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

A regular meeting of the Board of Commissioners of the Jefferson County Emergency Services District No. 4 ("District") was called for at 5:30 p.m. on June 17, 2019, 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 Secretary Walston and Assistant Treasurer Bordes, thus constituting a quorum. Also present at the meeting 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; James Edwards of J.R. Edwards & Associates, the District's auditor; and, the individuals shown on the attendance log attached hereto as **Exhibit A**.

Being as there was no public comment under Agenda Item No. 3, the Board was directed to Agenda Item No. 4 regarding the District's 2017-18 audit report. After James Edwards of J.R. Edwards & Associates reviewed the audit report with the Board, Treasurer Melton made a motion to approve same, which was seconded by Vice

President Reneau and unanimously approved by the Board. A copy of the District's 2017-18 audit report is attached hereto as **Exhibit B**.

The Board then moved along to Agenda Item No. 5, at which time Mr. Larson and Mr. Hansen reviewed and discussed their Administrator and Chief's Reports with the Board. Copies of the Administrator and Chief's Reports are attached hereto as **Exhibit C**.

The Board's attention was then directed by President Roebuck to Agenda Item No. 6 for review of the Minutes of the May 20, 2019 regular meeting. Upon motion by Vice President Reneau and seconded by Treasurer Melton, the proposed minutes were unanimously approved by the Board members present.

Next, the Board moved to Agenda Item No. 7 for the Treasurer's Report. Treasurer Melton reported the following balances in the District's accounts, as reflected in the bank statements attached hereto as **Exhibit D**: Texas First Bank checking - $387,861.83 as of May 31, 2019, and $77,146.22 as of June 16, 2019; Texas First Bank savings - $351,922.97 as of May 31, 2019 and June 16, 2019; and, Allegiance Bank money market - $250,946.87 as of May 31, 2019. Mrs. Robertson then reviewed with the Board the financial Statement of Activities attached hereto as **Exhibit E**.

Thereafter, the Board was directed to Agenda Item No. 8 for payment of the District's bills. Treasurer Melton and Mr. Larson reviewed with the Board the District's various monthly expenditures proposed for payment, as shown on the Check List and Bank Account Register attached hereto as **Exhibit F**. Upon motion by Treasurer Melton and seconded by Vice President Reneau, the Board members present unanimously approved payment of the bills and expenditures (Check Nos. 3552-3578, plus the

Entergy, West Jefferson Co. Municipal Water District, and Southern Broadband auto-debit payments).

The Board then moved along to Agenda Item No. 9, at which time the Board reviewed and discussed the proposal for new security lights at the Fannett station. Chief Hansen will discuss further with Captain Stacey about other, less costly options. The Board then reviewed the proposals relating to the stand-by generator installation, copies of which are attached hereto as **Exhibit G**. Upon motion by Sandra Melton and seconded by Vice President Reneau, the Board members present unanimously authorized the District to spend up to $1,600.00 on the concrete slab, up to $12,000.00 on the electrical wiring, and up to $5,000.00 for the physical placement of the stand-by generator unit. After tabling the security cameras until the next meeting, the Board reviewed and discussed the bids for a new gear washer/extractor unit, as shown in **Exhibit H** attached hereto. Upon motion by Vice President Reneau and seconded by Treasurer Melton, the Board unanimously approved the purchase of a new gear washer/extractor unit in the total amount of $4,333.00 from Delta Fire, a local supplier. Lastly, the Board review the bids for new iPads as shown in **Exhibit I** attached hereto. Upon motion by Vice President Reneau and seconded by Treasurer Melton, the Board approved the purchase of two 10.5" iPads with 256GB storage from Verizon at a cost of $829.99 each.

President Roebuck then directed the Board to Agenda Item No. 10, at which time Mr. Larson requested that the Board authorize auto debit payments for the District's Republic Services and Verizon Wireless monthly bills, and he advised the Board as to the reason for same. Upon motion by Treasurer Melton and seconded by Vice President Reneau, the Board members present unanimously approved authorized to setting up of auto debit payments from the District's checking account for payment of the Republic Services and Verizon Wireless monthly bills.

The Board was then directed to Agenda Item No. 11, at which time Mr. Larson reviewed and discussed the proposed Bill Clark pest control service agreement with the Board. Upon motion by Treasurer Melton and seconded by Vice President Reneau, the Board unanimously approved pest control service agreement with Bill Clark. Mr. Larson will also obtain proposed pest control service agreements from Bill Clark for the Fannett and Cheek stations.

President Roebuck then directed the Board to Agenda Item No. 12, at which time he advised the Board that he and Assistant Treasurer Bordes had met with Mr. Larson regarding his performance review, and during said meeting, Mr. Larson indicated that he would be resigning from the position by the end of the year. The Board then discussed restoration of the Administrator's monthly compensation amount back to $2,500.00. Upon motion by Vice President Reneau and seconded by President Roebuck, the Board members present unanimously approved the increase of the District Administrator's compensation to $2,500.00 per month effective June 1, 2019.

Next, the Board moved to Agenda Item No. 13, at which time Mr. Heinz and the Board members discussed the timeline for preparing and adopting the District's 2019-2020 budget and setting the 2019 property tax rate, and schedule for upcoming budget workshops.

The Board then moved along to Agenda Item No. 14 regarding the 2014 Pierce Mini-Pumper (Rescue 41). Chief Hansen advised that Galveston Co. ESD No. 2 is interested in purchasing the apparatus from the District, and he estimates that the fair market value/purchase price will be about $100,000.00 or higher. Chief Hansen is going to discuss further with Galveston Co. ESD No. 2 and get a value on the apparatus, and then will report said information back to the Board at the next meeting.

President Roebuck then directed the Board to Agenda Item No. 15 regarding the 1990 E-1 Pumper (old Engine 41). Chief Hansen has requested authority to temporarily loan the apparatus, which is no longer in use by the District, to Jefferson Co. ESD No. 3 for use at its Meeker station. Upon motion by Vice President Reneau and seconded by Treasurer Melton, the Board members present unanimously approved loaning the 1990 E-1 Pumper (old Engine 41) to Jefferson Co. ESD No. 3 on the condition that Jefferson Co. ESD No. 3 provide insurance coverage on the apparatus during said period.

Thereafter, the Board was directed to Agenda Item No. 16, at which time Chief Hansen requested that the items listed in **Exhibit J** attached hereto be declared salvage property so that the District can dispose of same. Upon motion by Vice President Reneau and seconded by Treasurer Melton, the Board members present unanimously declared the items as salvage property and authorized the District to discard and dispose of same, which, due to age and/or condition, have no value.

Next, the Board was directed to Agenda Item No. 17, at which time the Board and Mr. Heinz discussed the deadlines and necessary sequence of events for an election to adopt a sales tax. Mr. Heinz is scheduled to meet with the County Clerk election division officer to get additional information on the matter and he will report back to the Board at the next meeting.

The Board then moved to Agenda Item No. 18, at which time Mr. Heinz reported on the demand letter he sent to Mr. Schwartzenberg, and Mr. Schwartzenberg's response thereto. Mr. Heinz will send a follow-up letter to Mr. Schwartzenberg and then will report back to the Board at the next meeting.

Being as there was no report from counsel under Agenda Item No. 19 or other matters to come before the Board under Agenda Item No. 20, the regular meeting was adjourned at approximately 7:10 p.m.

____
Jeff Roebuck, President

Date: 7/15/2019

ATTEST:

____
~~Randy Walston, Secretary~~
Charlie Reneau, Vice President

Date: 7/15/2019

Exhibit A

JEFFERSON COUNTY ESD No. 4

Regular Board Meeting

June 17, 2019

SIGN-IN SHEET

1 Randy Lyday 4110

2 Scott Wade 440

3

4

5

6

7

8

9

10

11

12

13

Exhibit B

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2018

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4

Annual Financial Report

For the Year Ended September 30, 2018

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4

CERTIFICATE OF BOARD

We, the undersigned, certify that this accompanying audit report of the above named district was reviewed and approved for the year ended September 30, 2018 at a meeting of the Board of Commissioners held on the 17th day of June, 2019.

Sandra Melton

Board President, Jeff Roebuck

~~Board Secretary~~ Board Treasurer, Sandra Melton

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
Annual Financial Report
For The Year Ended SEPTEMBER 30, 2018

TABLE OF CONTENTS

INTRODUCTORY SECTION

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4

JEFFERSON COUNTY, TEXAS

FOR THE YEAR ENDED SEPTEMBER 30, 2018

Board of Commissioners

Jeffery Roebuck	President
Charles Reneau	Vice President
Randy Walston	Secretary
Sandra Melton	Treasurer
Robert Bordes	Asst. Treasurer

Command Staff

Jeremy Hansen	Fire Chief

FINANCIAL SECTION

J. R. Edwards & Associates, LLC
Certified Public Accountants

June 14, 2019

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, and each major fund of Jefferson County Emergency Services District No.4, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund the Jefferson County Emergency Services District No. 4, as of September 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

1465 Cornerstone Court, Ste. A • Beaumont, TX 77706
Phone (409) 924-9100 • Fax (409) 924-0990

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 - 9 and page 23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

J.R. Edwards & Associates, LLC

In this section of the Annual Financial Report, we, the managers of the Jefferson County Emergency Services District No. 4 (the District), discuss and analyze the District's financial performance for the fiscal year ended September 30, 2018. We encourage readers to consider the information presented here in conjunction with the independent auditors' report on page 2, and the District's Basic Financial Statements that begin on page 10.

FINANCIAL HIGHLIGHTS

- The District's total combined net position was $1,359,522 at September 30, 2018, as compared to $1,024,098 at September 30, 2017.

- During the year, the District's expenses were $335,424 less than the $748,967 generated in taxes and other revenues for governmental activities.

- The general fund reported a fund balance this year of $749,556. All is for unrestricted use by the District. The prior year fund balance was $429,497 at year end.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

OVERVIEW OF THE FINANCIAL STATEMENTS - Continued

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

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

The District has the following kinds of funds:

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

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

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

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

Notes to the Financial Statements. The notes provide additional information that is essential to a complete understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 16-22 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* that further explains and supports the information in the financial statements. Required supplementary information can be found on page 23 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

The District's combined net position was $1,359,522 at September 30, 2018. (See Table I)

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

	September 30, 2018	September 30, 2017
Current and Other Assets	$ 810,614	$ 520,735
Capital Assets	741,660	705,066
Total Assets	1,552,274	1,225,801
Long-term Liabilities	103,769	239,722
Other Liabilities	88,983	52,600
Total Liabilities	192,752	292,322
Net Assets:		
Invested in Capital Assets Net of Related Debt	568,614	555,963
Unrestricted	790,908	468,135
Total Net Position	$ 1,359,522	$ 1,024,098

A portion of the District's net position, $568,614, reflects its investment in capital assets net of related debt. The District uses these capital assets to provide services to citizens; therefore, these assets are not available for future spending. The $790,908 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 $748,967. For the current year most of the revenues resulted from property taxes levied and miscellaneous revenues accounted for less than one percent.

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

Total Cost of all programs and services was $413,543. The net position of the District for the current year increased $335,424 (see Table II on page 7 of this report).

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

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

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

	September 30, 2018	September 30, 2017
Revenues:		
General Revenues:		
Maintenance and Operations Taxes	559,329	535,983
Miscellaneous	189,638	22,038
Total Revenue	748,967	558,021
Expenses:		
General government	155,457	110,047
Fire and emergency services	258,086	348,132
Total Expenses Governmental Activities	413,543	458,179
Increase (Decrease) in Net Assets	335,424	99,842
Net Assets - October 1 (Beginning)	1,024,098	924,256
Net Assets - September 30 (Ending)	$ 1,359,522	$ 1,024,098

GOVERNMENTAL ACTIVITIES

- Property tax rates were set at $.079867 per $100 valuation for M&O. The rate for 2018-2019 is set at $.081291 per $100 of taxable valuation for M&O.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

GENERAL FUND BUDGETARY HIGHLIGHTS

There were few budget amendments for the 2017-2018 year and all were approved by the Commissioners.

CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY

Capital Assets. At September 30, 2018 the District had $741,660 (net of depreciation) invested in capital assets, buildings, equipment and vehicles.

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

	September 30, 2018	September 30, 2017
Buildings and Improvements	$ 67,155	$ 67,155
Emergency equipment and vehicles	956,872	909,423
Totals	1,024,027	976,578
Less Accumulated Depreciation:		
Buildings and Improvements	(2,819)	(2,051)
Emergency equipment and vehicles	(279,548)	(178,842)
Total Accumulated Depreciation	(282,367)	(180,893)
Net Capital Assets	$ 741,660	$ 795,685

Long-Term Debt. At year-end, the District had $173,045 in notes payable outstanding. More detailed information about the District's long-term liabilities is presented in the notes to the financial statements.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4
Outstanding Debt

	September 30, 2018	September 30, 2017
Governmental activities:		
Note Payable	$ 173,045	$ 239,722
Total	$ 173,045	$ 239,722

ECONOMIC FACTORS AND NEW YEAR'S BUDGETS AND RATES

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Primary Government
	Governmental Actitivies
ASSETS	
Cash and cash equivalents	$ 758,891
Taxes receivable - net of allowance	47,375
Other receivables	3,188
Prepaids	1,160
Capital assets:	
Buildings, property, and equipment, net	741,660
Total Assets	1,552,274
LIABILITIES	
Accounts payable	19,706
Non-current liabilities:	
Due within one year	69,277
Due in more than one year	103,769
Total Liabilities	192,752
NET POSITION	
Net investment in capital assets	568,614
Unrestricted	790,908
Total Net Position	$ 1,359,522

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

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2018

		Program Revenues		Net (Expense) Revenue and Changes in Net Position
				Primary Government
Functions / Programs	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
General government	$ 155,457	$ -	$ -	$ (155,457)
Fire and emergency services	258,086	-	-	(258,086)
Total governmental activities	413,543	-	-	(413,543)
Total Primary Government	$ 413,543	$ -	$ -	$ (413,543)
Property taxes, penalties and interest				559,329
Contributions not restricted to specific programs				
Other miscellaneous				189,638
Total general revenues				748,967
Change in Net Position				335,424
Net Position- Beginning				1,024,098
Net Position - Ending				$ 1,359,522

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4 EXHIBIT C

BALANCE SHEET - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Total Governmental Funds
	General Fund
ASSETS:	
Cash and cash equivalents	$ 758,891
Property taxes receivable (net of allowances for doubtful accounts)	47,375
Other receivables	3,188
Prepaid items	1,160
TOTAL ASSETS	$ 810,614
LIABILITIES AND FUND BALANCES:	
LIABILITIES:	
Accounts payable	$ 19,706
TOTAL LIABILITIES	19,706
DEFERRED INFLOWS OF RESOURCES:	
Unavailable revenue - property tax	41,352
TOTAL DEFERRED INFLOWS OF RESOURCES	41,352
FUND BALANCES:	
Unassigned Fund Balance	749,556
Total fund balances	749,556
TOTAL LIABILITIES DEFERRED INFLOWS AND FUND BALANCE	$ 810,614

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

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2018

Governmental fund balance as reported on the balance sheet for governmental funds.	$	749,556
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		741,660
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		(173,046)
Recognition of deferred revenue as revenue increases net position.		41,352
Total net position as reported on the Statement of Net Position for Governmental Activities.	$	1,359,522

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Total Governmental Funds
	General Fund
REVENUES	
Property taxes, penalties and interest	$ 556,615
Other miscellaneous	189,638
Total revenue	746,253
EXPENDITURES:	
Current:	
General government	155,457
Fire and emergency services	204,061
Total expenditures	359,518
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	386,735
OTHER FINANCING SOURCES (USES)	
Principal payments on loan	(66,676)
Total other financing sources and uses	(66,676)
NET CHANGE IN FUND BALANCES	320,059
FUND BALANCES - BEGINNING	429,497
FUND BALANCES - ENDING	$ 749,556

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

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Net change in fund balances - total governmental funds (Exhibit D)		$ 320,059
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital Outlay	$ 47,448	
Depreciation	(101,473)	(54,025)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Principal payments on loan	66,676	66,676
Because some revenues will not be collected for several months after the District's fiscal year end, they are not considered "available" revenue and are deferred in the governmental funds. Deferred revenues increased by this amount in the current period.		2,714
Change in net position of governmental activities (Exhibit B)		$ 335,424

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

A. Reporting Entity

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

B. Government-wide Financial Statements

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

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

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

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

C. Fund Financial Statements

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

The District reports the following major governmental funds:

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

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

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

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

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

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

E. Budgetary Data

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

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

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

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

F. Cash and Investments

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

G. Property Taxes Receivable

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

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

H. Receivables

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

I. Prepaid Items

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

J. Capital Assets

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

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

Assets	Years
Buildings	20-30
Leasehold Improvements	15-30
Furniture and Equipment	5-10
Vehicles	5-15

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

K. Long-term Obligations

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

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

L. Fund Equity

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

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

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

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

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

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

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

M. Implementation of New Standards

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

N. Date of Management's Review

In preparing the financial statements, the District has evaluated events and transactions for potential recognition for disclosure through June 28, 2018, the date that the financial statements were available to be issued.

NOTE 2: CASH AND INVESTMENTS

At year-end, the District's carrying amount of deposits was $758,891 and the bank balance was $760,064. At September 30, 2018, the bank balance was covered by federal depository insurance. Deposits are exposed to custodial risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. The District's ending bank balance was $760,064 as of September 30, 2018. Of this amount, $250,000 was covered by FDIC insurance; the remainder was covered by collateral held in the District's name, allowing the District to be collateralized.

NOTE 3: PROPERTY TAXES

Property taxes are collected by Allison Getz, Jefferson County Tax Assessor Collector, and are forwarded to the District through bank transfer. The tax rate held by the District during 2018 was $.079867 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, 2017 was $648,262,844. Property taxes receivable for 2018 are $47,375 net of allowance for doubtful accounts of $25,780.

NOTE 4: CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended September 30, 2018 was as follows:

Governmental Activities	Beginning Balance	Current Year Increases	Current Year Decreases	Ending Balance
Capital assets being depreciated:				
Buildings	$ 67,155	$ -	$ -	$ 67,155
Fire equipment and vehicles	909,424	47,448	-	956,872
Total capital assets being depreciated:	976,579	47,448	-	1,024,027
Less accumulated depreciation:				
Buildings	(2,050)	(769)	-	(2,819)
Fire equipment and vehicles	(178,844)	(100,704)	-	(279,548)
Total accumulated depreciation	(180,894)	(101,473)	-	(282,367)
Total capital assets being depreciated, net	795,685	(54,025)	-	741,660
Governmental activities capital assets, net	$ 795,685	$ (54,025)	$ -	$ 741,660

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

Fire and Emergency Services	$ 101,473
Total Depreciation Expense - Governmental Activities	$ 101,473

NOTE 5: LONG TERM DEBT

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

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

Date Issued	Amount	Final Maturity	Annual Installments	% Rate	Outstanding Balance
2015	$ 189,516	2020	$41,011	2.686%	79,710
2016	152,000	2021	$32,604	2.379%	93,335
					$ 173,045

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

NOTE 5: LONG TERM DEBT, Continued

Annual requirements to maturity for the loan is as follows:

Year Ending September 30,	Principal	Interest	Total	Early Redemption Value
2019	69,277	3,460	72,737	103,629
2020	71,045	2,571	73,616	32,011
2021	32,723	758	33,481	N/A
Total	$ 173,045	$ 6,789	$ 179,834	$ 135,640

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2018, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Loans payable	239,721	-	66,676	173,045	69,277
Governmental activities Long-Term Liabilities	$ 239,721	$ -	$ 66,676	$ 173,045	$ 69,277

NOTE 6: OTHER INFORMATION

A. Risk Management

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

B. Contingent Liabilities

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

REQUIRED SUPPLEMENTARY INFORMATION

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
REVENUES				
Property taxes, penalties and interest	$ 540,000	$ 555,000	$ 556,615	$ 1,615
Other miscellaneous	57,000	192,000	189,638	(2,362)
Proceeds from Loans	350,000	-	-	-
Total revenue	947,000	747,000	746,253	(747)
EXPENDITURES				
Current:				
General government	113,750	125,750	155,457	(29,707)
Fire and emergency services	674,121	343,650	204,061	139,589
Total expenditures	787,871	469,400	359,518	109,882
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	159,129	277,600	386,735	109,135
OTHER FINANCING SOURCES (USES)				
Principal payments on loan	(67,544)	(67,544)	(66,676)	868
Total other financing sources and uses	(67,544)	(67,544)	(66,676)	868
NET CHANGE IN FUND BALANCES	91,585	210,056	320,059	110,003
FUND BALANCES AT BEGINNING OF YEAR	429,497	429,497	429,497	-
FUND BALANCE AT END OF YEAR	$ 521,082	$ 639,553	$ 749,556	$ 110,003

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

COMPLIANCE SECTION

J. R. Edwards & Associates, LLC
Certified Public Accountants

June 14, 2019

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund of Jefferson County Emergency Services District No. 4 (District), as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 14, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

1465 Cornerstone Court, Ste. A • Beaumont, TX 77706
Phone (409) 924-9100 • Fax (409) 924-0990

Board of Commissioners
Jefferson County Emergency Services District No. 4
June 14, 2019

Purpose of this Report

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

J.R. Edwards & Associates, LLC

Exhibit C

DISTRICT ADMINISTRATOR'S REPORT

June 17, 2019

STATION 1 LaBelle Some quotes for install of the generator are included in your package. Bill Clark Pest Control treated the building last week. No evidence of rodents but lots of bugs and some geckos. They propose a 10 year contract for inspection and treatment every 90 days. A quote for a custom JCESD4 flag has been received for your consideration. Delta Industrial, Grainer and Fire Penny have provided quotes for both a washer/extractor and gear dryer. A summary of their quotes is included in your package. Quotes are also included in your package for replacement of the camera system and DVR from Advance Alarm and Maverick Communication. ECP did not respond.

STATION 2 Fannett Quotes are included in your package for night lights requested at Station 2

STATION 3 Cheek 3 area lights have been requested.

EMS – A request of new wireless devices for both Med 4 and the new Fire Truck has been made so that responders can enter data in the recordkeeping/reporting software on-scene. A list of some possible devices and their cost is in tonight's package.

ESD

NEW FIRE TRUCK –

New Vendors – Bill Clark Pest Control.

We are Awaiting Quotes for the damage estimate from Freightliner for E43 so we can decide if it justifies filing an insurance claim.

VFIS – The new Pumper is now on VFIS insurance at an agreed value of $400,000. It is requested that a committee be formed to set declared values for our vehicles.

The Labelle-Fannett Ladies Auxiliary –

Request for Training – No formal new request have been received but are anticipated before the July sessions.

Communications – a Thank You card will be mailed to Catholic Daughters for their donation.

Policy Manual – Work will continue on compiling a comprehensive policy manual as time allows and as policies are created and approved.

Building Use & Rental – July 12, 13, 14, 19, 20 & 21, 2019. Nick Morrison (N/C in exchange for training) – EMT classes.

No Charge Rentals – Building use has been requested by Chief Hansen for a Benefit for the Redwine family on June 22nd and on August 25th by FireFighter/EMT Claudia Kester for a Bunko party.

Outside Audit – Requested data and copies have been furnished to Mr. Croley of J. R. Edwards & Assoc, LLP. He will be presenting his audit tonight for FYE September 30, 2019. A check for his services in the amount of $7,000 (a $500 increase from last year's fee) is included in tonight's bill.

Jefferson County ESD No. 4
Chief's Report
17 JUN, 2019

1. **Station Status:**

   LaBelle STA #1: Operational – B41 limited service.

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

   Cheek STA #3: Operational – All apparatus in service.

2. **Apparatus Status:**

   E41 – Permanently out of service
   T41 – In service
   B41 – In service
   R41 – In service
   E42 – In service
   T42 – In service
   B42 – In Service
   E43 – In service
   T43 – In service
   B43 – In service
   MED4 – In service
   U4 – In service

3. **Membership:** Two new member applications received. Bunker gear received from 2 previously dismissed members. See activity report for further details.

4. **Training:** Monthly training for Fire and EMS continues. May training conducted inclides:

   - 5/07/19: Highway Incident Traffic Safety Course (@JCESD3)
   - 5/21/19: Patient Extrication, MVA Training
   - 5/28/19: Station #1 General Work-night

5. **Operations:** Scope of work assessment in progress with Metro Fire for B41/LMTV completion. **2.** New Station Committee meeting has been postponed until completion of the new Engine 42 project. **3.** New Engine 42 completed and delivered. Returned to Metro 6/17 for repairs. **4.** ISO audit scheduled for 6/27-6/29/19. **5.** Operational budget for FY20 currently in development. **6.** CAPT S. Wade preparing EMS upgrade to BLS-MICU for FY20.

6. **Regional Coordination:** No updates to report.

#

Jefferson County Emergency Services District #4

Beaumont, TX

This report was generated on 6/17/2019 4:44:18 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: 05/01/2019 | End Date: 05/31/2019

Average response time for 1st arriving unit for selected station(s).	9.71
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.	42.03%

Incidents by Category For Selected Station(s)	Count
Fire (100s)	3
Overpressure Rupture, Explosion, Overheat (no fire (200s)	1
EMS (300s)	48
Hazardous Conditions (400s)	3
Service Calls (500s)	9
Good Intent Calls (600s)	8
False Alarms (700s)	2
Severe Weather (800s)	0
Special Incidents (900s)	0
Total Incidents for selected station(s)	74

Basic Statistics for selected station(s) – 1st Arriving Unit – for selected station (s)	
Count of Incidents	74
Mean	9.71
Median	9
Min	
Max	25
Range	0.00 - 25.00
Standard Deviation	5.61

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

Unit ID	Over 8 Minutes	8 Minutes or Less
AAS	0	1
B42	1	0
E42	4	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	3	1
M4	1	4
POV	22	22
R41	3	1
STBY	0	3
U4	2	1

Response Mode for selected station(s)	71

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	5	2
Lights and Sirens	25	29
No Lights or Sirens	5	5
No Response Mode	1	2

Jefferson County Emergency Services District #4

Beaumont, TX

This report was generated on 6/17/2019 4:46:35 PM

Incidents Per Personnel and Apparatus for Date Range

Start Date: 01/01/2019 | End Date: 12/31/2019

Personnel	AAS-	B42-Brush 42	B43-Brush 43	E41-	E42-	E43-Engine 43	M4-	POV-	R41-	STBY-	T41-	T42-Tanker 42	T43-Tanker 43	U4-	Totals
, Standby										2					2
Acadian, Ambulance	19														19
Arceneaux, Jesse		1		1	16		2	13		1		1		2	37
Breed, Johnny				2				16	13	1		2		1	35
Byers, Timothy							1								1
Compton, Dylan					1			3		1					5
Cunio, Josh								4							4
Eastepp, Hayden				1	5	1		26	2			3			38
Hansen, Gabrielle							4	5							9
Hansen, Jeremy D		3		1	18		12	44	7	2	2	2		7	98
Kester, Ashley							2	14	5	1					22
Kester, Claudia					1		2	31	13	1		1			49
Kester, Joshua							1	4							5
Kester, Kevin							2	6	9						17
Kirkgard, Kendall Brady				1	1		1	30	7		2				42
LaBarbera, Phillip T									1						1
Longoria, David					4			25	1			1		2	33
Lyday, Randy		2	1		27		11	90	3	1		3		4	142
Molfino, Marcelo								1							1
Ray, Billy								2	1						3
Rivett, Jacob								1	1						2
Salinas, Jose						1									1
Salles, Paul			2			2		13	2					1	20
Sanders, Casey		1			5		2	11	1						20
Schwartzenburg, Brandon					1			2							3
Stacey, David					4		5	8				1			18
Tatroe, John								7				1			8
Vasquez, Angel					1			4							5
Vinson, Carl								1							1
Wade, Scott							5	29		1		1		1	37

Williams, Thomas				1	2		7	15						2	27
Winstead, Mark			3		1	20	2	56					4		86

Exhibit D

TEXAS FIRST BANK

Helping Texans Build Texas

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: 6/02/19
Checks/Items Enclosed: 25

EM

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

	Beginning Balance	5/01/19	445,451.16
	Deposits / Misc Credits	2	9,157.22
	Withdrawals / Misc Debits	33	66,746.55
**	Ending Balance	5/31/19	387,861.83 **
	Service Charge		.00
	Interest Paid Thru 5/31/19		240.11
	Interest Paid Year To Date		772.19
	Annual Percentage Yield Earned		.65%
	Number of Days for A.P.Y.E.		31
	Average Balance for A.P.Y.E.		434,932.45
	Minimum Balance		387,621
	Enclosures		25

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
5/03	8,917.11	JEFFERSON COUNTY/PROPTAXPMT 86 ESD #4
5/31	240.11	Interest Paid

DEBITS AND OTHER WITHDRAWALS

Date	Withdrawals	Activity Description
5/10	123.03	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4

TEXAS FIRST BANK
Helping Texans Build Texas
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

Account Number: 10229417
Statement Date: 6/02/19

DEBITS AND OTHER WITHDRAWALS

Date	Withdrawals	Activity Description
5/13	35.80	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4
5/16	28.14	WestJeffersnMWDp/Payment JEFFERSON CO. ESD 4
5/16	28.14	WestJeffersnMWDp/Payment JEFFERSON COUNTY ESD
5/16	28.14	WestJeffersnMWDp/Payment JEFFERSON COUNTY EDS
5/16	114.95	SOUTHERN BROADBA/PURCHASE 409-684-7021 Jefferson County ESD 4
5/28	332.71	VISA/PAYMENT 487452XXXXX5904 JEREMY HANSEN
5/28	429.26	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
5/01	3513	112.50	5/24	3536	264.81	5/22	3544	240.00
5/24	3528*	6,976.14	5/24	3537	400.00	5/29	3545	7,365.50
5/28	3529	46.80	5/28	3538	53.99	5/24	3546	1,804.80
5/28	3530	272.86	5/24	3539	964.00	5/28	3547	1,050.00
5/22	3531	1,250.00	5/29	3540	93.19	5/24	3548	153.15
5/22	3532	400.00	5/29	3541	93.19	5/24	3549	10.05
5/21	3533	1,750.00	5/22	3542	550.00	5/22	3550	41,011.39
5/29	3534	175.02	5/22	3543	380.60	5/29	3551	163.39
5/31	3535	45.00						

DAILY BALANCE SUMMARY

Date	Balance	Date	Balance	Date	Balance
5/01	445,338.66	5/16	453,897.57	5/28	395,557.01
5/03	454,255.77	5/21	452,147.57	5/29	387,666.72
5/10	454,132.74	5/22	408,315.58	5/31	387,861.83
5/13	454,096.94	5/24	397,742.63		

TEXAS FIRST BANK

Helping Texans Build Texas

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

Account Number: 10229417
Statement Date: 6/02/19

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

Beginning Balance	5/01/19	351,833.32	
Deposits / Misc Credits	1	89.65	
Withdrawals / Misc Debits	0	.00	
** Ending Balance	5/31/19	351,922.97	**
Service Charge		.00	
Interest Paid 5/01/19 - 5/31/19		89.65	
Interest Paid Year To Date		436.45	
Annual Percentage Yield Earned		.30%	
Number of Days for A.P.Y.E.		31	
Average Balance for A.P.Y.E.		351,836.21	
Minimum Balance		351,833	

- - - - - - - - - - - - - - DEPOSITS AND OTHER CREDITS - - - - - - - - - - - - - -

Date	Deposits	Activity Description
5/31	89.65	Interest Paid

- - - - - - - - - - - - - - DAILY BALANCE SUMMARY - - - - - - - - - - - - - -

Date	Balance	Date	Balance	Date	Balance
5/31	351,922.97				

TEXAS FIRST BANK

Texas First Bank Public Funds Tiered Int. **9417

Last Updated: 6/16/2019 3:12 PM

Available Balance
$77,146.22

Date	Description	Amount
JUN 14 2019	Check - 3552	($319,523.00) $77,146.22
JUN 11 2019	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	($191.15) $396,669.22
JUN 11 2019	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	($131.19) $396,860.37
JUN 5 2019	JEFFERSON COUNTY/PROPTAXPMT 86 ESD #4	$9,081.46 $396,991.56
JUN 3 2019	Deposit	$48.27 $387,910.10
MAY 31 2019	Interest Paid	$240.11 $387,861.83
MAY 31 2019	Check - 3535	($45.00) $387,621.72
MAY 29 2019	Check - 3545	($7,365.50) $387,666.72
MAY 29 2019	Check - 3534	($175.02) $395,032.22

TEXAS FIRST BANK

Texas First Bank Public Funds Savings **1885

Last Updated: 6/16/2019 3:12 PM

Available Balance
$351,922.97

Date	Description	Amount
MAY 31 2019	Interest Paid	$89.65 $351,922.97
APR 30 2019	Interest Paid	$86.73 $351,833.32
MAR 29 2019	Interest Paid	$89.60 $351,746.59
FEB 28 2019	Interest Paid	$80.91 $351,656.99
JAN 31 2019	Interest Paid	$89.56 $351,576.08
DEC 31 2018	Interest Paid	$89.53 $351,486.52
NOV 30 2018	Interest Paid	$86.62 $351,396.99
OCT 31 2018	Interest Paid	$89.49 $351,310.37
SEP 28 2018	Interest Paid	$142.05 $351,220.88

AllegianceBank

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

MEMBER FDIC

Account Number	1086255
Statement Date	05/31/2019
Statement Thru Date	06/02/2019
Checks/Items Enclosed	0
Page	1

Return Service Requested
00001119 TA093D06011904290200 01 000000000 0000000 002

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

Customer Service Information

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

BUSINESS HYMMA

Account Number: 1086255

Balance Summary

Beginning Balance as of 05/01/2019	**$250,627.58**
+ Deposits and Credits (1)	$319.29
- Withdrawals and Debits (0)	$0.00
Ending Balance as of 05/31/2019	**$250,946.87**
Maintenance Fees for Period	$0.00
Minimum Balance for Period	$250,627.00

Earnings Summary

Interest for Period Ending 05/31/2019	$319.29
Interest Paid Year to Date	$1,554.48
Average Rate for Period	1.50%
Number of Days for Average Rate	31

DEPOSITS AND OTHER CREDITS

Date	Description	Deposits
May 31	INTEREST PAID	319.29

DAILY BALANCE SUMMARY

Date	Balance
May 31	$250,946.87

Exhibit E

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

	1 Month Ended 5/31/2019 Actual	8 Months Ended 5/31/2019 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
Revenue					
Ad Valorem Taxes	$ 9,563	$ 534,228	$ 560,000	$ (25,772)	95.40%
Grants	-	11,158	10,000	1,158	111.58%
EMS Billing	-	2,145	30,000	(27,855)	7.15%
Interest Income	649	4,486	5,000	(514)	89.72%
Other Income	-	3,416	1,500	1,916	227.73%
Loan Proceeds	-	-	200,000	(200,000)	0.00%
Sale of Equipment	-	10,137	15,000	(4,863)	67.58%
Total Revenue	10,212	565,570	821,500	(255,930)	68.85%
Operating Expenses					
Advertising	-	-	1,000	(1,000)	0.00%
Bank Fees	-	-	150	(150)	0.00%
Accounting	550	5,650	16,000	(10,350)	35.31%
Cleaning & Building Maintenance/Repairs	240	6,066	12,000	(5,934)	50.55%
Lawn Service	1,050	2,050	6,000	(3,950)	34.17%
Office Supplies & Postage	44	1,032	1,500	(468)	68.80%
Dues & Fees	-	1,495	4,000	(2,505)	37.38%
Tax & Appraisal Fees	646	7,322	13,000	(5,678)	56.32%
Interest Expense	2,081	4,311	4,338	(27)	99.38%
Insurance - VFIS District	-	2,648	2,000	648	132.40%
Legal/Professional	963	12,134	16,000	(3,866)	75.84%
Lodging/Meals/Travel & Regist ESD	-	413	3,000	(2,587)	13.77%
District Manager	1,750	12,250	30,000	(17,750)	40.83%
Small Equipment Purchases (less than $5,000)	-	1,362	-	1,362	0.00%
Cable	34	224	370	(146)	60.54%
Utilities	159	1,818	9,600	(7,782)	18.94%
Internet	215	1,105	1,350	(245)	81.85%
Telephone/Cell Phone	153	1,636	2,000	(364)	81.80%
Water & Garbage	271	2,073	4,200	(2,127)	49.36%
Note Payable-First Financial (Mini Pumper)	38,930	38,930	38,893	37	100.10%
Note Payable-Dallas Bank&Trst(3000gal Tanker)	-	30,383	30,383	-	100.00%
Total Operating Expenses	47,086	132,902	195,784	(62,882)	67.88%

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

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

	1 Month Ended 5/31/2019 Actual	8 Months Ended 5/31/2019 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
Emergency Medical Services					
Billing - Admin. Fees	-	41	-	41	0.00%
Billing - Collection Fees	-	214	-	214	0.00%
Equipment (New/Repair/Testing)	290	1,896	2,500	(604)	75.84%
Medical Supplies	10	1,041	6,000	(4,959)	17.35%
Tuition/Reg/Certification/Dues	177	3,717	5,000	(1,283)	74.34%
Vehicle Repair & Maintenance	111	347	2,500	(2,153)	13.88%
Fuel	44	276	2,000	(1,724)	13.80%
Total Emergency Medical Services	632	7,532	18,000	(10,468)	41.84%
Fire Services					
Certification Dues	-	210	600	(390)	35.00%
Fire Chief	1,250	8,750	15,000	(6,250)	58.33%
Small Equipment Purchases	-	170	12,500	(12,330)	1.36%
Fire Field Meals	38	263	1,000	(737)	26.30%
Dispatch Services/Edispatches	-	21,726	22,000	(274)	98.75%
Vehicle Repair & Maintenance	296	29,690	25,000	4,690	118.76%
Travel/Lodging/Meals/Trans Expenses	-	2,174	5,000	(2,826)	43.48%
Tuition/Registration	-	-	10,000	(10,000)	0.00%
Personal Protection Equipment	6,976	10,431	15,000	(4,569)	69.54%
Air-Pack SCBA Inspection & Repair	1,805	1,805	6,000	(4,195)	30.08%
Equipment, Boots, Gloves-Insp/Repairs	-	2,401	6,500	(4,099)	36.94%
Fire Uniforms	37	37	4,000	(3,963)	0.93%
Supplies - Hoses/Nozzles/Tarps	-	364	7,500	(7,136)	4.85%
Fuel	367	2,925	6,000	(3,075)	48.75%
Insurance - Prop. & Liab.	-	439	31,500	(31,061)	1.39%
Insurance - Worker's Compensation	-	3,188	3,000	188	106.27%
Maintenance & Repairs - Radios	-	1,259	3,000	(1,741)	41.97%
Personal Protective Equipment - Inspection	-	800	5,000	(4,200)	16.00%
Supplies - Fire	387	2,357	10,000	(7,643)	23.57%
Quartermaster/Station Attendant	426	3,180	9,000	(5,820)	35.33%
Software - Firehouse	-	4,336	3,000	1,336	144.53%
Total Fire Services	11,582	96,505	200,600	(104,095)	48.11%
Capital Expenditures					
Radio Communication Upgrade	-	-	12,000	(12,000)	0.00%
Vehicles	16	16	527,500	(527,484)	0.00%
Training Prop - TX Forest Service	-	-	8,100	(8,100)	0.00%
SCBA Packs/Replacement Bottles	-	26,725	30,000	(3,275)	89.08%
Ambulance Expenditures	964	23,230	30,000	(6,770)	77.43%
Total Capital Expenditures	980	49,971	607,600	(557,629)	8.22%
Contingency					
Contingency	7,000	7,000	20,000	(13,000)	35.00%
Total Contingency	7,000	7,000	20,000	(13,000)	35.00%
Total Expenses	67,280	293,910	1,041,984	(748,074)	28.21%
Net Change in Fund Balance	$ (57,068)	$ 271,660	$ (220,484)		

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

Jefferson County Emergency Services District No. 4
Bank Account Register

Texas First Bank - Checking

May 21, 2019 - June 17, 2019

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			388,366.39
05/28/19		VISA5904	VISA	332.71		388,033.68
05/28/19		VISA 8724	VISA	429.26		387,604.42
05/31/19			Texas First Bank - Interest on Checking Account - for Month of May 2019		240.11	387,844.53
06/11/19	3552	METROFIRE	Metro Fire Apparatus Specialists, Inc.	319,523.00		68,321.53
06/17/19	3553	BENCK	Benckenstein & Oxford, L.L.P.	532.30		67,789.23
06/17/19	3554	Bound	Bound Tree Medical, LLC	1,614.77		66,174.46
06/17/19	3555	COASTAL	Coastal Welding Supply Inc.	84.50		66,089.96
06/17/19	3556	DELTA	Delta Industrial Service and Supply	343.44		65,746.52
06/17/19	3557	GREENACRES	Green Acres Grocery, Inc.	308.91		65,437.61
06/17/19	3558	HANSEN	Jeremy D. Hansen	1,250.00		64,187.61
06/17/19	3559	HCPlus	Health Claims Plus, dba of J&M Neal, Inc.	45.91		64,141.70
06/17/19	3560	HEINZ	Joshua C. Heinz	400.00		63,741.70
06/17/19	3561	JCAPPRAISAL	Jefferson County Appraisal District	1,369.18		62,372.52
06/17/19	3562	LONESTAR	Lone Star Lube Right	114.88		62,257.64
06/17/19	3563	PLARSON	Patrick L. Larson	1,750.00		60,507.64
06/17/19	3564	LOVES	Love's Travel Stops & Country Stores	237.39		60,270.25
06/17/19	3565	LYDAY	Randy Lyday	45.00		60,225.25
06/17/19	3566	M&DSUPPLY	M & D Supply, Inc.	8.99		60,216.26
06/17/19	3567	OXFORD	Hubert Oxford, IV	400.00		59,816.26
06/17/19	3568	PCMARKET	P. C. Market and Hardware	5.99		59,810.27
06/17/19	3569	REPUBLIC	REPUBLIC SERVICES #862	93.19		59,717.08
06/17/19	3570	REPUBLIC	REPUBLIC SERVICES #862	90.19		59,626.89
06/17/19	3571	MER1099	Mary Ellen Robertson, CPA	550.00		59,076.89
06/17/19	3572	STM	SOUTHERN TIRE MART, LLC	1,220.90		57,855.99
06/17/19	3573	JOYCES	Joyce M. Stacey	500.00		57,355.99
06/17/19	3574	UNLIMITED	Unlimited Lawn Care DBA of D-S Landscape Solutions	526.25		56,829.74
06/17/19	3575	VERIZON	Verizon Wireless	152.52		56,677.22
06/17/19	3576	VERIZON	Verizon Wireless	10.70		56,666.52
06/17/19	3577	SANDERS	Casey Sanders	173.00		56,493.52
06/17/19	3578	STACEY	David M. Stacey, Jr.	371.95		56,121.57
			Totals	332,484.93	240.11	56,121.57

Transaction count = 30

Jefferson County Emergency Services District No. 4
Bank Account Register

Texas First Bank - Savings

May 21, 2019 - June 17, 2019

Date	Reference	Description	Checks/ Payments	Deposits/ Additions	Balance
		Beginning Balance			351,833.32
05/31/19		Texas First Bank - Interest on Savings Account for Month of May 2019		89.65	351,922.97
		Totals	0.00	89.65	351,922.97

Transaction count = 1

Jefferson County Emergency Services District No. 4
Bank Account Register
Allegiance Bank Money Market
May 21, 2019 - June 17, 2019

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			250,627.58
05/31/19			Allegiance Bank - Interest on Money Market Acct - Month of May 2019		319.29	250,946.87
			Totals	0.00	319.29	250,946.87

Transaction count = 1

Exhibit F

Jefferson County Emergency Services District No. 4
Check List

Texas First Bank - Checking

May 21, 2019 - June 17, 2019

Check Number	Check Date	Payee	Amount
Vendor Checks			
3552	06/11/19	Metro Fire Apparatus Specialists, Inc.	319,523.00
3553	06/17/19	Benckenstein & Oxford, L.L.P.	532.30
3554	06/17/19	Bound Tree Medical, LLC	1,614.77
3555	06/17/19	Coastal Welding Supply Inc.	84.50
3556	06/17/19	Delta Industrial Service and Supply	343.44
3557	06/17/19	Green Acres Grocery, Inc.	308.91
3558	06/17/19	Jeremy D. Hansen	1,250.00
3559	06/17/19	Health Claims Plus, dba of J&M Neal, Inc.	45.91
3560	06/17/19	Joshua C. Heinz	400.00
3561	06/17/19	Jefferson County Appraisal District	1,369.18
3562	06/17/19	Lone Star Lube Right	114.88
3563	06/17/19	Patrick L. Larson	1,750.00
3564	06/17/19	Love's Travel Stops & Country Stores	237.39
3565	06/17/19	Randy Lyday	45.00
3566	06/17/19	M & D Supply, Inc.	8.99
3567	06/17/19	Hubert Oxford, IV	400.00
3568	06/17/19	P. C. Market and Hardware	5.99
3569	06/17/19	REPUBLIC SERVICES #862	93.19
3570	06/17/19	REPUBLIC SERVICES #862	90.19
3571	06/17/19	Mary Ellen Robertson, CPA	550.00
3572	06/17/19	SOUTHERN TIRE MART, LLC	1,220.90
3573	06/17/19	Joyce M. Stacey	500.00
3574	06/17/19	Unlimited Lawn Care DBA of D-S Landscape Solutions	526.25
3575	06/17/19	Verizon Wireless	152.52
3576	06/17/19	Verizon Wireless	10.70
3577	06/17/19	Casey Sanders	173.00
3578	06/17/19	David M. Stacey, Jr.	371.95
		Vendor Check Total	331,722.96
		Check List Total	331,722.96

Check count = 27

Exhibit G

Generator:
Re-tap 200 kw generator from 480 vac to 120/240 vac 3 phase at vendor's location. Test prior to and after conversion for proper function. Set the unit in place at the LaBelle station on concrete pad provided. Coordinate with electrician to complete the installation and commissioning the unit to be put into service. Commissioning the unit to include a complete functional test of the system to ensure all is working properly.

Labor –
Materials –
Supplies –
Other –

Optional: ATS
Materials and Labor –

Electrical:
Run 3 phase 400 amp electrical power from new generator in the rear of the building to an existing manual transfer switch in the front of the building. This includes a 400 amp 3 phase fused disconnect at the generator location for easy removal of the generator and the ability to add electrical panels if needed for mobile vehicles (RV, Hospital Trauma Vehicle, etc.).

Labor –
Materials –
Supplies –
Other –

Optional
Remove existing MTS and install a new 400 amp ATS

Labor –
Materials –
Supplies –
Other –

Maintenance:
Maintenance Agreement –
Please provide detailed information as to services performed and maintenance schedule for an annual service contract.

Annual Agreement –
Supplies -

District Manager JCESD4

From: JCESD4 Fire Chief <districtchief@jcesd4.com>
Sent: Wednesday, April 24, 2019 8:43 PM
To: jeff@roebuckthomas.com; sandra.melton@jcesd4.com; rbordes@ntned.com; coreneau@aol.com; rwalston@tricitywelding.com
Cc: Patrick Larson; jheinz@benoxford.com; Casey Sanders
Subject: Surplus Generator Purchase

Commissioners,

As discussed in my calls to you, I request authorization to purchase the subject 200KW Olympian Diesel standby generator from the Texas Facilities Commission Federal Surplus Property Program. The service charge for acquisition is $7500 and we will have 30 days to return the item for any reason.

I additionally request a $1000 burget to have the generator hauled from San Antonio. I am working on the best price through local resources.

I understand the group wishes to obtain further quotes for electrical wiring/tie-in and physical setup/test/installation(currently quoted at $11,700 and $3326 respectively). I DO recommend the board consider funding the $3326 portion as the generator can be hauled straight to the generator shop to begin testing and reconfiguration. This would ensure we have the option to return within the 30 day window if an unforeseen issue arises (which we do not expect). I stand behind the Board's decision either way.

Option A: Generator purchase and delivery: $8500

Option B: Generator purchase, delivery, and test/setup/install: $11,826

Remaining quoted electrical work $11,700 (expected 20% lower)

V/r, Jeremy Hansen, Fire Chief

Friday April 19, 2019

EMERGENCY Power Service 409-899-3908

MEMBER EGSA

P.O. Box 8
Silsbee, Texas 77656
Fax: 409.385.5475
www.emergencypowerservice.net

3598 Highway 327
Kountze, Texas 77625

Proposal 19-P063

Labelle VFD
Main Station
Jeremy Hansen
Districtchief@icesd4.com
409-540-5207

Kw Generator Retap and Installation

We propose to retap the 200 kw generator from 480 vac to 120/240 vac 1 phase. We will also set the unit in place once the site is ready. We will coordinate with JPL Electric to complete the installation. Our scope consists of bringing the unit from our site once its retapped, setting it into place on the provided pad, and commissioning the unit to put it in service. JPL is taking care of the electrical and concrete work. Commissioning includes a functional test of the system to ensure all is working properly.

Labor	\$3120.00
Mileage	\$156.00
Supplies	\$50.00
Total	\$3326.00
ATS Optional Installation adder	*\$4865.00*

Accepted by ______________________________ Date ______________

Thank you for the opportunity to bid on your project. Please call if you have any questions.

John Baker

Gulf Coast Electric Co., Inc.
2005 Pecos @ Fourth • Beaumont, Texas 77701

Residential
Commercial
Industrial
TECL 18185

May 13, 2019

Fannett VFD
12880 FM 365
Beaumont, TX 77705

RE: feeder & gear for generator

We are submitting pricing to install feeder, gear and generator at the above location. The price includes labor, miscellaneous material, gear, and aluminum wiring. The price excludes overtime and sales tax.

Material - $ 4,210.00
Labor – $ 7,808.00
Total - $ 12,018.00

Start up for generator from Caterpillar - $ 12,000.00

The price is based on regular working hours of Monday through Friday from 7:00am to 3:30pm. If you have any questions or comments, please contact the office.

Sincerely,

Gulf Coast Electric Company, Inc.

Kevin J. Picard / JMH

Kevin J. Picard
Vice President
Kjp/jmh
Cc:files
IGWT

409-833-2828 • Fax 409-833-4308 • www.gulfcoastelectric.com

District Manager JCESD4

From: Joseph Hancock <Joseph@GulfCoastElectric.com>
Sent: Tuesday, May 14, 2019 7:50 AM
To: districtmanager@jcesd4.com
Cc: kevin picard
Subject: Generator install
Attachments: 20190514074725177.pdf

Patrick , see attached for pricing. The $12k for the start up is extremely high and we're working to get other quotes.

Joseph

NEWTRON
electrical services
a NEWTRON GROUP company

May 6, 2019
To: Labelle Fire Station

Re: New generator connection @ fire station

Dear Sirs,
The bid for the electrical work option #1 is ***$15,474.00***
The bid for the electrical work option #2 is ***$31,714.00***

Qualifications and Exclusions:
1. The bid excludes sales tax on material and labor.
2. The bid is based on utilizing NEC and locally approved wiring methods.
3. The bid is based on straight time.
4. Bid includes the following:
   - New 400 amp feed to MTS from generator.
   - New disconnect as directed.
   - Option 2 includes all the above and an ATS.

Please contact the undersign at (409) 748-9145 if you have any questions or if we can be of any further assistance to you.

Sincerely,
Newtron Electrical Services

Kenneth Mannino

Kenneth Mannino
Project Estimator

From: Kenneth Mannino <kmannino@ntned.com>
Sent: Thursday, May 09, 2019 2:35 PM
To: Patrick Larson
Subject: RE: Generator connection

Ok, first of all, the flag pole fixtures came in, so we will be coming next week to install and complete that portion.

Option # 1 on the bid is everything below you requested, Option 2 is the same scope, but we provide and install an ATS.

This option #1 is running 400 amp feed from generator to MTS (conduit and wiring), installing a new disconnect for generator disconnect, and commissioning system.

Option #2 is all the above, but removing the MTS, and installing an ATS. Which will require controls back to the generator for auto signal.

Again I appreciate the opportunity.

Kenneth Mannino
Estimator | Project Management

Newtron Electrical Services
D: 409-719-5601 | C: 409-748-9145| F: 409-727-2038
email | website | facebook | linkedin

NEWTRON
the NEWTRON GROUP

From: Patrick Larson <districtmanager@jcesd4.com>
Sent: Thursday, May 9, 2019 8:46 AM
To: Kenneth Mannino <kmannino@ntned.com>
Subject: RE: Generator connection

Good Morning Kenneth,

When I gave your installer (by-the-way, he did a great job!!) the request for an estimate I thought I had marked out some of it. The only thing we are requesting an estimate on is the area headed **Electrical** and the **Optional** directly under that. The part of the scope marked **Generator** at the top and **Maintenance** at the bottom have been addressed. Also please provide a little more detail. Your mention Option #1 and Option #2 with the only difference I see being an ATS in Option #2. Perhaps there was a page missing in the quote I received detailing the options.

I am attaching a modified description of the RFQ for clarification.

Thanks,

JPL Electric, LLC.

11720 Dugat Road #2
Beaumont, TX 77705
TECL#24363
OFFICE PHONE & FAX 409-794-1780

Estimate

Date	Estimate #
4/23/2019	717

JEFFERSON COUNTY ESD #4
P.O. BOX 154
HAMSHIRE, TX 77622

Project
LABELLE FIRE SATION

Description	Qty	Cost	Total
GENERATOR PROJECT AT LABELLE VFD STATION		13,500.00	13,500.00
THIS ESTIMATE IS A BUDGET NUMBER ONLY , FIGURED AT 30% OVER COST ALL LABOR AND MATERIAL WILL BE BILLED AT 10% OVER COST FOR LABELLE VFD			
1. RUN 3 PHASE 400 AMP ELECTRICAL POWER FROM NEW GENERATOR IN THE REAR OF BUILDING TO EXISTING MANUAL TRANSFER SWITCH IN FRONT OF BUILDING THIS INCLUDES 400 AMP 3 PHASE FUSED DISCONNECT IN BACK OF BUILDING FOR EASY REMOVABLE OF GENERATOR AND ABILITY TO ADD ELECTRICAL PANELS IF NEEDED, RUN WIRING TO ANUNCIATOR PANEL AND MOUNT ANUNCIATOR PANEL			
MATERIAL AND LABOR $11,700.00			
2. REMOVE EXISTING MANUAL TRANSFER SWITCH AND INSTALL NEW 400 AMP AUTOMATIC TRANSFER SWITCH (AUTOMATIC TRANSFER SWITCH FBO)			
LABOR AND MATERIAL $1800.00			
Sales Tax		8.25%	0.00

Regulated by The Texas Dept. of Regulations, P.O. Box 12157, Austin, TX 78711, 1-800-803-9202, 512-463-6599, Website: www.license.state.tx.us/complaints.	**Total** $13,500.00

Customer Signature ______________________

Exhibit H

Ready Rack Washer/Extractor and Gear Dryer

Delta Industrial

If Purchased	Before 6/30/19	After 6/30/19
Washer/Extractor -	$4,028.00	$4,229.00
Gear Dryer	3,548.00	4,258.00
Shipping (both units)	610.00	610.00
	$8,186.00	$9,097.00

Fire Penny

	Priced Each	Purchase Both
Washer Extractor	$3,900.00	$3,750.00
Gear Dryer	3,950.00	3,800.00
Shipping	295.00	590.00
		$8,140.00

GRAINGER'S Quote was $10,029.03

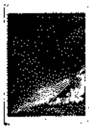
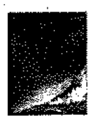
Exhibit I

Date Created 4/01/19
Limited time offers.

Qualifying Government Customers

verizon✓

COMPARE AND SAVE ON OUR LATEST DEVICES.

		Pricing	Features
	Apple Mini 4 Available in Gray, Gold, and Silver	1 Year Price 128GB $429.99	Apple A8 chip 64 bit M8 Motion CoProcessor 7.9" Retina Display 2048x1536 resolution at 326 ppi 8 MP Camera + 1.2 MP front camera
	Apple iPad Pro 10.5" Available in Gray, Gold, Rose Gold, & Silver	1 Year Price 64 GB $679.99/ 256 GB $829.99 1 Year Price 512 GB $1029.99	Apple A10X chip 64 bit M10 Motion CoProcessor 10.5" Retina Display 2224x1668 resolution at 264 ppi 12 MP Camera + 7 MP front camera
	Apple iPad Pro 12.9" Available in Gray, Gold, and Silver	1 Year Price 64GB $1049.99 256GB $1199.99 1 Year Price 512 GB $1,399.99	Apple A10X chip 64 bit M10 Motion CoProcessor 12.9" Retina Display 2732-by-2048 at 264 ppi 12 MP Camera + 7 MP front camera
	Apple iPad 9.7	1 Year Price 32GB $359.99/ 128GB $459.99	Apple A10 chip 64 bit M10 CoProcessor 9.7" Retina Display 2048by1536 resolution at 264 (ppi) 8 MP Camera + 1.2 MP front camera
	Kyocera Cadence LTE	1 Year Price: $49.99	simple, quick, responsive communication HD Voice over WiFi 2.4 Screen/2MP Fixed-Focus Camera
	Sonim XP5	1 Year Price: $199.99	Sonim offers 3 Year accidental damage warranty Push to Talk Plus, Advanced Calling 2.4" screen/ 5 MP Camera/ MicroSD Support
	Kyocera DuraXV LTE available with or without camera	1 Year Price: $149.99	HD Voice over LTE with CDMA failover, wifi calling Push to Talk Plus 2.4" screen/ 5 MP Camera
	JetPack MiFi 8800l	1 Year Price: $99.99	Longest lasting battery Connect up to 15 WiFi enabled devices at once Supports USB Tethering/ 2.4" LCD display International / Global 4G LTE Capable
	Global USB Modem 730L	1 Year Price: $79.99	Verizon 4G LTE Network Up to 10X Faster than 3G Global No software to install. Plug it in and you're online

Company Line Tier 10,000-14,999

The above prices are for Government Liable Subscribers purchasing only off of valid Government contracts, and they are limited time offers, subject to availability, change without notice, calling plan terms and conditions and credit approval, if applicable. Verizon Wireless sponsored rebates are instant for Government Liable customers and are included in the price shown. These prices are only available through the Verizon Wireless Enterprise and Government Channel. Subject to your Agreement with Verizon Wireless, there may be an individual one-year line term required to receive this pricing. In MA, sales tax is based on cost of a device purchased at a discount with service. In CA, sales tax is calculated on the unactivated phone price. Visit verizonwireless.com for complete details.

Exhibit J

JCESD4 SALVAGE PROPERTY

5/20/2019

1. 2ea Stihl Chainsaw, not running, not economical to repair.
2. 1ea. piercing nozzle - seized parts.
3. 1ea piston intake valve, needs rebuild.
4. 6ea assorted unservicable/outdated nozzles and hose fittings.
5. Up tp 495 gallons of unknown origin/quality Class B foam.
6. 21 out of date Fire Helmets
7. 3 out of date sets of bunker gear
8. 1 pair of damaged/unservicable boots (to be disposed of)
9. Three unservicable Scott AP-50 SCBA (pre 17997 spec, non NFPA compliant)
10. Misc. uninventoried fire department items removed from attic (old lightbar, broken tools)