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 February 24, 2020, at the Labelle fire station, located at 12880 FM 365, Beaumont, Texas 77705, pursuant to notice duly posted according to law.

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

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

All of said Board members were present, with the exception of Vice President Reneau and Assistant Treasurer Bordes, thus constituting a quorum. Also present were: Patrick Larson, District Administrator; Jeremy Hansen, District Fire Chief; Mary Ellen Robertson, the District's accountant; Joshua Heinz of the law firm Benckenstein & Oxford, L.L.P., attorneys for the District; and, the individuals shown on the attendance log attached hereto as **Exhibit A**.

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

The Board then moved to Agenda Item No. 5 for review of the Minutes of the January 20, 2020 regular meeting. Upon motion by Treasurer Melton and seconded by Secretary Walston, the proposed minutes were unanimously approved by the Board members present.

Next, President Roebuck directed the Board to Agenda Item No. 6 for the Treasurer's Report. Treasurer Melton reported the following balances in the District's accounts, as reflected in the bank statements attached hereto as **Exhibit C**: Texas First Bank checking (9417) - $288,288.64 as of January 31, 2020, and $498,895.04 as of February 22, 2020; Texas First Bank savings (1885) - $200,317.38 as of January 31, 2020 and February 22, 2020; Allegiance Bank money market - $226,725.73 as of January 31, 2020 and February 22, 2020; Common Cents Credit Union checking - $5.00 as of January 31, 2020 and February 22, 2020; and, Common Cents Credit Union CD - $225,000.00 as of January 31, 2020 and February 22, 2020. The District's total funds on deposit as of January 31, 2020 was $940,337.05, and $1,150,943.45 as of February 22, 2020. The Board also discussed paying off the District's outstanding loan balances, nut the Board decided to table the matter until a future meeting. Mrs. Robertson then reviewed with the Board the financial Statement of Activities attached hereto as **Exhibit D**.

The Board was then directed by President Roebuck to Agenda Item No. 7, at which time Mrs. Robertson reviewed with the Board the District's 2018-19 Compiled Financial Statements, and her two engagement letters (regular accounting services and preparation of the District's annual compiled financial statements), copies of which are attached hereto as **Exhibit E** and **Exhibit F**, respectively. Upon motion by Secretary

Walston and seconded by Treasurer Melton, the Board members present unanimously approved the 2018-19 Compiled Financial Statements and Mrs. Robertson's engagement letters.

Thereafter, the Board moved along to Agenda Item No. 8 for review and approval of the payment of District's bills. Treasurer Melton reviewed with the Board the District's various monthly expenditures, as shown on the Bank Account Registers and Check List attached hereto as **Exhibit G**. Upon motion by Treasurer Melton and seconded by Secretary Walston, the Board members present unanimously approved the bill and expenditure payments (Check Nos. 3758-3778, plus the Visa, Entergy, West Jefferson Co. Municipal Water District, Verizon Wireless, and Republic Services auto-debit payments).

Next, under Agenda Item No. 9, Mr. Larson advised the Board on the proposed three-year maintenance agreement through Physio-Control for the District's Lifepak 15 cardiac monitor and Lucas Device chest compression system, which costs $8,170.20 ($2,723.40 per year). Upon motion by Secretary Walston and seconded by Treasurer Melton, the Board members present unanimously approved the three-year maintenance agreement.

The Board was then directed to Agenda Item No. 9 regarding the Cheek station flood repairs. Mr. Larson advised that he had requested bids from three different contractors, but only received a bid proposal Jeffrey W. bell, LLC d/b/a Classic Carpentry, which totaled $18,375.00. A copy of the repair bid is attached hereto as **Exhibit H**. Secretary Walston then made a motion to accept and approve the Classic

Carpentry proposal for the Cheek station repairs, which was seconded by Treasurer Melton and unanimously approved by the Board members present.

The Board then moved along to Agenda Item No. 10, at which time Derick Arredondo of Verizon Wireless reviewed with the Board the proposal for new iPads for the Board members, District Administrator and Fire Chief. The new iPads cost $359.99 each ($2,519.93 total for seven iPads), plus $37.99 each per month for wireless service ($265.93 per month). A copy of the Verizon price-sheet is attached hereto as **Exhibit I**. The Board and Mr. Heinz also discussed the current pubic information laws and effect of same in relation to District-related communications and electronic/mobile devices. Upon motion by Treasurer Melton and seconded by Secretary Walston, the Board members present unanimously approved the purchase of seven iPads with monthly wireless service for the Board members, District Administrator and Fire Chief.

Thereafter, the Board was directed to Agenda Item No. 12, at which time Mr. Larson advised the Board on the status of the 2005 Scotty Emergency Response Trailer that is owned by Jefferson County but has been in the District's possession for several years. Mr. Larson requested authority for the District to accept ownership of and title to the trailer in the event Jefferson County is willing to transfer same. Secretary Walston then made a motion to accept ownership and title to the trailer from Jefferson County if it is willing to transfer same, which was seconded by Treasurer Melton and unanimously approved by the Board members present.

Next, under Agenda Item No. 13, the Board discussed the proposed duties and responsibilities of David Stacey as the new District Administrator, commencement date, fee amount, and other proposed terms of the District Administrator Service Agreement.

The Board also discussed the equipment and station maintenance services currently being performed by Mr. Stacey, which he is willing to continue doing in addition to the District Administrator duties and responsibilities. Upon motion by Secretary Walston and seconded by Treasurer Melton, the Board members present unanimously approved Mr. Stacey's District Administrator fee of $2,500.00 per month, plus $750.00 per month for the additional equipment and station maintenance services performed by him. Mr. Heinz will revise the draft District Administrator Services Agreement and prepare a separate Equipment and Station Maintenance Services Agreement for the Board to consider at the next meeting.

The Board then moved along to Agenda Item No. 14, at which time Mr. Larson advised the Board of the weekly use of the Labelle station parking lot by the Jefferson County Health Department for its mobile health clinic, and potential issues which could arise therefrom. Mr. Larson is going to gather additional information on the matter and report back to the Board.

Then, under Agenda Item No 15, Mr. Heinz the Board on the new truth-in-taxation disclosure requirements under the Texas Tax Code, the actions being taken in order to comply with same.

Being as there was no further report from counsel under Agenda Item No. 16, or any further matters to come before the Board under Agenda Item No. 17, the regular meeting was adjourned at approximately 7:15 p.m.

Jeff Roebuck, President

Date: 5/18/2020

ATTEST:

____
Randy Walston, Secretary

Date: 5/18/2020

Exhibit A

JEFFERSON COUNTY ESD No. 4

Regular Board Meeting

February 24, 2020

SIGN-IN SHEET

1 DAVID STACEY

2 Randy Lydon 4110

3 Mark Winsted 4131

4 michael Parise 4416

5 Claudia Kester 4125

6

7

8

9

10

11

12

13

Exhibit B

Jefferson County ESD No. 4
Chief's Report
24 FEB, 2020

1. **Station Status:**

   LaBelle STA #1: Operational – All apparatus in service. (B41 Limited)

   Fannett STA #2: Operational – All apparatus in service.

   Cheek STA #3: Limited – All apparatus in service. (Limited facilities)

2. **Apparatus Status:**

   E41 – In Service
   T41 – In service
   B41 – In service: (Limited)
   E42 – Out of Service
   T42 – In service
   B42 – In Service
   E43 – In service
   T43 – In service
   B43 – In service
   MED4 – In Service
   U4 – Awaiting Delivery (FEB2020)

3. **Membership:** One member resigned in January 2020. One member application received.

4. **Training:**
   01/06/20: Fire Training: Hazardous Materials, LaBelle Station 1
   01/27/20: EMS Training: CPR Recertification, LaBelle Station 1

5. **Operations: 1.** E42 returned from warranty service at Metro Fire in Houston, TX (3 wks). **2.** SCBA annual inspection and testing due – to be scheduled. **3.** Metro Fire declined LMTV project. Silsbee Ford/Cowboy Fleet provided quote for emergency warning package and Siddons Martin to provide revised quote to complete skid unit retrofit. **4.** LMTV: installed new door gaskets and performed troubleshooting of vehicle parking/running lights. Parts to be ordered.

6. **Administration: 1.** Progress continues with improvement of records management. **2.** Progres continues with electronic inventory. **3.** Still need assistance with development of written guidance for handling of routine and FOIA records requests. **4.** Records management training scheduled for _______________. **5.** New Station Committee met on Thursday 06FEB2020, 6pm LaBelle Fire Station (Commissioners Roebuck/Bordes). Discussed steps needed to move forward and assigned responsibilities.

#

Jefferson County Emergency Services District #4

Beaumont, TX

This report was generated on 2/24/2020 4:36:50 PM

Incident Monthly Report for Station(s) with Incident Count and 1st Arriving Unit Response Time OR Response Mode

Station(s): All Stations | Start Date: 01/01/2020 | End Date: 01/31/2020

Average response time for 1st arriving unit for selected station(s).	9.73
Percentage of incidents for selected station(s) responded to within 8 minutes. (Total incidents using 1st arriving unit response time to determine if with 8 minutes.	38.30%

Incidents by Category For Selected Station(s)	Count
Fire (100s)	4
Overpressure Rupture, Explosion, Overheat (no fire (200s)	0
EMS (300s)	32
Hazardous Conditions (400s)	2
Service Calls (500s)	2
Good Intent Calls (600s)	11
False Alarms (700s)	3
Severe Weather (800s)	0
Special Incidents (900s)	0
Total Incidents for selected station(s)	54

Basic Statistics for selected station(s) – 1st Arriving Unit – for selected station (s)	
Count of Incidents	54
Mean	9.73
Median	8.4
Min	.2
Max	22.03
Range	0.20 - 22.03
Standard Deviation	4.82

Response Times Under / Over 8 Minutes for selected station(s)

Unit ID	Over 8 Minutes	8 Minutes or Less
AAS4	8	1
E41	1	0
E42	1	0

Report is limited to Completed and Reviewed Incidents Only. Average Response Time is the Difference between Dispatched and Arrived.Incidents with no arrival are not counted in the 1st arriving unit calculations.

E43	4	3
M4	2	2
POV4	12	13
Response Mode for selected station(s)		54

Response Mode - 8 minute comparison for selected station(s)

Response Mode	Over 8 Minutes	8 Minutes or Less
Initial Lights and Sirens, Downgraded to No lights or Sirens	3	3
Lights and Sirens	25	23

Jefferson County Emergency Services District #4

Beaumont, TX

This report was generated on 2/24/2020 4:37:25 PM

Response Percentage per FDID per Personnel for Incident Types for Personnel

Personnel: All Personnel | Incident Type(s): All Incident Types | Start Date: 01/01/2020 | End Date: 01/31/2020

Personnel	Calls Attended	% of Calls for Selected Incident Types
FDID: NH306		
Acadian, Ambulance	43	79.6%
Arceneaux - 4144, Jesse	4	7.4%
Breed - 410, Johnny	5	9.3%
Byers - 4139, Timothy	3	5.6%
Compton - 4106, Dylan	4	7.4%
DiBonaventura - 4102, Carlo A	15	27.8%
Eastepp - 4208, Hayden	1	1.9%
Hansen - 401, Jeremy	14	25.9%
Kester - 4115, Kevin	10	18.5%
Kester - 4124, Ashley	8	14.8%
Kester - 4125, Claudia	19	35.2%
Kester - 4223, Joshua	5	9.3%
Kirkgard - 4117, Kendall (Brady)	21	38.9%
Longoria - 4205, David	8	14.8%
Lyday - 4110, Randy	24	44.4%
Parise - 4416, Michael	4	7.4%
Salles - 4226, Paul	4	7.4%
Sanders - 402, Casey	3	5.6%
Stacey - 420, David	12	22.2%
Vasquez - 4111, Angel	1	1.9%
Wade - 440, Scott	4	7.4%
Williams - 421, Thomas	4	7.4%
Winstead - 4131, Mark	24	44.4%
Total Incidents for FDID NH306	54	

Total Incidents for all FDIDs 54

Displays the number and percentage of Incidents attended by each Personnel for each FDID in the agency over the selected Date Range. Only Reviewed incidents are included.

DISTRICT ADMINISTRATOR'S REPORT

February 24, 2020

STATION 1 LaBelle **Generato**r issues are being addressed.

STATION 2 Fannett **I had a meeting** with Mr. Doug Canant, District Engineer for DD6, about our plans for the new station on Hwy 124. A synopsis of that discussion is attached.

STATION 3 Cheek **We have received** 1 bid for repairs to Station 3. Three request were offered, 2 responded to look at the building. One quote was received to date.

EMS – **Application** is in process on our Medicaid/THMP provider license. BCBS has been approved and we have received our first payment from them in the amount of $663.46.

ESD - **Safe-D conference** was held in Galveston @ the Moody Center on **February 20th, 21st and 22nd**. David Stacey attended for JECED4.
Work has begun on the new and updated JCESD4.com website to comply with the new Truth in Taxation legislation among other things.
I spoke with Mr. Blake Kaus with Community Leasing Partners who financed the new E42 Engine about early or advanced payment of the note. He is preparing a report for us detailing our options and should be received in the next week or two.

Payment #4 of 5 for the 3000 gal tanker in the amount of **$32,603.65** is due March 8th, 2020 and is included in this month's bill payments.

NEW VENDORS – Application has been approved by **O'Reilly Auto** for a charge account.

VFIS –

Request for Training – David Stacey is requesting to attend training for Emergency Reporting.

Communications –

Policy Manual – Compilation of a comprehensive policy manual continues as time allows and as policies are created and approved.

Building Use & Rental –

No Charge Rentals – Ladies' Auxiliary Meets Monthly. Chief Hansen 2/9/20 for a reception.

February 24, 2020

SYNOPSIS OF DISCUSSIONS WITH DOUG CANANT, DISTRICT ENGINEER FOR DD6 ON FEBRUARY 21, 2020

On Friday February 21st, 2020 I had a meeting with Mr. Canant about the ESD's plans to build a new fire station using our property on Hwy 124 in Fannett and their requirements related to drainage and a detention pond.

If a property is connected to a DD6 ditch, that alleviates the necessity of a detention pond. The property on 124 is not adjacent to a DD6 ditch but is fronted by a State Highway Department ditch. Therefore, TxDOT is the agency responsible to determine our requirements. Our engineers and TxDOT engineers would have to meet and submit plans for the property and they then would then tell us what is required. Some things TxDOT would take into consideration are the elevation of the property, the sq ft of the structure, the elevation of the slab and parking areas, our percentage share of the road ditch usage, the natural direction of fall, the depth of normal and potential water level, the need to expand the existing culverts, etc. Once their engineers have submitted their requirements Mr. Canant said it would be adopted and accepted by his agency. Per Mr. Canant, using Google Earth, the elevation of the property is approximately 19'. He shows a peak water level for Green Acres of 22.3' with a recommendation that we elevate a minimum of 3'. Per JCAD, the property is 87,210 sq ft. Predicated on a 100'x150' building and an additional 50' wide paving around the building for parking and training, would give us a total footprint of 50,000 sq ft, 15,000 of which would be the station. He said TxDOT would probably give us some credit for the parking lot since it is assumed that it would be lower than the building slab and could be calculated to hold as much as 6" of water. Using these figures his best estimate is that we would be required to build a 0.6 acre/foot (26,136 cubic feet) detention pond. This could be satisfied by a 0.6 acre pond one foot deep or a 0.2 acre pond (8,712 sq ft) 3 foot deep. Other considerations he voiced were our responsibilities to adjoining property owners to not drain excess water onto their properties and to not disrupt the natural flow of water away from those properties. All of these figures would change if we were to lower our footprint by pouring a smaller sq ft slab and parking area by utilizing a 2 story structure.

Exhibit C

TEXAS FIRST BANK
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www.texasfirst.bank
3000 FM 1764 • La Marque, TX 77568-2452
Return Service Requested

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

BOOKKEEPING
(409) 948-1993

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

Account Number: 10229417
Statement Date: 2/02/20
Checks/Items Enclosed: 31

EM

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

Beginning Balance	1/01/20	196,089.05
Deposits / Misc Credits	7	347,577.47
Withdrawals / Misc Debits	37	255,377.88
** Ending Balance	1/31/20	288,288.64 **
Service Charge		.00
Interest Paid Thru 1/31/20		224.83
Interest Paid Year To Date		224.83
Annual Percentage Yield Earned		.63%
Number of Days for A.P.Y.E.		31
Average Balance for A.P.Y.E.		425,044.58
Minimum Balance		195,959
Enclosures		31

FEE RECAP

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

DEPOSITS AND OTHER CREDITS

Date	Deposits	Activity Description
1/03	3,682.39	Deposit
1/06	3,800.26	Deposit
1/07	204,550.74	JEFFERSON COUNTY/PROPTAXPMT 86 ESD #4
1/09	135,000.00	Deposit
1/13	225.00	Deposit
1/21	94.25	Deposit
1/31	224.83	Interest Paid

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BOOKKEEPING
(409) 948-1993

JEFFERSON COUNTY EMERGENCY

Account Number: 10229417
Statement Date: 2/02/20

DEBITS AND OTHER WITHDRAWALS

Date	Withdrawals	Activity Description
1/02	10.05	VERIZON WIRELESS/PAYMENTS 064225772500001 000000064225772500001
1/02	119.71	VERIZON WIRELESS/PAYMENTS 094212557100001 000000094212557100001
1/08	94.22	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4
1/13	103.38	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4
1/13	254.76	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4
1/15	28.14	WestJeffersnMWDp/Payment JEFFERSON CO. ESD 4
1/15	28.14	WestJeffersnMWDp/Payment JEFFERSON COUNTY EDS
1/15	41.32	WestJeffersnMWDp/Payment JEFFERSON COUNTY ESD
1/16	93.19	REPUBLICSERVICES/RSIBILLPAY 308622980958 JEFFERSON COUNTY ESD F
1/16	93.19	REPUBLICSERVICES/RSIBILLPAY 308622980992 JEFFERSON COUNTY ESD F
1/27	448.78	VISA/PAYMENT 487452XXXXX8924 PATRICK L LARSON

CHECKS PAID

* indicates skip in check numbers

Date	Check No.	Amount	Date	Check No.	Amount	Date	Check No.	Amount
1/23	3640	17.30	1/22	3739	400.00	1/28	3748	350.00
1/14	3720*	100.00	1/27	3740	15,001.91	1/28	3750*	237.50
1/07	3731*	539.08	1/22	3741	50.00	1/22	3751	562.25
1/27	3733*	677.06	1/21	3742	2,500.00	1/22	3752	160.00
1/24	3734	114.05	1/28	3743	151.02	1/22	3753	115.00
1/24	3735	725.00	1/27	3744	113.90	1/29	3755*	210.00
1/27	3736	186.60	1/27	3745	45.00	1/27	3756	4,255.02
1/27	3737	352.31	1/22	3746	550.00	1/27	3757	225,000.00
1/23	3738	1,250.00	1/29	3747	400.00			

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BOOKKEEPING
(409) 948-1993

JEFFERSON COUNTY EMERGENCY

Account Number: 10229417
Statement Date: 2/02/20

DAILY BALANCE SUMMARY

Date	Balance	Date	Balance	Date	Balance
1/02	195,959.29	1/13	542,226.24	1/23	536,331.96
1/03	199,641.68	1/14	542,126.24	1/24	535,492.91
1/06	203,441.94	1/15	542,028.64	1/27	289,412.33
1/07	407,453.60	1/16	541,842.26	1/28	288,673.81
1/08	407,359.38	1/21	539,436.51	1/29	288,063.81
1/09	542,359.38	1/22	537,599.26	1/31	288,288.64

PUBLIC FUNDS SAVINGS — JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4 — Acct 20041885

	Beginning Balance	1/01/20	200,266.65	
	Deposits / Misc Credits	1	51.03	
	Withdrawals / Misc Debits	0	.00	
**	Ending Balance	1/31/20	200,317.68	**
	Service Charge		.00	
	Interest Paid 1/01/20 - 1/31/20		51.03	
	Interest Paid Year To Date		51.03	
	Annual Percentage Yield Earned		.30%	
	Number of Days for A.P.Y.E.		31	
	Average Balance for A.P.Y.E.		200,268.29	
	Minimum Balance		200,266	

DEPOSITS AND OTHER CREDITS

Date	Deposits	Activity Description
1/31	51.03	Interest Paid

DAILY BALANCE SUMMARY

Date	Balance	Date	Balance	Date	Balance
1/31	200,317.68				

TEXAS FIRST BANK

Texas First Bank Public Funds Tiere... **9417

Last Updated: 2/22/2020 9:59 PM

Available Balance **$498,895.04**

Available Balance $498,895.04

Date	Description	Amount
FEB 19 2020	REPUBLICSERVICES/RSIBILLPAY 308622980992 JEFFERSON COUNTY ESD F	($93.19) $498,895.04
FEB 19 2020	REPUBLICSERVICES/RSIBILLPAY 308622980958 JEFFERSON COUNTY ESD F	($93.19) $498,988.23
FEB 18 2020	WestJeffersnMWDp/Payment JEFFERSON COUNTY EDS	($28.67) $499,081.42
FEB 18 2020	WestJeffersnMWDp/Payment JEFFERSON COUNTY ESD	($28.67) $499,110.09
FEB 18 2020	WestJeffersnMWDp/Payment JEFFERSON CO. ESD 4	($28.67) $499,138.76
FEB 12 2020	Check - 3754	($225.00) $499,167.43
FEB 12 2020	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	($111.43) $499,392.43
FEB 11 2020	Check - 3749	($250.00) $499,503.86
FEB 10 2020	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	($137.12) $499,753.86

FEB 7 2020	Deposit	$42.81 $499,890.98
FEB 5 2020	JEFFERSON COUNTY/PROPTAXPMT 86 ESD #4	$211,624.19 $499,848.17
FEB 5 2020	Deposit	$100.00 $288,223.98
FEB 3 2020	VERIZON WIRELESS/PAYMENTS 094212557100001 0000000094212557100001	($154.61) $288,123.98
FEB 3 2020	VERIZON WIRELESS/PAYMENTS 064225772500001 0000000064225772500001	($10.05) $288,278.59
JAN 31 2020	Interest Paid	$224.83 $288,288.64
JAN 29 2020	Check - 3747	($400.00) $288,063.81
JAN 29 2020	Check - 3755	($210.00) $288,463.81
JAN 28 2020	Check - 3748	($350.00) $288,673.81
JAN 28 2020	Check - 3750	($237.50) $289,023.81
JAN 28 2020	Check - 3743	($151.02) $289,261.31
JAN 27 2020	Check - 3757	($225,000.00) $289,412.33
JAN 27 2020	Check - 3740	($15,001.91) $514,412.33

JAN 27 2020	Check - 3756	($4,255.02) $529,414.24
JAN 27 2020	Check - 3733	($677.06) $533,669.26
JAN 27 2020	Check - 3737	($352.31) $534,346.32
JAN 27 2020	Check - 3736	($186.60) $534,698.63
JAN 27 2020	Check - 3744	($113.90) $534,885.23
JAN 27 2020	Check - 3745	($45.00) $534,999.13
JAN 27 2020	VISA/PAYMENT 487452XXXXX8924 PATRICK L LARSON	($448.78) $535,044.13
JAN 24 2020	Check - 3735	($725.00) $535,492.91
JAN 24 2020	Check - 3734	($114.05) $536,217.91
JAN 23 2020	Check - 3738	($1,250.00) $536,331.96
JAN 23 2020	Check - 3640	($17.30) $537,581.96
JAN 22 2020	Check - 3751	($562.25) $537,599.26
JAN 22 2020	Check - 3746	($550.00) $538,161.51

AllegianceBank

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

MEMBER FDIC

Account Number	1086255
Statement Date	01/31/2020
Statement Thru Date	02/02/2020
Checks/Items Enclosed	0
Page	1

Return Service Requested
00000945 TA093D02012002564200 01 000000000 0000000 002

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

0000945 0002195 0001-0001

Customer Service Information

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

Relationship Summary

Account Type	**Balance**
DEPOSIT ACCOUNTS	$226,725.73

BUSINESS HYMMA

Account Number: 1086255

Balance Summary

Beginning Balance as of 01/01/2020	**$226,438.04**
+ Deposits and Credits (1)	$287.69
- Withdrawals and Debits (0)	$0.00
Ending Balance as of 01/31/2020	**$226,725.73**
Maintenance Fees for Period	$0.00
Minimum Balance for Period	$226,438.00

Earnings Summary

Interest for Period Ending 01/31/2020	$287.69
Interest Paid Year to Date	$287.69
Annual Percentage Yield Earned (APYE)	1.51%
Average Balance for APYE	$226,438.04
Number of Days for APYE	31

DEPOSITS AND OTHER CREDITS

Date	**Description**	**Deposits**
Jan 31	INTEREST PAID	287.69

FEE RECAP

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

DAILY BALANCE SUMMARY

Date	**Balance**
Jan 31	$226,725.73

Community 1st National Bank
215 S. Seth Child • 210 Tuttle Creek Blvd
785-323-1111 Fax 785-323-1112
www.cfnbmanhattan.com

February 24, 2020

Jefferson County Emergency Services
12880 FM 365 Rd
Beaumont, TX 77705

RE: Request for Loan/Lease Payoff

Dear Jefferson County Emergency Services,

Per your recent request, I have provided a payoff on the lease #62509 for the financing of a 2019 Spartan Pumper on Spartan Chassis VIN 4S9BCETA7KC419505.

Total Payoff Amount:	$167,410.75
Date payoff is valid through:	4/1/2020

The payoff amount listed needs to be received in our office by the date listed for the lease to be considered paid in full.

Payment via check:
Community First National Bank
215 S. Seth Child Road
Manhattan, KS 66502

Payment via wire transfer:
Community First National Bank
ABA: 101.114.918
Acct #1341001
Re: Jefferson County Emergency Services #62509

Upon receipt of funds as listed above, all security interests in the service unit will be released to the benefit of Jefferson County Emergency Services at the address on file.

If you have any questions please feel free to contact me directly at 785-323-4250.

Sincerely,

Crysta McMahan

Crysta McMahan
Loan Operations

COMMUNITY LEASING PARTNERS
Division of Community First National Bank

Phone: 888.777.7850
Fax: 888.777.7875
Cell: 785.313.3154
215 S. Seth Child Road
Manhattan, KS 66502
www.clpusa.net

February 24, 2020

Customer Name: **Jefferson County ESD No. 4, TX**
Patrick Larson, District Administrator

Equipment: Refinance of Existing Leasing

Community Leasing Partners, a Division of *Community First National Bank*, is pleased to present the following financing options for your review and consideration.

Option 1

Total Cost:	$	167,410.75	Payment Frequency:	Annual
Down Payment:	$	100,000.00	First Payment:	September 1, 2020
Trade In:	$	-		
Amount Financed:	**$**	**67,410.75**		

Term in Years:	2	3
Payment:	$34,855.38	$23,655.73
Factor:	0.517060	0.350919
Interest Rate:	3.69%	3.69%

- THERE ARE NO DOCUMENTATION OR CLOSING FEES ASSOCIATED WITH THIS PROPOSAL.
- Fixed interest rate for the terms provided unless otherwise stated.
- This financing is to be executed and funded within 30 days of the date of the proposal, or Lessor reserves the right to adjust the interest rate. The proposal is subject to credit review and approval of mutually acceptable documentation.
- This proposal has been prepared assuming the lessee is bank qualified and that the proposed lease qualifies for Federal Income Tax Exempt Status for the Lessor under Section 103 of the IRS Code.

Thank you for allowing Community Leasing Partners the opportunity to provide this proposal. If you have any questions regarding the options presented, need additional options, or would like to proceed with a financing, please contact me at 1-888-777-7850.

Respectively,

Blake J. Kaus
Vice President & Director of Leasing
blakekaus@clpusa.net

Exhibit D

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

	1 Month Ended 1/31/2020 Actual	4 Months Ended 1/31/2020 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
Revenue					
Ad Valorem Taxes	$ 204,829	$ 291,756	$ 565,000	$ (273,244)	51.64%
EMS Billing	-	-	10,000	(10,000)	0.00%
Grants	-	-	10,000	(10,000)	0.00%
Interest Income	564	5,198	6,500	(1,302)	79.97%
Other Income	7,807	176,819	1,500	175,319	11787.93%
Sale of Equipment	135,000	135,000	135,000	0	100.00%
Total Revenue	348,200	608,773	728,000	(119,227)	83.62%
Operating Expenses					
Accounting	550	1,650	16,000	(14,350)	10.31%
Advertising	-	-	1,000	(1,000)	0.00%
Bank Fees	-	1	100	(99)	1.00%
Cleaning & Building Maintenance/Repairs	556	6,499	20,000	(13,501)	32.50%
District Manager	2,500	7,500	30,000	(22,500)	25.00%
Dues & Fees	50	50	4,000	(3,950)	1.25%
Insurance - VFIS District	-	-	2,800	(2,800)	0.00%
Interest Expense	-	392	8,586	(8,194)	4.57%
Internet	100	300	2,700	(2,400)	11.11%
Lawn Service	210	410	7,000	(6,590)	5.86%
Legal/Professional	1,525	7,044	16,000	(8,956)	44.03%
Lodging/Meals/Travel & Regist ESD	-	-	3,000	(3,000)	0.00%
Note Payable-Comm. First Nat'l (2019 Spartan)	-	-	38,524	(38,524)	0.00%
Note Payable-Dallas Bank&Trst(3000gal Tanker)	-	-	31,106	(31,106)	0.00%
Note Payable-First Financial (Mini Pumper)	-	39,787	39,939	(152)	99.62%
Office Supplies & Postage	-	311	1,500	(1,189)	20.73%
Small Equipment Purchases (less than $5,000)	-	270	500	(230)	54.00%
Tax & Appraisal Fees	4,534	8,010	15,000	(6,990)	53.40%
Telephone/Cell Phone	44	353	2,000	(1,647)	17.65%
Utilities	452	1,783	8,000	(6,217)	22.29%
Water & Garbage	593	1,520	4,000	(2,480)	38.00%
Total Operating Expenses	11,114	75,880	251,755	(175,875)	30.14%

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 1/31/2020 Actual	4 Months Ended 1/31/2020 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
Emergency Medical Services					
Billing - Admin. Fees	-	-	500	(500)	0.00%
Billing - Collection Fees	-	-	1,000	(1,000)	0.00%
Data/Connectivity (Phone)	-	-	500	(500)	0.00%
Equipment (New/Repair/Testing)	38	114	6,500	(6,386)	1.75%
Fuel	111	235	2,000	(1,765)	11.75%
Medical Supplies	31	716	6,000	(5,284)	11.93%
Software Service (Smart Phone App)	-	-	2,500	(2,500)	0.00%
Tuition/Reg/Certification/Dues	114	114	10,000	(9,886)	1.14%
Vehicle Repair & Maintenance	32	32	5,000	(4,968)	0.64%
Total Emergency Medical Services	326	1,211	34,000	(32,789)	3.56%
Fire Services					
Air-Pack SCBA Inspection & Repair	-	-	6,000	(6,000)	0.00%
Certification Dues	250	250	1,000	(750)	25.00%
Dispatch Services/Edispatches	-	22,350	22,000	350	101.59%
Equipment, Boots, Gloves-Insp/Repairs	-	863	6,500	(5,637)	13.28%
Fire Chief	1,250	3,750	15,000	(11,250)	25.00%
Fire Field Meals	-	114	1,000	(886)	11.40%
Fire Uniforms	-	-	4,000	(4,000)	0.00%
Fuel	470	1,263	6,000	(4,737)	21.05%
Insurance - Prop. & Liab.	-	35,266	31,500	3,766	111.96%
Insurance - Worker's Compensation	-	(120)	3,600	(3,720)	-3.33%
Maintenance & Repairs - Radios	-	5,960	1,500	4,460	397.33%
Personal Protection Equipment	-	160	25,000	(24,840)	0.64%
Personal Protective Equipment - Inspection	-	36	3,000	(2,964)	1.20%
Quartermaster/Station Attendant	607	1,580	13,000	(11,420)	12.15%
Small Equipment Purchases	38	907	17,300	(16,393)	5.24%
Software - Emer Reporting	-	2,588	3,000	(412)	86.27%
Supplies - Fire	151	157	7,500	(7,343)	2.09%
Supplies - Hoses/Nozzles/Tarps	-	-	7,500	(7,500)	0.00%
Training & Materials/Tuition/Registration	677	677	10,000	(9,323)	6.77%
Travel/Lodging/Meals/Trans Expenses	-	-	5,000	(5,000)	0.00%
Vehicle Repair & Maintenance	591	25,103	27,500	(2,397)	91.28%
Total Fire Services	4,034	100,904	216,900	(115,996)	46.52%
Capital Expenditures					
Bldg. Improvements - LaBelle	-	-	18,000	(18,000)	0.00%
E43 - Hose/Reflectors Storage	-	-	12,500	(12,500)	0.00%
Four Backup Cameras	-	-	10,000	(10,000)	0.00%
LMTV Improvements	-	-	10,000	(10,000)	0.00%
Radio Communication Upgrade	-	-	28,000	(28,000)	0.00%
Thermal Camera	-	-	10,000	(10,000)	0.00%
Total Capital Expenditures	0	0	88,500	(88,500)	0.00%
Contingency					
Contingency	15,002	23,794	20,000	3,794	118.97%
Total Contingency	15,002	23,794	20,000	3,794	118.97%
Total Expenses	30,476	201,789	611,155	(409,366)	33.02%
Net Change in Fund Balance	$ 317,724	$ 406,984	$ 116,845		

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

Exhibit E

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
COMPILED FINANCIAL STATEMENTS
For the year ended September 30, 2019

MARY ELLEN ROBERTSON, CPA, PLLC
Certified Public Accountant

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
COMPILED FINANCIAL STATEMENTS
For the Year Ended September 30, 2019

TABLE OF CONTENTS

INTRODUCTORY SECTION

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
JEFFERSON COUNTY, TEXAS
For the Year Ended September 30, 2019

Board of Commissioners

Jeffery Roebuck	President
Charles Reneau	Vice President
Randy Walston	Secretary
Sandra Melton	Treasurer
Robert Bordes	Assistant Treasurer
Patrick Larson	District Manager

Command Staff

Jeremy Hansen	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, 2019, and related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund on page 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the representation of management. This information was subject to our compilation engagement; however, I have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

Mary Ellen Robertson

Mary Ellen Robertson, CPA, PLLC
Beaumont, Texas

February 10, 2019

The Texas Building I 985 IH-10 N, Suite 101 1 Beaumont, TX 77706 I Off: (409) 892-8901 1 Fax: (409) 835-3004

In this section of the Annual Financial Report, we, the managers of the Jefferson County Emergency Services District No. 4 (the District), discuss and analyze the District's financial performance for the fiscal year ended September 30, 2019. 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 sixth year of operations, the District's total combined net position was $1,516,623 at September 30, 2019, as compared to $1,359,522 at September 30, 2018.

- During the year, the District's expenses were $157,101 less than the $607,969 revenues generated in taxes and other revenues for governmental activities. This compares to last year when expenses were $335,424 less than revenues.

- The general fund reported a fund balance this year of $552,092. All is for unrestricted use by the District. The prior year fund balance at year end was $749,557.

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.

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.

OVERVIEW OF THE FINANCIAL STATEMENTS, Continued

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

Notes to the Financial Statements. The notes provide additional information that is essential to a complete understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on pages 15-24 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 25 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 $1,516,623 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, 2019	September 30, 2018
Current Assets	$ 596,260	$ 810,614
Capital Assets, Net of Accumulated Depreciation	1,203,983	741,659
Total Assets	$ 1,800,243	$ 1,552,273
Long-term Liabilities	$ 266,580	$ 173,045
Other Liabilities	17,040	19,706
Total Liabilities	$ 283,620	$ 192,751
Net Assets:		
Invested in Capital Assets, Net of Related Debt	$ 937,403	$ 568,613
Unrestricted	579,220	790,909
Total Net Position	$ 1,516,623	$ 1,359,522

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

A portion of the District's net position, $937,403, reflects its investment in capital assets (e.g. land, buildings, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. The District owes $266,580, in debt related to its capital assets. The $579,220 of unrestricted net position represents resources available to fund the programs of the District next year.

Changes in Net Position. The District's total revenues were $607,969. For the current year most of the revenues resulted from property taxes levied. Miscellaneous revenues accounted for 6.3% of total revenues. In future years most of the District's revenues will be derived from property taxes.

Total cost of all programs and services was $450,868. The net position of the District for the current year increased $157,101 (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

	September 30, 2019	September 30, 2018
Revenues:		
General Revenues:		
Maintenance and Operations Taxes	$ 571,454	$ 559,329
Miscellaneous	36,515	189,638
Total Revenues	607,969	748,967
Expenses:		
General Government	126,478	151,808
Fire and Emergency Services	324,390	261,735
Total Expenses	450,868	413,543
Increase (Decrease) in Net Assets	157,101	335,424
Net Assets, Beginning of Year	1,359,522	1,024,098
Net Assets, End of Year	$ 1,516,623	$ 1,359,522

GOVERNMENTAL ACTIVITIES

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

There was one budget amendment for the 2018-19 year and it was approved by the Commissioners.

CAPITAL ASSETS AND LONG-TERM DEBT ACTIVITY

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

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

	September 30, 2019	September 30, 2018
Land, Buildings and Improvements	\$ 67,155	\$ 67,155
Emergency Equipment and Vehicles	1,537,603	956,870
Totals	1,604,758	1,024,025
Less Accumulated Depreciation:		
Buildings and Improvements	3,589	2,820
Emergency Equipment and Vehicles	397,186	279,548
Total Accumulated Depreciation	400,775	282,368
Net Capital Assets	\$ 1,203,983	\$ 741,657

CAPITAL ASSETS AND LONG-TERM DEBT ACTIVITY, Continued

Long-term Debt. At year-end, the District had $266,580 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, 2019	September 30, 2018
Governmental Activities:		
Note Payable	$ 40,780	$ 79,710
Note Payable	62,952	93,335
Note Payable	162,848	0
Total	$ 266,580	$ 173,045

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

Exhibit A

STATEMENT OF NET POSITION

For the Year Ended September 30,2019

		Primary Government
		Governmental Activities
ASSETS		
Cash and cash equivalents	$	559,054
Taxes receivable - net of allowance		33,988
Prepaids		3,068
Deposits		150
Capital assets:		
Buildings, property, and equipment, net		1,203,983
Total Assets		1,800,243
LIABILITIES		
Accounts payable		17,040
Non-current liabilities:		
Due within one year		110,410
Due in more than one year		156,170
Total Liabilities		283,620
NET POSITION		
Net investment in capital assets		937,403
Unrestricted		579,220
Total Net Position	$	1,516,623

See accountant's compilation report.

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
STATEMENT OF ACTIVITIES
For the Year Ended September 30,2019

Exhibit B

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position — Primary Government: Governmental Activities
Governmental Activities:				
General government	$ 126,478	$ -	$ -	$ (126,478)
Fire and emergency services	324,390	-	-	(324,390)
Total governmental activities	450,868	-	-	(450,868)
Total Primary Government	$ 450,868	$ -	$ -	$ (450,868)

Property taxes, penalties and interest	571,454
Other miscellaneous	36,515
Total general revenues	607,969
Change in Net Position	157,101
Net Position - Beginning	1,359,522
Net Position - Ending	$ 1,516,623

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 30,2019

Exhibit C

		Total Governmental Funds General Fund
ASSETS		
Cash and cash equivalents	$	559,054
Taxes receivable - net of allowance		33,987
Prepaids		3,069
Deposits		150
TOTAL ASSETS	$	596,260
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	$	17,040
TOTAL LIABILITIES		17,040
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property tax		27,128
TOTAL DEFERRED INFLOWS OF RESOURCES		27,128
FUND BALANCES:		
Unassigned fund balance		552,092
TOTAL FUND BALANCE		552,092
TOTAL LIABILITIES, DEFERRED REVENUE AND FUND BALANCE	$	596,260

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

RECONCILATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

September 30,2019

Governmental fund balance as reported on the balance sheet for governmental funds.	$ 552,092
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	1,203,983
Long-term liabilities, including bonds payable, are notes due and payable in the current period and, therefore, are not reported in the funds.	(266,580)
Recognition of deferred revenue as revenue increases net position.	21,128
Total net position as reported on the Statement of Net Position for Governmental Activities	$ 1,510,623

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENT FUNDS

For the Year Ended September 30,2019

	Total Governmental Funds
	General Fund
REVENUES	
Property taxes, penalties and interest	$ 585,678
Other miscellaneous	36,515
Total revenue	622,193
EXPENDITURES	
Current:	
General government	126,478
Fire and emergency services	786,715
Total expenditures	913,193
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	(291,000)
OTHER FINANCING SOURCES (USES)	
Proceeds from loan	200,000
Principle payments on loan	(106,465)
Total other financing sources and uses	93,535
NET CHANGE IN FUND BALANCES	(197,465)
FUND BALANCES - BEGINNING	749,557
FUND BALANCE - END	$ 552,092

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, 2019

Net change in fund balances - total governmental funds (Exhibit D)		$ (197,465)
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	$ 580,732	
Depreciation	(118,408)	462,324
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principle of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Issuance of long-term debt	(200,000)	
Repayment of principle	106,466	(93,534)
Because some revenues will not be collected for several months after the District's fiscal year end, they are not considered "available" revenue and are deferred in the governmental funds. Deferred revenues decreased by this amount in the current period.		(14,224)
Change in net position of governmental activities (Exhibit B)		$ 157,101

See accountant's compilation report.
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 non-fiduciary activities of the primary government. *Governmental activities,* which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities,* which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Fund Financial Statements

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

The District reports the following major governmental funds:

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

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

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

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

E. Budgetary Data

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

a. The Fire Chiefs submit to the Commissioners a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them. The General Fund is the only Fund the District has at this time.

b. A public hearing is conducted, after proper official journal notification, to obtain taxpayer comments.

c. Prior to September 30, the budget is legally adopted.

d. Budget appropriations lapse at year-end and are re-established in the succeeding year.

e. Budgets for the governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

F. Cash and Investments

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

G. Property Taxes Receivable

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

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

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:

Assets	Years
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.

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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

M. Implementation of New Standards

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

N. Date of Management's Review

In preparing the financial statements, the District has evaluated events and transactions for potential recognition for disclosure through February 10th, 2020, the date that the financial statements were available to be issued.

NOTE 2: CASH AND INVESTMENTS

At year-end, the District's carrying amount of cash deposits was $559,054 and the bank statement balance was $571,759. Deposits are exposed to custodial risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. Of the bank balance, $250,000 was covered by FDIC insurance. The remaining bank balance was collateralized by securities held by the District's agent in the name of the District.

NOTE 3: PROPERTY TAXES

Property taxes are collected by Allison Getz, the Jefferson County Tax Assessor Collector, and are forwarded to the District through bank transfer. The tax rate held by the District during 2019 was $.081291 per $100 of assessed valuation. Property tax revenues are considered available when they become due or past due and are considered receivable within the current period, including those property taxes expected to be collected during a 60-day period after the close of the District's fiscal year. Property taxes are levied on October 1 of each year, a lien is placed on the property on January 1, and the taxes become due on January 31. The taxable assessed value for the roll of December 31, 2018, was $681,141,601. Property taxes receivable for 2019 are $33,988 net of allowance for doubtful accounts of $27,157.

NOTE 4: CAPITAL ASSETS

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

Governmental Activities	Balance	Increases	Decreases	Balance
Capital assets being depreciated:				
Buildings and Land	$ 67,155	$ -	$ -	$ 67,155
Fire equipment and vehicles	956,871	580,732	-	1,537,603
Total capital assets being depreciated:	1,024,026	580,732	-	1,604,758
Less accumulated depreciation:				
Buildings	(2,820)	(769)	-	(3,589)
Fire equipment and vehicles	(279,547)	(117,639)	-	(397,186)
Total accumulated depreciation	(282,366)	(118,408)	-	(400,775)
Total capital assets being depreciated, net	741,659	(462,324)	-	1,203,983
Governmental activities capital assets, net	741,659	(462,324)	-	1,203,983

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

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

NOTE 5: LONG-TERM DEBT

Long-term debt at September 30, 2018, on loans is summarized as follows:

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

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 each loan are as follows:

Note 7021 dated June 4, 2015

September 30	Principal	Interest	Total	Early Redemption Value
2020	$ 40,780	$ 232	$ 41,012	N/A
	$ 40,780	$ 232	$ 41,012	

Note 7317 dated March 8, 2016

September 30	Principal	Interest	Total	Early Redemption Value
2020	$ 31,106	$ 1,498	$ 32,604	32,011
2021	31,846	758	32,604	N/A
	$ 62,952	$ 2,256	$ 65,208	

Note dated September 1, 2018

September 30	Principal	Interest	Total	Early Redemption Value
2020	$ 38,524	$ 6,016	$ 44,540	N/A
2021	39,947	4,593	44,540	N/A
2022	41,423	3,117	44,540	N/A
2023	42,954	1,587	44,540	N/A
	$ 162,848	$ 15,313	$178,160	

NOTE 5: LONG-TERM DEBT, Continued

Changes in long-term liabilities

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

Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
$ 93,335	-	$ 30,383	$ 62,952	$ 31,106
79,710	-	38,930	40,780	40,780
-	200,000	37,152	162,848	38,524
$ 173,045	$ 200,000	$ 106,465	$266,580	$ 110,410

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 granter 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 granter cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

C. Loan of Vehicle

On June 17, 2019 at the regular meeting of the Board of Commissioners, a motion was made and approved to loan the 1990 E-1 Pumper (old engine 41), to the Jefferson County ESD No. 3 for its temporary use at its Meeker Station on the condition that Jefferson County ESD No. 3 provide insurance coverage on the apparatus during the period on loan.

NOTE 6: OTHER INFORMATION, continued

D. Election to Adopt Sales Tax

At the August, 2019 meeting of the Board, a motion was made and seconded to call an election for November 5, 2019 to adopt a local sales and use tax within the District at a rate not to exceed 1.5% in any location in the District and approve an Order calling the election.

NOTE 7: SUBSEQUENT EVENTS

Tropical Storm Imelda:

On September 17, 2019, just 13 days before the fiscal year end of the District, Tropical Storm Imelda made landfall along the Texas Gulf Coast causing massive flooding in the area serviced by the District.
The storm was declared a federal disaster by the government. The District's resources, including vehicles, volunteers, buildings and equipment, were fully utilized in responding to the emergencies over the next several weeks. Property damage was extensive. The first responder truck, a 2017 Ford F-150 was declared a total loss by the insurance company and later replaced with a 2020 Ford F-350. In addition, extensive flooding of the fire station in Cheek, and damages to LaBelle and Fannett stations due to leaks were noted. Insurance reimbursements for all damages totaled approximately $164,000.

Sale of Vehicle:

At the October, 2019 board meeting, the board completed a bill of sale for the 2014 Pierce mini-pumper to Galveston Co. ESD No. 2 for a purchase price of $135,000 which had been approved during the fiscal year. The payment was received from Galveston ESD No. 3 on or about January 9, 2020 and title was transferred at that time.

Sales Tax Election Results:

The November 5, 2019 election resulted in the non-adoption of a local sales and use tax in Jefferson County Emergency Services District No. 4.

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.

Exhibit E

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, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes, penalties and interest	$ 560,000	$ 585,000	$ 585,678	$ (678)
Other miscellaneous	61,500	43,000	36,515	6,485
Total revenue	621,500	628,000	622,193	5,807
EXPENDITURES				
Current:				
General government	122,170	127,720	126,478	1,242
Fire and emergency services	850,538	899,100	786,715	112,385
Total expenditures	972,708	1,026,820	913,193	113,627
EXCESS (DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES	(151,208)	(398,820)	(291,000)	(107,820)
OTHER FINANCING SOURCES (USES)				
Proceeds from loan	200,000	200,000	200,000	0
Principle payments on loan	(69,276)	(106,428)	(106,465)	37
Total other financing sources and uses	130,724	93,572	93,535	37
NET CHANGE IN FUND BALANCES	(220,484)	(305,248)	(197,465)	(107,783)
FUND BALANCES AT BEGINNING OF YEAR	749,557	749,557	749,557	0
FUND BALANCE AT END OF YEAR	$ 529,073	$ 444,309	$ 552,092	$ (107,783)

See accountant's compilation report.

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

Mary Ellen Robertson, CPA, PLLC
CERTIFIED PUBLIC ACCOUNTANT

January 20, 2018

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

I am pleased to confirm my understanding of the services I am to provide for Jefferson County Emergency Services District No. 4, (the District) for the year ended September 30, 2019.

I will prepare the financial statements of the governmental activities, and each major fund of Jefferson County Emergency Services District No. 4, which comprise the annual basic financial statements of net position and statement of activities, along with the fund financial statements comprised of balance sheet – governmental funds, reconciliation of the governmental funds balance sheet to the statement of net position, and statement of revenues, expenditures and changes in fund balances – governmental funds along with the reconciliation of the governmental funds statement of revenues, expenditures, and changes in fund balance to the statement of activities for the year ended September 30, 2019, and the related notes to the financial statements, and perform a compilation engagement with respect to those financial statements.

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

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

Our Responsibilities

The objective of my engagement is to—

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

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

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

My engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. However, I will inform the appropriate level of management of any material errors and any evidence or information that comes to my attention during the performance of my procedures that fraud may have occurred. In addition, I will inform you of any evidence or information that comes to my attention during the performance of my compilation procedures regarding any wrongdoing within the entity or noncompliance with laws and regulations that may have occurred, unless they are clearly inconsequential. I have no responsibility to identify and communicate deficiencies or material weaknesses in your internal control as part of this engagement.

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

Your Responsibilities

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

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

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

Our Report

As part of my engagement, I will issue a report that will state that I did not audit or review the financial statements and that, accordingly, I do not express an opinion, a conclusion, nor provide any assurance. If for any reason, I am unable to complete the compilation of your financial statements, I will not issue a report on such statements as a result of this engagement. I am not independent with respect to Jefferson County Emergency Services District No. 4. I will disclose that I am not independent in my compilation report.

Other Relevant Information

I am the engagement accountant and am responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

I estimate that my fees for these services will range from $2,100 to $2,600 for the financial statement preparation and compilation. You will also be billed for out-of-pocket costs such as report production, word processing, postage, travel, etc. Additional expenses are estimated to be $100. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs. My invoices for these fees will be rendered as work progresses and are payable on presentation.

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

Sincerely,

Mary Ellen Robertson, CPA

Acknowledged:
Jefferson County Emergency Services District No. 4

Jeff Roebuck, President

Date

Exhibit F

Mary Ellen Robertson, CPA, PLLC
CERTIFIED PUBLIC ACCOUNTANT

January 12, 2020

To the Board of Commissioners
Jefferson County Emergency Services District No. 4
Jefferson County, TX

I am pleased to confirm my acceptance and understanding of the terms and objectives of my engagement and the nature and limitations of the services I will provide.

I will perform the following services:

1) I will provide you with the following bookkeeping services:

- Reconcile checking account with bank statements each month.
- Prepare all form 1099's for contract labor persons or businesses.
- Review all income and expenses, deposits, and adjusting entries each month.
- Provide assistance to the board in the budgeting process.

My bookkeeping services will cover the twelve months of the fiscal year ended September 30, 2020.

2) I will prepare the monthly financial statements of the governmental activities, and each major fund of Jefferson County Emergency Services District No. 4 which comprise the Statement of Activities (Modified Cash Basis) as compared to budget.

The objective of my financial statement preparation portion of the engagement is to prepare financial statements in accordance with the modified cash basis of accounting based on information provided by you. I will conduct this portion of my engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's *Code of Professional Conduct*, including the ethical principles of integrity, objectivity, professional competence, and due care.

I am not required to, and will not, verify the accuracy or completeness of the information you will provide to me for the financial statement preparation portion of the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, I will not express an opinion, a conclusion, nor provide any assurance on the financial statements.

My financial statement preparation engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the district or noncompliance with laws and regulations.

The financial statement preparation portion of the engagement to be performed is conducted on the basis that management acknowledges and understands that my role is the preparation of the financial statements in accordance with the modified cash basis of accounting. Management has the following overall responsibilities that are fundamental to my undertaking the engagement to prepare your financial statements in accordance with SSARS:

a) The selection of the modified cash basis of accounting as the financial reporting framework to be applied in the preparation of the financial statements.

b) 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.

c) The prevention and detection of fraud.

d) To ensure that the entity complies with the laws and regulations applicable to its activities.

e) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.

f) To provide me with—

- Documentation and other related information that is relevant to the preparation and presentation of the financial statements,
- Additional information that may be requested for the purpose of the preparation of the financial statements, and
- Unrestricted access to persons within Jefferson County Emergency Services District No. 4 with whom I determine it necessary to communicate.

The financial statements will not be accompanied by a report. However, you agree that the financial statements will clearly indicate that they have not been audited or reviewed and no CPA expresses an opinion or a conclusion, nor provides any assurance on them.

Other Relevant Information

Mary Ellen Robertson is responsible for supervising the engagement.

My fee for these services (bookkeeping assistance, preparation of monthly financial statements and budgeting) will be $525 per month. In addition, software access charges will be billed as incurred by my firm on a monthly basis. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs. My invoices for these fees will be rendered each month as work progresses and are payable on presentation.

You agree to hold me harmless and to release, indemnify, and defend me from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to me.

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

Sincerely,

____
Mary Ellen Robertson, CPA, PLLC

Acknowledged:
Jefferson County Emergency Services District No. 4

____
Jeff Roebuck, President

Mary Ellen Roberta
Date

January 20, 2018

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

I am pleased to confirm my understanding of the services I am to provide for Jefferson County Emergency Services District No. 4, (the District) for the year ended September 30, 2019.

I will prepare the financial statements of the governmental activities, and each major fund of Jefferson County Emergency Services District No. 4, which comprise the annual basic financial statements of net position and statement of activities, along with the fund financial statements comprised of balance sheet – governmental funds, reconciliation of the governmental funds balance sheet to the statement of net position, and statement of revenues, expenditures and changes in fund balances – governmental funds along with the reconciliation of the governmental funds statement of revenues, expenditures, and changes in fund balance to the statement of activities for the year ended September 30, 2019, and the related notes to the financial statements, and perform a compilation engagement with respect to those financial statements.

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

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

Our Responsibilities

The objective of my engagement is to—

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

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

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

My engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. However, I will inform the appropriate level of management of any material errors and any evidence or information that comes to my attention during the performance of my procedures that fraud may have occurred. In addition, I will inform you of any evidence or information that comes to my attention during the performance of my compilation procedures regarding any wrongdoing within the entity or noncompliance with laws and regulations that may have occurred, unless they are clearly inconsequential. I have no responsibility to identify and communicate deficiencies or material weaknesses in your internal control as part of this engagement.

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

Your Responsibilities

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

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

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

Our Report

As part of my engagement, I will issue a report that will state that I did not audit or review the financial statements and that, accordingly, I do not express an opinion, a conclusion, nor provide any assurance. If for any reason, I am unable to complete the compilation of your financial statements, I will not issue a report on such statements as a result of this engagement. I am not independent with respect to Jefferson County Emergency Services District No. 4. I will disclose that I am not independent in my compilation report.

Other Relevant Information

I am the engagement accountant and am responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

I estimate that my fees for these services will range from $2,100 to $2,600 for the financial statement preparation and compilation. You will also be billed for out-of-pocket costs such as report production, word processing, postage, travel, etc. Additional expenses are estimated to be $100. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs. My invoices for these fees will be rendered as work progresses and are payable on presentation.

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

Sincerely,

Mary Ellen Robertson

Mary Ellen Robertson, CPA

Acknowledged:
Jefferson County Emergency Services District No. 4

Jeff Roebuck, President

Date

Exhibit G

Jefferson County Emergency Services District No. 4
Check List

Texas First Bank - Checking

January 21, 2020 - February 17, 2020

Check Number	Check Date	Payee	Amount
Vendor Checks			
3758	02/17/20	Beaumont Freightliner-Western Star	360.18
3759	02/17/20	Benckenstein & Oxford, L.L.P.	318.00
3760	02/17/20	FarrWest Environmental Supply, Inc	428.25
3761	02/17/20	Green Acres Grocery, Inc.	122.18
3762	02/17/20	Jeremy D. Hansen	1,250.00
3763	02/17/20	Health Claims Plus, dba of J&M Neal, Inc.	42.17
3764	02/17/20	Joshua C. Heinz	400.00
3765	02/17/20	Patrick L. Larson	2,500.00
3766	02/17/20	Love's Travel Stops & Country Stores	194.80
3767	02/17/20	Randy Lyday	45.00
3768	02/17/20	M & D Supply, Inc.	140.49
3769	02/17/20	Mary Ellen Robertson, CPA	550.00
3770	02/17/20	Motorola Solutions, INC.	27,839.02
3771	02/17/20	Hubert Oxford, IV	400.00
3772	02/17/20	P. C. Market and Hardware	10.99
3773	02/17/20	David M. Stacey, Jr.	94.30
3774	02/17/20	David M. Stacey, Jr.	666.05
3775	02/17/20	Joyce M. Stacey	440.00
3776	02/17/20	Unlimited Lawn Care DBA of D-S Landscape Inc.	210.00
3777	02/17/20	North Dallas Bank and Trust Company	32,603.65
3778	02/17/20	Mary Ellen Robertson, CPA	2,500.00
		Vendor Check Total	71,115.08
		Check List Total	71,115.08

Check count = 21

Jefferson County Emergency Services District No. 4
Bank Account Register
Texas First Bank - Checking
January 21, 2020 - February 17, 2020

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			287,943.34
01/21/20			Jeremy Hansen - Reimburse ESD for Equipment Salvaged from U4		94.25	288,037.59
01/27/20		VISA 8924	VISA - January 2020 - Dist Admin -	448.78		287,588.81
01/31/20			Interest on Checking Account - Month of January 2020		224.83	287,813.64
02/03/20		VERIZON	Verizon Wireless	154.61		287,659.03
02/03/20		VERIZON	Verizon Wireless	10.05		287,648.98
02/05/20			Catholic Daughters - Donation		100.00	287,748.98
02/07/20			Fire Fighters Bookstore - Reimburse Sales Tax Charged on Purchase		42.81	287,791.79
02/11/20		ENTERGY	ENTERGY	137.12		287,654.67
02/12/20		ENTERGY	ENTERGY	111.43		287,543.24
02/17/20	3758	BEAUMONTFRE	Beaumont Freightliner-Western Star	360.18		287,183.06
02/17/20	3759	BENCK	Benckenstein & Oxford, L.L.P.	318.00		286,865.06
02/17/20	3760	FarrWest	FarrWest Environmental Supply, Inc	428.25		286,436.81
02/17/20	3761	GREENACRES	Green Acres Grocery, Inc.	122.18		286,314.63
02/17/20	3762	HANSEN	Jeremy D. Hansen	1,250.00		285,064.63
02/17/20	3763	HCPlus	Health Claims Plus, dba of J&M Neal, Inc.	42.17		285,022.46
02/17/20	3764	HEINZ	Joshua C. Heinz	400.00		284,622.46
02/17/20	3765	PLARSON	Patrick L. Larson	2,500.00		282,122.46
02/17/20	3766	LOVES	Love's Travel Stops & Country Stores	194.80		281,927.66
02/17/20	3767	LYDAY	Randy Lyday	45.00		281,882.66
02/17/20	3768	M&DSUPPLY	M & D Supply, Inc.	140.49		281,742.17
02/17/20	3769	MER1099	Mary Ellen Robertson, CPA	550.00		281,192.17
02/17/20	3770	MOTOROLA	Motorola Solutions, INC.	27,839.02		253,353.15
02/17/20	3771	OXFORD	Hubert Oxford, IV	400.00		252,953.15
02/17/20	3772	PCMARKET	P. C. Market and Hardware	10.99		252,942.16
02/17/20	3773	STACEY	David M. Stacey, Jr.	94.30		252,847.86
02/17/20	3774	STACEY	David M. Stacey, Jr.	666.05		252,181.81
02/17/20	3775	JOYCES	Joyce M. Stacey	440.00		251,741.81
02/17/20	3776	UNLIMITED	Unlimited Lawn Care DBA of D-S Landscape Inc.	210.00		251,531.81
02/17/20	3777	NORTHDALLAS	North Dallas Bank and Trust Company	32,603.65		218,928.16
02/17/20	3778	MER1099	Mary Ellen Robertson, CPA	2,500.00		216,428.16
			Totals	71,977.07	461.89	216,428.16

Transaction count = 30

Jefferson County Emergency Services District No. 4
Bank Account Register
Texas First Bank - Savings
January 21, 2020 - February 17, 2020

Date	Reference	Description	Checks/ Payments	Deposits/ Additions	Balance
		Beginning Balance			200,266.65
01/31/20		Interest on Savings Account - Month of January 2020		51.03	200,317.68
		Totals	0.00	51.03	200,317.68

Transaction count = 1

Jefferson County Emergency Services District No. 4
Bank Account Register
Allegiance Bank Money Market
January 21, 2020 - February 17, 2020

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			226,438.04
01/31/20			Interest on Money Market Account - January 2020		287.69	226,725.73
			Totals	0.00	287.69	226,725.73

Transaction count = 1

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Jefferson County Emergency Services District No. 4
General Ledger
January 21, 2020 - February 17, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
000-1013-00	**Common Cents Credit Union - 1 Yr. CD**			225,000.00		
			Totals for 000-1013-00		0.00	225,000.00
000-1014-00	**Common Cents Credit Union - Savings**			0.00		
01/31/20	4.01		To record open deposit of Common Cents CU savings - Sandra Melton		5.00	
			Totals for 000-1014-00		5.00	5.00
			Report Total			225,005.00

Exhibit H

Jeffrey W. Bell, LLC dba
Classic Carpentry

P.O. Box 21717
Beaumont, Texas 77720-1717
Office (409) 794-2229
Cell (409) 656-0311
classiccarpentry.jeff@gmail.com

Cheek Volunteer Fire Department
8523 Kidd Rd
Beaumont, Texas 77713

Cell: 409-273-5050
Email: districtmanager@jcesd4.com

02/11/20
2020-J-58408
Proposal

Flood Repairs:

A. Office (approx. size 10" x 11")

1. Replace (4) wall receptacles with new ones.
2. Furnish and install smart siding on walls 48" tall (approx. 160 sq.ft.).
3. Furnish and install (approx. 40 Lf) of chair rail and base (3.25" col.base).
4. Furnish and install wood OSC on 1 - corner and 2.25" col casing on 1 door.
5. Furnish and apply caulk, primer and paint to new trim and siding.

B. Storage Closet (approx. size 6' x 6')

1. Remove toilet, terminate water supply to toilet and sink.
2. Terminate sink and toilet drain.
3. Replace existing door jamb with new cased opening 3/0 x 6/8 and trim out with 2.25" col. casing on both sides.
4. Remove cut tile up to full tile and furnish and install new tile as close as possible to match existing (approx. size 8 sq.ft.).
5. Furnish and install wood smart siding on walls 48" tall (approx. 90 sq.ft.).
6. Furnish and install approx. 21Lf of chair rail and base (3.25" col. base).
7. Furnish and install wood OSC on 1 - corner.
8. Furnish and apply caulking, primer and paint on all new trim and siding

C. Bathroom (approx. size 6' x 5')

1. Furnish and install 1 - cabinet 28" x 17" (no floor will be needed if we make this size).
2. Remove and reset toilet after siding is installed.
3. Install sink and faucet furnished by Fire Department into new cabinet.
4. Furnish and install wood smart siding 48" tall (approx. size 90 sq.ft.)

Jeffrey W. Bell, LLC dba
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5. Furnish and install 1 - metal six panel RH 3/0 x 6/8 door unit with 2.25" col. casing.
6. Furnish and install (approx. 15 Lf) chair rail and 3.25" col. base.
7. Furnish and apply caulking, primer and paint on all new siding, trim and door.

D. Kitchen (approx. size 11' x 12')

1. Terminate 1 - 220 volt plug on wall.
2. Furnish and install wood smart siding 48" tall (approx. size 185 sq.ft.).
3. Furnish and install 60" premade lower sink cabinet.
4. Furnish and install plumbing for existing countertop with sink already installed in it.
5. Furnish and install 72" premade cabinet that will be installed under window.
6. Furnish and install 72" premade countertop.
7. Repair tile floor with new close as possible match (15 sq.ft.).
8. Install existing countertop and attach sink drain and water supply lines.
9. Furnish and install (approx. 30 Lf) of chair rail and 3.25" col. base.
10. Furnish and apply caulking, primer and paint to new siding and trim.

- Note: Clean up and haul off all trash from job site
- Note: If you want to paint wall area above new installed chair rail add $1,200.00 to total below

Estimated Material & Labor $18,375.00

**PLEASE NOTE: A 3% SURCHARGE WILL BE ADDED TO TOTAL ESTIMATE FOR ALL PAYMENTS MADE VIA CREDIT CARD.

ALLOWANCE STATEMENT

CHARGES IN THIS ESTIMATE WHICH ARE MARKED (AL) ARE ITEMS FOR WHICH ALLOWANCES HAVE BEEN MADE. THE ACTUAL COST OF SUCH ITEMS IS MANY TIMES VERY DIFFICULT TO ESTABLISH DUE TO UNKNOWN OR UNSEEN FACTORS INVOLVED IN COMPLETING THESE TASKS. WE WILL MAKE EVERY ATTEMPT TO ASSURE THAT THE COSTS OF SUCH ITEMS DOES NOT EXCEED THE ALLOWANCE; HOWEVER, SHOULD THESE ITEMS COST MORE THAN ALLOWED, AN ADJUSTMENT WILL BE MADE IN THE BILLED AMOUNT FOR SUCH ITEMS.

Jeffrey W. Bell, LLC dba
Classic Carpentry

P.O. Box 21717
Beaumont, Texas 77720-1717
Office (409) 794-2229
Cell (409) 656-0311
classiccarpentry.jeff@gmail.com

I, Jeffrey W. Bell, owner/manager of Jeffrey w. Bell, LLC (dba Classic Carpentry), do hereby propose to provide the above referenced products and services for Cheek Volunteer Fire Department of Beaumont, Texas.

IN WITNESS HEREOF, the parties hereto have executed this Agreement on the date indicated below.

For: Jeffrey W. Bell, LLC (dba Classic Carpentry)		For:	Cheek Volunteer Fire Department
By:		By:	
	Jeffrey W. Bell		Cheek Volunteer Fire Department
Title:	Owner/Manager	Title:	
Date:		Date:	

I appreciate the opportunity to be of service to you.

Jeffrey Bell

Jeffrey Bell - Owner
Jeffrey W. Bell, LLC
dba Classic Carpentry
Office:409-794-2229
Cell:409-656-0311

List of References

1. Mike Spears	(832) 248-8418
2. Danny Scott	(409) 466-3900
3. Dr. James Davis, MD	(409) 659-0399
4. Dr. Abe Henderson, MD	(409) 291-2914
5. Mike Phelan	(409) 790-0998
6. Peter W. Maida, Jr.	(409) 835-2584
7. Jack Irwin	(409) 898-2897
8. Dr. Al Wehner, DVM	(409) 781-3392

Exhibit I

verizon✓

Wireless Telecom Proposal for:
State of Texas DIR Contract No. DIR-TSO-3415 for Wireless Voice, Data Services and Equipment

Date: February 12, 2020

Customer Name: Jefferson County ESD 4

Sales Representative: Derick Arredondo

The plans and features in this quote are available to National Security, Public Safety, and Emergency Preparedness customers only as defined by the following NAICS (formerly SIC) Codes:

621910 Ambulance Services	922190 Other Justice, Public Order, and Safety Activities
922110 Courts	928110 National Security
922120 Police Protection	926120 Regulation and Administration of Transportation Programs
922130 Legal Counsel and Prosecution	926150 Regulation, Licensing, and Inspection of Misc. Commercial Sectors
922140 Correctional Institutions	926130 Regulation and Administration of Comms. Electric, Gas, and Other Utilities
922150 Parole Offices and Probation Offices	921190 Other General Government Support
922160 Fire Protection	921110 Executive Offices

Pricing provided is for Government Liability Accounts Only and is subject to the terms, provisions and conditions of the Contract for Wireless Voice & Data Services and Equipment between State of Texas, Department of Information Resources and Verizon Wireless, DIR Contract No. DIR-TSO-3415. Full terms and conditions, along with additional information and ordering instructions can be found on the Internet website at: http://www.dir.state.tx.us/store/tsd/telephony/wireless.htm#cing
Prices quoted do not reflect applicable fees, charges, or pass-through assessments.
This Quotation is valid for ninety (90) days from date listed on quote (except for promotional pricing which may expire sooner). Data furnished in this document shall not be duplicated, used, or disclosed in whole or in part for any purpose other than to evaluate the document.

verizon

STATE OF TEXAS DIR CONTRACT NO. DIR-TSO-3415
WIRELESS TELECOM PROPOSAL FOR WIRELESS VOICE, DATA SERVICES AND EQUIPMENT
The plans and features in this quote are available to National Security, Public Safety, and Emergency Preparedness customers only.

12 mo. Term
for Budgeting

WIRELESS PROPOSAL FOR: Jefferson County ESD 4
SERVICE PLAN, CALLING FEATURES, AND EQUIPMENT QUOTES

QUOTE ID	20212235240
DATE	2/12/2020
TERM	Annual (12 Months)
PAGE	1 of 2

RATE PLAN AND FEATURES

RATE PLAN - SHARE	Line Count	Discounted Monthly Access	Plan Included Minutes	Included TEXT / PIX / FLIX	Included Data	Total Shared Minutes	Voice Overage	Monthly Cost	Term Cost
		$0.00						$0.00	$0.00
		$0.00						$0.00	$0.00
		$0.00						$0.00	$0.00
		$0.00						$0.00	$0.00
		$0.00						$0.00	$0.00
								$0.00	$0.00

RATE PLAN - NON SHARE	Line Count	Discounted Monthly Access	Plan Included Minutes	Included TEXT / PIX / FLIX	Included Data	Voice Overage	Monthly Cost	Term Cost
4G CUSTOM NATIONWIDE UNL MINS + MSG UNL + EMAIL&DATA UNL $39.99 0218	7	$39.99	Unlimited	Unlimited	Unlimited	NA	$279.93	$3,359.16
Phones		$0.00					$0.00	$0.00
		$0.00					$0.00	$0.00
		$0.00					$0.00	$0.00
		$0.00					$0.00	$0.00
	7						$279.93	$3,359.16

RATE PLAN - MOBILE BROADBAND	Line Count	Discounted Monthly Access	Included TEXT / PIX / FLIX	Included Data	Data Overage	Monthly Cost	Term Cost
Custom 4G Unlimited MB Plan w/ MBP for National Security, Public Safety, & First Responders*	7	$37.99	N	UNL	NA	$265.93	$3,191.16
IPADS		$0.00				$0.00	$0.00
		$0.00				$0.00	$0.00
		$0.00				$0.00	$0.00
		$0.00				$0.00	$0.00
	7					$265.93	$3,191.16

MACHINE TO MACHINE	Line Count	Discounted Monthly Access	~~Included Data~~	Shared Data / Group	Data Overage	Monthly Cost	Term Cost
		$0.00				$0.00	$0.00
		$0.00				$0.00	$0.00
		$0.00				$0.00	$0.00
		$0.00				$0.00	$0.00
		$0.00				$0.00	$0.00
						$0.00	$0.00

FEATURES	Line Count	Discounted Monthly Access	Monthly Cost	Term Cost
		$0.00	$0.00	$0.00
		$0.00	$0.00	$0.00
		$0.00	$0.00	$0.00
		$0.00	$0.00	$0.00
		$0.00	$0.00	$0.00
			$0.00	$0.00

RATE PLANS AND FEATURES - ESTIMATED COST FOR TERM [Annual (12 Months)] $6,550.32

SEE SECOND PAGE FOR EQUIPMENT COSTS AND TOTALS

EQUIPMENT AND ACCESSORIES

QUARTERLY DEVICE PROMOTIONS	Line Count	Cost per Unit	Subtotal
		$0.00	$0.00
		$0.00	$0.00
		$0.00	$0.00
		$0.00	$0.00
		$0.00	$0.00
		$0.00	$0.00
			$0.00

DEVICE	Line Count	Cost per Unit	Subtotal
Apple iPad Pro 10.2 inch - 32GB	7	$359.99	$2,519.93
		$0.00	$0.00
		$0.00	$0.00
		$0.00	$0.00
		$0.00	$0.00
		$0.00	$0.00
	7		$2,519.93

ACCESSORIES ELIGIBLE FOR 35% DISCOUNT	Line Count	Cost per Unit	Cost per Unit after Discount	Subtotal
			$0.00	$0.00
			$0.00	$0.00
			$0.00	$0.00

ACCESSORIES INELIGIBLE FOR 35% DISCOUNT	Line Count	Cost per Unit	Subtotal
		$0.00	$0.00
		$0.00	$0.00
			$0.00

EQUIPMENT AND ACCESSORIES ESTIMATED COST	$2,519.93

INVESTMENT ESTIMATE	[illegible]	[illegible]
RATE PLAN AND FEATURES ESTIMATED COST FOR TERM [Annual (12 Months)]: Cell & IPAd	$545.86	$6,550.32
EQUIPMENT AND ACCESSORIES ESTIMATED COST:		$2,519.93
INVESTMENT TOTAL		[illegible]

1Q20 BUSINESS BILL INCENTIVE CREDIT (BIC) PROMOTIONS	Line Count	BIC Amount	BIC Total
[illegible]	7	($50.00) Cellphone	($350.00)
		$0.00	$0.00
		$0.00	$0.00
		$0.00	$0.00
		$0.00	$0.00
	7		($350.00)

QUOTE ID 20212235240

Additional Notes:

** Charge does not include roaming charges, minutes used over allowance, etc. Please consult with your Sales Representative for more information.
*** Equipment pricing and availability is subject to change.
**** All applicable price plan and feature discounts have already been applied

*Custom 4G Unlimited MB Plan: 1) Data usage on this rate plan is not subject to speed reductions ("throttling") within a given billing cycle. However, in the event a user consumes more than 25GB each billing cycle for three (3) consecutive billing cycles, data throughput speeds will automatically be reduced for data usage exceeding 25GB per billing cycle on a go-forward basis. Data usage for actively engaged and deployed fire, police, emergency medical technicians, emergency management agency, and assigned federal law enforcement users on this plan will not be subject to speed reductions regardless of data usage during any billing cycle. To ensure users are able to maximize their high-speed data use for business applications, video applications will stream at 480p. This service plan includes Mobile Broadband Priority. Mobile Broadband Priority ensures customers can connect to the network with priority by leveraging a pool of radio resources dedicated to enable their connection. Mobile Broadband Priority identifies the user with an Access Priority setting, giving them higher priority for network access than lower Access Class users. This service plan is available to National Security, Public Safety, and Emergency Preparedness customers only as defined by the following NAICS (formerly SIC) Codes: 621910,922110, 922120, 922130, 922140, 922150, 922160, 922190, 928110, 926120, 926150, 926130, 921190

Service Pricing provided is for Government Liability Accounts Only and is subject to the terms, provisions and conditions of the State of Texas Department of Information Resources (DIR) Contract No. DIR-TSO-3415 Coverage, service and offers not available in all areas. Full terms and conditions, along with additional price plans offered by Verizon Wireless can be found on the http://www.dir.state.tx.us/ internet website. Price quotes do not reflect Federal Universal Service, E911 and Regulatory Fees, charges, or pass-through assessments. Please see information on Regulatory Surcharges and Fees below for additional details.

All quotes contained in this proposal are subject to the terms and conditions of the State of Texas DIR contract. Your accounts must be in good standing with Verizon wireless to migrate your existing lines of service to the pricing offered in this proposal if your Agency currently has service with Verizon Wireless.

Price Plan changes and discounts may take up to two bill cycles to appear on your Verizon Wireless billing statement for accounts transitioning to an approved State of Texas contract vehicle. As part of our compliance with FCC requirements, Verizon Wireless allows only GPS-compliant devices to be activated on our network. If your current device is not GPS-compliant you will not be able to activate service on our network with your existing equipment.

This Quotation is valid for ninety (90) days from date listed on quote (except for promotional pricing which may expire sooner). Data furnished in this document shall not be duplicated, used, or disclosed in whole or in part for any purpose other than to evaluate the document.

Updated 12/27/2019

Jefferson County ESD 4 Board,

This document will display the wants and possible needs of the Jefferson County ESD 4 in lieu of the new Senate Bill 944 that was passed back in August. This will discuss solutions to combat this bill and to remain compliant within the states guidelines for Public Information Requests. We will also discuss the overall outcome of pricing, recommendations, ROI, and of course the overall solution.

Senate Bill 944 and how it pertains to Jefferson ESD 4

Below is transcript from the Texas library and archives page which breaks down the bill in terms we can all understand:

"S.B. 944 was born from calls for the legislature and state to do more to ensure that an officer or employee of a governmental agency who creates or receives records on a privately-owned device or account provides that information to the government's public information officer or officer's agent for the purposes of protecting that information and ensuring transparency.

The good news is S.B. 944 now explicitly states what was previously best practice and allows governments to obtain records stored on an official's or employee's private device. The Office of the Attorney General and courts have ruled for years that records held on private devices or in private accounts of officers or employees are still records and are subject to records management and public information laws. Section 202.004 of Texas Local Government Code has prohibited the alienation of records since 1989 and Section 202.005 gives the governing body of a local government the right and proper legal channels to recover any records that reside in the possession of an individual.

"S.B. 944 adds a definition to Section 552.003 of the PIA: "temporary custodian," which refers to a past or present government official who, in the transaction of official business, creates or receives public information that they have not provided to the officer for public information of the governmental body. Sec. 552.004 of the PIA was amended to say that government officials who use personal devices to conduct the transaction of public business are responsible for turning over those messages to an official government account and/or preserving them on the personal device for the duration of the retention period. Furthermore, this amendment applies existing records management laws (Gov. Code Chapter 441 and Title 6 of Local Gov. Code) governing the preservation, destruction, or disposition to the records held by a temporary custodian. So no matter where a record resides, it is subject to the administrative rules laid out in retention schedules."

"S.B. 944 also amends Sec. 552.233 to establish that a current or former officer or employee does not have, by virtue of the officer's or employee's position or former position, a personal or property right to records created or received while acting in an official capacity. Just as this blog article is not my property just because I wrote it while working for TSLAC, any government records created or received by a temporary custodian belong to the government employing them."

The question you have to ask is, what your current policy is if an open records request is filed on your employee? Previously the act allowed the government body dictate what is necessary and allowed the body to take the consequences if the record could not be provided. The new act puts the responsibility on the temporary custodian aka the employee. If the employee does not comply with the record then the government body is now responsible for issuing a punishment to the individual for not complying. Sec.

522.233 also states that even if an employee leaves the City, if there is ever a request put out there to obtain information to a particular incident, it is that individual's responsibility to get that information. By not complying, again, puts the previous worker at risk of legal issues.

Ultimately, this law is out there to protect the individual by enforcing Cities and Counties to put a policy in place that will protect the end user from any legality issues down the road. It may cost the county or city more longterm but you will, in return, make a safer work place for your current employees.

Solutions

Now that we understand the bill, let's discuss some options that could help or benefit the city.

- County Issued Phones – Recommended Route (Based on Numbers)

    - Phone Recommendation – Android; I-phone has I-Message which is proprietary to Apple and cannot be logged by any of our companies. There would have to be a "policy" or MDM (Mobile Device Manager) prohibiting the use of I-Message.

    - Phone Cost – $0.00 on most mid-range quality devices.

    - Cities/Counties that are going this route – Beaumont, Liberty County, City of Orange, Brazos County, City of Vidor, and several others through the Houston area.

    - Currently the Jefferson County ESD 4 provides some devices for current staff members of the City. This rate is costing you roughly $41.47 per month. If you go the route of phones you would want the archiving solution which is either through SMARSH or Telemessage. (2 Prime Partners). Their services are roughly $10.00 per end user.

- Application Solution – One Talk – 2nd Best Solution

    - Cities/Counties that are going this route – None that I know of

    - This solution is a lower cost application based solution. This product runs roughly $25.00 per and is an application that you can download on your personal device. This service would add a 2nd number for work business to be added on a personal Verizon, ATT, Tmo or Sprint device. Great low cost solution! This solution can be logged via the 2 companies listed above.

    - Drawbacks to this solution – Utilizing personal phone for business use. Consumes very little data on the personal device.

    - Benefits – 1 phone 2 phone numbers. Text and call from work number to keep all of it separated.

- Saving Records Personally – Not the best solution
    - You could write a policy that would put all of the liability on the end user by ensuring that they keep any records dealing with work related business for a minimum of 2 years and that the personal phone is subject to an open records request.
    - Drawbacks to this solution – Again, the County will be placing all of the liability on the end user and not protecting them in the event of an open records request. Also, you are advising the individual that their phone is subject to be confiscated in the event of the request to obtain any/all information pertaining to the request.

Below is the quotes for all of these solution based on 7 smartphones and 7 I-pads. The I-pads, from my understanding, are for presentation of items at meetings to keep from utilizing paper going forward. The meeting agendas would be placed on these and any items pertaining to the meetings will also be added to your agendas.