

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 19, 2025, 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
Davilyn Walston	Secretary
Sandra Melton	Treasurer
Robert Bordes	Assistant Treasurer

All of said Board members were present (Secretary Walston arrived shortly after the meeting commenced), thus constituting a quorum. Also present were: David Stacey, District Fire Chief; Cristy Draper, District Administrative Assistant; Joshua Heinz of Benckenstein & Oxford, LLP, attorneys for the District; and, the individuals listed on the attendance log attached hereto as **Exhibit A**.

Upon establishing that a quorum was present, President Roebuck asked for public comment as set forth in Agenda Item No. 3, and being as there was none, the Board moved ahead to Agenda Item No. 4, at which time Chief Stacey reviewed his monthly written Chief’s Report, a copy of which is attached hereto as **Exhibit B**.

President Roebuck then directed the Board’s attention to Agenda Item No. 5 for review of the Minutes of the April 21, 2025 regular meeting. Upon motion by Vice

President Reneau and seconded by Treasurer Melton, the proposed minutes were unanimously approved by the Board.

Next, the Board was directed to Agenda Item No. 6 for the Treasurer's Report. Treasurer Melton reported the following balances in the District's accounts, as reflected in her written Treasurer's Report attached hereto as **Exhibit C**: Texas First Bank checking (9417) - \$207,806.52 as of April 30, 2025, and \$295,583.57 as of May 19, 2025; and, TexSTAR general fund (1110) - \$2,827,642.07 as of April 30, 2025 and May 19, 2025. The District's total funds on deposit as of May 19, 2025 was \$3,123,225.64. Upon motion by Assistant Treasurer Bordes seconded by Vice President Reneau, the Board unanimously approved and authorized transfer of \$200,000 from the District Texas First Bank checking account (9417) to the TexSTAR investment pool account (1110). Chief Stacey and Treasurer Melton then reviewed with the Board the District's monthly financial Statements of Activities, copies of which are attached hereto as **Exhibit D**. The Board also reviewed the proposed Amended FY 2024-25 Budget, a copy of which is attached hereto as Exhibit E, and upon motion by Assistant Treasurer Bordes and seconded by Vice President Reneau, the Board unanimously approved the Amended FY 2024-25 Budget as proposed.

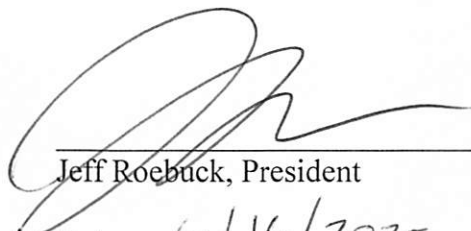
Then, under Agenda Item No. 7, Chief Stacey advised of the need for and requested approval for the purchase of five (5) new sets of bunker gear, having an anticipated cost not to exceed \$5,000 per set. Upon motion by Secretary Walston and seconded by Assistant Treasurer Bordes, the Board members present unanimously approved and authorized purchase of the new bunker gear (5 sets) at a total cost not to exceed \$25,000.

The Board then moved along to Agenda Item No. 8 for approval and payment of the District's bills. Chief Stacey and Treasurer Melton reviewed with the Board the District's various monthly expenditures, as shown on the Check Lists and Account Registers attached hereto as **Exhibit E**. Upon motion by Treasurer Melton and seconded by Secretary Walston, the Board unanimously approved payment of the District's bills and expenditures (Check Nos. 5486-5487 and 5284-5312, plus the Spectrum Business, Visa, Entergy, Verizon Wireless, T-Mobile, Enterprise Guardian, West Jefferson Co. MWD, and other auto-debit payments).

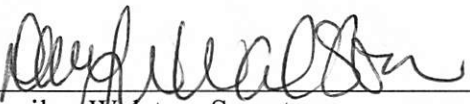
Thereafter, the Board was then directed to Agenda Item No. 9, at which time Chief Stacey reviewed and discussed with the Board the proposed sales tax related Consulting Services Agreement with HdL Companies, a copy of which is attached hereto as **Exhibit F**. Upon motion by Vice President Reneau and seconded by Assistant Treasurer Bordes, the Board unanimously approved HdL Companies Consulting Services Agreement.

The Board then moved to Agenda Item No. 10, at which time Chief Stacey reviewed and discussed with the Board current design renderings for the proposed new Fannett fire station.

Being as there were no other matters to come before the Board under Agenda Item No. 11, the regular meeting was adjourned at approximately 6:15 p.m.

  
\_\_\_\_\_  
Jeff Roebuck, President  
Date: 6/16/2025

ATTEST:

  
\_\_\_\_\_  
Davilyn Walston, Secretary

Date: 6/16/2025

# Exhibit A



**JEFFERSON COUNTY ESD No. 4**

**Regular Board Meeting**

May 19, 2025

SIGN-IN SHEET

1. Randy Lyday 4110

2. Casey Sanders 402

3. J. Stacy

4. Patrick Larson

5. Rowdy Draper #422

6. Michael Parise #4416

7. Casey J. Parigi 4502

8. Logan Smith #4207

9.

10.

# Exhibit B

# FIRE CHIEF'S REPORT

## Board Meeting on May 19, 2025

### APPARATUS STATUS AS OF May 19, 2025

	INSERVICE	OUT OF SERVICE	
<b>LABELLE</b>			
E41	x		
T41	x		
B41	x		
U4	X		Brakes were replaced
F550	X		
U43	x		
BB40	x		
<b>FANNETT</b>			
E42	x		5/27/25 to go for repairs and service
T42	X		
B42R	x		
M4	X		
U41	X		
<b>CHEEK</b>			
E43	x		
T43	x		
B43	X		

#### STATION 1: LABELLE

- Generator work order made and scheduled. Is not running and to have annual serviced.

#### STATION 2: FANNETT

- Cargo Trailer auctioned off April 29<sup>th</sup>. Auction price was \$5,300.00 and will be picked up 5/24/25. Received check today.
- AC has been repaired, low Freon, 5/12/25
- 

#### STATION 3: CHEEK

- A tree has fallen in the back yard and will need to be cut up and disposed of.

#### EMS:

- No transport since last Board Meeting.

#### Fire:

- JCESD4 Tanker 41 participated in the Jack Brooks Airport Drill, 4/22/25
- Tried out a demo nozzle, Hen Nozzle. 1" and 1.75"

#### FIRE RECOVERY:

- No deposits
- 3 Fire Recovery incidents uploaded for collection since April 21, 2025.
- Waiting on a check to be reissued for a Fire Recovery

## **ESD:**

- 04/28/25, Fire Chief met with managers of new chemical manufacturing plant on Industrial Parkway. HOIMYUNG
- Met with SLI group 5/02/25 to review and go over proposed floor plan and rendering of station and then discussed site plan.
- Met with VFIS representative to go over Workers Comp payment for next year. 2/1/25
- Texas Forest Service Apparatus and Equipment Grant completed and amount approved for \$24,890.75. 90% match is \$22,401.66. Funds will be direct deposited.
- Assistant Chief attended Rose Project CAP meeting on May 8<sup>th</sup>.
- U41 received minor damage to front bumper in a private parking lot incident.
- Request for new JCESD 4 station maps made to SETRPC.
- FM365 property was cut.

## **FIRE TRAINING:**

- Fire training was held on 05/06/25

## **EMS TRAINING:**

- EMS training held on 04/29/25.

## **MEMBERSHIP:**

- 32 Volunteer members. Two members have turned in their gear. One due to leaving the area and the other due to time constraints.
- See Active Duty Report attached.

## **RUNS/CALL VOUME:**

- 70 emergency responses by JCESD4 in the month of May 2025.
- 50 or 74% of the calls were Medical/EMS calls. Motor vehicle accidents accounted for 17 of those 50.
- 18 Volunteer members made calls in April 2025.
- 0 "no responses" in April 2025.

## **Paid Firefighter:**

- 9 Paid Firefighters on the roster.
- Paid Firefighters made 67 runs in April 2025.
- 3 shifts not covered (a shift is 12hour shift)

## **SALVAGE:**

- 1.75" X 50' Hose. Damaged from fire. #175-052 (blue)
- 1.75 x 50' hose, damaged coupling #175-059 (yellow)
- Boots SN 2751411101508, sole coming off and out of date.

Filter statement

Filters **Alarm Date Range** 4/1/25 to 4/30/25

# Fire Resources - Personnel and Units

Total Incidents

Average Time On Scene

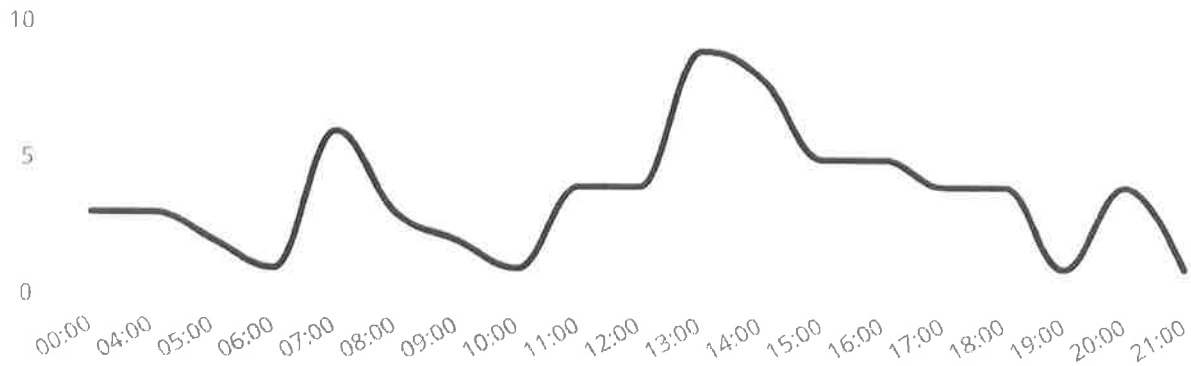
Count of Incidents

**70**

Average Time On Scene

**52m:12s**

Call Volume over Time



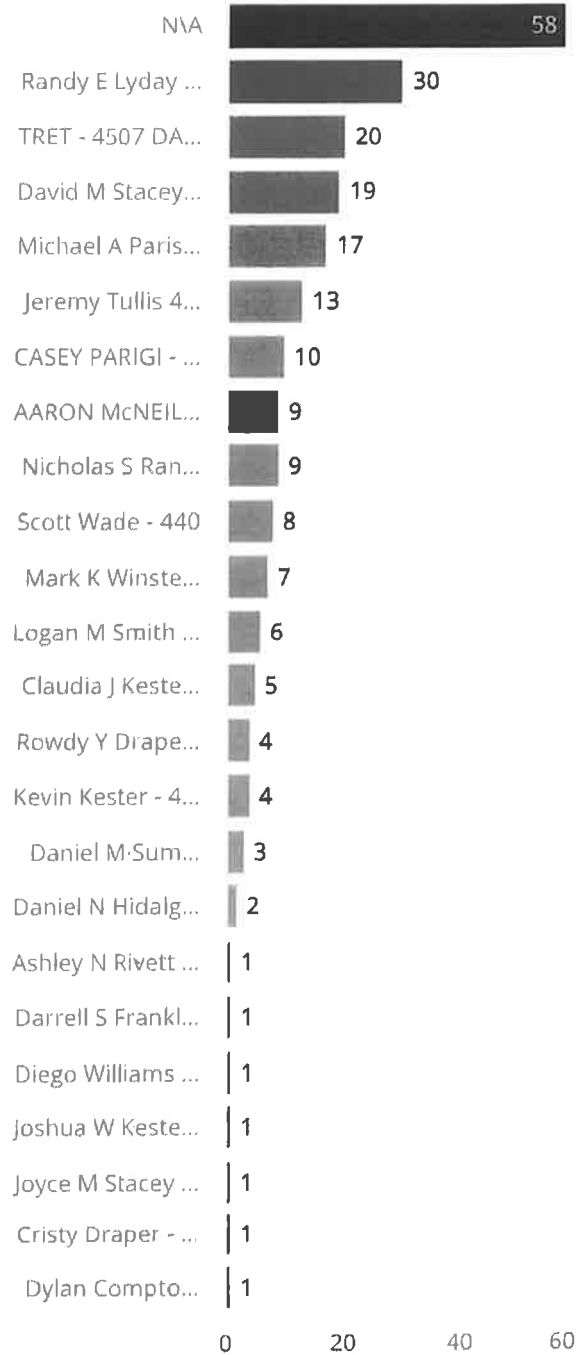
Filter statement

Filters **Alarm Date Range** 4/1/25 to 4/30/25

Percentage of Calls by Personnel

Unit Personnel Name	Percentage of Ca	
	04/2025	Grand T
AARON McNEIL - 4505	12.9%	
Ashley N Rivett - 4124	1.4%	
CASEY PARIGI - 4502	14.3%	
Claudia J Kester - 4125	7.1%	
Cristy Draper - 4322	1.4%	
Daniel M Summers - 4204	4.3%	
Daniel N Hidalgo 4134	2.9%	
Darrell S Franklin - 4108	1.4%	
David M Stacey - 401	27.1%	
Diego Williams - 4206	1.4%	
Dylan Compton - 4106	1.4%	
Jeremy Tullis 4504	18.6%	
Joshua W Kester - 4223	1.4%	
Joyce M Stacey - 4320	1.4%	
Kevin Kester - 4115	5.7%	
Logan M Smith - 4207	8.6%	
Mark K Winstead - 4131	10.0%	
Michael A Parise - 4416	24.3%	
Nicholas S Rand - 4119	12.9%	
Randy E Lyday - 4110	42.9%	
Rowdy Y Draper - 422	5.7%	
Scott Wade - 440	11.4%	
TRET - 4507 DARR	28.6%	
N/A	82.9%	
<b>Grand Total</b>	<b>100.0%</b>	

Breakdown of Calls by Personnel



# Fire Resources - Personnel and Units (call volume) REPORTING PERIOD: 4/1/25 TO 4/30/25 Fire Incidents

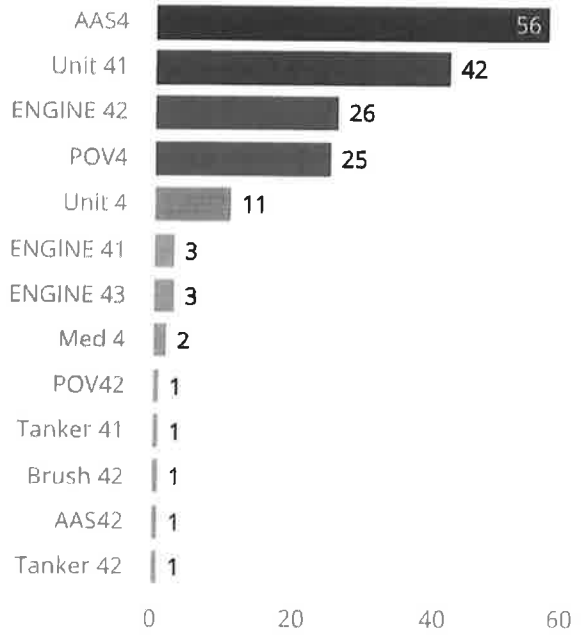
Filter statement

Filters **Alarm Date Range** 4/1/25 to 4/30/25

Breakdown of Calls by Unit

Unit Name	Percentage of Calls	Averag
AAS4	80.0%	
AAS42	1.4%	
Brush 42	1.4%	
ENGINE 41	4.3%	
ENGINE 42	37.1%	
ENGINE 43	4.3%	
Med 4	2.9%	
POV4	35.7%	
POV42	1.4%	
Tanker 41	1.4%	
Tanker 42	1.4%	
Unit 4	15.7%	
Unit 41	60.0%	
Grand Total	100.0%	

Count of Calls by Unit



Filter statement:

Filters **Alarm Date Range** 4/1/25 to 4/30/25

# Fire Incident Types

Count of Total Incide...

Fire Calls

EMS Calls

Other Calls

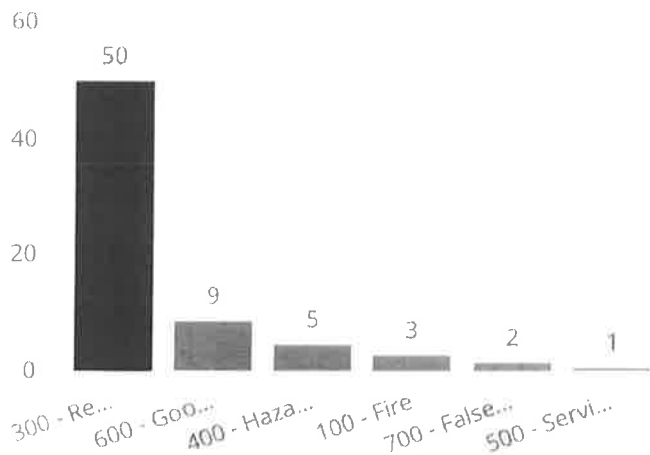
Count of Incidents  
**70**

Count of Fire Calls  
**3**  
Percent of Fire Calls **4.3%**

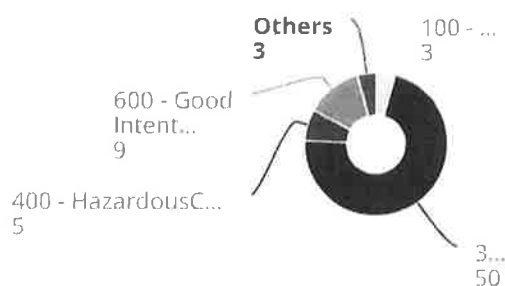
Count of EMS Calls  
**50**  
Percent of EMS Calls **71.4%**

Count of Other Calls  
**17**  
Percent of Other Calls **24.3%**

Count of Incidents by Incident Type Group and Year



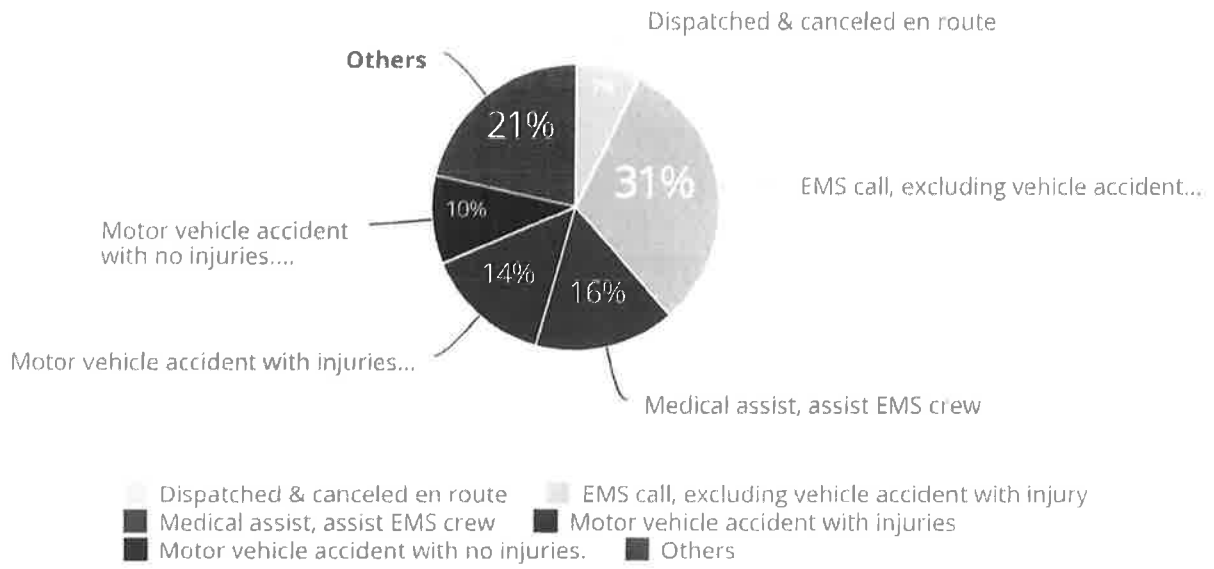
Percentage of Incident Type Group



Filter statement

Filters **Alarm Date Range** 4/1/25 to 4/30/25

Count of Incidents by Type copy



## Count of Incidents by Type

Incident Type Group	Incident Type	Incident Type Code	Count of Incidents	
			04/2025	Grand Total
100 - Fire	Grass fire	143	1	1
	Passenger vehicle fire	131	2	2
100 - Fire Total			3	3
300 - Rescue & EMS	EMS call, excluding vehicle accident with injury	321	22	22
	Medical assist, assist EMS crew	311	11	11
	Motor vehicle accident with injuries	322	10	10
	Motor vehicle accident with no injuries.	324	7	7
300 - Rescue & EMS Total			50	50
400 - Hazardous Condition	Arcing, shorted electrical equipment	445	1	1
	Combustible/flammable gas/liquid condition, other	410	1	1
	Gas leak (natural gas or LPG)	412	1	1
	Power line down	444	2	2
			5	5
400 - Hazardous Condition Total			1	1
500 - Service Call	Public service	553	1	1
	Dispatched & canceled en route	611	5	5
600 - Good Intent Call	Good intent call, other	600	2	2
	HazMat release investigation w/no HazMat	671	1	1
600 - Good Intent Call Total			8	8
700 - False Alarm	Alarm system sounded due to malfunction	735	2	2
900 - Special Incident	Special type of incident, other	900	1	1
Grand Total			70	70



# Exhibit C

# BANK ACCOUNT BALANCES AS OF MAY 19, 2025

## BANK ACCOUNT DETAIL FOR THE MONTH OF APRIL 2025 AND MAY 2025 YEAR-TO-DATE:

	4/30/2025	5/19/2025
	BALANCE	BALANCE
<b>TEXAS FIRST BANK</b>		
Checking Account #10229417	\$ 207,806.52	\$ 295,583.57
<b>TEXSTAR</b>		
	\$ 2,827,642.07	\$ 2,827,642.07
<b>TOTAL FUNDS AS OF 05/19/2025</b>	<b>\$ 3,035,448.59</b>	<b>\$ 3,123,225.64</b>

Deposits in May 2025 at Texas First Bank Account As Of 5/19/2025	DEPOSITS
05/09/2025 CPA State Fiscal/Inv-Payments (Sales Tax)	\$ 4,603.71
05/09/2025 CPA State Fiscal/Inv-Payments (Sales Tax)	\$ 80,800.75
05/13/2025 Jefferson County Tax Disbursement	\$ 8,284.39
<b>TOTAL MAY 2025 DEPOSITS AS OF 05/19/2025</b>	<b>\$ 93,688.85</b>

Withdrawals in May 2025 at Texas First Bank Account As Of 5/19/2025	PAYMENTS
05/01/2025 Verizon Wireless	\$ 10.70
05/01/2025 Verizon Wireless	\$ 417.89
05/01/2025 J & M Neal Inc. dba Health Claims Plus	\$ 41.21
05/01/2025 Lone Star Lube Right	\$ 293.39
05/01/2025 Hubert Oxford IV	\$ 400.00
05/01/2025 Unlimited Lawn Care	\$ 462.00
05/07/2025 Dr. Christopher Alan Bell	\$ 500.00
05/08/2025 Fire Hose Supply Com	\$ 957.27
05/09/2025 Entergy	\$ 116.31
05/12/2025 Enterprise Guard	\$ 100.00
05/12/2025 Entergy	\$ 286.11
05/12/2025 Entergy	\$ 356.04
05/14/2025 IRS/USA Tax Payment	\$ 1,147.78
05/14/2025 Tyler Kutzner	\$ 30.00
05/15/2025 West Jefferson MWD	\$ 30.93
05/15/2025 Wes Jefferson MWD	\$ 30.93
05/15/2025 West Jefferson MWD	\$ 32.33
05/15/2025 Donald Scott Wade	\$ 115.00
05/15/2025 Donald Scott Wade	\$ 400.00
05/19/2025 Republic Services	\$ 82.52
05/19/2025 Republic Services	\$ 101.39
<b>TOTAL MAY 2025 PAYMENTS AS OF 05/19/2025</b>	<b>\$ 5,911.80</b>



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1

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

Page 1 of 7

Account Number: \*\*\*\*9417  
Date 04/30/25

EM

**PUBLIC FUNDS TIERED INT. JEFFERSON COUNTY EMERGENCY Acct XXXXXX9417**

**Summary of Activity Since Your Last Statement**

Beginning Balance	4/01/25	157,612.37	
Deposits / Misc Credits	6	95,479.83	
Withdrawals / Misc Debits	45	45,285.68	
** Ending Balance	4/30/25	207,806.52	**
Service Charge		.30	
Interest Paid Thru 4/30/25		144.06	
Interest Paid Year To Date		889.00	
Annual Percentage Yield Earned		.82 %	
Number of Days for A.P.Y.E.		30	
Average Balance for A.P.Y.E.		214,985.27	
Minimum Balance		163,924	
Enclosures		32	

	Total for this period	Total year-to-date
Total Overdraft Fees	\$ .00	\$ .00
Total Returned Item Fees	\$ .00	\$ .00

**Deposits and Other Credits**

Date	Amount	Activity Description
4/01	7,260.00	Deposit
4/09	100.00	Deposit
4/11	4,141.00	CPA STATE FISCAL/INV-PAYMTS 32092946816000 JEFFERSON CO ESD
4/11	15,138.90	Jefferson CO Tax/ACH Property tax Disbursement 86 ESD 4
4/11	68,695.87	CPA STATE FISCAL/INV-PAYMTS 32066141139000 JEFFERSON CO ESD
4/30	144.06	Interest Paid



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

Account Number: \*\*\*\*9417

Debits and Other Withdrawals

Table with 3 columns: Date, Amount, Activity Description. Contains transaction details from 4/10 to 4/30.

Checks

Table with 9 columns: Date, Check No, Amount, Date, Check No, Amount, Date, Check No, Amount. Lists check transactions from 4/04 to 4/30.



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

Page **1**  
3 of 7

Account Number: \*\*\*\*9417

**Checks**

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
4/25	5272	1,056.00	4/25	5276	100.00	4/25	5281	340.00
4/29	5273	1,980.00	4/22	5278*	1,590.00	4/25	5283*	295.00
4/28	5274	190.00	4/25	5279	660.00	4/25	5484*	741.11
4/25	5275	45.00	4/25	5280	110.00	4/22	5485	4,357.50

\* indicates a break in check number sequence

**Daily Balance Summary**

Date	Balance	Date	Balance	Date	Balance
4/01	164,872.37	4/14	250,108.77	4/25	228,832.36
4/04	164,036.37	4/16	249,832.07	4/28	224,682.08
4/09	164,136.37	4/22	243,754.89	4/29	218,727.14
4/10	163,924.06	4/23	239,069.00	4/30	207,806.52
4/11	251,278.35	4/24	233,260.77		

A New Look and Feel for estatements coming end of June 2025.  
Please refer to the updated Funds Availability Disclosure included  
with your statement for changes effective July 1, 2025

<b>PUBLIC FUNDS SAVINGS</b>	<b>JEFFERSON COUNTY EMERGENCY</b>	<b>Acct XXXXXX1885</b>
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**Summary of Activity Since Your Last Statement**

Beginning Balance	4/01/25	.00	
Deposits / Misc Credits	0	.00	
Withdrawals / Misc Debits	0	.00	
** Ending Balance	4/30/25	.00	**
Service Charge		.00	
Average Balance		25,770	
Minimum Balance		0	

Account Number \*\*\*\*9417

Date 04/30/2025

Page 4 of 7

TEXAS FIRST BANK CHECKING DEPOSIT  
DATE: 04/01/25  
NAME: Jefferson County ESOP  
AMOUNT: 7260.00  
ACCOUNT NUMBER: \*0010229417  
NET DEPOSIT: 7260.00

04/01/2025 \$7,260.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE: 04/29/25  
AMOUNT: 3974.94  
ACCOUNT NUMBER: \*00052524  
NET DEPOSIT: 3974.94

04/29/2025 5252 \$3,974.94

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE: 04/22/25  
AMOUNT: 70.00  
ACCOUNT NUMBER: \*00052614  
NET DEPOSIT: 70.00

04/22/2025 5261 \$70.00

TEXAS FIRST BANK CHECKING DEPOSIT  
DATE: April 9, 2025  
NAME: Jefferson County ESOP  
AMOUNT: 100.00  
ACCOUNT NUMBER: \*0010229417  
NET DEPOSIT: 100.00

04/09/2025 \$100.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE: 04/30/25  
AMOUNT: 295.30  
ACCOUNT NUMBER: \*00052544  
NET DEPOSIT: 295.30

04/30/2025 5254 \$295.30

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE: APR 24 2025  
AMOUNT: 324.00  
ACCOUNT NUMBER: \*00052644  
NET DEPOSIT: 324.00

04/24/2025 5264 \$324.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE: 04/04/25  
AMOUNT: 836.00  
ACCOUNT NUMBER: \*00052434  
NET DEPOSIT: 836.00

04/04/2025 5243 \$836.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE: 04/28/25  
AMOUNT: 690.00  
ACCOUNT NUMBER: \*00052554  
NET DEPOSIT: 690.00

04/28/2025 5255 \$690.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE: 04/30/25  
AMOUNT: 1565.00  
ACCOUNT NUMBER: \*00052664  
NET DEPOSIT: 1565.00

04/30/2025 5266 \$1,565.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE: 04/28/25  
AMOUNT: 255.00  
ACCOUNT NUMBER: \*00052474  
NET DEPOSIT: 255.00

04/28/2025 5247 \$255.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE: 04/24/25  
AMOUNT: 866.67  
ACCOUNT NUMBER: \*00052584  
NET DEPOSIT: 866.67

04/24/2025 5258 \$866.67

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE: 04/24/25  
AMOUNT: 3377.00  
ACCOUNT NUMBER: \*00052674  
NET DEPOSIT: 3377.00

04/24/2025 5267 \$3,377.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE: 04/28/25  
AMOUNT: 727.28  
ACCOUNT NUMBER: \*00052494  
NET DEPOSIT: 727.28

04/28/2025 5249 \$727.28

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE: 04/30/25  
AMOUNT: 8722.07  
ACCOUNT NUMBER: \*00052594  
NET DEPOSIT: 8722.07

04/30/2025 5259 \$8,722.07

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE: 04/23/25  
AMOUNT: 2607.00  
ACCOUNT NUMBER: \*00052684  
NET DEPOSIT: 2607.00

04/23/2025 5268 \$2,607.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE: 04/30/25  
AMOUNT: 400.00  
ACCOUNT NUMBER: \*00052514  
NET DEPOSIT: 400.00

04/30/2025 5251 \$400.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE: 04/22/25  
AMOUNT: 59.68  
ACCOUNT NUMBER: \*00052604  
NET DEPOSIT: 59.68

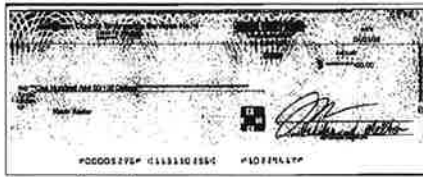
04/22/2025 5260 \$59.68

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE: 04/23/25  
AMOUNT: 2013.00  
ACCOUNT NUMBER: \*00052694  
NET DEPOSIT: 2013.00

04/23/2025 5269 \$2,013.00



04/28/2025 5270 \$2,288.00



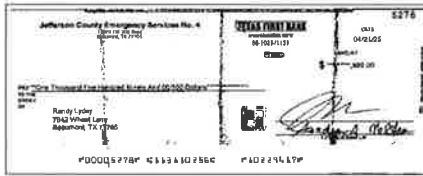
04/25/2025 5276 \$100.00



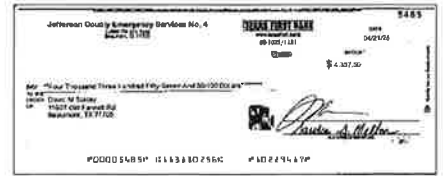
04/25/2025 5484 \$741.11



04/25/2025 5271 \$1,001.00



04/22/2025 5278 \$1,590.00



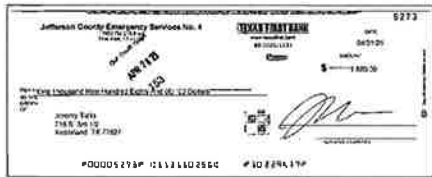
04/22/2025 5485 \$4,357.50



04/25/2025 5272 \$1,056.00



04/25/2025 5279 \$660.00



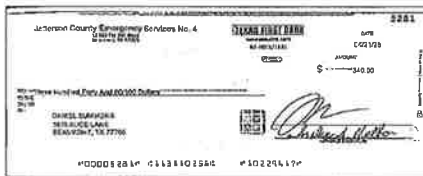
04/29/2025 5273 \$1,980.00



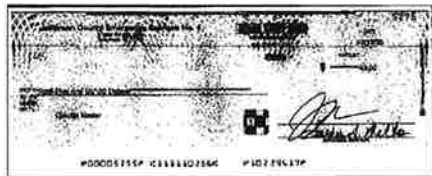
04/25/2025 5280 \$110.00



04/28/2025 5274 \$190.00



04/25/2025 5281 \$340.00



04/25/2025 5275 \$45.00



04/25/2025 5283 \$295.00

## FUNDS AVAILABILITY POLICY DISCLOSURE



This disclosure describes your ability to withdraw funds at Texas First Bank. It only applies to the availability of funds in your transaction accounts (e.g., checking accounts). We reserve the right to delay the availability of funds deposited to these accounts for periods longer than those outlined in this disclosure. Please ask us if you have a question about which accounts are affected by our availability policy.

For purposes of this disclosure, the terms "you" or "your" mean customer and the terms "our," "we," or "us" mean Texas First Bank.

**YOUR ABILITY TO WITHDRAW FUNDS.** Our policy is to make funds from your cash and check deposits available to you on the first business day after the day we receive your deposit. Electronic direct deposits will be available on the day that we receive the deposit. During the delay, you may not withdraw the funds in cash, and we will not use the funds to pay checks that you have written. For determining the availability of your deposits, every day is a business day, except Saturdays, Sundays, and federal holidays. If you make a deposit before 6:00 p.m. on a business day that we are open, we will consider that day to be the day of your deposit. However, if you make a deposit after 6:00 p.m. or on a day that we are not open, we will consider the deposit made on the next business day we are open.

**DEPOSITS AT OTHER LOCATIONS.** This availability policy only applies to funds deposited at Texas First Bank. Please inquire for information about the availability of funds deposited at other locations.

**LONGER DELAYS MAY APPLY.** In some cases, we will not make all of the funds that you deposit by check available to you on the first business day after we receive your deposit. Depending on the type of check that you deposit, funds may not be available until the first business day after the day of your deposit. The first \$275.00 of your deposits, however, may be available on the first business day after the day of deposit. If we are not going to make all of the funds from your deposit available on the first business day, we will notify you at the time you make your deposit. We will also tell you when the funds will be available. If your deposit is not made directly to one of our employees, or if we decide to take this action after you have left the premises, we will send you the notice by the day after we receive your deposit. If you will need the funds from a deposit right away, you should ask us when the funds will be available.

In addition, funds you deposit by check may be delayed for a longer period under the following circumstances:

- (a) if we believe a check you deposit will not be paid;
- (b) if you deposit checks totaling more than \$6,725 on any one day;
- (c) if you redeposit a check that has been returned unpaid;
- (d) if you have overdrawn your account repeatedly in the last six months; or
- (e) if an emergency condition arises that would not enable us to make the funds available to you, such as the failure of computer or communications equipment.

We will notify you if we delay your ability to withdraw funds for any of these reasons, and we will tell you when the funds will be available. They will generally be available no later than the 7th business day after the day of your deposit.

**SPECIAL RULES FOR NEW ACCOUNTS.** If you are a new customer, the following special rules may apply during the first 30 days your account is open.

**Same-Day Availability.** Funds from electronic direct deposits to your account and checks drawn on Texas First Bank will be available on the day we receive the deposit. Funds from the following deposits will also be available on the same business day that we receive the deposit if the deposit meets certain conditions:

- Cash
- Wire transfers

**Next-Day Availability.** Funds from the following deposits are available on the first business day after the day of your deposit if the deposit meets certain conditions:

- U.S. Treasury checks
- U.S. Postal Service money orders
- Federal Reserve Bank or Federal Home Loan Bank checks
- State or Local Government checks
- Cashier's, Certified, or Teller's checks
- Traveler's checks

For example, the checks must be payable to you. The excess over \$6,725.00 of a day's total check deposits will be available on the 10th business day after the day of your deposit. If your deposit of these checks (other than a U.S. Treasury check) is not made in person to one of our employees, the first \$6,725.00 will not be available until the first business day after the day of deposit. Funds from all other check deposits will be available on the 10th business day after the day of deposit.

**HOLDS ON OTHER FUNDS FOR CHECK CASHING.** If we cash a check for you that is drawn on another financial institution, we may withhold the availability of a corresponding amount of funds that are already in your account. Those funds will be available at the time funds from the check we cashed would have been available if you had deposited it.

**HOLDS ON OTHER FUNDS IN ANOTHER ACCOUNT.** If we accept for deposit a check that is drawn on another financial institution, we may make funds from the deposit available for withdrawal immediately but delay your availability to withdraw a corresponding amount of funds that you have on deposit in another account with us. The funds in the other account would then not be available for withdrawal until the time periods that are described elsewhere in this disclosure for the type of check that you deposited.

**DEPOSITS AT PROPRIETARY AUTOMATED TELLER MACHINES (ATMs).** We only allow deposits to be made at ATMs that we own or operate. All ATMs that we own or operate are identified as our machines.



**CASH WITHDRAWAL LIMITATION.** We place certain limitations on withdrawals in cash. In general, \$275.00 of a deposit of checks is available for withdrawal in cash on the first business day after the day of deposit. All remaining funds will be available for withdrawal in cash on the 7th business day after the day of deposit.

For example, if you deposit a check of \$900 on a Monday, \$275.00 of the deposit is available to withdraw in cash on Tuesday. You may withdraw up to another \$550 of the deposit in cash at or after 5:00 p.m. on Wednesday. You may withdraw the rest in cash on Thursday.

**FOREIGN CHECKS.** Checks drawn on financial institutions outside of the U.S. (foreign checks) cannot be processed the same as checks drawn on U.S. financial institutions. Foreign checks are exempt from the policies outlined in this disclosure. Generally, the availability of funds from deposits of foreign checks will be delayed for the time it takes us to collect the funds from the financial institutions upon which they are drawn.





Good Morning, Sandra Melton

# Public Funds Tiered Int. \*\*9417

Last Updated: May 17, 2025 11:55 AM

**\$295,767.48**

Current Balance

**\$295,583.57**

Available Balance

[Transactions](#)

[Details & Settings](#)

Date	Description	Amount	
Pending	REPUBLICSERVICES/RSIBILLPAY	<b>(\$101.39)</b> \$295,583.57	⋮
Pending	REPUBLICSERVICES/RSIBILLPAY	<b>(\$82.52)</b> \$295,684.96	⋮
MAY 15 2025	☒ Check - 5265	<b>(\$400.00)</b> \$295,767.48	⋮
MAY 15 2025	☒ Check - 5282	<b>(\$115.00)</b> \$296,167.48	⋮
MAY 15 2025	WestJeffersnMWDp/Payment JEFFERSON COUNTY ESD	<b>(\$32.33)</b> \$296,282.48	⋮
MAY 15 2025	WestJeffersnMWDp/Payment JEFFERSON COUNTY EDS	<b>(\$30.93)</b> \$296,314.81	⋮

MAY 15 2025	WestJeffersnMWDp/Payment JEFFERSON CO. ESD 4	<b>(\$30.93)</b> \$296,345.74	⋮
MAY 14 2025	☒ Check - 5277 <i>Tyler Kutzner</i>	<b>(\$30.00)</b> \$296,376.67	⋮
MAY 14 2025	IRS/USATAXPYMT 270553481603189 JEFFERSON COUNTY EMERG	<b>(\$1,147.78)</b> \$296,406.67	⋮
MAY 13 2025	Jefferson CO Tax/ACH Property tax Disbursement 86 ESD 4	<b>\$8,284.39</b> \$297,554.45	⋮
MAY 12 2025	ENERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	<b>(\$356.04)</b> \$289,270.06	⋮
MAY 12 2025	ENERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	<b>(\$286.11)</b> \$289,626.10	⋮
MAY 12 2025	ENTERPRISE GUARD/ENGUARD M81030328620 DAVID STACEY	<b>(\$100.00)</b> \$289,912.21	⋮
MAY 9 2025	ENERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	<b>(\$116.31)</b> \$290,012.21	⋮
MAY 9 2025	CPA STATE FISCAL/INV-PAYMTS 32066141139000 JEFFERSON CO ESD	<b>\$80,800.75</b> \$290,128.52	⋮
MAY 9 2025	CPA STATE FISCAL/INV-PAYMTS 32092946816000 JEFFERSON CO ESD	<b>\$4,603.71</b> \$209,327.77	⋮
MAY 8 2025	☒ Check - 5248	<b>(\$957.27)</b> \$204,724.06	⋮
MAY 7 2025	☒ Check - 5246	<b>(\$500.00)</b> \$205,681.33	⋮
MAY 1 2025	☒ Check - 5263	<b>(\$462.00)</b> \$206,181.33	⋮
MAY 1 2025	☒ Check - 5256	<b>(\$400.00)</b> \$206,643.33	⋮
MAY 1 2025	☒ Check - 5253	<b>(\$293.39)</b> \$207,043.33	⋮

MAY 1 2025	☞ Check - 5250 <i>JEM</i>	<b>(\$41.21)</b> \$207,336.72	⋮
MAY 1 2025	VERIZON WIRELESS/PAYMENTS 094212557100001 0000000094212557100001	<b>(\$417.89)</b> \$207,377.93	⋮
MAY 1 2025	VERIZON WIRELESS/PAYMENTS 064225772500001 0000000064225772500001	<b>(\$10.70)</b> \$207,795.82	⋮
APR 30 2025	GLOBAL ITEM 1 at \$ .30	<b>(\$0.30)</b> \$207,806.52	⋮
APR 30 2025	Interest Paid	<b>\$144.06</b> \$207,806.82	⋮
APR 30 2025	☞ Check - 5259	<b>(\$8,722.07)</b> \$207,662.76	⋮
APR 30 2025	☞ Check - 5266	<b>(\$1,565.00)</b> \$216,384.83	⋮
APR 30 2025	☞ Check - 5251	<b>(\$400.00)</b> \$217,949.83	⋮
APR 30 2025	☞ Check - 5254	<b>(\$295.30)</b> \$218,349.83	⋮
APR 30 2025	TXWORKFORCECOMM/DEBIT (512)463-2325 TWC-998829950	<b>(\$82.01)</b> \$218,645.13	⋮
APR 29 2025	☞ Check - 5252	<b>(\$3,974.94)</b> \$218,727.14	⋮
APR 29 2025	☞ Check - 5273	<b>(\$1,980.00)</b> \$222,702.08	⋮
APR 28 2025	☞ Check - 5270	<b>(\$2,288.00)</b> \$224,682.08	⋮
APR 28 2025	☞ Check - 5249	<b>(\$727.28)</b> \$226,970.08	⋮
APR 28 2025	☞ Check - 5255	<b>(\$690.00)</b> \$227,697.36	⋮



JEFFERSON COUNTY ESD 4  
 ATTN SANDRA J MELTON  
 12880 FM 365 RD  
 BEAUMONT TX 77705-9682

**MONTHLY STATEMENT OF ACCOUNT**

**ACCOUNT:** 1230911110

**ACCOUNT NAME:** GENERAL FUND

**STATEMENT PERIOD:** 04/01/2025 - 04/30/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.3288%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 41 DAYS AND THE NET ASSET VALUE FOR 4/30/25 WAS 1.000016.

MONTHLY ACTIVITY DETAIL				
TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			2,817,617.15
04/30/2025	MONTHLY POSTING	9999888	10,024.92	2,827,642.07
	ENDING BALANCE			2,827,642.07

MONTHLY ACCOUNT SUMMARY	
BEGINNING BALANCE	2,817,617.15
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	10,024.92
ENDING BALANCE	2,827,642.07
AVERAGE BALANCE	2,817,617.15

ACTIVITY SUMMARY (YEAR-TO-DATE)			
ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
GENERAL FUND	600,000.00	0.00	37,184.50



# Balance Summary

Account Name	Account Number	Fund Name	Balance	Balance Last Checked on
JEFFERSON COUNTY ESD 4 GENERAL FUND	1230911110	TEXSTAR	2,827,642.07 USD	05/13/2025
Grand Total:			2,827,642.07 USD	

**disclaimers:**

The characteristics above are provided for informational purposes only and are not designed to be a recommendation for any specific investment product, strategy, or other purposes. For any questions about this information, please contact TexSTAR Participant Services at 1-800-839-7827.

*April Field Percentage = 4.28%*

# Exhibit D

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

	1 Month Ended 4/30/2025 Actual	7 Months Ended 4/30/2025 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
<b>Revenue</b>					
Ad Valorem Taxes	\$ 15,444	\$ 752,497	\$ 799,000	\$ (46,503)	94.18%
Sales and Use Tax Revenue	74,313	593,437	700,000	(106,563)	84.78%
Grants	7,260	12,329	10,000	2,329	123.29%
EMS Billing	-	-	5,000	(5,000)	0.00%
Fire Recovery	-	2,875	5,000	(2,125)	57.50%
Interest Income	10,169	62,194	50,824	11,370	122.37%
Other Income	100	23,254	5,000	18,254	465.08%
Sale of Equipment	-	4,700	1,500	3,200	313.33%
Donation of Property	-	370,764	371,000	(236)	99.94%
<b>Total Revenue</b>	<u>107,286</u>	<u>1,822,050</u>	<u>1,947,324</u>	<u>(125,274)</u>	<u>93.57%</u>
<b>Operating Expenses</b>					
Advertising	-	157	3,500	(3,343)	4.49%
Bank Fees	-	14	250	(236)	5.60%
Accounting	690	4,717	19,000	(14,283)	24.83%
Cleaning & Building Maintenance/Repairs	984	3,683	13,000	(9,317)	28.33%
Lawn Service	462	2,810	6,500	(3,690)	43.23%
Office Supplies & Postage	195	1,239	2,000	(761)	61.95%
Dues & Fees	-	-	1,500	(1,500)	0.00%
Tax & Appraisal Fees	4,280	10,089	22,500	(12,411)	44.84%
Sales and Use Tax Fees	1,486	11,869	14,000	(2,131)	84.78%
Interest Expense	-	3,851	3,967	(116)	97.08%
Insurance - VFIS District	-	-	500	(500)	0.00%
Legal/Professional	800	9,432	20,000	(10,568)	47.16%
Lodging/Meals/Travel & Regist ESD	759	1,625	7,500	(5,875)	21.67%
District Manager	1,500	12,000	18,000	(6,000)	66.67%
Administrative Assistant	803	6,945	15,600	(8,655)	44.52%
Payroll Tax Expense	154	1,606	2,600	(994)	61.77%
Small Equipment Purchases (less than \$5,000)	1,565	6,492	5,000	1,492	129.84%
Website Development and Maintenance	-	-	3,500	(3,500)	0.00%
Utilities	734	5,829	9,000	(3,171)	64.77%
Internet	226	3,832	6,500	(2,668)	58.95%
Telephone/Cell Phone	20	140	1,000	(860)	14.00%
Water & Garbage	277	1,857	3,800	(1,943)	48.87%
Note Payable - 3000 Gal Tanker (New -2022-23)	-	44,573	44,457	116	100.26%
<b>Total Operating Expenses</b>	<u>14,935</u>	<u>132,760</u>	<u>223,674</u>	<u>(90,914)</u>	<u>59.35%</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.*

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

	1 Month Ended 4/30/2025 Actual	7 Months Ended 4/30/2025 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
<b>Emergency Medical Services</b>					
EMS - Medics - Contract Labor	-	-	175,000	(175,000)	0.00%
EMS - Medical Coordinator	400	2,800	4,800	(2,000)	58.33%
Billing - Admin. Fees	18	227	600	(373)	37.83%
Billing - Collection Fees	-	-	1,100	(1,100)	0.00%
Data/Connectivity (Phone)	-	336	650	(314)	51.69%
EMS-Medical Director	500	3,500	6,000	(2,500)	58.33%
Equipment (New/Repair/Testing)	-	4,734	9,000	(4,266)	52.60%
Medical Supplies	-	8,585	15,000	(6,415)	57.23%
Tuition/Reg/Certification/Dues	-	2,298	7,500	(5,202)	30.64%
Vehicle Repair & Maintenance	-	-	6,000	(6,000)	0.00%
Fuel	-	56	2,000	(1,944)	2.80%
<b>Total Emergency Medical Services</b>	<u>918</u>	<u>22,536</u>	<u>227,650</u>	<u>(205,114)</u>	<u>9.90%</u>
<b>Fire Services</b>					
Fire Chief - Telephone Allowance	50	300	600	(300)	50.00%
Certification Dues	-	300	500	(200)	60.00%
Fire Chief	3,500	22,250	42,000	(19,750)	52.98%
Small Equipment Purchases	459	1,685	8,000	(6,315)	21.06%
Fire Field Meals	71	195	1,000	(805)	19.50%
Dispatch Services/I Am Responding	-	21,459	23,000	(1,541)	93.30%
Vehicle Repair & Maintenance	9,154	37,536	55,000	(17,464)	68.25%
Travel/Lodging/Meals/Trans Expenses	-	98	2,000	(1,902)	4.90%
Emergency Response Mileage/Pay Per Call	-	-	1,000	(1,000)	0.00%
Personal Protection Equipment	-	4,976	25,000	(20,024)	19.90%
Air-Pack SCBA Inspection & Repair	-	661	3,000	(2,339)	22.03%
Equipment, Boots, Gloves-Insp/Repairs	-	922	9,000	(8,078)	10.24%
Fire Uniforms	-	682	5,000	(4,318)	13.64%
Supplies - Hoses/Nozzles/Tarps	957	957	10,000	(9,043)	9.57%
Training & Materials/Tuition/Registration	9	3,142	5,000	(1,858)	62.84%
Fuel	1,058	5,666	10,000	(4,334)	56.66%
Insurance - Prop. & Liab.	-	55,043	57,000	(1,957)	96.57%
Insurance - Worker's Compensation	-	-	20,000	(20,000)	0.00%
Maint., Repairs & Fees - Comm/Radios	-	12,828	16,000	(3,172)	80.18%
Personal Protective Equipment - Inspection	-	117	4,500	(4,383)	2.60%
Payroll Tax Expense	383	1,689	3,500	(1,811)	48.26%
Supplies - Fire	-	896	5,000	(4,104)	17.92%
Quartermaster/Station Attendant	-	750	9,000	(8,250)	8.33%
Software - Emer Reporting	-	6,251	10,000	(3,749)	62.51%
Billing - Collection Fees	23	652	1,500	(848)	43.47%
Assitant Fire Chief	867	6,067	10,400	(4,333)	58.34%
Pay Per Call	3,475	10,945	15,000	(4,055)	72.97%
Fire Fighter Contract Pay	14,322	62,619	88,000	(25,381)	71.16%
<b>Total Fire Services</b>	<u>34,328</u>	<u>258,686</u>	<u>440,000</u>	<u>(181,314)</u>	<u>58.79%</u>
<b>Capital Expenditures</b>					
New Firestation	-	-	25,000	(25,000)	0.00%
Capital Expenditures - Other	-	24,377	22,000	2,377	110.80%
Capital Expenditures - Tower Removal	-	-	15,000	(15,000)	0.00%
Capital Expenditure - Donated Property	-	370,764	371,000	(236)	99.94%
Capital Fund New Fire Station	-	-	600,000	(600,000)	0.00%
<b>Total Capital Expenditures</b>	<u>0</u>	<u>395,141</u>	<u>1,033,000</u>	<u>(637,859)</u>	<u>38.25%</u>
<b>Contingency</b>					
Contingency	-	-	23,000	(23,000)	0.00%
<b>Total Contingency</b>	<u>0</u>	<u>0</u>	<u>23,000</u>	<u>(23,000)</u>	<u>0.00%</u>
<b>Total Expenses</b>	<u>50,181</u>	<u>809,123</u>	<u>1,947,324</u>	<u>(1,138,201)</u>	<u>41.55%</u>
<b>Net Change in Fund Balance</b>	<u>\$ 57,105</u>	<u>\$ 1,012,927</u>	<u>\$ 0</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 E

**Jefferson County Emergency Services District No. 4  
PROPOSED AMENDED BUDGET FOR THE YEAR 2024-2025**

	Original Budget	Inc/(Dec)	Proposed Amended
<b>Revenue</b>			
Ad Valorem Taxes	799,000		799,000
Sales Tax Revenue	700,000	300,000	1,000,000
Grants	10,000	10,000	20,000
EMS Billing	5,000		5,000
Fire Recovery	5,000		5,000
Interest Income	50,824	50,000	100,824
Other Income	5,000	20,000	25,000
Donation of Property	371,000		371,000
Sale of Equipment	1,500	8,500	10,000
<b>Total Revenue</b>	<b>1,947,324</b>	<b>388,500</b>	<b>2,335,824</b>
<b>Operating Expenses</b>			
Advertising/Promotion/Fire and Prevention	3,500		3,500
Bank Fees	250		250
Accounting	19,000		19,000
Cleaning & Building Maintenance/Repairs	13,000		13,000
Lawn Service	6,500		6,500
Office Supplies & Postage	2,000		2,000
Dues & Fees	1,500		1,500
Tax & Appraisal Fees	22,500		22,500
Sales and Use Tax Fees	14,000	6,000	20,000
Interest Expense	3,967		3,967
Insurance - VFIS District	500		500
Legal/Professional	20,000		20,000
Lodging/Meals/Travel & Regist ESD	7,500		7,500
District Manager	18,000		18,000
Payroll Taxes	2,600		2,600
Administrative Assistant	15,600		15,600
Small Equipment Purchases (less than \$5,000)	5,000	5,000	10,000
Website Development and Maintenance	3,500		3,500
Utilities	9,000	3,000	12,000
Internet	6,500		6,500
Telephone/Cell Phone	1,000		1,000
Water & Garbage	3,800		3,800
Note Payable - 300 Gal Tanker (New)	44,457		44,457
<b>Total Operating Expenses</b>	<b>223,674</b>	<b>14,000</b>	<b>237,674</b>
<b>Emergency Medical Services</b>			
Billing - Admin. Fees	600		600
Billing - Collection Fees	1,100		1,100
Data/Connectivity (Phone)	650		650
Equipment (New/Repair/Testing)	9,000		9,000
Medical Supplies	15,000		15,000
Tuition/Reg/Certification/Dues	7,500		7,500
Vehicle Repair & Maintenance	6,000		6,000
Fuel	2,000		2,000
Medics - Contract Labor	175,000	(95,000)	80,000
Medical Coordinator	4,800		4,800
Medical Director	6,000		6,000
<b>Total Emergency Medical Services</b>	<b>227,650</b>	<b>(95,000)</b>	<b>132,650</b>

**Jefferson County Emergency Services District No. 4  
PROPOSED AMENDED BUDGET FOR THE YEAR 2024-2025**

	<b>Original Budget</b>	<b>Inc/(Dec)</b>	<b>Proposed Amended</b>
<b>Fire Services</b>			
Fire Chief - Telephone Allowance	600		600
Certification Dues	500		500
Fire Chief	42,000		42,000
Fire Fighter Contract Pay	88,000	47,000	135,000
Small Equipment Purchases	8,000		8,000
Fire Field Meals	1,000		1,000
Dispatch Services/I Am Responding	23,000		23,000
Vehicle Repair & Maintenance	55,000	5,000	60,000
Travel/Lodging/Meals/Trans Expenses	2,000		2,000
Personal Protection Equipment	25,000		25,000
Air-Pack SCBA Inspection & Repair	3,000		3,000
Equipment, Boots, Gloves-Insp/Repairs	9,000		9,000
Emergency Response Mileage Reimbursement	1,000		1,000
Fire Uniforms	5,000		5,000
Supplies - Hoses/Nozzles/Tarps	10,000		10,000
Training & Materials/Tuition/Registration	5,000		5,000
Fuel	10,000		10,000
Insurance - Prop. & Liab.	57,000		57,000
Insurance - Worker's Compensation	20,000	5,000	25,000
Maint., Repairs & Fees - Comm/Radios	16,000		16,000
Personal Protective Equipment - Inspection	4,500		4,500
Payroll Tax Expense	3,500		3,500
Supplies - Fire	5,000		5,000
Quartermaster/Station Attendant	9,000		9,000
Software - Emer Reporting	10,000		10,000
Billing - Collection Fees	1,500		1,500
Assitant Fire Chief	10,400		10,400
Pay Per Call (Contract Labor)	15,000		15,000
<b>Total Fire Services</b>	<b>440,000</b>	<b>57,000</b>	<b>497,000</b>
<b>Capital Expenditures</b>			
Other Capital Expenditures	22,000		22,000
Engineering Design for New Firestation	25,000		25,000
Tower Removal	15,000		15,000
Donated Property	371,000		371,000
Capital Fund for New Fire Station	600,000	412,500	1,012,500
<b>Total Capital Expenditures</b>	<b>1,033,000</b>	<b>412,500</b>	<b>1,445,500</b>
<b>Contingency</b>			
Contingency	23,000		23,000
<b>Total Contingency</b>	<b>23,000</b>	<b>0</b>	<b>23,000</b>
<b>Total Expenses</b>	<b>1,947,324</b>	<b>388,500</b>	<b>2,335,824</b>
<b>Net Change in Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>

Approved by board on 9/16/2024  
Proposed Amended Budget on 5/19/25

# Exhibit F

**JCESD4 - Jefferson County Emergency Services District No. 4****Check List**All Bank Accounts  
May 19, 2025

Check Number	Check Date	Payee	Amount
<b>Payroll Checks</b>			
5486	05/19/25	Draper, Cristine A	623.36
5487	05/19/25	Stacey, David M	4,357.50
<b>Payroll Check Total</b>			<u>4,980.86</u>
<b>Vendor Checks</b>			
5284	05/19/25	Advanced Rescue Systems	977.67
5285	05/19/25	Beaumont Tractor Company, Inc.	1,400.00
5286	05/19/25	DR. CHRISTOPHER ALAN BELL	500.00
5287	05/19/25	FIRE HOSE SUPPLY.COM	957.27
5288	05/19/25	Grainger	528.83
5289	05/19/25	Green Acres Grocery, Inc.	535.66
5290	05/19/25	J & M Neal Inc., dba Health Claims Plus	18.04
5291	05/19/25	Joshua C. Heinz	400.00
5292	05/19/25	Lone Star Lube Right	1,181.81
5293	05/19/25	Love's Travel Stops & Country Stores	160.35
5294	05/19/25	Mary Ellen Robertson, CPA, PLLC	690.00
5295	05/19/25	Hubert Oxford, IV	400.00
5296	05/19/25	CASEY PARIGI	80.00
5297	05/19/25	Casey Sanders	866.67
5298	05/19/25	Siddons-Martin Emergency Group, LLC	637.01
5299	05/19/25	DAVID M STACEY	50.00
5300	05/19/25	Joyce M. Stacey	90.00
5301	05/19/25	Town and Country	91.20
5302	05/19/25	Unlimited Lawn Care	462.00
5303	05/19/25	VAUGHN'S AIR CONDITIONING CO	375.00
5304	05/19/25	DONALD SCOTT WADE	400.00
5305	05/19/25	TRET ALLEN DARR	4,422.00
5306	05/19/25	Charles Daniel Eaves	1,584.00
5307	05/19/25	AARON MCNEIL	1,584.00
5308	05/19/25	CASEY PARIGI	2,112.00
5309	05/19/25	NICHOLAS RAND	2,464.00
5310	05/19/25	LOGAN SMITH	1,584.00
5311	05/19/25	Jeremy Tullis	2,002.00
5312	05/19/25	SEAN PETERSON	528.00
<b>Vendor Check Total</b>			<u>27,081.51</u>
<b>Check List Total</b>			<u>32,062.37</u>

Check count = 31

**JCESD4 - Jefferson County Emergency Services District No. 4**  
**Bank Account Register**

Texas First Bank - Checking  
 April 22, 2025 - May 19, 2025

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			204,910.25
04/23/25		TMOBILE	T-MOBILE	65.89		204,844.36
04/24/25		VISA4955	VISA	1,240.56		203,603.80
04/25/25		SPEC	SPECTRUM BUSINESS	80.30		203,523.50
04/30/25		TWCOMM	Texas Workforce Commission	82.01		203,441.49
04/30/25		TexasFirst	Texas First Bank	0.30		203,441.19
04/30/25			INTEREST PAID FOR APRIL 2025		144.06	203,585.25
05/01/25		VERIZON7725	Verizon Wireless	10.70		203,574.55
05/01/25		VERIZON5571	Verizon Wireless	417.89		203,156.66
05/09/25		ENTERGY892	Entergy	116.31		203,040.35
05/09/25			JCESD4-A SALES TAX DEPOSIT FOR MARCH 2025		4,603.71	207,644.06
05/09/25			JCESD4 SALES TAX DEPOSIT FOR MARCH 2025		80,800.75	288,444.81
05/12/25		ENTERGY498	Entergy	356.04		288,088.77
05/12/25		ENTERGY878	ENTERGY	286.11		287,802.66
05/12/25		ENGUARD	ENTERPRISE GUARDIAN INC. ENGUARD	100.00		287,702.66
05/13/25			JEFFERSON COUNTY PROPERTY TAX DEPOSIT FOR APRIL 2025		8,284.39	295,987.05
05/14/25		EFTPS	EFTPS on-line payroll tax payment	1,147.78		294,839.27
05/15/25		WJEFCTYMWD1	W. Jefferson Co. M.W.D	32.33		294,806.94
05/15/25		WJEFCTYMWD2	W. Jefferson CO. M.W.D.	30.93		294,776.01
05/15/25		WJEFCTYMWD3	W. JEFFERSON CO. M.W.D.	30.93		294,745.08
05/19/25	5284	ADVANCERESC	Advanced Rescue Systems	977.67		293,767.41
05/19/25	5285	BEAUTRAC	Beaumont Tractor Company, Inc.	1,400.00		292,367.41
05/19/25	5286	DRBELL	DR. CHRISTOPHER ALAN BELL	500.00		291,867.41
05/19/25	5287	FHOESUPPLY	FIRE HOSE SUPPLY.COM	957.27		290,910.14
05/19/25	5288	GRAINGER	Grainger	528.83		290,381.31
05/19/25	5289	GREENACRES	Green Acres Grocery, Inc.	535.66		289,845.65
05/19/25	5290	HCPlus	J & M Neal Inc., dba Health Claims Plus	18.04		289,827.61
05/19/25	5291	HEINZ	Joshua C. Heinz	400.00		289,427.61
05/19/25	5292	LONESTAR	Lone Star Lube Right	1,181.81		288,245.80
05/19/25	5293	LOVES	Love's Travel Stops & Country Stores	160.35		288,085.45
05/19/25	5294	MER	Mary Ellen Robertson, CPA, PLLC	690.00		287,395.45
05/19/25	5295	OXFORD	Hubert Oxford, IV	400.00		286,995.45
05/19/25	5296	CPARIGIREIM	CASEY PARIGI	80.00		286,915.45
05/19/25	5297	SANDERS	Casey Sanders	866.67		286,048.78
05/19/25	5298	SIDDONS	Siddons-Martin Emergency Group, LLC	637.01		285,411.77
05/19/25	5299	DSTACEYREIM	DAVID M STACEY	50.00		285,361.77
05/19/25	5300	JOYCES	Joyce M. Stacey	90.00		285,271.77
05/19/25	5301	TOWNANDCOUN	Town and Country	91.20		285,180.57
05/19/25	5302	UNLIMITED	Unlimited Lawn Care	462.00		284,718.57
05/19/25	5303	VAUGHNS AC	VAUGHN'S AIR CONDITIONING CO	375.00		284,343.57
05/19/25	5304	SWADE	DONALD SCOTT WADE	400.00		283,943.57
05/19/25	5305	TRETD	TRET ALLEN DARR	4,422.00		279,521.57
05/19/25	5306	CHARE	Charles Daniel Eaves	1,584.00		277,937.57
05/19/25	5307	AARONMC	AARON MCNEIL	1,584.00		276,353.57
05/19/25	5308	CPARIGI	CASEY PARIGI	2,112.00		274,241.57
05/19/25	5309	NICRAND	NICHOLAS RAND	2,464.00		271,777.57
05/19/25	5310	LOSMITH	LOGAN SMITH	1,584.00		270,193.57
05/19/25	5311	JEREMYT	Jeremy Tullis	2,002.00		268,191.57
05/19/25	5312	SEANPET	SEAN PETERSON	528.00		267,663.57
05/19/25	5486		Draper, Cristine A	623.36		267,040.21
05/19/25	5487		Stacey, David M Jr	4,357.50		262,682.71
			<b>Totals</b>	<u>36,060.45</u>	<u>93,832.91</u>	<u>262,682.71</u>

Transaction count = 50

**JCESD4 - Jefferson County Emergency Services District No. 4**

**Bank Account Register**

TexSTAR Checking

April 22, 2025 - May 19, 2025

<b>Date</b>	<b>Reference</b>	<b>Payee ID</b>	<b>Description</b>	<b>Checks/ Payments</b>	<b>Deposits/ Additions</b>	<b>Balance</b>
04/30/25			Beginning Balance			2,817,617.15
			INTEREST PAID FOR APRIL 2025		10,024.92	2,827,642.07
			<b>Totals</b>	<u>0.00</u>	<u>10,024.92</u>	<u>2,827,642.07</u>

Transaction count = 1

# Jefferson County Emergency Services District No. 4

## Unprinted Vendor Checks

All Bank Accounts

May 1, 2025 - May 31, 2025

Date	Payee ID	Payee Name	Account	Description	1099	Amount
05/19/25	ADVANCERESC	Advanced Rescue Systems	ADM-7033-03	Advanced Rescue Systems, INVOICE# 8522, 4/22/25, PO5196, MOUNTING BRACKETS FOR BRUSH BUGGY		977.67
					<b>Check Amount</b>	<u>977.67</u>
05/19/25	BEAUTRAC	Beaumont Tractor Company, Inc.	ADM-7033-03	Beaumont Tractor Company, Inc., EQUIPMENT SALE 1120618, 5/6/25, PO 5159, ORANGELINE 16' TRAILER FOR BRUSH BUGGY		1,400.00
					<b>Check Amount</b>	<u>1,400.00</u>
05/19/25	DRBELL	DR. CHRISTOPHER ALAN BELL	ADM-7024-02	EMS - Medical Director, SALARY FOR APRIL 2025	1099-NEC (1)	500.00
					<b>Check Amount</b>	<u>500.00</u>
05/19/25	FHOSESUPPLY	FIRE HOSE SUPPLY.COM	ADM-7043-03	FIRE HOSE SUPPLY.COM, INVOICE# 25696, 4/3/25, PO 5193, 1" FORESTRY FIRE HOSES AND ADAPTERS		957.27
					<b>Check Amount</b>	<u>957.27</u>
05/19/25	GRAINGER	Grainger	ADM-7033-03	Grainger, INVOICE# 9379171359, 1/20/25, PO 5210, KEROSENE HEATER FOR STATION 1		528.83
					<b>Check Amount</b>	<u>528.83</u>

**Jefferson County Emergency Services District No. 4**  
**Unprinted Vendor Checks**

All Bank Accounts  
 May 1, 2025 - May 31, 2025

Date	Payee ID	Payee Name	Account	Description	1099	Amount
05/19/25	GREENACRES	Green Acres Grocery, Inc.	ADM-7045-03	Green Acres Grocery, Inc., INVOICE# 00981999, 4/3/25, DIESEL FOR B41		54.92
			ADM-7045-03	Green Acres Grocery, Inc., INVOICE# 00982245, 4/4/25, DIESEL FOR B42		56.69
			ADM-7045-03	Green Acres Grocery, Inc., INVOICE# 00983156, 4/9/25, DIESEL FOR E42		55.17
			ADM-7045-03	Green Acres Grocery, Inc., INVOICE# 00983438, 4/10/25, DIESEL FOR U4		46.00
			ADM-7045-03	Green Acres Grocery, Inc., INVOICE# 00983959, 4/12/25, GASOLINE FOR U41		29.00
			ADM-7029-02	Green Acres Grocery, Inc., INVOICE# 00983865, 4/12/25, DIESEL FOR M4		36.50
			ADM-7045-03	Green Acres Grocery, Inc., INVOICE# 00983971, 4/12/25, DIESEL FOR E42		36.00
			ADM-7045-03	Green Acres Grocery, Inc., INVOICE# 00607158, 4/16/25, DIESEL FOR E42		52.03
			ADM-7045-03	Green Acres Grocery, Inc., INVOICE# 00607162, 4/16/25, GASOLINE FOR U41		21.62
			ADM-7045-03	Green Acres Grocery, Inc., INVOICE# 00985720, 4/21/25, GASOLINE FOR U41		22.58
			ADM-7045-03	Green Acres Grocery, Inc., INVOICE# 00985981, 4/22/25, GASOLINE FOR U41		14.58
			ADM-7045-03	Green Acres Grocery, Inc., INVOICE# 00986276, 4/23/25, DIESEL FOR E42		56.57
			ADM-7045-03	Green Acres Grocery, Inc., INVOICE# 00986472, 4/24/25, GASOLINE FOR U41		24.00
			ADM-7045-03	Green Acres Grocery, Inc., INVOICE# 00987127, 4/28/25, GASOLINE FOR U41		30.00
				<b>Check Amount</b>		<u>535.66</u>
05/19/25	HCPlus	J & M Neal Inc., dba Health Claims Plus	ADM-7020-02	J & M Neal Inc., dba Health Claims Plus, INVOICE# 6358, 5/6/25, EMS COLLECTION ADMIN FEE	1099-NEC (1)	18.04
					<b>Check Amount</b>	<u>18.04</u>
05/19/25	HEINZ	Joshua C. Heinz	ADM-5055-01	Joshua C. Heinz, ATTOERNEY RETAINER FEE FOR MAY 2025	1099-NEC (1)	400.00
					<b>Check Amount</b>	<u>400.00</u>
05/19/25	LONESTAR	Lone Star Lube Right	ADM-7036-03	Lone Star Lube Right, INVOICE# 123031, 4/25/25, REPLACED BRAKE PADS, ROTOR AND CALIPERS ON U4	1099-NEC (1)	1,181.81
					<b>Check Amount</b>	<u>1,181.81</u>

**Jefferson County Emergency Services District No. 4**  
**Unprinted Vendor Checks**

All Bank Accounts  
 May 1, 2025 - May 31, 2025

Date	Payee ID	Payee Name	Account	Description	1099	Amount
05/19/25	LOVES	Love's Travel Stops & Country Stores	ADM-7045-03	Love's Travel Stops & Country Stores, TICKET# 5T8HVB99FF, 4/23/25, DIESEL FOR U4		43.68
			ADM-7045-03	Love's Travel Stops & Country Stores, TICKET# 796CBKHJHI, 4/3/25, GASOLINE FOR U41		20.91
			ADM-7045-03	Love's Travel Stops & Country Stores, TICKET# 720T986B13, 4/5/25, GASOLINE FOR U41		17.37
			ADM-7045-03	Love's Travel Stops & Country Stores, TICKET# 6CXFQN7SIN, 4/30/25, GASOLINE FOR U41		19.39
			ADM-7045-03	Love's Travel Stops & Country Stores, TICKET# 632YSZJ0Z1, DIESEL FOR E43		27.00
			ADM-7045-03	Love's Travel Stops & Country Stores, TICKET# 5JE0X05HVT, 4/9/25, GASOLINE FOR U41		32.00
				<b>Check Amount</b>		<u>160.35</u>
05/19/25	MER	Mary Ellen Robertson, CPA, PLLC	ADM-5015-01	Mary Ellen Robertson, CPA, PLLC, INVOICE# 250219, 5/5/25, ACCOUNTING SERVICES FOR APRIL 2025		690.00
				<b>Check Amount</b>		<u>690.00</u>
05/19/25	OXFORD	Hubert Oxford, IV	ADM-5055-01	Hubert Oxford, IV, ATTORNEY RETAINER FEE FOR MAY 2025	1099-NEC (1)	400.00
				<b>Check Amount</b>		<u>400.00</u>
05/19/25	CPARIGIREIM	CASEY PARIGI	ADM-7042-03	CASEY PARIGI, REIMBURSEMENT FOR 4 FIRE DEPARTMENT SHIRTS FROM TRENDSETTERS		80.00
				<b>Check Amount</b>		<u>80.00</u>
05/19/25	SANDERS	Casey Sanders	ADM-7056-03	Casey Sanders, ASSISTANT CHIEF SALARY FOR APRIL 2025		866.67
				<b>Check Amount</b>		<u>866.67</u>
05/19/25	SIDDONS	Siddons-Martin Emergency Group, LLC	ADM-7036-03	Siddons-Martin Emergency Group, LLC, INVOICE# 311-0000035644, 4/17/25, PO 5139, REPLACED DISCHARGE HOSE GAUGE ON E43		637.01
				<b>Check Amount</b>		<u>637.01</u>
05/19/25	DSTACEYREIM	DAVID M STACEY	ADM-7030-03	DAVID M STACEY, CELL PHONE REIMBURSEMENT FOR APRIL 2025		50.00
				<b>Check Amount</b>		<u>50.00</u>

**Jefferson County Emergency Services District No. 4**  
**Unprinted Vendor Checks**

All Bank Accounts  
 May 1, 2025 - May 31, 2025

Date	Payee ID	Payee Name	Account	Description	1099	Amount
05/19/25	JOYCES	Joyce M. Stacey	ADM-5020-01	Joyce M. Stacey, HOUSEKEEPING STATION 1, 4/11/25 2 HOURS, 4/21/25 2.5 HOURS, \$20 PER HOUR	1099-NEC (1)	90.00
					<b>Check Amount</b>	<u>90.00</u>
05/19/25	TOWNANDCO UN	Town and Country	ADM-7045-03	Town and Country, TRAN# 1015771, 4/22/25, DIESEL FOR T41		54.70
			ADM-7045-03	Town and Country, TRAN# 1017656, 4/29/25, GASOLINE FOR U41		36.50
					<b>Check Amount</b>	<u>91.20</u>
05/19/25	UNLIMITED	Unlimited Lawn Care	LBF-5021-01	Unlimited Lawn Care, INVOICE# 21463, 2 CUTTINGS STATION 1		187.00
			LBF-5021-01	Unlimited Lawn Care, INVOICE# 21463, 2 CUTTINGS STATION 2		165.00
			CHK-5021-01	Unlimited Lawn Care, INVOICE# 21463, 2 CUTTINGS STATION 3		110.00
					<b>Check Amount</b>	<u>462.00</u>
05/19/25	VAUGHNS AC	VAUGHN'S AIR CONDITIONING CO	ADM-5020-01	VAUGHN'S AIR CONDITIONING CO, PO 5202, ORDER #3896, 5/12/25, AIR CONDITIONER REPAIR AT STATION 2		375.00
					<b>Check Amount</b>	<u>375.00</u>
05/19/25	SWADE	DONALD SCOTT WADE	ADM-7024-03	DONALD SCOTT WADE, MEDICAL COORDINATOR SALARY FOR APRIL 2025		400.00
					<b>Check Amount</b>	<u>400.00</u>
05/19/25	TRETD	TRET ALLEN DARR	ADM-7059-03	TRET ALLEN DARR, CONTRACT FIREFIGHTER PAY FOR APRIL 2025, 201 HOURS AT \$22 PER HOUR	1099-NEC (1)	4,422.00
					<b>Check Amount</b>	<u>4,422.00</u>
05/19/25	CHARE	Charles Daniel Eaves	ADM-7059-03	Charles Daniel Eaves, CONTRACT FIREFIGHTER PAY FOR MARCH 2025, 72 HOURS AT \$22 PER HOUR	1099-NEC (1)	1,584.00
					<b>Check Amount</b>	<u>1,584.00</u>
05/19/25	AARONMC	AARON MCNEIL	ADM-7059-03	AARON MCNEIL, CONTRACT FIREFIGHTER PAY FOR APRIL 2025, 72 HOURS AT \$22 PER HOUR	1099-NEC (1)	1,584.00
					<b>Check Amount</b>	<u>1,584.00</u>

**Jefferson County Emergency Services District No. 4**  
**Unprinted Vendor Checks**

All Bank Accounts  
 May 1, 2025 - May 31, 2025

<b>Date</b>	<b>Payee ID</b>	<b>Payee Name</b>	<b>Account</b>	<b>Description</b>	<b>1099</b>	<b>Amount</b>
05/19/25	CPARIGI	CASEY PARIGI	ADM-7059-03	CASEY PARIGI, CONTRACT FIREFIGHTER PAY FOR APRIL 2025, 96 HOURS AT \$22 PER HOUR	1099-NEC (1)	<u>2,112.00</u>
					<b>Check Amount</b>	<u><u>2,112.00</u></u>
05/19/25	NICRAND	NICHOLAS RAND	ADM-7059-03	NICHOLAS RAND, CONTRACT FIREFIGHTER PAY FOR APRIL 2025, 112 HOURS AT \$22 PER HOUR	1099-NEC (1)	<u>2,464.00</u>
					<b>Check Amount</b>	<u><u>2,464.00</u></u>
05/19/25	LOSMITH	LOGAN SMITH	ADM-7059-03	LOGAN SMITH, CONTRACT FIREFIGHTER PAY FOR APRIL 2025, 72 HOURS AT \$22 PER HOUR	1099-NEC (1)	<u>1,584.00</u>
					<b>Check Amount</b>	<u><u>1,584.00</u></u>
05/19/25	JEREMYT	Jeremy Tullis	ADM-7059-03	Jeremy Tullis ,CONTRACT FIREFIGHTER PAY FOR APRIL 2025, 91 HOURS AT \$22 PER HOUR	1099-NEC (1)	<u>2,002.00</u>
					<b>Check Amount</b>	<u><u>2,002.00</u></u>
05/19/25	SEANPET	SEAN PETERSON	ADM-7059-03	SEAN PETERSON, CONTRACT FIREFIGHTER PAY FOR APRIL 2025, 24 HOURS AT \$22 PER HOUR	1099-NEC (1)	<u>528.00</u>
					<b>Check Amount</b>	<u><u>528.00</u></u>
					<b>Check Total</b>	<u><u>27,081.51</u></u>

Check count = 29

## CONSULTING SERVICES AGREEMENT

THIS AGREEMENT is made by and between HdL COMPANIES, whose mailing address is 9821 Katy Freeway, Suite 440, Houston, TX 77024, hereinafter referred to as "HDL" and the JEFFERSON COUNTY ESD NO. 4/4A, whose mailing address is 12880 FM 365 Rd., Beaumont, TX 77705, hereinafter referred to as "CLIENT."

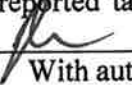
WHEREAS, CLIENT desires to engage HDL, as an independent contractor, to provide CLIENT consulting services for the administration of its sales and use tax and;

WHEREAS, HDL desires to consult with CLIENT to assist CLIENT with its sales and use tax administration;

NOW, THEREFORE, it is agreed as follows:

1. **Term.** The respective duties and obligations of the Agreement parties shall be for a period of twelve (12) months, commencing on June 1, 2025 (Commencement Date). The Agreement automatically renews in Twelve (12) month increments unless terminated in accordance with Section 10.

2. **Consulting Services.** HDL will provide, for all sales tax rate areas of CLIENT, consulting services as defined in Exhibit I.

A. **Incorrectly Received Tax Research Services Authorization.** HDL's Consulting Services have the potential to identify businesses which have reported, are reporting, or could report significant sales or use tax in error to CLIENT. Identification and correction of incorrectly reported tax could lead to CLIENT returning incorrectly received tax. CLIENT (authorizes ) (does not authorize \_\_\_\_\_) HDL to conduct incorrectly received tax research. With authorization to conduct incorrectly received tax research HDL will initiate corrective actions without prior consultation with CLIENT and will keep CLIENT informed of any potential repayments.

B. **Additional Services.** CLIENT may request HDL provide additional consulting services at any time during the term of the Agreement. If CLIENT and HDL mutually agree on the scope of the additional consulting, then HDL will provide those services on a Time and Materials basis, or otherwise, as the parties agree. Hourly rates will vary depending on the scope and structure of the work and the personnel required. Any additional consulting services shall be agreed in writing by the parties prior to any services being performed. HDL will invoice monthly any fees and expenses for additional consultation services.

3. **Report & Consultation Fee.** A report and consultation fee of three thousand six hundred (\$3,600.00) is due and payable for the twelve (12) month period of the Agreement on the Commencement Date of the Agreement.

A. **CPI Adjustment.** Fees may be increased as of the renewal date for the Sales Tax Administration Services each contract year with reference to the 12-month percent change

in the most recently published annual Consumer Price Index for All Urban Consumers (CPIU), South Region, as reported by the U.S. Bureau of Labor Statistics (the "CPI Change"). Each annual increase in the Fees will be equal to the greater of two percent (2%) or the actual CPI Change and the lesser of ten percent (10%) or the actual CPI Change. For example, if the actual CPI Change is 1.5%, then the annual increase will be 2%, if the actual CPI Change is 3.5%, then the annual increase will be 3.5%, and if the actual CPI Change is 12%, then the annual increase will be 10%.

**4. Commission Fee.** HDL is due a commission fee only if HDL work or recommendations made during the term of this Agreement, or any extensions thereof, resulted in Recovered, Future, or Increased Taxes actually being received by CLIENT. Any commissions earned during the Agreement or extensions thereof survive termination of the Agreement and CLIENT's commission fee obligations remain until completed.

**A. Definitions.**

- (1) **Recovered Taxes.** Recovered Taxes are taxes incorrectly paid to another jurisdiction which are, as a result of HDL recommendations or work, subsequently re-allocated to CLIENT; or are taxes that were not collected and paid to CLIENT for historical periods but are subsequently paid as a result of HDL recommendations or work.
- (2) **Future Taxes.** Future Taxes are taxes received by CLIENT as a result of HDL finding and fixing errors which result in taxes received forward from the error correction.
  - (a) An error correction can result in both Recovered Taxes and Future Taxes.
- (3) **Increased Taxes.** Increased Taxes are taxes received by CLIENT as a result of HDL finding and fixing errors which result in an increase in taxes received above historic levels from the point of error correction.

**B. Commission Fees.** Commission fees are calculated based on the sales and use tax specific businesses or individuals reported to the Texas Comptroller of Public Accounts (TCPA) and were allocated to CLIENT and are documented by data and reports received from the TCPA.

- (1) **Recovered Taxes Commission.** HDL is due a commission of thirty-five percent (35%) of Recovered Taxes.
- (2) **Future Taxes Commission.** HDL is due a commission of thirty-five percent (35%) of Future Taxes received by the CLIENT for a period of twenty-four (24) months, which period begins upon CLIENT's first receipt of the correct Future Taxes.
- (3) **Increased Taxes Commission.** HDL is due a commission of thirty-five percent (35%) of Increased Taxes received by the CLIENT for a period

of twenty-four (24) months, which period begins upon CLIENT's first receipt of the correct Increased Taxes.

**C. Commission Fees Determinations.** Commissions fees due are determined and invoiced on quarterly basis, based on the commencement date.

**D. Commission Refund.** If HDL received commissions based on Taxes that are subsequently found to have been incorrectly paid to CLIENT and which Taxes are subsequently re-allocated from CLIENT or CLIENT is required to return those taxes to the TCPA, HDL will return or credit to CLIENT any commissions related to those taxes. HDL and CLIENT agree to negotiate a mutually agreeable commission repayment schedule on a case-by-case basis.

**E. Commission Period Shortened.** If certain Future Taxes or Increased Taxes cease as a result of annexation of CLIENT's territory, CLIENT's obligations to pay commissions to HDL which are based upon Future Taxes or Increased Taxes from the annexed territory cease on the effective date of the annexation.

**F. Cooperation after Termination.** CLIENT agrees to cooperate and to provide HDL necessary authorizations or provide HDL access to reports or information necessary to allow HDL to calculate its commission fees for the Recovered Taxes, Future Taxes and/or Increased Taxes until such time as CLIENT's obligations for those are complete.

**5. Expenses.** Expenses incurred by HDL in providing services in Exhibit I are the responsibility of HDL. If approved in advance in writing by CLIENT, HDL shall be reimbursed for any expenses, including travel, incurred by HDL beyond the scope of services included in Exhibit I. HDL shall invoice those expenses quarterly and they are due on receipt of invoice.

**6. Client Obligations.**

**A. Authorizations.**

(1) **Information.** CLIENT authorizes HDL to request, receive and discuss tax information, whether or not confidential, related to CLIENT from the Texas Comptroller of Public Accounts (TCPA) officials, from County or other appraisal district officials and any other individuals or parties who are or may be obligated to collect sales and use tax on behalf of CLIENT. CLIENT authorizes HDL to initiate, request and to represent CLIENT in any discussions or reviews with parties obligated to collect sales and use tax on behalf of CLIENT but in no circumstance may these actions be construed to be, or HDL represent that HDL is an employee of CLIENT. CLIENT agrees and understands that the Texas Comptroller of Public Accounts has the exclusive authority and responsibility to administer and collect sales and use taxes on behalf of CLIENT and agrees that in retaining HDL, CLIENT is not delegating any of its responsibilities or authority to administer and enforce its sales and use taxes.

(2) **Transmission of Confidential Information.** CLIENT will designate a person or location (CONTACT POINT) to whom or which HDL is

authorized to transmit CLIENT specific reports and information, some of which may be confidential. CLIENT acknowledges that on receipt of any confidential information from HDL, CLIENT assumes responsibility for assuring compliance with Section 9A. CLIENT will designate who is authorized to establish and/or change the CONTACT POINT and will communicate it or any change in CONTACT POINT in writing to HDL.

**B. Map.** CLIENT will provide HDL a detailed map of CLIENT's jurisdiction boundaries and its sales tax boundaries, if different from its jurisdiction boundaries. If CLIENT cannot provide a detailed map and if CLIENT requests HDL will arrange for one to be made and the costs for the map will be billed to CLIENT.

**C. Coordination.** CLIENT will designate a person to serve as the coordination point for CLIENT with HDL for sales/use tax issues related to CLIENT and who will be available to discuss with and provide HDL information, in a timely manner, to resolve questions related to CLIENT's jurisdiction boundaries. CLIENT agrees HDL will be the principal communications point related to sales tax between CLIENT and the TCPA and businesses and agrees to refer all contacts from the TCPA or businesses related to sales tax to HDL.

**D. Boundary Changes.** CLIENT will promptly notify HDL of any annexations or de-annexations of its territory or of any other jurisdiction boundary changes during the term of this Agreement.

**7. Copyrights and License.** HDL retains all the rights, title, and interest in to the processes, procedures, software, ideas, and know-how, whether patentable, copyrightable, or proprietary that HDL may develop or utilize in performing services for CLIENT. HDL grants CLIENT a non-exclusive license to reproduce for CLIENT's sole internal use and benefit any copyrighted materials provided by HDL to CLIENT under the Agreement as long as the copyright mark and any confidentiality notices, if applicable, are not removed in the copying process.

**8. Data Source and Accuracy.** In performing services under this Agreement HDL will rely on data and information from the Texas Comptroller of Public Accounts (TCPA) and potentially other public and private sources. In relying on such data and information HDL will exercise reasonable due diligence as to its accuracy; however HDL makes no warranties or representations as to its accuracy.

**9. Parties Document Retention and Confidentiality Obligations.** HDL, its principals, employees, agents, contractors and associates agree to maintain confidential, for a period of 5 years or any other period as required by statute, any information marked or designated as confidential by CLIENT or received for CLIENT'S benefit, and agree to destroy, at the written request of the CLIENT, all such documents and any other documents obtained by HDL on CLIENT's behalf, whether or not confidential, within 30 days of termination of this Agreement. CLIENT, its officers, employees, associates, agents, or contractors agree, except as required by the Texas Open Records Act or other legal process, to maintain confidential any HDL contacts

disclosed to CLIENT, any proprietary analytical methods, procedures, or any software disclosed to and/or used on behalf of CLIENT.

A. CLIENT and HDL acknowledge certain data received from the TCPA and utilized by HDL in providing services under this Agreement is made confidential by Texas Tax Code, ¶ 321.3022, 322.2022, 323.2022, as applicable, and may be used only for the purpose of economic forecasting and internal audit. Unauthorized distribution or disclosure of confidential information by an individual or employee of a company or an officer or employee of a government agency is punishable by six (6) months in jail and a \$1,000 fine (Texas Government Code ¶ 552.352). CLIENT agrees any confidential information provided CLIENT by HDL will be maintained confidential and will not be utilized in any manner inconsistent with the law. HDL agrees it will not use confidential information in any manner other than for providing services to CLIENT for CLIENT's internal audit and economic forecasting.

**10. Termination.** This Agreement may be terminated during its initial term by CLIENT if HDL is or has not fulfilled its obligations in Exhibit I, has been notified in writing HDL is in material breach of the Agreement and HDL has not corrected the breach within 30 days of notice. This Agreement may be terminated after the initial twelve (12) month term by either party by giving ninety (90) days' written notice to the other party at the address above or at an address chosen subsequent to the execution of this Agreement and communicated in writing. If CLIENT terminates this Agreement before a term's expiration, HDL will not refund any reports and consultation fee paid to HDL. If HDL terminates this Agreement prior to a term's expiration, HDL will return to CLIENT, pro-rata, the portion of the reports and consultation fee paid to HDL based upon the proportionate number of days remaining in the Agreement period for which the prior payment was due, but any payments due HDL as defined in Section 4 continue until fulfilled.

**11. Dispute Resolution.** If a dispute arises out of this Agreement, and if the dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle the dispute by mediation before resorting to arbitration, litigation, or some other dispute resolution procedure. The fees for the mediation will be borne equally by the parties.

**12. General Provisions.**

A. **Fee Payments.** Fee payments are governed by Texas Government Code, Title 10, Subtitle F, Chapter 2251 - Payment for Goods and Services.

B. **Non-Waiver.** It is expressly understood and agreed that, in the execution of this Agreement, neither party waives, nor shall be deemed hereby to waive, any immunity or defense that would otherwise be available to it against claims arising in the exercise of its rights pursuant to the Texas Tort Claims Act or other applicable statute, law, rule, or regulation.

C. **Assignment; No Third-Party Beneficiaries.** This Agreement shall bind and benefit the Parties hereto. This Agreement shall be for the sole and exclusive benefit of the Parties hereto and their legal successors and assigns and shall not be construed to confer any rights upon any third party.

**D. Choice of Law and Venue.** This Agreement shall be governed by and interpreted in accordance with laws of the State of Texas, without giving effect to any conflict-of-laws provisions. Venue shall be in the County of Texas in which CLIENT is located.

**E. Insurance.** HDL will maintain general business liability insurance of not less than \$1,000,000 from an A+ or better carrier and will provide CLIENT a Certificate of Insurance on request.

**F. Notices.** All notices and other communications required or permitted hereunder or necessary or convenient in connection herewith shall be in writing and shall be deemed to have been given when hand delivered, sent by facsimile or electronic mail with evidence of receipt, sent by reputable overnight courier with signature of recipient required or mailed by registered or certified mail, as follows (provided that notice of change of address shall be deemed given only when received):

If to HDL to:           HdL Companies  
                              9821 Katy Freeway, Suite 440  
                              Houston, Texas 77024  
                              Attention:     Richard Fletcher

If to CLIENT to:       Jefferson County ESD No. 4/4A  
                              12880 FM 365 Rd  
                              Beaumont, TX 77705  
                              Attention:

or to such other names or addresses as HDL or CLIENT, as the case may be, shall designate by notice to each other person entitled to receive notices in the manner specified in this Section.

**G. Counterparts.** This Agreement shall become binding when any one or more counterparts hereof, individually or taken together, shall bear the signatures of CLIENT and HDL. This Agreement may be executed in two or more counterparts, each of which shall be deemed to be an original as against any Party whose signature appears thereon, but all of which together shall constitute but one and the same instrument.

**13. Compliance With Texas Government Code Section 2271.002.** As required by Section 2271.002 of the Texas Government Code, HDL hereby verifies that it does not boycott Israel and will not boycott Israel during the term of this Agreement. For purposes of this Agreement, the phrase "boycott Israel" has the meaning provided in section 808.001 of the Texas Government Code.

**14. Compliance With Texas Government Code Chapter 2252 Subchapter F.** Unless affirmatively declared by the United States government to be excluded from its federal sanctions regime relating to Sudan, its federal sanctions regime relating to Iran, or any federal sanctions regime relating to a foreign terrorist organization, HDL represents it is not identified

on a list prepared and maintained by the Texas Comptroller of Public Accounts under section 2252.153 or section 2270.0201 of the Texas Government Code.

**15. Compliance with Texas Government Code Section 2274.** Pursuant to Section 2274 of the Texas Government Code, HDL hereby verifies it does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association and will not discriminate against a firearm entity or firearm trade association during the term of this Agreement. "Discriminate against a firearm entity or firearm trade association" has the meaning provided in section 2274.001(3) of the Texas Government Code. "Firearm entity" and "firearm trade association" have the meanings provided in section 2274.001(6) and (7) of the Texas Government Code.

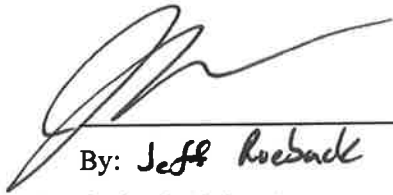
**16. Compliance with Texas Government Code Section 2276.** Pursuant to Section 2276 of the Texas Government Code, HDL hereby verifies that it does not boycott or will not boycott energy companies. "Boycott energy HDL" has the meaning provided in section 809.001 of the Texas Government Code.

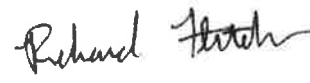
**17. Compliance with Texas Government Code 2252.908.** Pursuant to Section 2252.908, Texas Government Code, the Form 1295 filing requirement applies to this Agreement and HDL shall furnish a Form 1295 to District.

IN WITNESS WHEREOF, the parties have hereunto executed this Agreement as of the dates set forth below.

**JEFFERSON COUNTY ESD NO. 4/4A  
COMPANIES**

**HDL**

  
By: *Jeff Roebuck*  
Authorized Agent  
Date: *5/19/2025*

  
By: Richard Fletcher  
V.P. of Operations and Client Services  
Date: March 4, 2025

**Exhibit I**  
**Sales/Use Tax Compliance Consulting Services**

In providing CLIENT comprehensive sales/use tax review, compliance and recovery services HDL will:

1. Serve as the primary contact point for CLIENT with the TCPA and businesses collecting sales/use tax for benefit of CLIENT,
2. Provide coordination and information as appropriate with and to the TCPA and businesses in order for CLIENT to receive its correct sales/use tax payments,
3. Research and review businesses reporting sales tax to CLIENT to assure they should be and are collecting and paying sales tax appropriately to CLIENT,
4. Research new businesses established in CLIENT's locale and fix any not registered appropriately to collect sales tax for the District,
5. Develop the requisite information and work with certain out-of-jurisdiction services and sales providers to assure the appropriate tax is collected and reported for CLIENT,
6. Review monthly details of CLIENT's sales tax receipts and research any anomalies which could result in missing tax,
7. Provide CLIENT monthly a series of reports, individually or aggregated in a package, as listed below. HDL may from time-to-time include additional reports and, with the concurrence of CLIENT, eliminate reports which may no longer be useful.
  - a. STS: a snapshot summary of several CLIENT sales tax metrics,
  - b. MSTG: current and historical sales tax receipts and their change and trends,
  - c. TOP100: Top 100 sales taxpayers in rank order with change from prior year,
  - d. TOP 30: Top 30 sales taxpayers in rank order with aggregated total and change from prior year,
  - e. MVAR: current month's sales tax collections variance contributor analysis,
  - f. FYTDVAR: fiscal year-to-date sales tax collections variance contributor analysis,
  - g. STPD: net sales tax payment detail and change from prior year,
  - h. ISRD: sales tax from industry segments rank and distribution,
  - i. ISRC: sales tax from industry segments ranked and change from prior year,
  - j. IST: sales tax from top industry segments trends,
  - k. STTG: a graphical report of CLIENT's month and year-to-date sales tax collections change compared with selected jurisdictions in CLIENT's County.
  - l. Business Group Sales Tax Forecast
8. Provide CLIENT periodically a sales tax analysis update report including issues HDL is researching which have potential for additional sales tax revenue for CLIENT,
9. Provide special reports and analyses of issues not included in the above reports but are within the scope of the Agreement,
10. Provide CLIENT's governing officials and management consultations as appropriate.

JEFFERSON COUNTY ESD NO. 4/4A  
12880 FM 365 RD  
BEAUMONT, TX 77705

June 1, 2025

The Honorable Glenn Hegar  
Texas Comptroller of Public Accounts  
Post Office Box 13528, Capitol Station  
Austin, Texas 78711-3528

Re: AUTHORIZATION TO RECEIVE INFORMATION  
JEFFERSON COUNTY ESD NO. 4/4A

Dear Mr. Hegar:

Please be advised that JEFFERSON COUNTY ESD NO. 4/4A (JFCESD4/4A) has retained HdL COMPANIES (HdL) to provide JFCESD4/4A administrative assistance related to its sales and use tax. JFCESD4/4A hereby authorizes HdL, its principals, employees, and associates, to discuss, request, and receive any data, reports, and information, including any that may be confidential, which JFCESD4/4A would normally be entitled to receive, and which are pertinent to JFCESD4/4A sales and use taxes. This authorization applies to the State of Texas Comptroller's Office and to any entities which collect taxes on behalf of JFCESD4/4A. This authorization is effective on the date of this notification and continues three hundred sixty-five (365) days from the date of this notification unless cancelled, in writing, by JFCESD4/4A.

Sincerely,

  
\_\_\_\_\_  
Signature

Jeff Roebuck  
\_\_\_\_\_  
Printed Name

President  
\_\_\_\_\_  
Title

Cc: HdL Companies

JEFFERSON COUNTY ESD NO. 4/4A  
12880 FM 365 RD  
BEAUMONT, TX 77705


June 1, 2025

Re: AUTHORIZATION TO RECEIVE INFORMATION  
JEFFERSON COUNTY ESD NO. 4/4A

To whom it may concern:

Please be advised that JEFFERSON COUNTY ESD NO. 4/4A (JFCESD4/4A) has retained HdL COMPANIES (HDL) to provide JFCESD4/4A administrative assistance related to its tax revenue. JFCESD4/4A hereby authorizes HDL, its principals, employees and associates to discuss, request, and receive any data, reports, and information, including any that may be confidential, which JFCESD4/4A would normally be entitled to receive, and which are pertinent to JFCESD4/4A property or sales taxes. This authorization is effective on the date of this notification and continues until cancelled, in writing, by JFCESD4/4A.

Sincerely,



Signature

Jeff Roebuck  
Printed Name

President  
Title

Cc: HdL Companies

# Exhibit G