0	65,000	65,000
DV2	7	0	49,500	49,500
DV3	3	0	32,000	32,000
DV4	36	0	356,470	356,470
DV4S	1	0	12,000	12,000
DVHS	17	0	2,420,340	2,420,340
DVHSS	1	0	324,760	324,760
EX-XU	2	0	32,550	32,550
EX-XV	364	0	140,567,177	140,567,177
EX-XV (Prorated)	7	0	71,534	71,534
EX366	34	0	8,652	8,652
FR	2	850,212	0	850,212
PC	2	186,440	0	186,440
<b>Totals</b>		<b>1,036,652</b>	<b>143,939,983</b>	<b>144,976,635</b>

**2017 CERTIFIED TOTALS**

Property Count: 10,306

586 - JEFFERSON COUNTY ESD #4

Grand Totals

7/20/2017

12:36:48PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	3,292		\$8,938,220	\$404,289,975
B	MULTIFAMILY RESIDENCE	5		\$0	\$2,124,860
C1	VACANT LOTS AND LAND TRACTS	2,219		\$0	\$19,259,031
D1	QUALIFIED AG LAND	1,519	123,150.2059	\$0	\$117,224,549
D2	NON-QUALIFIED LAND	152		\$457,730	\$3,373,639
E	FARM OR RANCH IMPROVEMENT	955	10,842.6306	\$761,640	\$65,504,874
F1	COMMERCIAL REAL PROPERTY	204		\$5,430,420	\$45,564,372
F2	INDUSTRIAL REAL PROPERTY	18		\$0	\$8,273,420
G1	OIL AND GAS	785		\$0	\$39,532,822
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$480
J3	ELECTRIC COMPANY (INCLUDING CO-OP	31		\$0	\$94,500
J4	TELEPHONE COMPANY (INCLUDING CO-	2		\$0	\$108,170
J5	RAILROAD	1		\$0	\$5,840
J6	PIPELAND COMPANY	13		\$0	\$7,151,990
J8	OTHER TYPE OF UTILITY	26		\$0	\$2,531,570
L1	COMMERCIAL PERSONAL PROPERTY	527		\$0	\$52,728,928
L2	INDUSTRIAL PERSONAL PROPERTY	18		\$0	\$19,260,260
M1	TANGIBLE OTHER PERSONAL, MOBILE H	228		\$452,840	\$4,700,380
O	RESIDENTIAL INVENTORY	71		\$0	\$1,193,130
S	SPECIAL INVENTORY TAX	1		\$0	\$212,080
X	TOTALLY EXEMPT PROPERTY	407		\$0	\$140,679,913
	<b>Totals</b>		<b>133,992.8365</b>	<b>\$16,040,850</b>	<b>\$933,814,783</b>

**2017 CERTIFIED TOTALS**

Property Count: 10,306

586 - JEFFERSON COUNTY ESD #4

Grand Totals

7/20/2017

12:36:48PM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	2,694		\$8,486,660	\$391,514,830
A2	REAL, RESIDENTIAL, MOBILE HOME	80		\$48,330	\$2,783,960
A7	REAL/RES/MH 5 AC/LESS-BY OWNER	518		\$403,230	\$9,991,185
B1	REAL, RESIDENTIAL, APARTMENTS	1		\$0	\$1,602,800
B2	REAL, RESIDENTIAL, DUPLEXES	4		\$0	\$522,060
C1	REAL, VACANT PLATTED RESIDENTIAL L	2,201		\$0	\$18,869,511
C2	REAL, VACANT PLATTED COMMERCIAL L	18		\$0	\$389,520
D1	REAL, ACREAGE, RANGELAND	1,597	123,763.9000	\$0	\$117,631,144
D2	REAL, ACREAGE, TIMBERLAND	152	12.2200	\$457,730	\$3,373,639
D3	REAL, ACREAGE, FARMLAND	50		\$134,550	\$4,560,181
D4	REAL, ACREAGE, UNDEVELOPED LAND	586		\$249,000	\$14,488,969
D5	UNFILLED LAND	3		\$0	\$31,320
D6	INDUSTRIAL LARGER TRACT(MARSH)	1		\$0	\$1,220
E	E	3		\$0	\$24,689
E1	REAL, FARM/RANCH, HOUSE	192		\$348,590	\$44,157,120
E2	REAL, FARM/RANCH, MOBILE HOME	1		\$0	\$191,900
E7	MH ON REAL PROP (5 AC/MORE) MH	41		\$29,500	\$1,642,880
F1	REAL, Commercial	204		\$5,430,420	\$45,564,372
F2	REAL, Industrial	8		\$0	\$6,385,460
F5	OPERATING UNITS ACREAGE	10		\$0	\$1,887,960
G1	OIL AND GAS	785		\$0	\$39,532,822
J2	REAL & TANGIBLE PERSONAL, UTILITIES,	1		\$0	\$480
J3	REAL & TANGIBLE PERSONAL, UTILITIES,	31		\$0	\$94,500
J4	REAL & TANGIBLE PERSONAL, UTILITIES,	2		\$0	\$108,170
J5	REAL & TANGIBLE PERSONAL, UTILITIES,	1		\$0	\$5,840
J6	REAL & TANGIBLE PERSONAL, UTILITIES,	13		\$0	\$7,151,990
J8	REAL & TANGIBLE PERSONAL, UTILITIES,	26		\$0	\$2,531,570
L1	TANGIBLE, PERSONAL PROPERTY, COMM	527		\$0	\$52,728,928
L2	TANGIBLE, PERSONAL PROPERTY, INDU	18		\$0	\$19,260,260
M1	TANGIBLE OTHER PERSONAL, MOBILE H	228		\$452,840	\$4,700,380
O1	INVENTORY, VACANT RES LAND	71		\$0	\$1,193,130
S	SPECIAL INVENTORY	1		\$0	\$212,080
X		407		\$0	\$140,679,913
	<b>Totals</b>		<b>123,776.1200</b>	<b>\$16,040,850</b>	<b>\$933,814,783</b>

# Exhibit J

**ORDER LEVYING TAXES**

**THE STATE OF TEXAS           §**  
**§**  
**COUNTY OF JEFFERSON       §**

WHEREAS, the appraisal roll of Jefferson County Emergency Services District No. 4 (the "District") for 2017 has been prepared and certified by the appraiser for the District and submitted to the District's tax assessor/collector; and

WHEREAS, the District's tax assessor/collector has submitted the certified appraisal roll for the District, dated July 20, 2017, showing \$683,324,182 to be the total taxable value of property, to the Board of Emergency Services Commissioners of the District; and

WHEREAS, based upon the certified appraisal roll, the employee or officer designated by the Board of Emergency Services Commissioners of the District has calculated a tax rate to be levied for 2017 sufficient to provide tax revenues to meet the District's obligations;

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF EMERGENCY SERVICE COMMISSIONERS OF JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4 THAT:

Section 1. The District has previously adopted a budget for the upcoming fiscal year, which will be funded from the revenues generated by the tax rate established in this order levying taxes.

Section 2. There is levied an ad valorem tax of \$0.079867 on each \$100.00 of taxable property within the District in order to provide funds for maintenance and operating purposes.

Section 3. All taxes collected pursuant to this levy, after paying costs of levying, assessing and collecting the taxes, will be used for paying costs of providing emergency services and organization and administrative expenses, and for paying principal of and interest on bonds, warrants, certificates of obligation or other lawfully authorized evidences of indebtedness issued or assumed by the unit.

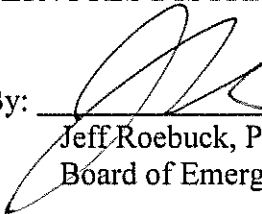
Section 4. The Jefferson County Tax Assessor/Collector is authorized to assess and collect the taxes of the District employing the above tax rate.

Section 5. The taxes levied by this Order are due presently, and will be delinquent if not paid by January 31, 2018.

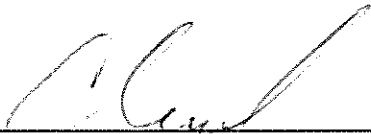
Section 6. This Order Levying Taxes is effective from and after its adoption.

PASSED AND APPROVED the 18<sup>th</sup> day of September, 2017.

**JEFFERSON COUNTY EMERGENCY  
SERVICES DISTRICT NO. 4**

By:   
Jeff Roebuck, President  
Board of Emergency Services Commissioners

**ATTEST:**

  
Randy Walston, Secretary *Charlie Reneau, Vice President*  
Board of Emergency Services Commissioners

**CERTIFICATE FOR ORDER**

**THE STATE OF TEXAS           §**  
**§**  
**COUNTY OF JEFFERSON       §**

The undersigned officer of the Board of Commissioners of Jefferson County Emergency Services District No. 4 hereby certifies as follows:

1. The Board of Commissioners of Jefferson County Emergency Services District No. 4 convened in a regular meeting on the 18<sup>th</sup> day of September, 2017, at the District's administrative office, located at the Labelle fire station, 12880 FM 365, Beaumont, Texas 77705, and 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

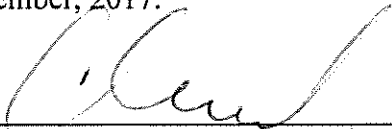
and all of said Commissioners were present, except Commissioners (s) *Secretary Randy Walston and Assistant Treasurer Robert Bordes* thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

**ORDER LEVYING TAXES**

was introduced for the consideration of the Board. It was then duly moved and seconded that the Order be adopted, and after due discussion, the motion, carrying with it the adoption of the Order, prevailed and carried by majority of the Board.

2. A true, full and correct copy of the Order adopted at the meeting described in the above paragraph is attached to this certificate; the Order has been duly recorded in the Board's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein, each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting, and that the Order would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject to the meeting was given as required by Chapter 551 of the Government Code.

SIGNED AND SEALED this 19<sup>th</sup> day of September, 2017.

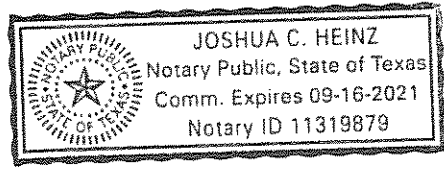
  
\_\_\_\_\_  
~~Randy Walston, Secretary~~ *Charlie Reneau, Vice President*  
Board of Commissioners

THE STATE OF TEXAS       §  
  §  
COUNTY OF JEFFERSON   §

This instrument was acknowledged before me on this 19<sup>th</sup> day of September, 2017, by ~~Charlie Reneau, Vice President~~ ~~Randy Walston, Secretary~~ of the Board of Commissioners of Jefferson County Emergency Services District No. 4, on behalf of said District.

(seal)

  
\_\_\_\_\_  
Notary Public Signature



# Exhibit K

**EMERGENCY SERVICES DISTRICT # 4**

<b>TAX RATE:</b>	<b><u>2017</u></b>	<b><u>2016</u></b>
M & O.....	<u>0.079867</u>	<u>0.082274</u>
I & S .....	<u>0.000000</u>	<u>0.000000</u>
TOTAL.....	<u>0.079867</u>	<u>0.082274</u>


**EXEMPTIONS:** Please list changes, if any, made by official action of your governing body.

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\_\_\_\_\_  
**Authorized Signature**  
Jeff Roebuck, JCESD No. 4 President

\_\_\_\_\_  
Date 9/18/2017

# Exhibit L

# Robertson, Shoemaker and Associates, PLLC

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## CERTIFIED PUBLIC ACCOUNTANTS

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

August 21, 2017

Jefferson County ESD No. 4  
12880 FM 365 Road  
Beaumont, TX 77705-9682

To the Board of Commissioners:

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will perform the following services:

1. Maintain detailed accounting records for the District using Thomson Reuters Accounting CS Program. Access by the District's personnel is available for an additional monthly access fee charged by the software provider.
2. Prepare accounts payable checks on a monthly basis as submitted to our office one week before the meeting and accompanied by a completed "Request for Payment Recap Sheet" including invoices, packing slips, purchase orders and proper approvals. Checks will be available for signature at monthly board meetings. Upon obtaining proper signatures, the checks will be readied for mailing and mailed from our office if requested.
3. Prepare a payroll for employees each month based on time sheets provided and approved by the board of directors at the regularly scheduled meeting. We will electronically pay all payroll tax deposits when due, prepare quarterly payroll reports form 941 and TWC. In addition, prepare year-end payroll reports as required including the forms 940, W-2, W-3, 1099 and 1096.
4. Maintain files for the District of all bills paid with proper backup.
5. Prepare the general ledger and bank reconciliations for checking and savings accounts on a monthly basis.
6. Prepare a cash flow statement or statement of activities on a monthly basis for the board along with the check register showing all items authorized to be paid each month and the balance in the operating and savings accounts as of the time of the meeting.
7. Assist in the budgeting process with the board and staff as needed.

Our services are to begin on or about October 1, 2017.

You are responsible for making all management decisions and performing all management functions, and for designating an individual with suitable skill, knowledge, or experience to oversee any services we provide. You will be responsible for approving all bills for payment and signing all checks.

We estimate our fees for these services will be \$525.00 per month. Additional services requested will be billed on an hourly basis at the rates provided in the attached document. Our invoices for these fees will be rendered each month and are payable net 30 days.

You may also be billed for out-of-pocket costs such as postage, supplies, travel, etc. if incurred. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed.

This agreement will be in effect from the date it is accepted by the board thru September 30, 2018. Either party can terminate this agreement upon giving 30 days written notice of their intent to terminate.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us at the address above. Keep the original for your files.

Sincerely,



Mary Ellen Robertson, CPA

Jefferson County ESD No. 4

Accepted by:  \_\_\_\_\_ Date: \_\_\_\_\_

Mary Ellen Robertson, CPA

**Hourly Rate Sheet Effective January 1, 2014**

Accounting Services:

Certified Public Accountant	\$135.00
Accountant I	\$50.00
General Bookkeeper	\$25.00

# Robertson, Shoemaker and Associates, PLLC

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August 21, 2017

CERTIFIED PUBLIC ACCOUNTANTS

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

We are pleased to confirm our understanding of the services we are to provide for Jefferson County Emergency Services District No. 4, (the District) for the year ended September 30, 2017.

We will prepare the financial statements of the governmental activities, and each major fund of Jefferson County Emergency Services District No. 4, which comprise the annual basic financial statements of net position and statement of activities, along with the fund financial statements comprised of balance sheet – governmental funds, reconciliation of the governmental funds balance sheet to the statement of net position, and statement of revenues, expenditures and changes in fund balances – governmental funds along with the reconciliation of the governmental funds statement of revenues, expenditures, and changes in fund balance to the statement of activities for the year ended September 30, 2017, and the related notes to the financial statements, and perform a compilation engagement with respect to those financial statements.

In addition, we will compile the schedule of revenue, expenditures and changes in fund balance – budget compared to actual – general fund as required by the Governmental Accounting Standards Board to supplement the basic financial statements.

We will assist your director in adjusting the books of accounts with the objective that we are able to prepare a working trial balance from which financial statements can be prepared. You will provide us with a detailed trial balance and any supporting schedules we require including the management's discussion and analysis which is considered required supplementary information. .

## Our Responsibilities

The objective of our engagement is to—

- 1) prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you and
- 2) apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

We will conduct our compilation engagement in accordance with the Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct*, and its ethical principles of integrity, objectivity, professional competence, and due care, when performing the bookkeeping services, preparing the financial statements, and performing the compilation engagement.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. However, we will inform the appropriate level of management of any material errors and any evidence or information that comes to our attention during the performance of our procedures that fraud may have occurred. In addition, we will inform you of any evidence or information

that comes to our attention during the performance of our compilation procedures regarding any wrongdoing within the entity or noncompliance with laws and regulations that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies or material weaknesses in your internal control as part of this engagement.

We, in our professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Your Responsibilities**

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America and assist you in the presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

- 1) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
- 2) The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America and the inclusion of all informative disclosures that are appropriate for accounting principles generally accepted in the United States of America, if applicable.
- 3) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements.
- 4) The prevention and detection of fraud.
- 5) To ensure that the Company complies with the laws and regulations applicable to its activities.
- 6) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- 7) To provide us with—
  - access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - additional information that we may request from you for the purpose of the compilation engagement.
  - unrestricted access to persons within the Company of whom we determine it necessary to make inquiries.
- 8) Including our compilation report in any document containing financial statements that indicate that we have performed a compilation engagement on such financial statements and, prior to the inclusion of the report, to ask our permission to do so.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our bookkeeping services and the preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

### **Our Report**

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. If for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement. We are not independent with respect

to Jefferson County Emergency Services District No. 4. We will disclose that we are not independent in our compilation report.

**Other Relevant Information**

We are the engagement accountants and are responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these services will range from \$2,000 to \$2,500 for the financial statement preparation and compilation. You will also be billed for out-of-pocket costs such as report production, word processing, postage, travel, etc. Additional expenses are estimated to be \$100. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered as work progresses and are payable on presentation.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

  
\_\_\_\_\_  
Mary Ellen Robertson, CPA

Acknowledged:  
Jefferson County Emergency Services District No. 4

  
\_\_\_\_\_  
Jeff Roebuck, President

  
\_\_\_\_\_  
Date

# Exhibit M

**INTERLOCAL AGREEMENT FOR PROCUREMENT  
AND COST-SHARING OF eDISPATCH SERVICE**

This Interlocal Agreement (“Agreement”) for Procurement of eDispatch Service is made and entered into between the following Parties: Jefferson County Emergency Services District No. 1 (“JCESD No. 1”), Jefferson County Emergency Services District No. 3 (“JCESD No. 3”), Jefferson County Emergency Services District No. 4 (“JCESD No. 4”), Jefferson County Water Control and Improvement District No. 10 (“JCWCID No. 10”), and Hamshire Volunteer Fire Department (“HVFD”).

**WITNESSETH**

WHEREAS, this Agreement is authorized pursuant to Chapter 775, Texas Health and Safety Code; Chapter 791, Texas Government Code (Interlocal Cooperation Act); Chapter 418, Texas Government Code (Texas Disaster Act of 1975); and/or, Chapter 421, Texas Government Code (Homeland Security). These statutes, individually and/or collectively, permit emergency services districts, water control and improvement districts, and/or volunteer fire departments to enter into interlocal agreements with other public agencies and/or volunteer organizations providing emergency services for the joint procurement and provision of fire and EMS communication services; and,

WHEREAS, the Parties recognize that they have and will continue to benefit in terms of economy and communication and service capabilities from the procurement of eDispatch service under a single account with the associated costs being shared among the Parties as provided herein below, and that it is more efficient and fiscally responsible for the Parties to procure and maintain eDispatch service under a single account rather than each Party having its own separate eDispatch service account; and,

WHEREAS, the Parties believe that the procurement of eDispatch service under a single account, with the Parties sharing the associated costs as provided herein below, will enhance the public safety and welfare of the citizens and property of their districts and/or service areas; and,

WHEREAS, JCESD No. 4 is capable and willing to procure eDispatch service under a single account in its name, and allow all of the Parties hereto to utilize the eDispatch service afforded thereunder, subject to approval by the eDispatch service provider and the other Parties’ payment of their share of the associated costs, as set forth herein below; and,

WHEREAS, the Parties are each capable and willing to share in the costs associated with the eDispatch service based on the percentages provided herein below.

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

**PURPOSE**

The purpose of this Agreement is for the procurement and cost-sharing of eDispatch service, thereby benefiting the Parties in terms of efficiency and economy, as well as communication and service capabilities.

## DEFINITIONS

“eDispatch service” means \_\_\_\_\_ . The eDispatch service which is the subject of this Agreement is procured through Penguin Management, Inc., the providers of eDispatches.com.

### PROCUREMENT OF eDISPATCH SERVICE AND SHARING OF ASSOCIATED COSTS

Subject to the approval and authorization of the eDispatch service provider, JCESD No. 4 shall be responsible for procuring and paying for eDispatch services under an account in its name with the eDispatch service provider, and all of the Parties hereto shall be allowed to utilize the eDispatch service afforded thereunder. The initial eDispatch service procured by JCESD No. 4 through the service provider shall be for a one (1) year service term beginning January 1, 2018.

Upon its receipt of the invoice from the eDispatch service provider, JCESD No. 4 shall distribute a copy of the invoice, along with a written breakdown of each Party’s share of the cost, to the other Parties, and within thirty (30) days of receipt of the invoice and cost-sharing breakdown from JCESD No. 4, the Parties shall each pay to JCESD No. 4 as reimbursement their respective cost-sharing portion of the eDispatch service cost, which will be calculated based on the following agreed upon percentages:

JCESD No. 1	12.5%
JCESD No. 3	25%
JCESD No. 4	25%
JCWCID No. 10:	12.5%
HVFD:	<u>25%</u>
	100%

Further, the Parties all agreed that for the period of January 1, 2017 through December 31, 2018, based on an informal agreement between the Parties’ respective Fire Chiefs, JCESD No. 4 procured and paid for eDispatch service under an account in its name, which all of the Parties utilized and benefited from during that period, and the other Parties agreed to reimburse JCESD No. 4 for their cost-sharing portion of the total costs, based on the same cost-sharing percentages provided above. A copy of the Invoice for said January 1, 2017 through December 31, 2017 eDispatch service is attached hereto, along with a breakdown of each Parties’ cost-sharing portion, and each Party hereby agrees to reimburse JCESD No. 4 for their respective share of the cost of said annual eDispatch service within thirty (30) days of the respective Party’s approval and execution of this Agreement.

## TERM

This Agreement shall be effective January 1, 2018, so long as an authorized representative of each party has executed same by said date, and shall continue in force and remain binding on each and every party through December 31, 2018. Thereafter, this Agreement shall renew automatically for a period of one (1) year upon the completion of the initial term and

each subsequent term, unless and until such time that a Party provides written notice to all the other Parties of its intent to terminate its continued participation in the Agreement and the eDispatch service afforded hereby at least ninety (90) days in advance of the annual service agreement renewal date, being January 1<sup>st</sup> of each year. Notwithstanding the foregoing, the Parties may all mutually terminate this Agreement at any time.

Furthermore, as provided hereinabove, the Parties also agree to share in the cost of the eDispatch service procured and paid for by JCESD No. 4 under an account in its name for the period of January 1, 2017 through December 31, 2017, which all of the Parties benefited from during said period, and JCESD No. 1, JCESD No. 3, JCWCID No. 10, and HVFD each agree to reimburse JCESD No. 4 for their respective share of the cost of said annual eDispatch service, as set forth above in the cost-sharing breakdown attached hereto.

### **DEFAULT**

Failure of a Party to perform its obligations under this Agreement shall constitute grounds of termination without further obligation on the part of the other Parties adversely affected by such breach, provided, however, that no such termination shall occur until: (1) written notice of such breach has been given to the Party in default; and, (2) said Party has failed to remedy such breach within a period of thirty (30) days following the giving of such notice. During the specified thirty (30) day period, the Parties shall undertake all particular efforts to resolve the problem which is the basis for the alleged breach.

### **AMENDMENTS**

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

### **NO ASSIGNMENTS**

Under no circumstances shall any Party to this Agreement assign or transfer their respective interest hereunder.

### **NOTICES**

All notices hereunder shall be sufficiently given or shall be deemed given when delivered by certified mail, return receipt requested, or hand delivery, addressed as follows:

If to JCESD No. 1: Jefferson County Emergency Service District No. 1  
13550 River Oaks Blvd.  
Beaumont, Texas 77713

If to JCESD No. 3: Jefferson County Emergency Service District No. 3  
P.O. Box 697  
717 N. Broadway, Room 203

China, Texas 77713

If to JCESD No. 4: Jefferson County Emergency Service District No. 4  
12880 FM 365  
Beaumont, Texas 77705

If to JCWCID: Jefferson County Water Control and Improvement District No. 10  
\_\_\_\_\_  
\_\_\_\_\_

If to HVFD: Hamshire Volunteer Fire Department  
\_\_\_\_\_  
Hamshire, Texas 77622

The Parties may by notice hereunder designate any further or different address to which subsequent notices shall be sent.

**INDEMNIFICATION AND HOLD HARMLESS**

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

**WAIVER OF CLAIMS AGAINST PARTIES**

The Parties agree that each shall be responsible for their own actions and those of their agents, servants, employees, and volunteer members while fighting fires, providing rescue services, providing emergency medical services, traveling to or from an emergency scene, or in any manner providing services, whether or not such are being performed within a Party's respective service area, and regardless of whether a call for emergency service is communicated to and/or received by an emergency service provider via the eDispatch service provided hereunder.

It is expressly understood and agreed by the Parties that no Party shall be held liable for the actions of any other Party or another Party's agents, servants, employees, and/or volunteer members while in any manner providing emergency services and responding to calls, whether or not such are being performed within a Party's respective service area, and regardless of whether said calls for emergency service are communicated to and/or received by the emergency service providers via the eDispatch service provided hereunder.

**IMMUNITY**

No Party waives or relinquishes, nor shall it be deemed to waive or relinquish, any immunity or defense on behalf of itself, its governing body, officers, employees and agents as a result of its execution of this Agreement and the performance of the covenants contained herein.

**EXECUTION AND COUNTERPARTS**

This Agreement may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

**ENTIRE AGREEMENT**

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


**Jefferson County ESD No. 1**

By: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**Jefferson County ESD No. 3**

By: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**Jefferson County ESD No. 4**

By:  \_\_\_\_\_  
Printed Name: Jeff Roebuck  
Title: President +  
Date: 9/18/17

**Jefferson County WCID No. 10**

By: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**Hamshire VFD**

By: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_





Penguin Management, Inc.

2 Kiel Ave, #303  
Kinnelon, NJ 07405

<http://www.edispatches.com>

Providers of:



# Invoice

<b>Bill To</b>
Jefferson County ESD 4 Wayne Wilber PO Box 154 Hamshire, TX 77622 US

Date	Invoice #
12/1/2016	42401
Phone #	Fax #
973-453-5810	973-291-6529

Terms	All prices are in US Dollars
Net 30	

Quantity	Description	Rate	Amount
12	months of Voice Notification, Chief, 5,000 calls per month, \$0.05 per call overcharge	233.00	2,796.00
12	months of Streaming audio, as an Add-on	0.00	0.00
1	Service from January 1, 2017 through December 31, 2017	0.00	0.00
<p><b>Payments must be in U.S. Dollars</b></p> <p><b>Please make checks payable to: PENGUIN MANAGEMENT, INC.</b></p> <p><b>Include Invoice # on all checks, POs and vouchers.</b></p> <p><b>Credit Card, ACH, &amp; E-Check payments accepted by phone or request an email copy of the invoice that includes a payment link. Please contact <a href="mailto:billing@edispatches.com">billing@edispatches.com</a> or call 973-453-5810 x 3</b></p>			
<b>Total</b>			\$2,796.00
Payments/Credits			\$0.00
<b>Balance Due</b>			\$2,796.00

.....  
Please tear off, complete and send this portion with payment. Thank you!

Jefferson County ESD 4  
Wayne Wilber  
PO Box 154  
Hamshire, TX 77622 US

Invoice #
42401

Amount Paid \_\_\_\_\_