

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 June 16, 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, with the exception of Assistant Treasurer Bordes, 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; Roger Croley of Marino CPA Firm, auditors 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. 9, at which time Roger Croley of Marino CPA Firm reviewed with the Board the District’s FY 2023-24 Audit Report, along with his firm’s FY 2023-24 and FY 2024-25 audit engagement letters, copies of which are attached hereto as **Exhibit B** and **Exhibit C** respectively. The Board also reviewed the District’s

FY 2023-24 Compiled Financial Statements prepared by Mary Ellen Robertson, the District's accountant, a copy of which is attached hereto as **Exhibit D**. Upon motion by Vice President Reneau and seconded by Secretary Walston, the Board members present unanimously accepted and approved the District's FY 2023-24 Compiled Financial Statements, FY 2023-24 Audit Report, and Marino CPA Firm's audit engagement letters. Mr. Heinz will submit a copy of the District's FY 2023-24 Audit Report to the Jefferson County Commissioners Court.

The Board then moved back 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 E**.

President Roebuck then directed the Board's attention to Agenda Item No. 5 for review of the Minutes of the May 19, 2025 regular meeting. Upon motion by Vice President Reneau and seconded by Secretary Walston, the proposed minutes were unanimously approved by the Board members present.

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 F**: Texas First Bank checking (9417) - \$71,360.16 as of May 31, 2025, and \$175,074.04 as of June 16, 2025; and, TexSTAR general fund (1110) - \$3,038,193.04 as of May 31, 2025 and June 16, 2025. The District's total funds on deposit as of June 16, 2025 was \$3,213,267.08. 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 G**. And, upon recommendation by Chief Stacey, Treasurer Melton made a motion to transfer

\$100,000 from the District's Texas First Bank checking account (9417) to the TexSTAR investment pool account (1110), which was seconded by Vice President Reneau and unanimously approved by the Board members present.

Then, under Agenda Item No. 7, Chief Stacey requested authority to purchase two (2) QRae CO₂ monitors, having a total cost of approximately \$3,100 (purchase quote received from FarrWest), which is being purchased with funds received through the ExxonMobil Good Community Grant Program (\$3,000 in grant funds already promised, and Chief Stacey indicated that ExxonMobil will ultimately fund the total cost for the CO₂ monitors). Upon motion by Secretary Walston and seconded by Vice President Reneau, the Board members present unanimously approved and authorized the purchase of the two (2) QRae CO₂ monitors at a total cost not to exceed \$4,000.

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 List and Account Register attached hereto as **Exhibit H**. Upon motion by Treasurer Melton and seconded by Vice President Reneau, the Board unanimously approved payment of the District's bills and expenditures (Check Nos. 5488-5489 and 5313-5340, plus the Spectrum Business, Visa, Entergy, Verizon Wireless, T-Mobile, Enterprise Guardian, and other auto-debit payments).

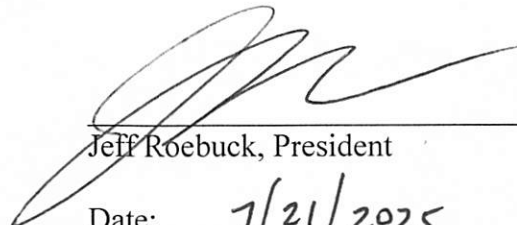
Thereafter, the Board was directed to Agenda Item No. 10, at which time Chief Stacey and the Board discussed the property (approximately 2 acres) adjacent to the District's property in Fannett where the proposed new fire station is to be located, as shown on the map attached hereto as **Exhibit I**. Chief Stacey advised that said property

owner might consider selling the property to the District, and he believes it would be advantageous to the District and benefit the layout of the proposed new fire station to acquire said property. Upon motion by Secretary Walston and seconded by Vice President Reneau, the Board members present unanimously authorized Chief Stacey, for and on behalf of the District, to offer \$50,000 for the purchase of the property.

The Board then moved to Agenda Item No. 11, at which time Chief Stacey requested that the following items be declared as salvage property, as such are either damaged beyond repair or exceeded their life expectancy: (1) 1.75" x 50' blue hose damaged from fire (Inventory No. 175-052); (2) 1.75" x 50' yellow hose with damaged coupling (Inventory No. 175-059); and, (3) out-of-date boots with sole coming off (Serial No. 2751411101508). Upon motion by Vice President Reneau and seconded by Treasurer Melton, the Board members present unanimously declared the items as salvage property and authorized Chief Stacey to dispose of same.

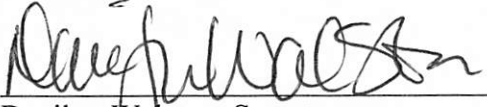
Then, under Agenda Item No. 12, Mr. Heinz advised the Board of the schedule of events for adopting the District's FY 2025-26 budget and the 2025 property tax rate.

Being as there were no other matters to come before the Board under Agenda Item No. 13, the regular meeting was adjourned at approximately 6:20 p.m.



Jeff Roebuck, President
Date: 7/21/2025

ATTEST:



Davilyn Walston, Secretary

Date: 7/21/2025

Exhibit A



JEFFERSON COUNTY ESD No. 4

Regular Board Meeting

JUNE 16, 2025

SIGN-IN SHEET

1. Randy Jydey 4110

2. Casey Sanders 402

3. Nicholas Rand 4119

4. J. J. J. J.

5. Rodraper 422

6. Roger Croley Marino CPA Firm

7. Pat Larson

8. Casey J. Panig

9.

10.


Exhibit B

JEFFERSON COUNTY EMERGENCY
SERVICES DISTRICT NO. 4

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2024

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4
CERTIFICATE OF BOARD

We, the undersigned, certify that this accompanying audit report of the above named district was reviewed and approved for the year ended September 30, 2024 at a meeting of the Board of Commissioners held on the 16th day of June, 2025.



Board President



Board Secretary

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
 Annual Financial Report
 For The Year Ended SEPTEMBER 30, 2024

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INTRODUCTORY SECTION

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4

JEFFERSON COUNTY, TEXAS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Board of Commissioners

Jeffery Roebuck	President
Charles Reneau	Vice President
Davilyn Walston	Secretary
Sandra Melton	Treasurer
Robert Bordes	Asst. Treasurer
David Stacey	District Manager

Command Staff

David Stacey	Fire Chief
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FINANCIAL SECTION



June 13, 2025

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson County Emergency District # 4 (the "District") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of September 30, 2024, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

2396 Eastex Fwy ♦ Beaumont, TX 77703
Phone (409) 898-8777 ♦ Fax (409) 898-1039

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4–9 and 24 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Marino CPA Firm

Beaumont, TX

In this section of the Annual Financial Report, we, the managers of the Jefferson County Emergency Services District No. 4 (the District), discuss and analyze the District's financial performance for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with the independent auditors' report on page 2, and the District's Basic Financial Statements that begin on page 11.

FINANCIAL HIGHLIGHTS

- The District's total combined net position was \$3,203,614 at September 30, 2024, as compared to \$2,460,132 at September 30, 2023.
- During the year, the District's expenses were \$743,482 less than the \$1,363,219 generated in taxes and other revenues for governmental activities. This compares to last year when expenses were \$199,621 less than revenues.
- The general fund reported a fund balance this year of \$2,190,660. All is for unrestricted use by the District. The prior year fund balance was \$1,385,025 at year end.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements include three components: (1) management's discussion and analysis (this section), (2) the basic financial statements, and (3) required supplementary information.

Government-Wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. They include the Statement of Net Position and the Statement of Activities that provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

The Statement of Net Position presents information in a format that displays assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources to equal net position. Net position is displayed in three components – net investment in capital assets, restricted, and unrestricted. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. To assess the overall health of the District, one needs to consider additional nonfinancial factors such as changes in the District's tax base.

The *Statement of Activities* presents information showing how the government's net position changed during the current fiscal year. All changes in net position are reported for all of the current year's revenues and expenses regardless of when cash is received or paid. Thus, revenue and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the District's government-wide financial statements distinguish the functions of the District as being principally supported by taxes (governmental activities) as opposed to business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

OVERVIEW OF THE FINANCIAL STATEMENTS - Continued

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related requirements. The fund financial statements provide detailed information about the District's most significant funds, *not* the District as a whole.

- Some funds are required by State law and by bond covenants.
- The Board of Commissioners may establish other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The District has the following kinds of funds:

- **Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District's major governmental fund is the General Fund. Data for the remaining governmental funds are combined into a single, aggregated presentation.

The District adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

Notes to the Financial Statements. The notes provide additional information that is essential to a complete understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17-23 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* that further explains and supports the information in the financial statements. Required supplementary information can be found on page 24 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

The District's combined net position was \$3,203,614 at September 30, 2024. (See Table I)

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

	September 30, 2024	September 30, 2023
Current and Other Assets	\$ 2,269,350	\$ 1,423,891
Capital Assets	1,101,775	1,239,186
Total Assets	<u>3,371,125</u>	<u>2,663,077</u>
Long-term Liabilities	92,805	137,263
Other Liabilities	74,706	65,682
Total Liabilities	<u>167,511</u>	<u>202,945</u>
Net Assets:		
Invested in Capital Assets Net of Related Debt	964,513	1,058,715
Unrestricted	<u>2,239,101</u>	<u>1,401,417</u>
Total Net Position	<u>\$ 3,203,614</u>	<u>\$ 2,460,132</u>

A portion of the District's net position, \$964,513, reflects its investment in capital assets net of related debt. The District uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. The \$2,239,101 of unrestricted net position represents resources available to fund the programs of the District next year.

Changes in net position. The District's total revenues were \$1,363,219. For the current year most of the revenues resulted from property and sales and use taxes levied. Miscellaneous revenues accounted for approximately 9 percent of total revenues.

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

Total Cost of all programs and services was \$619,737. The net position of the District for the current year increased \$743,482 (see Table II on page 7 of this report).

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Key elements of the governmental activities of the District are reflected in the following table.

TABLE II
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4
Changes in Net Position

	September 30, 2024	September 30, 2023
Revenues:		
General Revenues:		
Property taxes, penalites and interest	782,814	711,999
Sales and use taxes	457,994	-
Other miscellaneous	122,411	58,541
Total Revenue	<u>1,363,219</u>	<u>770,540</u>
Expenses:		
General government	177,478	438,561
Fire and emergency services	442,259	132,358
Total Expenses Governmental Activities	<u>619,737</u>	<u>570,919</u>
Increase (Decrease) in Net Assets	743,482	199,621
Net Assets - October 1 (Beginning)	2,460,132	2,260,511
Net Assets - September 30 (Ending)	<u>\$ 3,203,614</u>	<u>\$ 2,460,132</u>

GOVERNMENTAL ACTIVITIES

- Property tax rates were set at \$.073806 per \$100 valuation for M&O. The rate for 2024-2025 is set at \$.068304 per \$100 of taxable valuation for M&O.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As previously noted, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

GENERAL FUND BUDGETARY HIGHLIGHTS

There was one budget amendment for the 2023-2024 year and it was approved by the Commissioners.

CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY

Capital Assets. At September 30, 2024 the District had \$1,101,775 (net of depreciation) invested in capital assets, buildings, equipment and vehicles.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4**Capital Assets****Governmental Activities**

	September 30, 2024	September 30, 2023
Buildings and Improvements	\$ 226,729	\$ 220,482
Emergency equipment and vehicles	1,969,609	1,950,336
Totals	<u>2,196,338</u>	<u>2,170,818</u>
Less Accumulated Depreciation:		
Buildings and Improvements	(14,598)	(11,203)
Emergency equipment and vehicles	(1,079,965)	(920,429)
Total Accumulated Depreciation	<u>(1,094,563)</u>	<u>(931,632)</u>
Net Capital Assets	<u>\$ 1,101,775</u>	<u>\$ 1,239,186</u>

Long-Term Debt. At year-end, the District had \$137,262 in notes payable outstanding. More detailed information about the District's long-term liabilities is presented in the notes to the financial statements.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4**Outstanding Debt**

	September 30, 2024	September 30, 2023
Governmental activities:		
Note Payable	\$ 137,262	\$ 180,471
Total	<u>\$ 137,262</u>	<u>\$ 180,471</u>

ECONOMIC FACTORS AND NEW YEAR'S BUDGETS AND RATES

- The District's board adopted a balanced budget for the next fiscal year after giving consideration to the property tax assessed valuations and the level tax rate along with the needs of the District.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District's finances as well as demonstrate accountability for funds the District receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Jefferson County Emergency Services District No 4.

BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Primary Government <u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 2,017,636
Taxes receivable - net of allowance	50,059
Sales and use tax receivable	186,822
Other receivables	1,701
Prepays	13,132
Capital assets:	
Buildings, property, and equipment, net	<u>1,101,775</u>
Total Assets	<u>3,371,125</u>
LIABILITIES	
Accounts payable	29,292
Payroll tax payable	957
Non-current liabilities:	
Due within one year	44,457
Due in more than one year	<u>92,805</u>
Total Liabilities	<u>167,511</u>
NET POSITION	
Net investment in capital assets	964,513
Unrestricted	<u>2,239,101</u>
Total Net Position	<u>\$ 3,203,614</u>

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

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Functions / Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government Governmental Activities
Governmental activities:				
General government	\$ 177,478	\$ -	\$ -	\$ (177,478)
Fire and emergency services	442,259	-	-	(442,259)
Total governmental activities	619,737	-	-	(619,737)
Total Primary Government	\$ 619,737	\$ -	\$ -	\$ (619,737)
				782,814
Property taxes, penalties and interest				457,994
Sales and use taxes				122,411
Other miscellaneous				1,363,219
Total general revenues				743,482
Change in Net Position				2,460,132
Net Position- Beginning				3,203,614
Net Position - Ending				

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

BALANCE SHEET - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Total Governmental Funds
	<u>General Fund</u>
ASSETS:	
Cash and cash equivalents	\$ 2,017,636
Property taxes receivable (net of allowances for doubtful accounts)	50,059
Sales and use tax receivable	186,822
Other receivables	1,701
Prepaid items	13,132
TOTAL ASSETS	<u>\$ 2,269,350</u>
LIABILITIES AND FUND BALANCES:	
LIABILITIES:	
Accounts payable	\$ 29,292
Other liabilities	957
TOTAL LIABILITIES	<u>30,249</u>
DEFERRED INFLOWS OF RESOURCES:	
Unavailable revenue - property tax	48,441
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>48,441</u>
FUND BALANCES:	
Unassigned Fund Balance	2,190,660
Total fund balances	<u>2,190,660</u>
TOTAL LIABILITIES DEFERRED INFLOWS AND FUND BALANCE	<u>\$ 2,269,350</u>

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

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

Governmental fund balance as reported on the balance sheet for governmental funds.	\$ 2,190,660
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,101,775
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(137,262)
Recognition of deferred revenue as revenue increases net position.	<u>48,441</u>
Total net position as reported on the Statement of Net Position for Governmental Activities.	<u>\$ 3,203,614</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Total Governmental Funds
	<u>General Fund</u>
REVENUES	
Property taxes, penalties and interest	\$ 777,764
Sales and use tax revenues	457,994
Other miscellaneous	122,411
Total revenue	<u>1,358,169</u>
EXPENDITURES:	
Current:	
General government	177,478
Fire and emergency services	279,329
Capital outlay	25,519
Total expenditures	<u>482,326</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>875,843</u>
OTHER FINANCING SOURCES (USES)	
Principal payments on loan	<u>(43,208)</u>
- Total other financing sources and uses	<u>(43,208)</u>
NET CHANGE IN FUND BALANCES	832,635
FUND BALANCES - BEGINNING	<u>1,358,025</u>
FUND BALANCES - ENDING	<u>\$ 2,190,660</u>

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

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED SEPTEMBER 30, 2024

Net change in fund balances - total governmental funds (Exhibit D)		\$	832,635
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.</p>			
Capital Outlay, net of asset dispositions	\$	25,519	
Depreciation		<u>(162,930)</u>	(137,411)
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.</p>			
Principal payments on loan			43,208
<p>Because some revenues will not be collected for several months after the District's fiscal year end, they are not considered "available" revenue and are deferred in the governmental funds. Deferred revenues increased by this amount in the current period.</p>			
			<u>5,050</u>
Change in net position of governmental activities (Exhibit B)		\$	<u>743,482</u>

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Basis of Presentation**

The financial statements of the Jefferson County Emergency Services District No. 4 (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following represents the significant accounting policies used by the District.

A. Reporting Entity

On May 11, 2013, the voters of the District approved the formation of an emergency services district under Article III, Section 48-e of the Texas Constitution and Chapter 775 of the Health and Safety Code of the State of Texas. On May 11, 2013, the County Commissioners Court of Jefferson County, Texas approved the order to form the Jefferson County Emergency Services District No. 4. The District was formed on June 10, 2013 and operates under Board of Commissioners appointed by the Commissioners Court of Jefferson County. The District services the areas previously serviced by the Cheek Volunteer Fire Department and the Labelle-Fannett Volunteer Fire Department. The District is exempt from federal income taxes, state sales tax and state franchise tax.

B. Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Changes in Net Position) report information on all of the nonfiduciary activities of the primary government. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The District currently does not have any business-type activities or component units.

The statement of activities demonstrates the degree to which the direct expenses of a given structure or segment, are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

C. Fund Financial Statements

The fund financial statements provide information about the government's funds. The emphasis of fund financial statements is on major governmental funds. At this time the District only has one fund.

The District reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**D. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., both measurable and available to finance expenditures of the fiscal period. Revenues are considered available when they are collectible within the current period or soon enough thereafter to be pay liabilities of the current period. For this purpose, the government considers revenues available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, are recorded only when the payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

E. Budgetary Data

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

- a. The Fire Chief submits to the Commissioners a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them. The General Fund is the only Fund the District has at this time.
- b. A Public hearing is conducted, after proper official journal notification, to obtain taxpayer comments.
- c. Prior to September 30th, the budget is legally adopted.
- d. Budget appropriations lapse at year-end and are re-established in the succeeding year.
- e. Budgets for the governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

F. Cash and Investments

Cash includes amounts in demand and time deposit accounts. Investments are reported at fair value. Short-term investments, such as certificates of deposit and debt securities with a maturity date of less than one year, are reported at cost, which approximates fair value.

G. Property Taxes Receivable

Property appraisal within the District is the responsibility of the Jefferson County Appraisal District (Appraisal District). The Appraisal District is required under the Property Tax Code to appraise all property within the County on the basis of 100% of its market value.

In the governmental fund financial statements, property taxes that are measurable and available (receivable within the current period and collected within the current period or within 60 days thereafter to be used to pay liabilities of the current period) are recognized as revenue in the year of levy. Property taxes that are measurable, but not available, are recorded, net of estimated uncollectible amounts, as deferred revenues in the year of levy. Such deferred revenues are recognized as revenue in the fiscal year in which they become available.

H. Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

I. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

J. Capital Assets

Capital assets which include property, furniture, and equipment are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. When assets are retired or otherwise disposed of, the related costs or other recorded amounts are removed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	20-30
Leasehold Improvements	15-30
Furniture and Equipment	5-10
Vehicles	5-15

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

K. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as expenditures.

L. Fund Equity

In the fund financial statements, governmental funds report classifications of fund balance based on controls placed upon the funds. In accordance with GASB Statement No. 54, fund balance classifications are recorded as follows:

Non-spendable Fund Balance – amounts that are not in spendable form or amounts that are legally and contractually required to be maintained intact.

Restricted Fund Balance – amounts constrained to a specific purpose by external parties through constitutional provisions or by enabling legislation.

Committed Fund Balance – amounts constrained to a specific purpose by the Commissioners (the highest level of authority within the District); amounts may only be appropriated by resolution of the Board of Commissioners and those amounts cannot be used for any other purpose unless the Commissioners take the same action to remove or change the constraint.

Assigned Fund Balance- the Board of Commissioners delegate authority to the District Fire Chief to assign amounts for specific purpose as appropriate.

Unassigned Fund balance – residual classification applicable to the general fund only.

The District’s unassigned general fund balance will be maintained to provide the District with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The unassigned general fund balance may only be appropriated by resolution of the Commissioners.

When it is appropriate for fund balance to be assigned, the Commissioners delegate authority to the District Fire Chief.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is from the most restrictive to the least restrictive, unless otherwise approved by the Commissioners.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

M. Implementation of New Standards

GASB Statement 63 Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, amends the net asset reporting requirements in Statement No. 34 and other pronouncements by incorporating deferred outflows of the resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position rather than net assets. This is reflected in the District's financial statements.

N. Date of Management's Review

In preparing the financial statements, the District has evaluated events and transactions for potential recognition for disclosure through June 13, 2025, the date that the financial statements were available to be issued.

NOTE 2: CASH AND INVESTMENTS

At year-end, the District's carrying amount of deposits was \$2,017,636 and the bank balance was \$2,019,298. At September 30, 2024, the bank balance was covered by federal depository insurance. Deposits are exposed to custodial risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. The District's ending bank balance with TexStar was \$1,841,499 as of September 30, 2024, which was collateralized; the remainder was covered by \$250,000 of FDIC coverage, allowing the District to be collateralized.

NOTE 3: PROPERTY TAXES

Property taxes are collected by Allison Getz, Jefferson County Tax Assessor Collector, and are forwarded to the District through bank transfer. The tax rate held by the District during 2024 was \$.073806 per \$100 of assessed valuation. Property tax revenues are considered available when they become due or past due and are considered receivable within the current period, including those property taxes expected to be collected during a 60 day period after the close of the District's fiscal year. Property taxes are levied on October 1 of each year, a lien is placed on the property on January 1, and the taxes become due on January 31. The taxable assessed value for the roll of December 31, 2023 was \$952,372,384. Property taxes receivable for 2024 are \$50,059 net of allowance for doubtful accounts of \$21,454.

NOTE 4: CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended September 30, 2024 was as follows:

Governmental Activities	Beginning	Current Year		Ending
	Balance	Increases	Decreases	Balance
Capital assets being depreciated:				
Buildings	\$ 220,482	\$ 6,247	\$ -	\$ 226,729
Fire equipment and vehicles	1,950,336	19,272	-	1,969,608
Total capital assets being depreciated:	2,170,818	25,519	-	2,196,337
Less accumulated depreciation:				
Buildings	(11,203)	(3,394)	-	(14,597)
Fire equipment and vehicles	(920,429)	(159,536)	-	(1,079,965)
Total accumulated depreciation	(931,632)	(162,930)	-	(1,094,562)
Total capital assets being depreciated, net	1,239,186	(137,411)	-	1,101,775
Governmental activities capital assets, net	\$ 1,239,186	\$ (137,411)	\$ -	\$ 1,101,775

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

Fire and Emergency Services	\$ 162,930
Total Depreciation Expense - Governmental Activities	\$ 162,930

NOTE 5: LONG TERM DEBT

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

Long-term debt at September 30, 2024, is summarized as follows:

Date Issued	Amount	Final Maturity	Annual Installments	% Rate	Outstanding Balance
2022	222,465	2027	48,424	2.890%	137,262
					\$ 137,262

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

NOTE 5: LONG TERM DEBT, Continued

Annual requirements to maturity for the loan is as follows:

Year Ending September 30,	Principal	Interest	Total	Early Redemption Value
2025	44,457	3,967	48,424	93,605
2026	45,742	2,682	48,424	47,335
2027	47,063	1,361	48,424	N/A
Total	<u>\$ 137,262</u>	<u>\$ 8,010</u>	<u>\$ 145,272</u>	<u>\$ 140,940</u>

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities: Contractual Obligations	-	-	-	-	-
Loans payable	180,470	-	43,208	137,262	44,457
Governmental activities Long-Term Liabilities	<u>\$ 180,470</u>	<u>\$ -</u>	<u>\$ 43,208</u>	<u>\$ 137,262</u>	<u>\$ 44,457</u>

NOTE 6: OTHER INFORMATION**A. Risk Management**

The District continues to carry commercial insurance for the risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage during the year. Management believes the amount and types of coverage are adequate to protect the District from losses which could reasonably be expected to occur.

B. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any to be immaterial.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes, penalties and interest	\$ 745,000	\$ 855,000	\$ 777,764	\$ (77,236)
Sales and use tax revenue	-	200,000	457,994	257,994
Other miscellaneous	71,500	123,500	122,411	(1,089)
Total revenue	<u>816,500</u>	<u>1,178,500</u>	<u>1,358,169</u>	<u>179,669</u>
EXPENDITURES				
Current:				
General government	186,400	214,450	177,478	36,972
Fire and emergency services	586,892	601,492	279,329	322,163
Total expenditures	<u>773,292</u>	<u>815,942</u>	<u>482,326</u>	<u>333,616</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>43,208</u>	<u>362,558</u>	<u>875,843</u>	<u>513,285</u>
OTHER FINANCING SOURCES (USES)				
Principal payments on loan	(43,208)	(43,208)	(43,208)	-
Total other financing sources and uses	<u>(43,208)</u>	<u>(43,208)</u>	<u>(43,208)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES				
	-	319,350	832,635	513,285
FUND BALANCES AT BEGINNING OF YEAR				
	<u>1,358,025</u>	<u>1,358,025</u>	<u>1,358,025</u>	<u>-</u>
FUND BALANCE AT END OF YEAR				
	<u>\$ 1,358,025</u>	<u>\$ 1,677,375</u>	<u>\$ 2,190,660</u>	<u>\$ 513,285</u>

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

COMPLIANCE SECTION



June 13, 2025

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities, and the aggregate remaining fund information of Jefferson County Emergency Services District #4 (the District), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 13, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

2396 Eastex Fwy ♦ Beaumont, TX 77703
Phone (409) 898-8777 ♦ Fax (409) 898-1039

Purpose of This Report

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

Sincerely,

Marino CPA Firm

Exhibit C



March 20, 2025

To Board of Commissioners
Jefferson County Emergency Services District # 4
Jefferson County, Texas

We are pleased to confirm our understanding of the services we are to provide Jefferson County Emergency Services District # 4 (the District) for the period ended September 30, 2024. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the period ended September 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Information

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned

and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in the preparation of the financial statements of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably

from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of the Marino CPA Firm and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the requesting agency or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Marino CPA Firm personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the requesting agency or its designee. The requesting agency or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Jeff Marino, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit and issue our reports on an agreed upon date.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$8,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. 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.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to management and those charged with governance of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

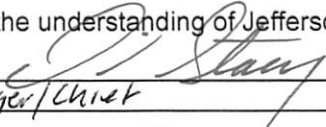
We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy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


Very truly yours,

Marino CPA Firm

RESPONSE:

This letter correctly sets forth the understanding of Jefferson County ESD # 4.

Management signature: 
Title: District Manager/Chief
Date: 6/16/2025

Governance signature: 
Title: President
Date: 6/16/2025



June 16, 2025

To Board of Commissioners
Jefferson County Emergency Services District # 4
Jefferson County, Texas

We are pleased to confirm our understanding of the services we are to provide Jefferson County Emergency Services District # 4 (the District) for the period ended September 30, 2025. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the period ended September 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Information

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned

and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in the preparation of the financial statements of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably

from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of the Marino CPA Firm and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the requesting agency or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Marino CPA Firm personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the requesting agency or its designee. The requesting agency or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Jeff Marino, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit and issue our reports on an agreed upon date.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$8,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. 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.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to management and those charged with governance of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant 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 attached copy and return it to us.

Very truly yours,

Marino CPA Firm

RESPONSE:

This letter correctly sets forth the understanding of Jefferson County ESD # 4.

Management signature: 

Title: District Manager/Chief

Date: 6/16/2025

Governance signature: 

Title: President

Date: 6/16/2025

Exhibit D

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
COMPILED FINANCIAL STATEMENTS
For the year ended September 30, 2024**



MARY ELLEN ROBERTSON, CPA, PLLC
Certified Public Accountant

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
 COMPILED FINANCIAL STATEMENTS
 For the Year Ended September 30, 2024**

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INTRODUCTORY SECTION

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
JEFFERSON COUNTY, TEXAS
For the Year Ended September 30, 2024**

Board of Commissioners

Jeffery Roebuck
Charles Reneau
Davilyn Walston
Sandra Melton
Robert Bordes
David Stacey

President
Vice President
Secretary
Treasurer
Assistant Treasurer
District Manager

Command Staff

David Stacey

Fire Chief

FINANCIAL SECTION

Mary Ellen Robertson, CPA, PLLC
CERTIFIED PUBLIC ACCOUNTANT

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

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson County Emergency Services District No. 4, as of and for the year ended September 30, 2024, and related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Accounting principles generally accepted in the United States of America require that Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund on page 24 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the representation of management. Such information is the responsibility of management. The required supplementary information was subject to my compilation engagement. I have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any form of assurance on such information.

I am not independent with respect to Jefferson County Emergency Services District No. 4.

Mary Ellen Robertson, CPA, PLLC

Mary Ellen Robertson, CPA, PLLC
Beaumont, Texas

June 6, 2025

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2024

In this section of the Annual Financial Report, we, the managers of the Jefferson County Emergency Services District No. 4 (the District), discuss and analyze the District's financial performance for the fiscal year ended September 30, 2024. Please review it in conjunction with the accountant's compilation report on page 2 and the District's Basic Financial Statements which follow this section.

FINANCIAL HIGHLIGHTS

- After the eleventh year of operations, the District's total combined net position was \$3,201,131 at September 30, 2024, as compared to \$2,460,132 at September 30, 2023.
- During the year, the District's expenses were \$741,199 less than the \$1,363,219 revenues generated in taxes and other revenues for governmental activities. This compares to last year when expenses were \$199,621 less than revenues.
- The general fund reported a fund balance this year of \$2,231,770. All is for unrestricted use by the District. The prior year fund balance at year end was \$1,385,025.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) management's discussion and analysis (this section), (2) the basic financial statements, and (3) required supplementary information.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. They include the Statement of Net Position and the Statement of Activities that provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

The Statement of Net Position presents information in a format that displays assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources to equal net position. Net position is displayed in three components – net investment in capital assets, restricted and unrestricted. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. To assess the overall health of the District, one needs to consider additional nonfinancial factors such as changes in the District's tax base.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2024

OVERVIEW OF THE FINANCIAL STATEMENTS, Continued

The *Statement of Activities* presents information showing how the government's net position changed during the current fiscal year. All changes in net position are reported for all current year's revenues and expenses regardless of when cash is received or paid. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the District's government-wide financial statements distinguish the functions of the District as being principally supported by taxes (governmental activities) as opposed to business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements provided detailed information about the District's most significant funds, *not* the District as a whole.

- Some funds are required by State law and by bond covenants.
- The Board of Commissioners may establish other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The District has the following kinds of funds:

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District's major governmental fund is the General Fund. Data for the remaining governmental funds are combined into a single, aggregated presentation.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2024

OVERVIEW OF THE FINANCIAL STATEMENTS, Continued

The District adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

Notes to the Financial Statements. The notes provide additional information that is essential to a complete understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15-23 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* that further explains and supports the information in the financial statements. Required supplementary information can be found on page 24 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$3,201,331 at the close of the most recent fiscal year. (See Table I)

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

	September 30, 2024	September 30, 2023
Current and Other Assets	\$ 2,269,360	\$ 1,423,891
Capital Assets	1,101,774	1,239,186
Total Assets	\$ 3,371,134	\$ 2,663,077
Long-term Liabilities	\$ 92,805	\$ 137,263
Other Liabilities	76,997	65,682
Total Liabilities	\$ 169,802	\$ 202,945
Net Assets:		
Invested in Capital Assets, Net of Related Debt	\$ 964,513	\$ 1,058,715
Unrestricted	2,236,819	1,401,417
Total Net Position	\$ 3,201,331	\$ 2,460,132

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

A portion of the District's net position, \$964,513, reflects its investment in capital assets (e.g. land, buildings, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. The \$2,236,818 of unrestricted net position represents resources available to fund the programs of the District next year.

Changes in Net Position. The District's total revenues were \$1,363,219. For the current year most of the revenues resulted from property taxes levied and sales tax revenues. Miscellaneous revenues accounted for 9% of total revenues. In future years most of the District's revenues will be derived from property and sales tax revenues.

Total cost of all programs and services was \$444,542. The net position of the District for the current year increased \$741,199 (see Table II below).

Key elements of the governmental activities of the District are reflected in the following table.

Table II
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
Changes in Net Position

	<u>September 30,</u> <u>2024</u>	<u>September 30,</u> <u>2023</u>
Revenues:		
General Revenues:		
Maintenance and Operations Taxes	\$ 1,240,808	\$ 711,999
Miscellaneous	122,411	58,541
Total Revenues	<u>1,363,219</u>	<u>770,540</u>
Expenses:		
General Government	177,478	438,561
Fire and Emergency Services	444,542	132,358
Total Expenses	<u>622,020</u>	<u>570,919</u>
Increase (Decrease) in Net Assets	741,199	199,621
Net Assets, Beginning of Year	2,460,132	2,260,511
Net Assets, End of Year	<u>\$ 3,201,331</u>	<u>\$ 2,460,132</u>

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2024**

GOVERNMENTAL ACTIVITIES

- Property tax rates were set at \$.073806 per \$100 valuation for M&O. The rate for 2024-2025 is set at \$.068304 per \$100 of taxable valuation of M&O.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

GENERAL FUND BUDGETARY HIGHLIGHTS

There was one budget amendment for the 2023-2024 year and it was approved by the Commissioners.

CAPITAL ASSETS AND LONG-TERM DEBT ACTIVITY

Capital Assets. At September 30, 2024 the District had \$1,101,775 (net of depreciation) invested in capital assets, buildings, equipment and vehicles.

**Table III
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4
Capital Assets
Governmental Activities**

	September 30, 2024	September 30, 2023
Land, Buildings and Improvements	\$ 226,729	\$ 220,482
Emergency Equipment and Vehicles	1,969,609	1,950,337
Totals	2,196,338	2,170,819
 Less Accumulated Depreciation:		
Buildings and Improvements	(14,598)	(11,203)
Emergency Equipment and Vehicles	(1,079,965)	(920,429)
Total Accumulated Depreciation	(1,094,563)	(931,632)
Net Capital Assets	\$ 1,101,775	\$ 1,239,187

**JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2024**

CAPITAL ASSETS AND LONG-TERM DEBT ACTIVITY, Continued

Long-term Debt. At year-end, the District had \$137,262 in notes payable outstanding. More detailed information about the District's long-term debt can be found in Table IV below and in the notes to the financial statements.

**Table IV
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4
Outstanding Debt**

	September 30, 2024	September 30, 2023
Governmental Activities:		
Note Payable	\$ 137,262	\$ 180,471
Total	\$ 137,262	\$ 180,471

ECONOMIC FACTORS AND NEW YEAR'S BUDGETS AND RATES

- The District's board adopted a balanced budget for the next fiscal year after giving consideration to the property tax assessed valuations and the level tax rate along with the needs of the district.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to show accountability for the funds the District receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Jefferson County Emergency Services District No. 4.

BASIC FINANCIAL STATEMENTS

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
 STATEMENT OF NET POSITION
 For the Year Ended September 30, 2024

Exhibit A

	Primary Government Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 2,017,636
Taxes receivable - net of allowance	50,059
Sales and use tax receivable	186,821
Prepays	13,132
Other receivables	1,711
Capital assets:	
Buildings, property, and equipment, net	936,181
Land	165,593
Total Assets	3,371,133
LIABILITIES	
Accounts payable	31,583
Payroll Taxes payable	957
Non-current liabilities:	
Due within one year	44,457
Due in more than one year	92,805
Total Liabilities	169,802
NET POSITION	
Net investment in capital assets	964,513
Unrestricted	2,236,818
Total Net Position	\$ 3,201,331

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

STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

Functions / Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government Governmental Activities
Governmental Activities:				
General government	\$ 316,535	\$ -	\$ -	\$ (177,478)
Fire and emergency services	252,097	-	-	(444,542)
Total governmental activities	<u>568,632</u>	<u>-</u>	<u>-</u>	<u>(622,020)</u>
Total Primary Government	<u>\$ 568,632</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (622,020)</u>
		Property taxes, penalties and interest		782,814
		Sales and Use Taxes		457,994
		Other miscellaneous		122,411
		Total general revenues		<u>1,363,219</u>
		Change in Net Position		741,199
		Net Position - Beginning		<u>2,460,132</u>
		Net Position - Ending		<u>\$ 3,201,331</u>

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
 BALANCE SHEET - GOVERNMENTAL FUNDS
 September 30, 2024

Exhibit C

	Total Governmental Funds General Fund
ASSETS	
Cash and cash equivalents	\$ 2,017,636
Taxes receivable - (net of allowance for doubtful accounts)	50,059
Sales and use tax receivable	186,822
Prepaid items	13,132
Other receivables	1,711
TOTAL ASSETS	<u>\$ 2,269,360</u>
 LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	\$ 31,583
Payroll Taxes payable	957
TOTAL LIABILITIES	<u>32,540</u>
 DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property tax	<u>5,050</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>5,050</u>
 FUND BALANCES:	
Unassigned fund balance	<u>2,231,770</u>
TOTAL FUND BALANCE	<u>2,231,770</u>
 TOTAL LIABILITIES, DEFERRED REVENUE AND FUND BALANCE	 <u>\$ 2,269,360</u>

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4 Exhibit C-1
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
September 30, 2024

Governmental fund balance as reported on the balance sheet for governmental funds.	\$ 2,231,770
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,101,774
Long-term liabilities, including bonds payable, are not due in the current period and, therefor, are not reported in the funds.	(137,262)
Recognition of deferred revenue as revenue increases net position.	5,050
Total net position as reported on the Statement of Net Position for Governmental Activities	<u>\$ 3,201,331</u>

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENT FUNDS
 For the Year Ended September 30, 2024

Exhibit D

	Total Governmental Funds General Fund
REVENUES	
Property taxes, penalties and interest	\$ 787,864
Sales and Use Tax Revenues	457,994
Other miscellaneous	122,411
Total revenue	1,368,269
EXPENDITURES	
Current:	
General government	177,478
Fire and emergency services	281,612
Capital Outlay	25,519
Total expenditures	484,609
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	883,660
OTHER FINANCING SOURCES (USES)	
Proceeds from loan	0
Principle payments on loan	(43,208)
Total other financing sources and uses	(43,208)
NET CHANGE IN FUND BALANCES	840,452
FUND BALANCES - BEGINNING	1,358,025
FUND BALANCE - END	\$ 2,198,477

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4 Exhibit D-1
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 For the Year Ended September 30, 2024

Net change in fund balances - total governmental funds (Exhibit D) \$ 840,452

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation in the current year exceeded capital outlays.

Capital outlay	\$	25,519	
Capital asset sold		0	
Depreciation		<u>(162,930)</u>	(137,411)

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

Repayment of principle 43,208

Because some revenues will not be collected for several months after the District's fiscal year end, they are not considered "available" revenue and are deferred in the governmental funds. Deferred revenues increased by this amount in the current period.

(5,050)

Change in net position of governmental activities (Exhibit B) \$ 741,199

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the Jefferson County Emergency Services District No. 4 (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following represents the significant accounting policies used by the District.

A. Reporting Entity

On May 11, 2013, the voters of the District approved the formation of an emergency services district under Article III, Section 48-e of the Texas Constitution and Chapter 775 of the Health and Safety Code of the State of Texas. On May 11, 2013, the County Commissioners Court of Jefferson County, Texas approved the order to form the Jefferson County Emergency Services District No. 4. The District was formed on June 10, 2013 and operates under Board of Commissioners appointed by the Commissioners Court of Jefferson County. The District services the areas previously serviced by the Cheek Volunteer Fire Department and the Labelle-Fannett Volunteer Fire Department. The District is exempt from federal income taxes, state sales tax and state franchise tax.

B. Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Changes in Net Position) report information on all of the non-fiduciary activities of the primary government. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The District currently does not have any *business-type activities* or component units.

The statement of activities demonstrates the degree to which the direct expenses of a given structure or segment, are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead *general revenues*.

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Fund Financial Statements

The fund financial statements provide information about the government's funds. The emphasis of fund financial statements is on major governmental funds. At this time the District only has one fund.

The District reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for financial resources of the general government, except those required to be accounted for in another fund.

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., both measurable and available to finance expenditures of the fiscal period. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, are recorded only when the payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales and use taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

E. Budgetary Data

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

- a. The Fire Chief submits to the Commissioners a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them. The General Fund is the only Fund the District has at this time.
- b. A public hearing is conducted, after proper official journal notification, to obtain taxpayer comments.
- c. Prior to September 30, the budget is legally adopted.
- d. Budget appropriations lapse at year-end and are re-established in the succeeding year.
- e. Budgets for the governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

F. Cash and Investments

Cash includes amounts in demand and time deposit accounts. Investments are reported at fair value. Short-term investments, such as certificates of deposit and debt securities with a maturity date of less than one year, are reported at cost, which approximates fair value.

G. Property Taxes Receivable

Property appraisal within the District is the responsibility of the Jefferson County Appraisal District (Appraisal District). The Appraisal District is required under the Property Tax Code to appraise all property within the County on the basis of 100% of its market value.

In the governmental fund financial statements, property taxes that are measurable and available (receivable within the current period and collected within the current period or within 60 days thereafter to be used to pay liabilities of the current period) are recognized as revenue in the year of levy. Property taxes that are measurable, but not available, are recorded, net of estimated uncollectible amounts, as deferred revenues in the year of levy. Such deferred revenues are recognized as revenue in the fiscal year in which they become available.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

H. Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

I. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

J. Capital Assets

Capital assets which include property, furniture, and equipment are reported in the applicable governmental or business-type activities columns on the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. When assets are retired or otherwise disposed of, the related costs or other recorded amounts are removed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	20-30
Leasehold Improvements	15-30
Furniture and Equipment	5-10
Vehicles	5-15

K. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as expenditures.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

L. Fund Equity

In the fund financial statements, governmental funds report classifications of fund balance based on controls placed upon the funds. In accordance with GASB Statement No. 54, fund balance classifications are recorded as follows:

Non-spendable Fund Balance – amounts that are not in spendable form or amounts that are legally and contractually required to be maintained intact.

Restricted Fund Balance – amounts constrained to a specific purpose by external parties through constitutional provisions or by enabling legislation.

Committed Fund Balance – amounts constrained to a specific purpose by the Commissioners (the highest level of authority within the District); amounts may only be appropriated by resolution of the Board of Commissioners and those amounts cannot be used for any other purpose unless the Commissioners take the same action to remove or change the constraint.

Assigned Fund Balance – the Board of Commissioners delegate authority to the District Fire Chiefs to assign amounts for specific purpose as appropriate.

Unassigned Fund Balance – residual classification applicable to the general fund only.

The District's unassigned general fund balance will be maintained to provide the District with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The unassigned general fund balance may only be appropriated by resolution of the Commissioners.

When it is appropriate for fund balance to be assigned, the Commissioners may delegate authority to the District Fire Chief.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is from the most restrictive to the least restrictive, unless otherwise approved by the Commissioners.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

M. Implementation of New Standards

GASB Statement 63 Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position, amends the net asset reporting requirements in Statement No. 34 and other pronouncements by incorporating deferred outflows of the resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position rather than net assets. This is reflected in the District's financial statements.

N. Date of Management's Review

In preparing the financial statements, the District has evaluated events and transactions for potential recognition for disclosure through June 6, 2025 the date that the financial statements were available to be issued.

NOTE 2: CASH AND INVESTMENTS

At year-end, the District's carrying amount of deposits at Texas First Bank was \$176,138 and the bank balance was \$177,799. At September 30, 2024, the bank balance was covered by federal depository insurance. Deposits are exposed to custodial risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. The District's ending bank balance was \$177,799 as of September 30, 2024. Of this amount, up to 750,000 was covered by FDIC insurance. Collateral of \$329,955 was held by the bank, but because the balance of the account was less than the FDIC insurance amount, no additional collateral was required.

Also, at year-end, the District's carrying amount of deposits at The Texas Short Term Asset Reserve Program (TexSTAR) was \$1,841,499. TexSTAR is a local government investment pool organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Funds Investment Act, Chapter 2256, Texas Government Code (the "PFIA"). TexSTAR was created in April 2002 by contract amount its participating governmental units and is governed by a board of directors (the "Board").

These money market mutual funds meet the requirements of PFIA and which (1) are registered with and regulated by the United States Securities and Exchange Commission (SEC), (2) provide a prospectus and other information required by the Securities Exchange Act of 1934 or the Investment Company Act of 1940, (3) comply with SEC Rule @a-7, (4) include in their investment objectives the maintenance of a stable net asset value of \$1 per share, and (5) invest only in obligations of the United States, its agencies and/or instrumentalities or repurchase agreements collateralized by obligation of the United States, its agencies and/or instrumentalities. Moneys invested through TexSTAR are not considered at risk.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 3: PROPERTY TAXES

Property taxes are collected by the Jefferson County Tax Assessor Collector, and are forwarded to the District through bank transfer. The tax rate held by the District during 2024 was \$.073806 per \$100 of assessed valuation. Property tax revenues are considered available when they become due or past due and are considered receivable within the current period, including those property taxes expected to be collected during a 60-day period after the close of the District's fiscal year. Property taxes are levied on October 1 of each year, a lien is placed on the property on January 1, and the taxes become due on January 31. The taxable assessed value for the roll of December 31, 2023, was \$952,372,384. Property taxes receivable for 2024 are \$60,059 net of allowance for doubtful accounts of \$21,454.

NOTE 4: CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended September 30, 2022, was as follows:

Governmental Activities	Beginning Balance	Current Year		Ending Balance
		Increases	Decreases	
Capital assets being depreciated:				
Buildings and Land	\$ 220,482	\$ 6,247	\$ -	\$ 226,729
Fire equipment and vehicles	1,950,336	19,272	-	1,969,608
Total capital assets being depreciated:	<u>2,170,818</u>	<u>25,519</u>	<u>-</u>	<u>2,170,817</u>
Less accumulated depreciation:				
Buildings	(11,203)	(3,394)		(14,597)
Fire equipment and vehicles	(920,430)	(159,535)	-	(1,079,965)
Total accumulated depreciation	<u>(931,633)</u>	<u>(162,929)</u>	<u>-</u>	<u>(1,094,562)</u>
Total capital assets being depreciated, net	<u>1,239,186</u>	<u>(137,410)</u>	<u>-</u>	<u>1,101,776</u>
Governmental activities capital assets, net	<u>1,239,186</u>	<u>(137,410)</u>	<u>-</u>	<u>1,101,776</u>

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

Fire and Emergency Services	<u>\$ 159,535</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 159,535</u>

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 5: LONG-TERM DEBT

Long-term debt on September 30, 2024, consists of one note. On April 14, 2022, the district purchased vehicle for fire and emergency services and financed a portion of the purchase price. The information on the note is summarized as follows:

<u>Date Issued</u>	<u>Amount</u>	<u>Final Maturity</u>	<u>Annual Installments</u>	<u>Interest Rate</u>	<u>Outstanding Balance</u>
2022	222,465	2027	48,424	2.890%	\$ 137,262
					<u>\$ 137,262</u>

NOTE 5: LONG-TERM DEBT, Continued

Interest on the loans shall be computed at a fixed rate as shown above for five years provided that such rate shall not exceed the maximum lawful rate. These notes may be prepaid in full according to the early redemption value on due date of the loan in years three and four or as shown in the table below. Annual requirements to maturity for the loan is as follows:

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Early Redemption Value</u>
2025	44,457	3,967	48,424	93,605
2026	45,742	2,682	48,424	47,335
2027	47,063	1,361	48,424	0
Total	<u>\$ 137,262</u>	<u>\$ 8,010</u>	<u>\$ 145,272</u>	<u>\$ 140,940</u>

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2024, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Contractual Obligation					
Loans payable	180,889		43,208	137,262	43,208
Governmental activities					
Long-Term Liabilities		<u>\$ -</u>	<u>\$ 43,208</u>	<u>\$ 137,262</u>	<u>\$ 43,208</u>

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE 6: OTHER INFORMATION

A. Risk Management

The District continues to carry commercial insurance for the risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage during the year. Management believes the amount and types of coverage are adequate to protect the District from losses which could reasonably be expected to occur.

B. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

C. Subsequent Events

An election was held on November 7, 2023 for the purpose of considering the levy and collection of a local sales and use tax within the District at a rate not to exceed one and one-half percent (1.5%) in any location in the District.

The election resulted in the adoption of a local sales and use tax in Jefferson County Emergency Services District No. 4 at a rate not to exceed 1.5 percent in any location in the District.

In the 2023-24 fiscal year, the district earned \$447,994 from sales tax. In the 2024-25 fiscal year, the District expects to receive approximately \$1,000,000 in sales tax revenue.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the financial statements.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL-GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Exhibit E

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property taxes, penalties and interest	\$ 745,000	\$ 855,000	\$ 782,814	\$ 72,186
Sales and use tax revenue	0	200,000	457,994	(257,994)
Other miscellaneous	71,500	123,500	122,411	1,089
Total revenue	<u>816,500</u>	<u>1,178,500</u>	<u>1,363,219</u>	<u>(184,720)</u>
EXPENDITURES				
Current:				
General government	186,400	214,450	177,478	36,972
Fire and emergency services	586,892	601,492	307,131	294,361
Total expenditures	<u>773,292</u>	<u>815,942</u>	<u>484,609</u>	<u>331,333</u>
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	<u>43,208</u>	<u>362,558</u>	<u>878,610</u>	<u>(516,053)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from loan	0	0	0	0
Principle payments on loan	(43,208)	(43,208)	(43,208)	0
Total other financing sources and uses	<u>(43,208)</u>	<u>(43,208)</u>	<u>(43,208)</u>	<u>0</u>
NET CHANGE IN FUND BALANCES	0	319,350	835,402	(516,053)
FUND BALANCES AT BEGINNING OF YEAR	<u>1,358,025</u>	<u>1,358,025</u>	<u>1,358,025</u>	<u>0</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,358,025</u>	<u>\$ 1,677,375</u>	<u>\$ 2,193,427</u>	<u>\$ (516,053)</u>

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

Exhibit E

FIRE CHIEF'S REPORT

Board Meeting on June 16, 2025

APPARATUS STATUS AS OF June 16, 2025

	INSERVICE	OUT OF SERVICE	
LABELLE			
	E41	x	E41 hose bed cover sent off for repairs. Vent Saw off for Repairs.
	T41	x	
	B41	x	
	U4	X	
	F550	X	
	U43	x	
	BB40	x	
FANNETT			
	E42	x	Service and repairs completed 06/12/25
	T42	X	
	B42R	x	
	M4	X	
	U41	X	Bed liner installed
CHEEK			
	E43	x	
	T43	x	
	B43	X	

STATION 1: LABELLE

- Backup generator was repaired, replaced 2 batteries and Annual service was also completed.
- E41's bed cover was brought into Hall McSween for repairs.
- Vent saw off of E41 brought in for repairs and chain replacement.

STATION 2: FANNETT

- Window AC unit put in the Office to help with cooling.
- E42 went to South Houston for service and repairs on 05/27/25 with R. Lyday and picked up on 06/12/25. Estimate for repairs and service is \$7,283.44.
- 06/09/25 U41 had spray on bed liner installed.

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:

- Participated in the Exxon Mobile Pipeline Carbon Capture sponsored Cheek Safety Fair on 6/7/25.

- Assisted with 2 mutual aid fires. Tractor trailer fire on IH10 with HVFD and house fire with ESD3.

FIRE RECOVERY:

- No deposits. There were two claims paid for a total of \$800. HCP is changing collection and payment, and invoice method.
- 3 Fire Recovery incidents uploaded for collection since May 19, 2025.
- Waiting on a check to be reissued for a Fire Recovery

ESD:

- Talked with SLI group on Site Plan for fire station plans.
- Texas Forest Service Apparatus and Equipment Grant completed and amount approved for \$24,890.75. 90% match is \$22,401.66. Funds were deposited 6/16/25.
- Received new JCESD 4 District Maps for the Stations. Supplied by South East Texas Regional Planning Commission.
- 5/22/25, deposited \$5,300.00 from Purple Wave for sale of cargo trailer. Trailer was picked up on 5/24/25. Trailer removed from insurance.
- Jefferson County ESD4 participated in Jefferson County Emergency Management Hurricane Drill on 6/11/25. The drill was to simulate transporting evacuees from location to collection points. Also a new mapping program was trained on.
- JCESD4 is to receive a Good Community Partner grant from Exxon Mobil of \$3,000.00 with the intent to purchase two CO2 monitors. Have not received grant yet.
- Discussed Depreciation Schedule for audit with Accountant 6/3/25.
- Fire Chief attended Sabine Neches Chief meeting on 6/04/25.
- Talked with SLI about the possibility of purchasing land to "square up" FM365 property site. SLI stated they should have site plan completed and more details by the next Board Meeting.
- Fire Chief attended multiple planning meetings for Jefferson County Emergency Management Hurricane Drill held on 6/11/25.
- NTTA: multiple phone call and emails to get toll reversed.

FIRE TRAINING:

- Fire training was held on 6/9/25

EMS TRAINING:

- EMS training will be held on 6/24/25

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.
- 13 Members made calls in May 2025

RUNS/CALL VOUME:

- 69 emergency responses by JCESD4 in the month of May 2025.

- 44 or 64% of the calls were Medical/EMS calls. Motor vehicle accidents accounted for 15 of those 44.
- 18 Volunteer members made calls in May 2025.
- 0 “no responses” in April 2025.

Paid Firefighter:

- 8 Paid Firefighters on the roster.
- Paid Firefighters made 65 runs in May 2025.
- 1 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 5/1/25 to 5/31/25

Fire Resources - Personnel and Units

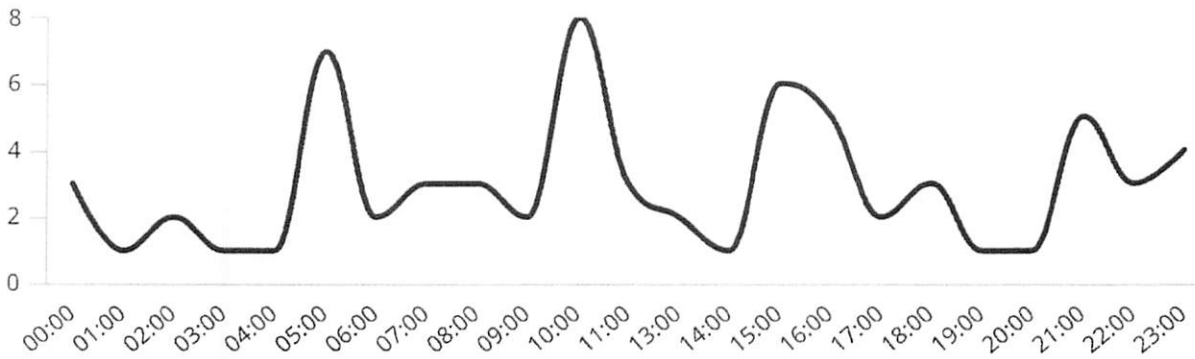
Total Incidents

Count of Incidents
69

Average Time On Scene

Average Time On Scene
49m:27s

Call Volume over Time



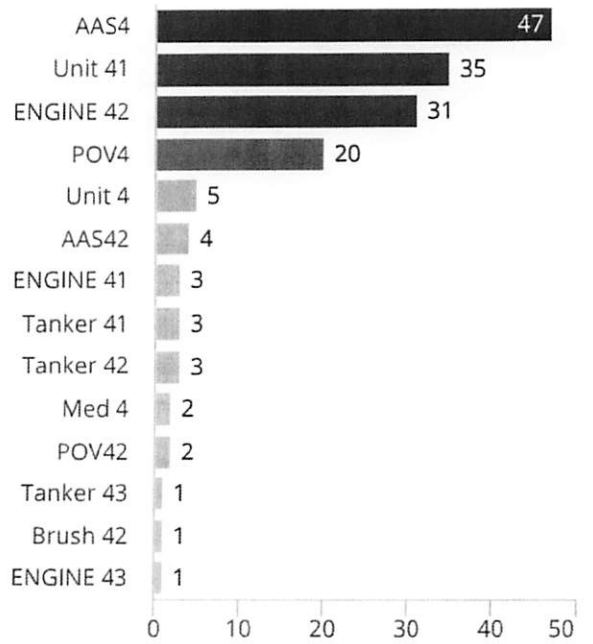
Filter statement

Filters **Alarm Date Range** 5/1/25 to 5/31/25

Breakdown of Calls by Unit

Unit Name	Percentage of Calls	Averag
AAS4	68.1%	
AAS42	5.8%	
Brush 42	1.4%	
ENGINE 41	4.3%	
ENGINE 42	44.9%	
ENGINE 43	1.4%	
Med 4	2.9%	
POV4	29.0%	
POV42	2.9%	
Tanker 41	4.3%	
Tanker 42	4.3%	
Tanker 43	1.4%	
Unit 4	7.2%	
Unit 41	50.7%	

Count of Calls by Unit



Filter statement

Filters **Alarm Date Range** 5/1/25 to 5/31/25

Percentage of Calls by Personnel

Unit Personnel Name	Percentage of Ca	
	05/2025	Grand T
AARON McNEIL - 4505	13.0%	
CASEY PARIGI - 4502	13.0%	
CHARLES D EAVES 4503	15.9%	
Casey Sanders - 402	2.9%	
Claudia J Kester - 4125	4.3%	
Cristy Draper - 4322	1.4%	
Daniel M Summers - 4204	11.6%	
Darrell S Franklin - 4108	1.4%	
David M Stacey - 401	31.9%	
Dylan Compton - 4106	2.9%	
Jeremy Tullis 4504	15.9%	
Kevin Kester - 4115	5.8%	
Logan M Smith - 4207	10.1%	
Mark K Winstead - 4131	5.8%	
Michael A Parise - 4416	10.1%	
Nicholas S Rand - 4119	14.5%	
Randy E Lyday - 4110	37.7%	
Rowdy Y Draper - 422	8.7%	
SEAN - 4508 PETERSON	1.4%	
SEAN SANDERS 4506	5.8%	
Scott Wade - 440	1.4%	
TRET - 4507 DARR	4.3%	
N/A	72.5%	
Grand Total	100.0%	

Breakdown of Calls by Personnel



Filter statement

Filters **Alarm Date Range** 5/1/25 to 5/31/25

Fire Incident Types

Count of Total Incide...

Count of Incidents
69

Fire Calls

Count of Fire Calls
4
Percent of Fire Calls **5.8%**

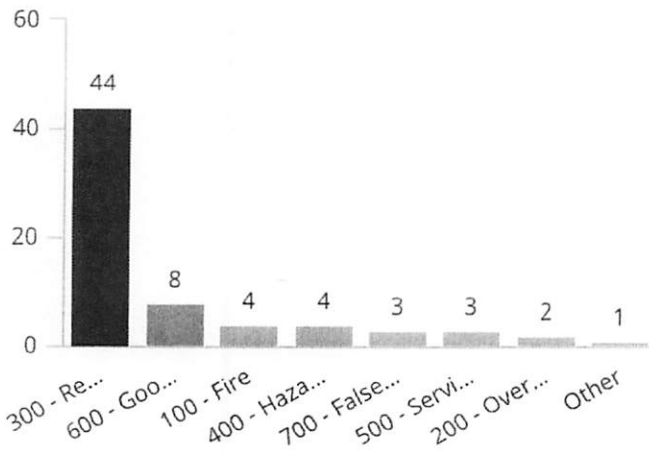
EMS Calls

Count of EMS Calls
44
Percent of EMS Calls **63.8%**

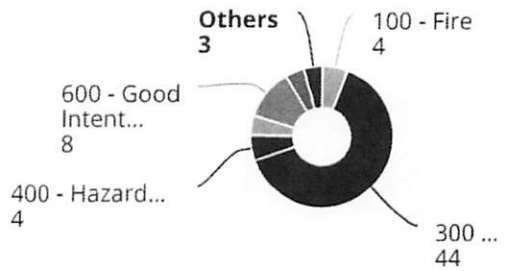
Other Calls

Count of Other Calls
21
Percent of Other Calls **30.4%**

Count of Incidents by Incident Type Group and Year



Percentage of Incident Type Group



Count of Incidents by Type

Incident Type Group	Incident Type	Incident Type Code	Count of Incidents	
			05/2025	Grand Total
100 - Fire	Cultivated vegetation, crop fire, other	170	1	1
	Passenger vehicle fire	131	1	1
	Road freight or transport vehicle fire	132	2	2
100 - Fire Total			4	4
200 - Overpressure Rupture, Explosion, Overheat	Excessive heat, scorch burns with no ignition	251	1	1
	Overpressure rupture from air or gas, other	220	1	1
200 - Overpressure Rupture, Explosion, Overheat Total			2	2
300 - Rescue & EMS	Emergency medical service incident, other	320	1	1
	EMS call, excluding vehicle accident with injury	321	19	19
	Medical assist, assist EMS crew	311	8	8
	Motor vehicle accident with injuries	322	11	11
	Motor vehicle accident with no injuries.	324	4	4
	Rescue, EMS incident, other	300	1	1
300 - Rescue & EMS Total			44	44
400 - Hazardous Condition	Power line down	444	1	1
	Vehicle accident, general cleanup	463	3	3
400 - Hazardous Condition Total			4	4
500 - Service Call	Assist invalid	554	1	1
	Assist police or other governmental agency	551	1	1
	Public service assistance, other	550	1	1
500 - Service Call Total			3	3

Count of Incidents by Type

Incident Type Group	Incident Type	Incident Type Code	Count of Incidents	
			05/2025	Grand Total
600 - Good Intent Call	Authorized controlled burning	631	1	1
	Dispatched & canceled en route	611	6	6
	Smoke scare, odor of smoke	651	1	1
600 - Good Intent Call Total			8	8
700 - False Alarm	Alarm system sounded due to malfunction	735	1	1
	False alarm or false call, other	700	2	2
700 - False Alarm Total			3	3
Other	N/A	N/A	1	1
Grand Total			69	69

Filter statement

Filters **Alarm Date Range** 5/1/25 to 5/31/25

Count of Incidents by Type copy

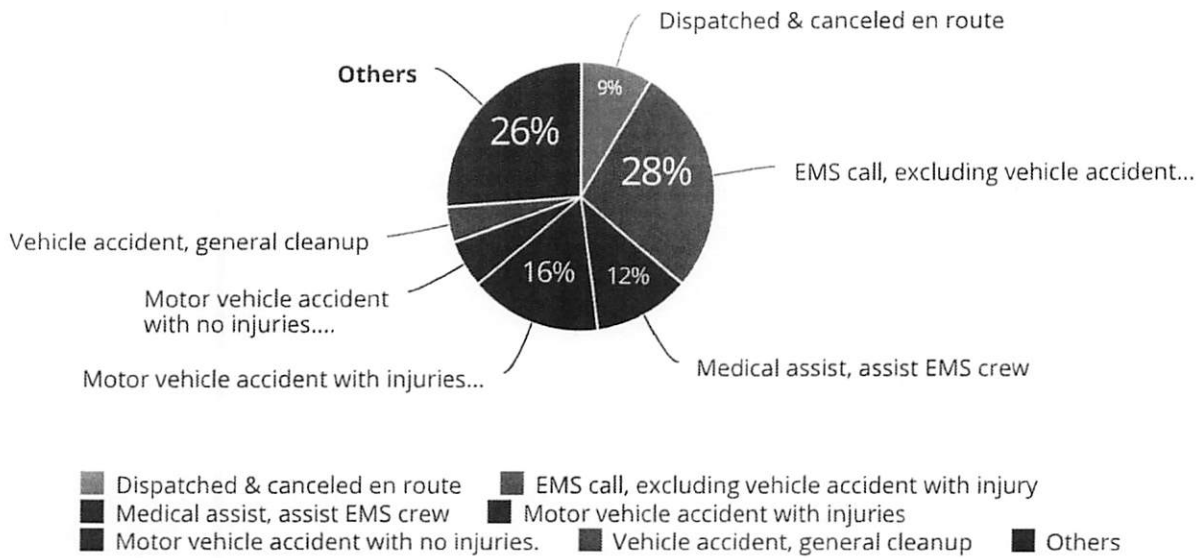


Exhibit F

BANK ACCOUNT BALANCES AS OF JUNE 16, 2025

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

	5/31/2025	6/16/2025
	BALANCE	BALANCE
TEXAS FIRST BANK		
Checking Account #10229417 (Transferred \$200,000.00 to TexSTAR on 5/22/2025)	\$ 71,360.16	\$ 175,074.04
TEXSTAR		
TexSTAR Account #123091111	\$ 3,038,193.04	\$ 3,038,193.04
TOTAL FUNDS AS OF 06/16/2025		
	\$ 3,109,553.20	\$ 3,213,267.08

Deposits in June 2025 at Texas First Bank Account As Of 6/16/2025	DEPOSITS
06/06/2025 Fire Hose Supply	\$ 957.27
06/13/2025 CPA State Fiscal/Inv-Payments (Sales Tax)	\$ 4,412.82
06/13/2025 CPA State Fiscal/Inv-Payments (Sales Tax)	\$ 91,510.04
06/13/2025 Jefferson County Tax Disbursement	\$ 12,817.29
6/16/2025 Texas Forestry Serv Appartus & Equip Grant/Reimbursement	\$ 22,401.66
TOTAL JUNE 2025 DEPOSITS AS OF 06/16/2025	
	\$ 132,099.08

Withdrawals in June 2025 at Texas First Bank Account As Of 6/16/2025	PAYMENTS
06/02/2025 Verizon Wireless	\$ 10.05
06/02/2025 Verizon Wireless	\$ 417.89
06/02/2025 J&M Neal Inc dba Health Claims Plus	\$ 18.04
06/03/2025 Town & Country	\$ 91.20
06/03/2025 Jeremy Tullis	\$ 2,002.00
06/04/2025 Christine Draper	\$ 623.36
06/09/2025 Entergy	\$ 145.09
06/10/2025 Enterprise Guard	\$ 100.00
06/12/2025 Entergy	\$ 353.40
06/12/2025 Entergy	\$ 457.22
06/12/2025 Siddons Martin Emergency Group	\$ 637.01
06/13/2025 IRS/USA Tax Payment	\$ 1,128.28
06/13/2025 June Vendor Checks Total of \$26,387.30	\$ 26,387.30
TOTAL JUNE 2025 PAYMENTS AS OF 06/16/2025	
	\$ 32,370.84

1

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

Page 1 of 7

Account Number: ****9417
Date 05/30/25

EM

PUBLIC FUNDS TIERED INT. JEFFERSON COUNTY EMERGENCY	Acct XXXXXX9417
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Summary of Activity Since Your Last Statement

Beginning Balance	5/01/25	207,806.52
Deposits / Misc Credits	5	99,188.32
Withdrawals / Misc Debits	52	235,634.68
** Ending Balance	5/31/25	71,360.16 **
Service Charge		1.80
Interest Paid Thru 5/31/25		199.47
Interest Paid Year To Date		1,088.47
Annual Percentage Yield Earned		1.18 %
Number of Days for A.P.Y.E.		31
Average Balance for A.P.Y.E.		200,900.40
Minimum Balance		71,162
Enclosures		36

	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
5/09	4,603.71	CPA STATE FISCAL/INV-PAYMTS 32092946816000 JEFFERSON CO ESD
5/09	80,800.75	CPA STATE FISCAL/INV-PAYMTS 32066141139000 JEFFERSON CO ESD
5/13	8,284.39	Jefferson CO Tax/ACH Property tax Disbursement 86 ESD 4
5/22	5,300.00	Deposit
5/30	199.47	Interest Paid



Helping Texans Build Texas®

www.texasfirst.bank

600 Gulf Freeway, Texas City, TX 77591

Return Service Requested

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

CUSTOMER SERVICE
(409) 948-1993

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

Account Number: *****9417

Debits and Other Withdrawals

Date	Amount	Activity Description
5/01	10.70	VERIZON WIRELESS/PAYMENTS 064225772500001 0000000064225772500001
5/01	417.89	VERIZON WIRELESS/PAYMENTS 094212557100001 0000000094212557100001
5/09	116.31	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4
5/12	100.00	ENTERPRISE GUARD/ENGUARD M81030328620 DAVID STACEY
5/12	286.11	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4
5/12	356.04	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4
5/14	1,147.78	IRS/USATAXPYMT 270553481603189 JEFFERSON COUNTY EMERG
5/15	30.93	WestJeffersnMWDp/Payment JEFFERSON CO. ESD 4
5/15	30.93	WestJeffersnMWDp/Payment JEFFERSON COUNTY EDS
5/15	32.33	WestJeffersnMWDp/Payment JEFFERSON COUNTY ESD
5/19	82.52	REPUBLICSERVICES/RSIBILLPAY 308622980992 JEFFERSON COUNTY ESD F
5/19	101.39	REPUBLICSERVICES/RSIBILLPAY 308622980958 JEFFERSON COUNTY ESD F
5/22	200,000.00	3879 - TEXAS SHO/INVESTMENT JEFFERSON COUNTY ESD 4
5/23	65.89	T-MOBILE/PCS SVC 7940827 JEFFERSON COUNTY EMER
5/27	80.30	SPECTRUM/SPECTRUM JEFFERSON COUNTY ESD N
5/27	569.13	VISA/PAYMENT 487452XXXXX4955 DAVID STACEY JR
5/30	1.80	GLOBAL ITEM 6 at \$.30



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(855) 355-8321

CUSTOMER SERVICE
(409) 948-1993

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

Account Number: ****9417

Checks

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
5/07	5246	500.00	5/28	5286	500.00	5/20	5300	90.00
5/08	5248*	957.27	5/28	5287	957.27	5/23	5302*	462.00
5/01	5250*	41.21	5/28	5288	528.83	5/27	5303	375.00
5/01	5253*	293.39	5/27	5289	535.66	5/21	5305*	4,422.00
5/01	5256*	400.00	5/21	5291*	400.00	5/28	5306	1,584.00
5/29	5257	715.00	5/28	5292	1,181.81	5/22	5307	1,584.00
5/01	5263*	462.00	5/28	5293	160.35	5/21	5308	2,112.00
5/15	5265*	400.00	5/30	5294	690.00	5/21	5309	2,464.00
5/14	5277*	30.00	5/30	5295	400.00	5/21	5310	1,584.00
5/15	5282*	115.00	5/21	5296	80.00	5/22	5312*	528.00
5/28	5284*	977.67	5/22	5297	866.67	5/20	5487*	4,357.50
5/28	5285	1,400.00	5/20	5299*	50.00			

* indicates a break in check number sequence

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
5/01	206,181.33	5/14	296,376.67	5/23	81,817.51
5/07	205,681.33	5/15	295,767.48	5/27	80,257.42
5/08	204,724.06	5/19	295,583.57	5/28	72,967.49
5/09	290,012.21	5/20	291,086.07	5/29	72,252.49
5/12	289,270.06	5/21	280,024.07	5/30	71,360.16
5/13	297,554.45	5/22	82,345.40		

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

PUBLIC FUNDS SAVINGS	JEFFERSON COUNTY EMERGENCY	Acct XXXXXX1885
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Summary of Activity Since Your Last Statement

Beginning Balance	5/01/25	.00	
Deposits / Misc Credits	0	.00	
Withdrawals / Misc Debits	0	.00	
** Ending Balance	5/31/25	.00	**
Service Charge		.00	
Average Balance		25,770	
Minimum Balance		0	

TEXAS FIRST BANK
 DATE: 05/22/2025
 AMOUNT: \$500.00
 CHECK NUMBER: 50010229417
 CHECKING REPORT

05/21/2025 5291 \$400.00
 JEFFERSON COUNTY EMERGENCY SERVICES No. 4
 1000 FARMWAY, SUITE 100
 HOUSTON, TX 77055
 281.488.1111
 5291

05/28/2025 5284 \$977.67
 JEFFERSON COUNTY EMERGENCY SERVICES No. 4
 1000 FARMWAY, SUITE 100
 HOUSTON, TX 77055
 281.488.1111
 5284

05/01/2025 5256 \$400.00
 JEFFERSON COUNTY EMERGENCY SERVICES No. 4
 1000 FARMWAY, SUITE 100
 HOUSTON, TX 77055
 281.488.1111
 5256

05/27/2025 5289 \$535.66
 JEFFERSON COUNTY EMERGENCY SERVICES No. 4
 1000 FARMWAY, SUITE 100
 HOUSTON, TX 77055
 281.488.1111
 5289

05/15/2025 5282 \$115.00
 JEFFERSON COUNTY EMERGENCY SERVICES No. 4
 1000 FARMWAY, SUITE 100
 HOUSTON, TX 77055
 281.488.1111
 5282

05/01/2025 5253 \$293.39
 JEFFERSON COUNTY EMERGENCY SERVICES No. 4
 1000 FARMWAY, SUITE 100
 HOUSTON, TX 77055
 281.488.1111
 5253

05/28/2025 5288 \$528.83
 JEFFERSON COUNTY EMERGENCY SERVICES No. 4
 1000 FARMWAY, SUITE 100
 HOUSTON, TX 77055
 281.488.1111
 5288

05/14/2025 5277 \$30.00
 JEFFERSON COUNTY EMERGENCY SERVICES No. 4
 1000 FARMWAY, SUITE 100
 HOUSTON, TX 77055
 281.488.1111
 5277

05/01/2025 5250 \$41.21
 JEFFERSON COUNTY EMERGENCY SERVICES No. 4
 1000 FARMWAY, SUITE 100
 HOUSTON, TX 77055
 281.488.1111
 5250

05/28/2025 5287 \$957.27
 JEFFERSON COUNTY EMERGENCY SERVICES No. 4
 1000 FARMWAY, SUITE 100
 HOUSTON, TX 77055
 281.488.1111
 5287

05/15/2025 5265 \$400.00
 JEFFERSON COUNTY EMERGENCY SERVICES No. 4
 1000 FARMWAY, SUITE 100
 HOUSTON, TX 77055
 281.488.1111
 5265

05/08/2025 5248 \$957.27
 JEFFERSON COUNTY EMERGENCY SERVICES No. 4
 1000 FARMWAY, SUITE 100
 HOUSTON, TX 77055
 281.488.1111
 5248

05/28/2025 5286 \$500.00
 JEFFERSON COUNTY EMERGENCY SERVICES No. 4
 1000 FARMWAY, SUITE 100
 HOUSTON, TX 77055
 281.488.1111
 5286

05/01/2025 5263 \$462.00
 JEFFERSON COUNTY EMERGENCY SERVICES No. 4
 1000 FARMWAY, SUITE 100
 HOUSTON, TX 77055
 281.488.1111
 5263

05/07/2025 5246 \$500.00
 JEFFERSON COUNTY EMERGENCY SERVICES No. 4
 1000 FARMWAY, SUITE 100
 HOUSTON, TX 77055
 281.488.1111
 5246

05/28/2025 5285 \$1,400.00
 JEFFERSON COUNTY EMERGENCY SERVICES No. 4
 1000 FARMWAY, SUITE 100
 HOUSTON, TX 77055
 281.488.1111
 5285

05/29/2025 5257 \$715.00
 JEFFERSON COUNTY EMERGENCY SERVICES No. 4
 1000 FARMWAY, SUITE 100
 HOUSTON, TX 77055
 281.488.1111
 5257

Jefferson County Emergency Services No. 4
TEXAS FIRST BANK
DATE: 05/28/25
AMOUNT: \$1,181.81
REF: "Five Thousand One Hundred Eighty One And 10/100 Dollars"
Lorenz Travel Plaza & Country Club
P.O. Box 40268
Beaumont, TX 77708

05/28/2025 5292 \$1,181.81

Jefferson County Emergency Services No. 4
TEXAS FIRST BANK
DATE: 05/20/25
AMOUNT: \$50.00
REF: "Five And 00/100 Dollars"
DAVID M STACEY
11607 Old Farnett Rd
Beaumont, TX 77708

05/20/2025 5299 \$50.00

Jefferson County Emergency Services No. 4
TEXAS FIRST BANK
DATE: 05/22/25
AMOUNT: \$1,584.00
REF: "One Thousand Five Hundred Eighty Four And 00/100 Dollars"
AARON MICHEL
7608 Garwick Road
Orange, TX 77662

05/22/2025 5307 \$1,584.00

Jefferson County Emergency Services No. 4
TEXAS FIRST BANK
DATE: 05/28/25
AMOUNT: \$160.35
REF: "One Hundred Sixty And 35/100 Dollars"
Lorenz Travel Plaza & Country Club
P.O. Box 40268
Beaumont, TX 77708

05/28/2025 5293 \$160.35

Jefferson County Emergency Services No. 4
TEXAS FIRST BANK
DATE: 05/20/25
AMOUNT: \$90.00
REF: "Ninety And 00/100 Dollars"
JOHN M STACEY
11607 Old Farnett Rd
Beaumont, TX 77708

05/20/2025 5300 \$90.00

Jefferson County Emergency Services No. 4
TEXAS FIRST BANK
DATE: 05/21/25
AMOUNT: \$2,112.00
REF: "Two Thousand One Hundred Twelve And 00/100 Dollars"
CASEY PARKER
14161 BELT HILL LANE
BEAUMONT, TX 77705

05/21/2025 5308 \$2,112.00

Jefferson County Emergency Services No. 4
TEXAS FIRST BANK
DATE: 05/30/25
AMOUNT: \$690.00
REF: "Six Hundred Ninety And 00/100 Dollars"
Mary Ellen Robertson, CPA, PLLC
155 N 10th St
Beaumont, TX 77708

05/30/2025 5294 \$690.00

Jefferson County Emergency Services No. 4
TEXAS FIRST BANK
DATE: 05/23/25
AMOUNT: \$462.00
REF: "Four Hundred Sixty Two And 00/100 Dollars"
Lorraine's Sweet Cakes
1601 Hwy 26
Beaumont, TX 77708

05/23/2025 5302 \$462.00

Jefferson County Emergency Services No. 4
TEXAS FIRST BANK
DATE: 05/21/25
AMOUNT: \$2,464.00
REF: "Two Thousand Four Hundred Sixty Four And 00/100 Dollars"
MICHAEL BOND
1436 FORDHAM
BEAUMONT, TX 77708

05/21/2025 5309 \$2,464.00

Jefferson County Emergency Services No. 4
TEXAS FIRST BANK
DATE: 05/30/25
AMOUNT: \$400.00
REF: "Four Hundred And 00/100 Dollars"
Hilbert Oakes, JV
1275 Robinson in Lane
Beaumont, TX 77708

05/30/2025 5295 \$400.00

Jefferson County Emergency Services No. 4
TEXAS FIRST BANK
DATE: 05/27/25
AMOUNT: \$375.00
REF: "Three Hundred Seventy Five And 00/100 Dollars"
WAGNER'S AIR CONDITIONING CO
P.O. BOX 676
WYNNE, TX 77995

05/27/2025 5303 \$375.00

Jefferson County Emergency Services No. 4
TEXAS FIRST BANK
DATE: 05/21/25
AMOUNT: \$1,584.00
REF: "One Thousand Five Hundred Eighty Four And 00/100 Dollars"
LUCAN SMITH
10737 COLLETT LANE ST
BEAUMONT, TX 77708

05/21/2025 5310 \$1,584.00

Jefferson County Emergency Services No. 4
TEXAS FIRST BANK
DATE: 05/21/25
AMOUNT: \$80.00
REF: "Eighty And 00/100 Dollars"
CASEY PARKER
14161 BELT HILL LANE
BEAUMONT, TX 77705

05/21/2025 5296 \$80.00

Jefferson County Emergency Services No. 4
TEXAS FIRST BANK
DATE: 05/21/25
AMOUNT: \$4,422.00
REF: "Four Thousand Four Hundred Twenty Two And 00/100 Dollars"
TROY ALLEN DARR
3405 ENGLIN ROAD
WYNNE, TX 77995

05/21/2025 5305 \$4,422.00

Jefferson County Emergency Services No. 4
TEXAS FIRST BANK
DATE: 05/22/25
AMOUNT: \$528.00
REF: "Five Hundred Twenty Eight And 00/100 Dollars"
SEAN PETERSON
160 FURST AVE
WYLER, TX 77992

05/22/2025 5312 \$528.00

Jefferson County Emergency Services No. 4
TEXAS FIRST BANK
DATE: 05/22/25
AMOUNT: \$866.67
REF: "Eight Hundred Sixty Six And 2/3 Dollars"
Cindy Sanders
17769 PA 268
Beaumont, TX 77708

05/22/2025 5297 \$866.67

Jefferson County Emergency Services No. 4
TEXAS FIRST BANK
DATE: 05/28/25
AMOUNT: \$1,584.00
REF: "One Thousand Five Hundred Eighty Four And 00/100 Dollars"
Charles Carter Lewis
3405 ENGLIN CIRCLE
WYNNE, TX 77995

05/28/2025 5306 \$1,584.00

Jefferson County Emergency Services No. 4
TEXAS FIRST BANK
DATE: 05/20/25
AMOUNT: \$4,357.50
REF: "Four Thousand Three Hundred Fifty Seven And 50/100 Dollars"
David M Stacey
11607 Old Farnett Rd
Beaumont, TX 77708

05/20/2025 5487 \$4,357.50

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 Afternoon, Sandra Melton

Public Funds Tiered Int. **9417

Last Updated: June 14, 2025 12:57 PM

\$175,074.04

Current Balance

\$197,475.70

Available Balance

[Transactions](#)

[Details & Settings](#)

Date	Description	Amount	
Pending	TFS/VENDOR PAY RMR*IV*AE-151--126977\REF*VV*0510601\REF	\$22,401.66 \$197,475.70	⋮
JUN 13 2025	IRS/USATAXPYMT 270556473911820 JEFFERSON COUNTY EMERG	(\$1,128.28) \$175,074.04	⋮
JUN 13 2025	CPA STATE FISCAL/INV-PAYMTS 32066141139000 JEFFERSON CO ESD	\$91,510.04 \$176,202.32	⋮
JUN 13 2025	Jefferson CO Tax/ACH Property tax Disbursement 86 ESD 4	\$12,817.29 \$84,692.28	⋮
JUN 13 2025	CPA STATE FISCAL/INV-PAYMTS 32092946816000 JEFFERSON CO ESD	\$4,412.82 \$71,874.99	⋮
JUN 12 2025	☒ Check - 5298 <i>Siddons - Martin Emergency Group LLC</i>	(\$637.01) \$67,462.17	⋮

JUN 12 2025	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4		(\$457.22)	\$68,099.18
JUN 12 2025	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4		(\$353.40)	\$68,556.40
JUN 10 2025	ENTERPRISE GUARD/ENGUARD M81074240374 DAVID STACEY		(\$100.00)	\$68,909.80
JUN 9 2025	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4		(\$145.09)	\$69,009.80
JUN 6 2025	FIRE HOSE SUPPLY/ACH Pmt 11175454407 Jefferson County		\$957.27	\$69,154.89
JUN 4 2025	Check - 5486	Christine Dwyer	(\$623.36)	\$68,197.62
JUN 3 2025	Check - 5311	Aronny Tucker	(\$2,002.00)	\$68,820.98
JUN 3 2025	Check - 5301	Tom and Courtney	(\$91.20)	\$70,822.98
JUN 2 2025	Check - 5290	Tom Neal Mrs. Dora death claims Plus	(\$18.04)	\$70,914.18
JUN 2 2025	VERIZON WIRELESS/PAYMENTS 09421255710001		(\$417.89)	\$70,932.22
JUN 2 2025	VERIZON WIRELESS/PAYMENTS 06422577250001		(\$10.05)	\$71,350.11
MAY 30 2025	GLOBAL ITEM 6 at \$.30		(\$1.80)	\$71,360.16
MAY 30 2025	Interest Paid		\$199.47	\$71,361.96
MAY 30 2025	Check - 5294		(\$690.00)	\$71,162.49
MAY 30 2025	Check - 5295		(\$400.00)	\$71,852.49



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: 05/01/2025 - 05/31/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.2954%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 42 DAYS AND THE NET ASSET VALUE FOR 5/30/25 WAS 0.999937.

MONTHLY ACTIVITY DETAIL

TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			2,827,642.07
05/22/2025	ACH DEPOSIT	67538	200,000.00	3,027,642.07
05/30/2025	MONTHLY POSTING	9999888	10,550.97	3,038,193.04
	ENDING BALANCE			3,038,193.04

MONTHLY ACCOUNT SUMMARY

BEGINNING BALANCE	2,827,642.07
TOTAL DEPOSITS	200,000.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	10,550.97
ENDING BALANCE	3,038,193.04
AVERAGE BALANCE	2,892,158.20

ACTIVITY SUMMARY (YEAR-TO-DATE)

ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
GENERAL FUND	800,000.00	0.00	47,735.47

Exhibit G

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

	1 Month Ended 5/31/2025 Actual	8 Months Ended 5/31/2025 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
Revenue					
Ad Valorem Taxes	\$ 8,601	\$ 761,098	\$ 799,000	\$ (37,902)	95.26%
Sales and Use Tax Revenue	87,409	680,846	1,000,000	(319,154)	68.08%
Grants	-	12,329	20,000	(7,671)	61.65%
EMS Billing	-	-	5,000	(5,000)	0.00%
Fire Recovery	-	2,875	5,000	(2,125)	57.50%
Interest Income	10,750	72,944	100,824	(27,880)	72.35%
Other Income	-	23,254	25,000	(1,746)	93.02%
Sale of Equipment	5,300	10,000	10,000	0	100.00%
Donation of Property	-	370,764	371,000	(236)	99.94%
Total Revenue	<u>112,060</u>	<u>1,934,110</u>	<u>2,335,824</u>	<u>(401,714)</u>	<u>82.80%</u>
Operating Expenses					
Advertising	-	157	3,500	(3,343)	4.49%
Bank Fees	2	16	250	(234)	6.40%
Accounting	690	5,407	19,000	(13,593)	28.46%
Cleaning & Building Maintenance/Repairs	481	4,164	13,000	(8,836)	32.03%
Lawn Service	462	3,272	6,500	(3,228)	50.34%
Office Supplies & Postage	40	1,279	2,000	(721)	63.95%
Dues & Fees	-	-	1,500	(1,500)	0.00%
Tax & Appraisal Fees	317	10,406	22,500	(12,094)	46.25%
Sales and Use Tax Fees	1,748	13,617	20,000	(6,383)	68.09%
Interest Expense	-	3,851	3,967	(116)	97.08%
Insurance - VFIS District	-	-	500	(500)	0.00%
Legal/Professional	800	10,232	20,000	(9,768)	51.16%
Lodging/Meals/Travel & Regist ESD	-	1,625	7,500	(5,875)	21.67%
District Manager	1,500	13,500	18,000	(4,500)	75.00%
Administrative Assistant	675	7,620	15,600	(7,980)	48.85%
Payroll Tax Expense	60	1,666	2,600	(934)	64.08%
Small Equipment Purchases (less than \$5,000)	-	6,492	10,000	(3,508)	64.92%
Website Development and Maintenance	-	-	3,500	(3,500)	0.00%
Utilities	796	6,626	12,000	(5,374)	55.22%
Internet	612	4,444	6,500	(2,056)	68.37%
Telephone/Cell Phone	20	160	1,000	(840)	16.00%
Water & Garbage	278	2,135	3,800	(1,665)	56.18%
Note Payable - 3000 Gal Tanker (New -2022-23)	-	44,573	44,457	116	100.26%
Total Operating Expenses	<u>8,481</u>	<u>141,242</u>	<u>237,674</u>	<u>(96,432)</u>	<u>59.43%</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 5/31/2025 Actual	8 Months Ended 5/31/2025 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
Emergency Medical Services					
EMS - Medics - Contract Labor	-	-	80,000	(80,000)	0.00%
EMS - Medical Coordinator	-	2,800	4,800	(2,000)	58.33%
Billing - Admin. Fees	18	245	600	(355)	40.83%
Billing - Collection Fees	-	-	1,100	(1,100)	0.00%
Data/Connectivity (Phone)	49	385	650	(265)	59.23%
EMS-Medical Director	900	4,400	6,000	(1,600)	73.33%
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	70	2,368	7,500	(5,132)	31.57%
Vehicle Repair & Maintenance	-	-	6,000	(6,000)	0.00%
Fuel	37	93	2,000	(1,907)	4.65%
Total Emergency Medical Services	<u>1,074</u>	<u>23,610</u>	<u>132,650</u>	<u>(109,040)</u>	<u>17.80%</u>
Fire Services					
Fire Chief - Telephone Allowance	50	350	600	(250)	58.33%
Certification Dues	-	300	500	(200)	60.00%
Fire Chief	3,500	25,750	42,000	(16,250)	61.31%
Small Equipment Purchases	2,934	4,619	8,000	(3,381)	57.74%
Fire Field Meals	84	279	1,000	(721)	27.90%
Dispatch Services/I Am Responding	-	21,459	23,000	(1,541)	93.30%
Vehicle Repair & Maintenance	1,959	39,494	60,000	(20,506)	65.82%
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	52	5,028	25,000	(19,972)	20.11%
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	80	762	5,000	(4,238)	15.24%
Supplies - Hoses/Nozzles/Tarps	957	1,915	10,000	(8,085)	19.15%
Training & Materials/Tuition/Registration	10	3,151	5,000	(1,849)	63.02%
Fuel	751	6,417	10,000	(3,583)	64.17%
Insurance - Prop. & Liab.	-	55,043	57,000	(1,957)	96.57%
Insurance - Worker's Compensation	-	-	25,000	(25,000)	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	2,072	3,500	(1,428)	59.20%
Supplies - Fire	75	971	5,000	(4,029)	19.42%
Quartermaster/Station Attendant	-	750	9,000	(8,250)	8.33%
Software - Emer Reporting	-	6,251	10,000	(3,749)	62.51%
Billing - Collection Fees	-	652	1,500	(848)	43.47%
Assitant Fire Chief	867	6,933	10,400	(3,467)	66.66%
Pay Per Call	-	10,945	15,000	(4,055)	72.97%
Fire Fighter Contranct Pay	16,280	78,899	135,000	(56,101)	58.44%
Total Fire Services	<u>27,982</u>	<u>286,666</u>	<u>497,000</u>	<u>(210,334)</u>	<u>57.68%</u>
Capital Expenditures					
New Firestation	11	11	25,000	(24,989)	0.04%
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	-	-	1,012,500	(1,012,500)	0.00%
Total Capital Expenditures	<u>11</u>	<u>395,152</u>	<u>1,445,500</u>	<u>(1,050,348)</u>	<u>27.34%</u>
Contingency					
Contingency	-	-	23,000	(23,000)	0.00%
Total Contingency	<u>0</u>	<u>0</u>	<u>23,000</u>	<u>(23,000)</u>	<u>0.00%</u>
Total Expenses	<u>37,548</u>	<u>846,670</u>	<u>2,335,824</u>	<u>(1,489,154)</u>	<u>36.25%</u>
Net Change in Fund Balance	<u>\$ 74,512</u>	<u>\$ 1,087,440</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 H

JCESD4 - Jefferson County Emergency Services District No. 4

Check List

All Bank Accounts

June 16, 2025

Check Number	Check Date	Payee	Amount
Payroll Checks			
5488	06/16/25	Draper, Cristine A	761.89
5489	06/16/25	Stacey, David M	4,357.50
Payroll Check Total			<u>5,119.39</u>
Vendor Checks			
5313	06/16/25	DR. CHRISTOPHER ALAN BELL	500.00
5314	06/16/25	Delta Industrial Service and Supply	180.00
5315	06/16/25	EMERGENCY POWER SERVICE	1,858.78
5316	06/16/25	Green Acres Grocery, Inc.	465.67
5317	06/16/25	Joshua C. Heinz	400.00
5318	06/16/25	Lone Star Lube Right	14.95
5319	06/16/25	Love's Travel Stops & Country Stores	159.78
5320	06/16/25	Mary Ellen Robertson, CPA, PLLC	690.00
5321	06/16/25	ROLLINS SERVICES	800.00
5322	06/16/25	Casey Sanders	866.67
5323	06/16/25	DAVID M STACEY	50.00
5324	06/16/25	Joyce M. Stacey	60.00
5325	06/16/25	Town and Country	92.38
5326	06/16/25	Trendsetter Screenprinting & Emroidery, LLC	360.00
5327	06/16/25	Unlimited Lawn Care	462.00
5328	06/16/25	Hubert Oxford, IV	400.00
5329	06/16/25	DONALD SCOTT WADE	400.00
5330	06/16/25	TRET ALLEN DARR	1,144.00
5331	06/16/25	Charles Daniel Eaves	2,893.00
5332	06/16/25	AARON MCNEIL	1,848.00
5333	06/16/25	CASEY PARIGI	2,365.00
5334	06/16/25	SEAN PETERSON	742.50
5335	06/16/25	NICHOLAS RAND	1,870.00
5336	06/16/25	SEAN SANDERS	792.00
5337	06/16/25	LOGAN SMITH	1,320.00
5338	06/16/25	Jeremy Tullis	2,975.50
5339	06/16/25	Benckenstein & Oxford, L.L.P.	689.60
5340	06/16/25	Jefferson County Appraisal District	1,987.47
Vendor Check Total			<u>26,387.30</u>
Check List Total			<u><u>31,506.69</u></u>

Check count = 30

JCESD4 - Jefferson County Emergency Services District No. 4

Bank Account Register

TexSTAR Checking
May 20, 2025 - June 16, 2025

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			2,827,642.07
05/22/25			TexSTAR		200,000.00	3,027,642.07
05/30/25			Interest Paid for May 2025		10,550.97	3,038,193.04
			Totals	<u>0.00</u>	<u>210,550.97</u>	<u>3,038,193.04</u>

Transaction count = 2

JCESD4 - Jefferson County Emergency Services District No. 4

Bank Account Register

Texas First Bank - Checking
May 20, 2025 - June 16, 2025

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			262,498.80
05/22/25			TexSTAR	200,000.00		62,498.80
05/22/25			PURPLE WAVE AUCTION, INC.		5,300.00	67,798.80
05/23/25		TMOBILE	T-MOBILE	65.89		67,732.91
05/27/25		SPEC	SPECTRUM BUSINESS	80.30		67,652.61
05/27/25		VISA4955	VISA	569.13		67,083.48
05/30/25		TexasFirst	Texas First Bank	1.80		67,081.68
05/30/25			INTEREST PAID FOR MAY 2025		199.47	67,281.15
06/02/25		VERIZON7725	Verizon Wireless	10.05		67,271.10
06/02/25		VERIZON5571	Verizon Wireless	417.89		66,853.21
06/06/25			FIRE HOSE SUPPLY		957.27	67,810.48
06/09/25		ENTERGY892	Entergy	145.09		67,665.39
06/10/25		ENGUARD	ENTERPRISE GUARDIAN INC. ENGUARD	100.00		67,565.39
06/12/25		ENTERGY498	Entergy, Fannett	457.22		67,108.17
06/12/25		ENTERGY878	ENTERGY, LABELLE	353.40		66,754.77
06/12/25		EFTPS	EFTPS on-line payroll tax payment	1,128.28		65,626.49
06/12/25			JEFFERSON CO ESD 4 SALES AND USE TAX DEPOSIT		91,510.04	157,136.53
06/12/25			JEFFERSON CO ESD4A SALES AND USE TAX DEPOSIT		4,412.82	161,549.35
06/12/25			JEFFERSON COUNTY PROPERTY TAX DEPOSIT FOR MAY 2025		12,817.29	174,366.64
06/16/25			TEXAS FORESTY SERVICE		22,401.66	196,768.30
06/16/25	5313	DRBELL	DR. CHRISTOPHER ALAN BELL	500.00		196,268.30
06/16/25	5314	DELTA	Delta Industrial Service and Supply	180.00		196,088.30
06/16/25	5315	EMERPOWER	EMERGENCY POWER SERVICE	1,858.78		194,229.52
06/16/25	5316	GREENACRES	Green Acres Grocery, Inc.	465.67		193,763.85
06/16/25	5317	HEINZ	Joshua C. Heinz	400.00		193,363.85
06/16/25	5318	LONESTAR	Lone Star Lube Right	14.95		193,348.90
06/16/25	5319	LOVES	Love's Travel Stops & Country Stores	159.78		193,189.12
06/16/25	5320	MER	Mary Ellen Robertson, CPA, PLLC	690.00		192,499.12
06/16/25	5321	ROLSERVICES	ROLLINS SERVICES	800.00		191,699.12
06/16/25	5322	SANDERS	Casey Sanders	866.67		190,832.45
06/16/25	5323	DSTACEYREIM	DAVID M STACEY	50.00		190,782.45
06/16/25	5324	JOYCES	Joyce M. Stacey	60.00		190,722.45
06/16/25	5325	TOWNANDCOUN	Town and Country	92.38		190,630.07
06/16/25	5326	TRENDSETTER	Trendsetter Screenprinting & Emroidery, LLC	360.00		190,270.07
06/16/25	5327	UNLIMITED	Unlimited Lawn Care	462.00		189,808.07
06/16/25	5328	OXFORD	Hubert Oxford, IV	400.00		189,408.07
06/16/25	5329	SWADE	DONALD SCOTT WADE	400.00		189,008.07
06/16/25	5330	TRETD	TRET ALLEN DARR	1,144.00		187,864.07
06/16/25	5331	CHARE	Charles Daniel Eaves	2,893.00		184,971.07
06/16/25	5332	AARONMC	AARON MCNEIL	1,848.00		183,123.07
06/16/25	5333	CPARIGI	CASEY PARIGI	2,365.00		180,758.07
06/16/25	5334	SEANPET	SEAN PETERSON	742.50		180,015.57
06/16/25	5335	NICRAND	NICHOLAS RAND	1,870.00		178,145.57
06/16/25	5336	SEANSAN	SEAN SANDERS	792.00		177,353.57
06/16/25	5337	LOSMITH	LOGAN SMITH	1,320.00		176,033.57
06/16/25	5338	JEREMYT	Jeremy Tullis	2,975.50		173,058.07
06/16/25	5339	BENCK	Benckenstein & Oxford, L.L.P.	689.60		172,368.47
06/16/25	5340	JCAPPRaisal	Jefferson County Appraisal District	1,987.47		170,381.00
06/16/25	5488		Draper, Cristine A	761.89		169,619.11
06/16/25	5489		Stacey, David M Jr	4,357.50		165,261.61
			Totals	<u>234,835.74</u>	<u>137,598.55</u>	<u>165,261.61</u>

Transaction count = 49

Exhibit I

