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 Jefferson County Emergency Services District No. 4 ("District") was called for at 5:30 p.m. on June 27, 2016, at the Labelle-Fannett VFD fire station, located at 12880 FM 365, Beaumont, Texas 77705, pursuant to notice duly posted according to law.

At approximately 5:40 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, thus constituting a quorum. Also present at the meeting were: Wayne Wilber, District Manager; Mary Ellen Robertson, accountant for the District; Joshua Heinz of the law firm Benckenstein & Oxford, L.L.P., attorneys for the District; and, the individuals listed 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. 9 regarding the fiscal year 2014-15 audit report. James Edwards of J.R. Edwards & Associates, LLP, auditors for the District, reviewed the fiscal year 2014-15 audit report with the Board, a copy of which is attached hereto as **Exhibit B**. Upon motion by Treasurer Melton and seconded by Vice President Reneau, the District's fiscal year 2014-15 audit report was unanimously approved by the Board. Mr. Heinz will forward the audit report to the Jefferson County Commissioners' Court.

The Board then moved back to Agenda Item No. 4 for the VFD Chiefs' reports. Ken Duhon, Chief of Cheek VFD, and Charles Sonnier, Chief of Labelle-Fannett VFD, reported on the departments' recent activities. Neither department submitted a written monthly run report.

The Board was then directed to Agenda Item No. 5 for the District Manager's report, at which time Wayne Wilber reviewed with the Board the matters set forth in his written report attached hereto as **Exhibit C**.

Next, President Roebuck directed the Board to Agenda Item No. 6 for review of the Minutes of the April 18, 2016 regular meeting (amended) and the May 16, 2016 regular meeting. Upon motion by Vice President Reneau and seconded by Treasurer Melton, the proposed minutes were unanimously approved by the Board.

The Board then moved to Agenda Item No. 7, at which time Treasurer Melton reported that the District's Texas First Bank checking account balance was $377,762.19 as of May 31, 2016 and $401,079.26 as of June 26, 2016, and that the District's Texas First Bank savings account balance was $200,272.25 as of May 31, 2016 and June 26, 2016, as reflected in the account statements attached hereto as **Exhibit D**. Additionally, Mary Ellen Robertson reviewed with the Board the District's monthly financial reports, which are attached hereto as **Exhibit E**. After a brief discussion with Mrs. Robertson and Mr. Heinz, the Board indicated that at its next regular meeting, it will discuss and consider any necessary 2015-16 budget amendments, as well a proposal to restrict a certain amount of District's funds for future capital improvements. Mr. Heinz will include these matters on the next regular meeting agenda.

The Board was then directed by President Roebuck to Agenda Item No. 8 for payment of the District's bills. Treasurer Melton reviewed with the Board the District's various monthly expenditures proposed for payment. Upon motion by Treasurer Melton and seconded by

Assistant Treasurer Bordes, the Board unanimously approved payment of the bills and expenditures listed on the account register attached hereto as **Exhibit F** (Check Nos. 2168-2186).

Thereafter, the Board's attention was directed to Agenda Item No. 10 regarding the District's fiscal year 2016-17 budget, at which time the VFDs' proposed 2016-17 budgets were presented to the Board. Copies of the VFDs' proposed budgets are attached hereto as **Exhibit G**.

The Board then moved ahead to Agenda Item No. 11 regarding proposed purchases and repairs. Mr. Wilber reported to the Board that he had received one written and two verbal quotes for construction of a concrete slab for the Cheek VFD annex building, which ranged between \$5,600.00 and \$8,400.00. The lowest bid of \$5,600.00 was submitted in writing by S&D 360 Extreme Construction ("S&D 360"), and a copy of the estimate is attached hereto as **Exhibit H**. Mr. Wilber advised that S&D 360 was in good standing with the Texas Comptroller, and that Cheek VFD has sufficient funds allocated in its current budget for the project. Upon motion by Assistant Treasurer Bordes and seconded by Vice President Reneau, the Board unanimously approved the S&D 360 proposal for constructing the slab for the Cheek VFD annex building. , and they are awaiting written proposals so that same can be presented to the Board for consideration. Upon request by Chief Sonnier, Mr. Wilber also advised on the status of replacing Labelle-Fannett VFD's defective flashlights.

The Board was then directed to Agenda Item No. 13 regarding Labelle-Fannett VFD's lawsuit against the District (Cause No. E-198,306; *Labelle-Fannett Volunteer Fire Department vs. Jefferson County, et al*; in the 172nd Judicial District Court). At approximately 6:10 p.m., President Roebuck announced that the Board was going into closed session to discuss the matter and consult with legal counsel. At said time, all attendees, except for the Board members and Mr. Heinz, exited the meeting room. At approximately 6:40 p.m., the Board returned to open session and all attendees were invited back into the meeting room. Upon returning to open session, Mr. Heinz advised the Board that Larry Watts, counsel for Labelle-Fannett VFD, contacted him just before the meeting and stated that the department would be willing to meet with some District representatives to discuss a possible resolution of the lawsuit issues, and that per the Board's request, Mr. Heinz will contact Mr. Watts in an attempt to schedule such a meeting.

The Board's attention was then directed back to Agenda Item No. 12 regarding the District's service agreement with Labelle-Fannett VFD, at which time President Roebuck made a motion to terminate the District's service agreement with Labelle-Fannett VFD effective September 30, 2016. The motion was seconded by Vice President Reneau and unanimously approved by the Board members present. The Board then requested that Mr. Heinz prepare and forward a written notice of termination to Labelle-Fannett VFD. Additionally, the Board confirmed that it still wanted Mr. Heinz to contact Larry Watts, counsel for Labelle-Fannett VFD, and attempt to schedule the aforementioned meeting to discuss a possible resolution of the pending lawsuit, as well as the future relationship between the District and Labelle-Fannett VFD.

Being as there was no report from counsel under Agenda Item No. 14 or other matters to come before the Board under Agenda Item No. 15, the meeting was adjourned at approximately 6:45 p.m.

Jeff Roebuck, President

Date: 7/18/2016

ATTEST:

Robert Bailey

Position: Assistant Treasurer

Date: 7/18/2016

Exhibit A

SIGN IN SHEET

JEFFERSON CO. ESD NO. 4

REGULAR MEETING

June 27, 2016

1 Carolyn Hurych HVFD
2 Darlene Rivett LFVFD/CHEEK/HVFD
3 R.J. Rivett LFVFD/cheek/HVFD
4 HENRY LeBLEU LFVFD 103
5 Charles Sonnier LFVFD 132
6 James Nash LFVFD 110
7 KENNETH DUHON CVFD
8 JAMES EDWARDS, CPA
9 EZEL BLUE JR CVFD 109
10 Randall Jacob Rivett 101 LFVFD/HFVD/CHEEK
11 Scott Wade
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Exhibit B

JEFFERSON COUNTY EMERGENCY
SERVICES DISTRICT NO. 4

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2015

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, 2015 at a meeting of the Board of Commissioners held on the 27th day of June, 2016.

Board President

Sandra A. Melton

Board ~~Secretary~~ Treasurer

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4
Annual Financial Report
For The Year Ended SEPTEMBER 30, 2015

TABLE OF CONTENTS

INTRODUCTORY SECTION

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4

JEFFERSON COUNTY, TEXAS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

Board of Commissioners

Jeffery Roebuck	President
Charles Reneau	Vice President
Sandra Duhon	Secretary
Sandra Melton	Treasurer
Charlie Cox	Commissioner

Command Staff

Charles Sonnier	Fire Chief – Labelle Fannett VFD
Kenneth Duhon	Fire Chief – Cheek VFD

FINANCIAL SECTION

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

June 1, 2016

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, 2015, 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, 2015, 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.

4347 Crow Road • 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 24 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, 2015. 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

- After the second year of operations, the District's total combined net position was $686,520 at September 30, 2015, as compared to $345,365 at September 30, 2014.

- During the year, the District's expenses were $341,155 less than the $585,302 generated in taxes and other revenues for governmental activities.

- The general fund reported a fund balance this year of $373,428. All is for unrestricted use by the District. The prior year fund balance was $147,957 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 16-23 of this report.

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

The District's combined net position was $686,520 at September 30, 2015. (See Table I)

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

	September 30, 2015	September 30, 2014
Current and Other Assets	$ 396,444	$ 291,782
Capital Assets	485,011	285,118
Total Assets	881,455	576,900
Long-term Liabilities	189,516	87,234
Other Liabilities	5,419	144,301
Total Liabilities	194,935	231,535
Net Assets:		
Invested in Capital Assets Net of Related Debt	295,495	178,911
Unrestricted	391,025	166,454
Total Net Position	$ 686,520	$ 345,365

A portion of the District's net position, $295,495, 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 $391,025 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 $585,302. 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 $244,147. The net position of the District for the current year increased $341,155 (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, 2015	September 30, 2014
Revenues:		
General Revenues:		
Maintenance and Operations Taxes	581,525	519,403
Contribution	-	188,450
Miscellaneous	3,777	415
Total Revenue	585,302	708,268
Expenses:		
General government	80,494	225,858
Fire and emergency services	163,653	137,045
Total Expenses Governmental Activities	244,147	362,903
Increase (Decrease) in Net Assets	341,155	345,365
Net Assets - October 1 (Beginning)	345,365	-
Net Assets - September 30 (Ending)	$ 686,520	$ 345,365

GOVERNMENTAL ACTIVITIES

- Property tax rates were set at \$.08741 per \$100 valuation for M&O. The rate for 2015-2016 is set at \$.08741 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 2014-2015 year and all were approved by the Commissioners.

CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY

Capital Assets. At September 30, 2015 the District had $485,011 (net of depreciation) invested in capital assets, buildings, equipment and vehicles.

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

	September 30, 2015	September 30, 2014
Buildings and Improvements	$ 13,910	$ 13,910
Emergency equipment and vehicles	514,653	280,747
Totals	528,563	294,657
Less Accumulated Depreciation:		
Buildings and Improvements	(734)	(245)
Emergency equipment and vehicles	(42,818)	(9,294)
Total Accumulated Depreciation	(43,552)	(9,539)
Net Capital Assets	$ 485,011	$ 285,118

Long-Term Debt. At year-end, the District had $189,516 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, 2015	September 30, 2014
Governmental activities:		
Note Payable	$ 189,516	$ 106,207
Total	$ 189,516	$ 106,207

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, 2015

	Primary Government Governmental Actitivies
ASSETS	
Cash and cash equivalents	$ 365,852
Taxes receivable - net of allowance	20,426
Prepaids	10,166
Capital assets:	
Buildings, property, and equipment, net	485,011
Total Assets	881,455
LIABILITIES	
Accounts payable	5,419
Non-current liabilities:	
Due within one year	35,921
Due in more than one year	153,595
Total Liabilities	194,935
NET POSITION	
Net investment in capital assets	295,495
Unrestricted	391,025
Total Net Position	$ 686,520

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

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

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	$ 80,494	$ -	$ -	$ (80,494)
Fire and emergency services	163,653	-	-	(163,653)
Total governmental activities	244,147	-	-	(244,147)
Total Primary Government	$ 244,147	$ -	$ -	$ (244,147)
Property taxes, penalties and interest				581,525
Contributions not restricted to specific programs				-
Other miscellaneous				3,777
Total general revenues				585,302
Change in Net Position				341,155
Net Position- Beginning				345,365
Net Position - Ending				$ 686,520

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4 EXHIBIT C

BALANCE SHEET - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2015

	Total Governmental Funds
	General Fund
ASSETS:	
Cash and cash equivalents	$ 365,852
Property taxes receivable (net of allowances for doubtful accounts)	20,426
Prepaid items	10,166
TOTAL ASSETS	$ 396,444
LIABILITIES AND FUND BALANCES:	
LIABILITIES:	
Accounts payable	$ 5,419
TOTAL LIABILITIES	5,419
DEFERRED INFLOWS OF RESOURCES:	
Unavailable revenue - property tax	17,597
TOTAL DEFERRED INFLOWS OF RESOURCES	17,597
FUND BALANCES:	
Unassigned Fund Balance	373,428
Total fund balances	373,428
TOTAL LIABILITIES DEFERRED INFLOWS AND FUND BALANCE	$ 396,444

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, 2015

Governmental fund balance as reported on the balance sheet for governmental funds.	$	373,428
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		485,011
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		(189,516)
Recognition of deferred revenue as revenue increases net position.		17,597
Total net position as reported on the Statement of Net Position for Governmental Activities.	$	686,520

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, 2015

	Total Governmental Funds
	General Fund
REVENUES	
Property taxes, penalties and interest	$ 582,425
Other miscellaneous	3,777
Total revenue	586,202
EXPENDITURES:	
Current:	
General government	80,494
Fire and emergency services	363,546
Total expenditures	444,040
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	142,162
OTHER FINANCING SOURCES (USES)	
Issuance of debt	189,516
Principal payments on loan	(106,207)
Total other financing sources and uses	83,309
NET CHANGE IN FUND BALANCES	225,471
FUND BALANCES - BEGINNING	147,957
FUND BALANCES - ENDING	$ 373,428

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, 2015

Net change in fund balances - total governmental funds (Exhibit D)		$ 225,471
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	$ 233,906	
Depreciation	(34,013)	199,893
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.		
Issuance of new debt	$ (189,516)	
Principal payments on loan	106,207	(83,309)
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.		(900)
Change in net position of governmental activities (Exhibit B)		$ 341,155

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

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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 stetments 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. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.

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 1, 2016, 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 $365,852 and the bank balance was $404,785. At September 30, 2015, 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. During the year, the District was exposed to custodial credit risk. The highest balance was $776,944 and occurred during the month of June 2015. Of this amount, $250,000 was covered by FDIC insurance, $410,992 was covered by collateral held in the District's name, and $115,952 was uninsured and uncollateralized. This was related to loan proceeds received on June 4, 2015 that were not disbursed until June 22, 2015.

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 2015 was $.08741 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, 2014 was $755,147,177. Property taxes receivable for 2015 are $33,426 net of allowance for doubtful accounts of $13,000.

NOTE 4: CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended September 30, 2015 was as follows:

Governmental Activities	Beginning Balance	Current Year Increases	Current Year Decreases	Ending Balance
Capital assets being depreciated:				
Buildings	$ 13,910	$ -	$ -	$ 13,910
Fire equipment and vehicles	280,747	233,906	-	514,653
Total capital assets being depreciated:	294,657	233,906	-	528,563
Less accumulated depreciation:				
Buildings	(245)	(489)	-	(734)
Fire equipment and vehicles	(9,294)	(33,524)	-	(42,818)
Total accumulated depreciation	(9,539)	(34,013)	-	(43,552)
Total capital assets being depreciated, net	285,118	199,893	-	485,011
Governmental activities capital assets, net	$ 285,118	$ 199,893	$ -	$ 485,011

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

Fire and Emergency Services	$ 34,013
Total Depreciation Expense - Governmental Activities	$ 34,013

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, 2015, is summarized as follows:

Date Issued	Amount	Final Maturity	Annual Installments	% Rate	Outstanding Balance
2015	$ 189,516	2020	$41,011	2.686%	189,516
					$ 189,516

Interest on the loan shall be computed at a fixed rate of 2.686% 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
2016	35,921	5,090	41,011	N/A
2017	36,886	4,126	41,012	N/A
2018	37,876	3,135	41,011	$ 79,568
2019	38,894	2,117	41,011	$ 40,188
2020	39,939	1,073	41,012	N/A
Total	$ 189,516	$ 15,541	$ 205,057	

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2015, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Loans payable	106,207	189,516	106,207	189,516	35,921
Governmental activities Long-Term Liabilities	$ 106,207	$ 189,516	$ 106,207	$ 189,516	$ 35,921

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.

NOTE 6: OTHER INFORMATION, Continued

C. Subsequent Events

At the regularly scheduled board meeting on February 15, 2016 the board approved the purchase of a new 2015 Pierce Tanker to be used by Labelle Fannett VFD in the amount of $227,000 from Siddons-Martin Emergency Group, LLC. The purchase would be made by a cash down payment in the amount of $75,000 and financing of the remainder ($152,000) for five years through Government Capital Tax Exempt financing agreement. The promissory note agreement and security agreement were signed on March 1, 2016. The note carries a rate of interest of 2.379%. Principal and interest are payable in the amount of $32,603.65 beginning March 8, 2017 with the final installment due March 8, 2021.

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.

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COMPLIANCE SECTION

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

June 1, 2016

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, 2015, 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 1, 2016.

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*.

4347 Crow Road • Beaumont, TX 77706
Phone (409) 924-9100 • Fax (409) 924-0990

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 MANAGER REPORT- JUNE 2016

CHEEK VFD- TRAINING RECORDS ARE UPDATE (THEY SUBMIT MONTHLY REPORTS)

CHEEK VFD HAS SUBMITTED PROPOSED BUDGET FOR 2016-17 FISCAL YEAR.

TEXAS FOREST SERVICE INVENTORIED HURST RESCUE TOOLS, SIGNED OFF WITH APPROVAL AND CHEEK RECEIVED $15000 GRANT ASSISTANCE FUNDS, CHEEK WROTE CHECK TO JCESD 4 AND FUNDS DEPOSITED ON JUNE 20. MOUNTS WERE ORDERED, ARRIVED AND INSTALLED IN R-44.

CHEEK STATION HAD ISSUES WITH THE FAN BLOWER AND LOW FREON, REPAIRS DONE BY TRIANGLE AIR CARE.

HAVE BID PROPOSAL ON CONCRETE SLAB FOR CHEEK ANNEX BUILDING. WILL DISCUSS IN ITEM 11.

LFVFD- RECEIVED REIMBURSEMENT CHECK FOR INSURANCE COVERAGE RELATED TO EMS OPERATIONS, $755 AND DEPOSITED ON JUNE 21.

LFVFD ENGINE 42 WAS DOWN FOR A WEEK BUT PULLEY REPLACED.

LFVFD Station 2 ELECTRICAL PROBLEM FIXED BY JPL ELECTRIC, ONLY NEEDED TO REPLACE BREAKER

ALL ITEMS FOR T-41 HAVE ARRIVED AS OF LAST FRIDAY,

QUICK CHARGER WITH AUTO EJECT ORDERED FOR TANKER 41 FROM SIDDONS-MARTIN. WILL GET INSTALLED AT SIDDONS-MARTIN.

SCBA MASK AND AIR BOTTLES ARE BEING TESTED BY MES OUT OF HOUSTON, 15 BOTTLE AND WILL BE TAKEN TO HOUSTON IN INCREMENTS OF 5, LIFE EXPECTANCY REMAINING ON THE BOTTLES IS 5 YEARS.

ITEM 11. CONCRETE SLAB FOR CHEEK ANNEX BUILDING, ONLY ONE BID SUBMITTED IN WRITING, S&D 360 EXTREME CONSTRUCTION, VIDOR...$5600...BUDGETED FOR $7500. CHECKED STATE COMPTROLLER WEBSITE AND SAM.GOV, APPEARS S&D IN GOOD STANDING. OTHER ESTIMATES, PEE WEE CONSTRUCTION, $5800 AND DEZTEK, INC. $8400.

Exhibit D

TEXAS FIRST BANK

Helping Texans Build Texas

www.texasfirstbank.com

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

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

JEFFERSON COUNTY EMERGENCY
SERVICES DISTRICT No. 4
PO BOX 154
HAMSHIRE TX 77622-0154

Account Number: 10031508
Statement Date: 5/31/16
Checks/Items Enclosed: 20

EM

PUBLIC FUNDS TIERED INT. JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 4 Acct 10031508

Beginning Balance	5/01/16	445,083.40
Deposits / Misc Credits	3	7,661.67
Withdrawals / Misc Debits	19	74,982.88
** Ending Balance	5/31/16	377,762.19 **
Service Charge		.00
Interest Paid Thru 5/31/16		71.19
Interest Paid Year To Date		388.90
Annual Percentage Yield Earned		.20%
Number of Days for A.P.Y.E.		31
Average Balance for A.P.Y.E.		419,076.38
Minimum Balance		377,691
Enclosures		20

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
5/06	7,565.28	ORIG:JEFFERSON COUNTY TRN:P201605060007996
5/17	25.20	Deposit
5/31	71.19	Interest Paid

CHECKS PAID

* indicates skip in check numbers

Date	Check No.	Amount	Date	Check No.	Amount	Date	Check No.	Amount
5/03	2135	250.00	5/02	2139*	475.00	5/02	2140	2,441.37

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

JEFFERSON COUNTY EMERGENCY

Account Number: 10031508
Statement Date: 5/31/16

CHECKS PAID

* indicates skip in check numbers

Date	Check No.	Amount	Date	Check No.	Amount	Date	Check No.	Amount
5/20	2151*	1,319.00	5/18	2157	400.00	5/20	2163	45.47
5/18	2152	300.00	5/20	2158	1,589.85	5/24	2164	464.30
5/20	2153	41,011.39	5/20	2159	1,166.00	5/17	2165	2,500.00
5/24	2154	127.62	5/20	2161*	475.00	5/18	2166	461.58
5/20	2155	400.00	5/23	2162	192.90	5/18	2167	20,888.40
5/24	2156	475.00						

DAILY BALANCE SUMMARY

Date	Balance	Date	Balance	Date	Balance
5/02	442,167.03	5/17	447,007.51	5/23	378,757.92
5/03	441,917.03	5/18	424,957.53	5/24	377,691.00
5/06	449,482.31	5/20	378,950.82	5/31	377,762.19

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

	Beginning Balance	5/01/16	200,255.24	
	Deposits / Misc Credits	1	17.01	
	Withdrawals / Misc Debits	0	.00	
**	Ending Balance	5/31/16	200,272.25	**
	Service Charge		.00	
	Interest Paid		17.01	
	Interest Paid Year To Date		83.39	
	Annual Percentage Yield Earned		.10%	
	Number of Days for A.P.Y.E.		31	
	Average Balance for A.P.Y.E.		200,255.24	
	Minimum Balance		200,255	

DEPOSITS AND OTHER CREDITS

Date	Deposits	Activity Description
5/31	17.01	Interest Earned

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JEFFERSON COUNTY EMERGENCY

Account Number: 10031508
Statement Date: 5/31/16

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

Date	Balance	Date	Balance	Date	Balance
5/31	200,272.25				

TEXAS FIRST BANK

Account Details

There have been 691 transactions on this account since 9/25/2013.

Public Funds Tiered Int.

10031508

$401,079.26

Available Balance	$401,079.26	Interest Rate	0.200 %
Current Balance	$401,079.26	Last Interest Paid Date	5/31/2016
Last Deposit Date	6/21/2016	Accrued Interest	$55.45
Last Deposit Amount	$755.00	Year-to-date Interest amount	$388.90
Last Statement Date	5/31/2016		

Subtotal: Credits: $433,428.54 | Debits: $-422,979.32

Date	Description	Amount	Balance
6/21/16	Deposit	$755.00	$401,079.26
6/20/16	Deposit	$15,000.00	$400,324.26
6/2/16	ORIG:JEFFERSON COUNTY TRN:P201606020014540	$7,569.07	$385,324.26
6/1/16	Check (2160)	-$7.00	$377,755.19
5/31/16	Interest Paid	$71.19	$377,762.19
5/24/16	Check (2156)	-$475.00	$377,691.00
5/24/16	Check (2164)	-$464.30	$378,166.00
5/24/16	Check (2154)	-$127.62	$378,630.30
5/23/16	Check (2162)	-$192.90	$378,757.92
5/20/16	Check (2153)	-$41,011.39	$378,950.82
5/20/16	Check (2158)	-$1,589.85	$419,962.21
5/20/16	Check (2151)	-$1,319.00	$421,552.06
5/20/16	Check (2159)	-$1,166.00	$422,871.06
5/20/16	Check (2161)	-$475.00	$424,037.06
5/20/16	Check (2155)	-$400.00	$424,512.06
5/20/16	Check (2163)	-$45.47	$424,912.06
5/18/16	Check (2167)	-$20,888.40	$424,957.53
5/18/16	Check (2166)	-$461.58	$445,845.93
5/18/16	Check (2157)	-$400.00	$446,307.51
5/18/16	Check (2152)	-$300.00	$446,707.51

5/17/16	Check (2165)		-$2,500.00	$447,007.51
5/17/16	Deposit		$25.20	$449,507.51
5/6/16	ORIG:JEFFERSON COUNTY TRN:P201605060007996		$7,565.28	$449,482.31
5/3/16	Check (2135)		-$250.00	$441,917.03
5/2/16	Check (2140)		-$2,441.37	$442,167.03
5/2/16	Check (2139)		-$475.00	$444,608.40
4/29/16	Interest Paid		$77.84	$445,083.40
4/29/16	Check (2142)		-$1,590.00	$445,005.56
4/26/16	Check (2137)		-$1,365.35	$446,595.56
4/26/16	Check (2129)		-$965.00	$447,960.91
4/26/16	Check (2146)		-$777.37	$448,925.91
4/25/16	Check (2148)		-$1,957.95	$449,703.28
4/25/16	Check (2133)		-$237.10	$451,661.23
4/25/16	Check (2130)		-$200.00	$451,898.33
4/25/16	Check (2141)		-$192.20	$452,098.33
4/25/16	Check (2144)		-$76.30	$452,290.53
4/22/16	Check (2143)		-$3,068.38	$452,366.83
4/22/16	Check (2132)		-$3,046.00	$455,435.21
4/22/16	Check (2131)		-$1,203.15	$458,481.21
4/22/16	Check (2134)		-$400.00	$459,684.36
4/21/16	Check (2150)		-$26,910.00	$460,084.36
4/21/16	Check (2145)		-$220.18	$486,994.36
4/20/16	Check (2138)		-$400.00	$487,214.54
4/20/16	Check (2149)		-$120.00	$487,614.54
4/19/16	Check (2147)		-$2,500.00	$487,734.54
4/8/16	ORIG:JEFFERSON COUNTY TRN:P201604080006529		$14,007.29	$490,234.54
4/6/16	Check (2120)		-$1,446.28	$476,227.25
4/1/16	Check (2106)		-$179.82	$477,673.53

4/1/16	**Check (2115)**	**-$130.45**	$477,853.35
3/31/16	**Interest Paid**	**$97.82**	$477,983.80
3/31/16	**Check (2126)**	**-$198.00**	$477,885.98
3/30/16	**Check (2127)**	**-$1,313.00**	$478,083.98
3/30/16	**Check (2125)**	**-$198.00**	$479,396.98
3/29/16	**Check (2114)**	**-$1,706.28**	$479,594.98
3/29/16	**Check (2122)**	**-$215.14**	$481,301.26
3/29/16	**Check (2109)**	**-$200.00**	$481,516.40
3/29/16	**Check (2112)**	**-$150.00**	$481,716.40
3/28/16	**Check (2117)**	**-$11,689.00**	$481,866.40
3/28/16	**Check (2121)**	**-$4,639.97**	$493,555.40
3/28/16	**Check (2119)**	**-$190.96**	$498,195.37
3/28/16	**Check (2123)**	**-$165.00**	$498,386.33
3/28/16	**Check (2108)**	**-$57.70**	$498,551.33
3/28/16	**Check (2110)**	**-$15.83**	$498,609.03
3/25/16	**Check (2118)**	**-$190.43**	$498,624.86
3/24/16	**Check (2111)**	**-$400.00**	$498,815.29
3/23/16	**Check (2107)**	**-$505.88**	$499,215.29
3/23/16	**Check (2116)**	**-$475.00**	$499,721.17
3/23/16	**Check (2113)**	**-$400.00**	$500,196.17
3/23/16	**Check (2124)**	**-$153.78**	$500,596.17
3/22/16	**Check (2128)**	**-$2,500.00**	$500,749.95
3/17/16	**Check (2105)**	**-$227,000.00**	$503,249.95
3/11/16	**Check (2093)**	**-$723.33**	$730,249.95
3/8/16	**ORIG:WIRES IN PROCESS TRN:P201603080016199**	**$152,000.00**	$730,973.28
3/4/16	**ORIG:JEFFERSON COUNTY TRN:P201603040005907**	**$67,868.01**	$578,973.28
2/29/16	**Interest Paid**	**$83.34**	$511,105.27
2/29/16	**Check (2091)**	**-$250.00**	$511,021.93

2/26/16	Check (2094)		-$488.12	$511,271.93
2/25/16	Check (2100)		-$250.00	$511,760.05
2/24/16	Check (2084)		-$10,915.00	$512,010.05
2/24/16	Check (2102)		-$690.37	$522,925.05
2/23/16	Check (2099)		-$466.40	$523,615.42
2/23/16	Check (2088)		-$100.00	$524,081.82
2/23/16	Check (2089)		-$46.04	$524,181.82
2/22/16	Check (2087)		-$4,368.60	$524,227.86
2/22/16	Check (2090)		-$400.00	$528,596.46
2/22/16	Check (2098)		-$193.46	$528,996.46
2/19/16	Check (2086)		-$17,542.00	$529,189.92
2/19/16	Check (2097)		-$3,140.00	$546,731.92
2/19/16	Check (2096)		-$125.00	$549,871.92
2/18/16	Check (2103)		-$700.90	$549,996.92
2/18/16	Check (2095)		-$475.00	$550,697.82
2/17/16	Check (2085)		-$2,521.28	$551,172.82
2/17/16	Check (2092)		-$400.00	$553,694.10
2/17/16	Check (2101)		-$326.68	$554,094.10
2/16/16	Check (2104)		-$2,500.00	$554,420.78
2/4/16	ORIG:JEFFERSON COUNTY TRN:P201602040006913		$168,249.79	$556,920.78
2/1/16	Check (2080)		-$1,100.00	$388,670.99
2/1/16	Check (2076)		-$725.00	$389,770.99
2/1/16	Check (2078)		-$192.76	$390,495.99
1/29/16	Interest Paid		$58.71	$390,688.75

TEXAS FIRST BANK

Account Details

There have been 17 transactions on this account since 4/21/2015.

Public Funds Savings

20041885

$200,272.25

Available Balance	$200,272.25	**Interest Rate**	0.100 %
Current Balance	$200,272.25	**Last Interest Paid Date**	5/31/2016
Last Deposit Date	7/23/2015	**Accrued Interest**	$14.27
Last Deposit Amount	$200,000.00	**Year-to-date Interest amount**	$83.39
Last Statement Date	5/31/2016		

Subtotal: Credits: $200,275.25 | Debits: $-3.00

Date	Description	Amount	Balance
5/31/16	**Interest Earned**	**$17.01**	$200,272.25
4/29/16	**Interest Earned**	**$16.46**	$200,255.24
3/31/16	**Interest Earned**	**$17.01**	$200,238.78
2/29/16	**Interest Earned**	**$15.91**	$200,221.77
1/29/16	**Interest Earned**	**$17.00**	$200,205.86
12/31/15	**Interest Earned**	**$17.00**	$200,188.86
11/30/15	**Interest Earned**	**$16.45**	$200,171.86
10/30/15	**Interest Earned**	**$17.00**	$200,155.41
9/30/15	**Interest Earned**	**$16.45**	$200,138.41
8/31/15	**Interest Earned**	**$17.00**	$200,121.96
7/31/15	**Interest Earned**	**$4.94**	$200,104.96
7/23/15	**TELEPHONE TRF FR DD 10031508**	**$200,000.00**	$200,100.02
6/30/15	**Interest Earned**	**$0.01**	$100.02
5/29/15	**Interest Earned**	**$0.01**	$100.01
5/7/15	**Refund Balance Requirement Fee**	**$3.00**	$100.00
4/30/15	**BALANCE REQUIREMENT FEE**	**-$3.00**	$97.00
4/21/15	**TELEPHONE TRF FR DD 10031508**	**$100.00**	$100.00

Exhibit E

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

	1 Month Ended 5/31/2016 Actual	8 Months Ended 5/31/2016 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
Revenue					
Ad Valorem Taxes	$ 7,937	$ 540,883	$ 597,302	$ (56,419)	90.55%
Interest Income	88	591	200	391	295.50%
Loan Proceeds	-	152,000	-	152,000	0.00%
Total Revenue	8,025	693,474	597,502	95,972	0.00%
Operating Expenses					
Accounting	475	10,191	15,000	(4,809)	67.94%
Advertising	-	-	1,000	(1,000)	0.00%
Bank Fees	-	-	150	(150)	0.00%
Cable	-	-	800	(800)	0.00%
Cell Phone/EMS Equipment	-	-	100	(100)	0.00%
Children's Education	-	-	2,000	(2,000)	0.00%
Cleaning & Building Maintenance	1,590	2,264	6,000	(3,736)	37.73%
Communications - Purchase of Add'l Radios	-	-	2,500	(2,500)	0.00%
Copier	-	-	700	(700)	0.00%
District Manager	2,500	20,000	30,000	(10,000)	66.67%
Dues & Fees	-	1,759	3,000	(1,241)	58.63%
Fire Field Meals	-	-	1,000	(1,000)	0.00%
Fire Uniforms	-	-	3,000	(3,000)	0.00%
Fuel - Fire	173	2,395	16,500	(14,105)	14.52%
Insurance - Property & Liability	1,319	25,289	34,000	(8,711)	74.38%
Insurance - VFIS District	-	-	2,600	(2,600)	0.00%
Insurance - Worker's Compensation	-	-	2,800	(2,800)	0.00%
Interest Expense	5,090	5,090	-	5,090	0.00%
Internet	147	1,038	800	238	129.75%
Lawn Service	775	2,625	4,200	(1,575)	62.50%
Legal/Professional	22,150	39,025	10,000	29,025	390.25%
Lodging/Meals/Travel & Regist ESD	-	2,592	5,000	(2,408)	51.84%
Maintenance & Repairs - Radios	-	560	4,000	(3,440)	14.00%
Note Payable - First Financial - Mini Pumper	35,921	35,921	41,012	(5,091)	87.59%
Office Supplies	6	586	2,700	(2,114)	21.70%
Postage & Box Rental	14	745	450	295	165.56%
Small Equipment Purchases (less than $5,000)	-	-	2,000	(2,000)	0.00%
Supplies - Fire	4	4,836	20,000	(15,164)	24.18%
Tax & Appraisal Fees	371	8,949	12,000	(3,051)	74.58%
Telephone	44	456	1,600	(1,144)	28.50%
Utilities	602	1,759	8,700	(6,941)	20.22%
Water & Garbage	275	2,096	3,400	(1,304)	61.65%
Total Operating Expenses	71,456	168,176	237,012	(68,836)	70.96%

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

	1 Month Ended 5/31/2016 Actual	8 Months Ended 5/31/2016 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
Fire Services					
Dispatch Services/Edispatches	-	1,747	33,500	(31,753)	5.21%
Equipment-Insp/Repairs	-	165	2,200	(2,035)	7.50%
Gloves & Boots - Insp/Repairs	-	-	5,000	(5,000)	0.00%
Personal Protection Equipment	-	12,530	26,000	(13,470)	48.19%
Supplies - Hoses/Nozzles/Tarps	-	-	4,000	(4,000)	0.00%
Travel/Lodging/Meals/Trans Expenses	-	737	7,500	(6,763)	9.83%
Tuition/Registration	-	-	2,000	(2,000)	0.00%
Vehicle Repair & Maintenance	31	14,003	25,000	(10,997)	56.01%
Total Fire Services	31	29,182	105,200	(76,018)	27.74%
Capital Expenditures					
3\4 ESD Utility Pickup Truck	-	-	20,000	(20,000)	0.00%
3000 Gal Tanker	1,166	228,166	100,000	128,166	228.17%
Automatic Rollup Door	-	3,140	4,700	(1,560)	66.81%
Children's Education Enclosed Trailer	-	4,369	6,000	(1,631)	72.82%
Concrete Slab (Storage Bldg.)	-	-	7,500	(7,500)	0.00%
Crushed Concrete (Driveway to Stor. Bldg.)	-	-	1,800	(1,800)	0.00%
Dispatch Equipment	-	1,182	16,000	(14,818)	7.39%
Radio Communications Upgrade	-	-	30,000	(30,000)	0.00%
Rescue Tools - Rescue 44	-	26,910	30,000	(3,090)	89.70%
SCBA Packs/Replacement Bottles	-	3,046	10,000	(6,954)	30.46%
Upgrade Cutters	-	10,915	11,000	(85)	99.23%
Total Capital Expenditures	1,166	277,728	237,000	40,728	117.18%
Contingency					
Contingency	-	-	18,290	(18,290)	0.00%
Total Contingency	0	0	18,290	(18,290)	0.00%
Total Expenses	72,653	475,086	597,502	(122,416)	79.51%
Net Change in Fund Balance	$ (64,628)	$ 218,388	$ 0		

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

	8 Months Ended 5/31/2016 Actual LaBelle-Fannett	8 Months Ended 5/31/2016 Actual Cheek	8 Months Ended 5/31/2016 Actual Administrative	8 Months Ended 5/31/2016 Total All Locations	Annual Budget	Over (Under) Budget	% of Budget Used to Date
Revenue							
Ad Valorem Taxes	$ -	$ -	$ 540,883	$ 540,883	$ 597,302	$ (56,419)	90.55%
Interest Income	-	-	591	591	200	391	295.50%
Loan Proceeds	-	-	152,000	152,000	-	152,000	0.00%
Total Revenue	0	0	693,474	693,474	597,502	95,972	116.06%
Operating Expenses							
Accounting	-	-	10,191	10,191	15,000	(4,809)	67.94%
Advertising	-	-	-	-	1,000	(1,000)	0.00%
Bank Fees	-	-	-	-	150	(150)	0.00%
Cable	-	-	-	-	800	(800)	0.00%
Cell Phone/EMS Equipment	-	-	-	-	100	(100)	0.00%
Children's Education	-	-	-	-	2,000	(2,000)	0.00%
Cleaning & Building Maintenance	2,264	-	-	2,264	6,000	(3,736)	37.73%
Communications - Purchase of Add'l Radios	-	-	-	-	2,500	(2,500)	0.00%
Copier	-	-	-	-	700	(700)	0.00%
District Manager	-	-	20,000	20,000	30,000	(10,000)	66.67%
Dues & Fees	395	-	1,364	1,759	3,000	(1,241)	58.63%
Fire Field Meals	-	-	-	-	1,000	(1,000)	0.00%
Fire Uniforms	-	-	-	-	3,000	(3,000)	0.00%
Fuel - Fire	2,280	115	-	2,395	16,500	(14,105)	14.52%
Insurance - Property & Liability	18,861	-	6,428	25,289	34,000	(8,711)	74.38%
Insurance - VFIS District	-	-	-	-	2,600	(2,600)	0.00%
Insurance - Worker's Compensation	-	-	-	-	2,800	(2,800)	0.00%
Interest Expense	-	-	5,090	5,090	-	5,090	0.00%
Internet	372	372	294	1,038	800	238	129.75%
Lawn Service	1,850	775	-	2,625	4,200	(1,575)	62.50%
Legal/Professional	-	-	39,025	39,025	10,000	29,025	390.25%
Lodging/Meals/Travel & Regist ESD	-	-	2,592	2,592	5,000	(2,408)	51.84%
Maintenance & Repairs - Radios	560	-	-	560	4,000	(3,440)	14.00%
Note Payable - First Financial - Mini Pumper	-	-	35,921	35,921	41,012	(5,091)	87.59%
Office Supplies	342	-	244	586	2,700	(2,114)	21.70%
Postage & Box Rental	-	14	730	744	450	294	165.33%
Small Equipment Purchases (less than $5,000)	-	-	-	-	2,000	(2,000)	0.00%
Supplies - Fire	2,754	2,081	-	4,835	20,000	(15,165)	24.18%
Tax & Appraisal Fees	-	-	8,949	8,949	12,000	(3,051)	74.58%
Telephone	-	-	456	456	1,600	(1,144)	28.50%
Utilities	744	1,015	-	1,759	8,700	(6,941)	20.22%
Water & Garbage	1,931	165	-	2,096	3,400	(1,304)	61.65%
Total Operating Expenses	32,353	4,537	131,284	168,174	237,012	(68,838)	70.96%

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

	8 Months Ended 5/31/2016 Actual LaBelle-Fannett	8 Months Ended 5/31/2016 Actual Cheek	8 Months Ended 5/31/2016 Actual Administrative	8 Months Ended 5/31/2016 Total All Locations	Annual Budget	Over (Under) Budget	% of Budget Used to Date
Fire Services							
Dispatch Services/Edispatches	-	-	1,747	1,747	33,500	(31,753)	5.21%
Equipment-Insp/Repairs	-	165	-	165	2,200	(2,035)	7.50%
Gloves & Boots - Insp/Repairs	-	-	-	-	5,000	(5,000)	0.00%
Personal Protection Equipment	12,192	338	-	12,530	26,000	(13,470)	48.19%
Supplies - Hoses/Nozzles/Tarps	-	-	-	-	4,000	(4,000)	0.00%
Travel/Lodging/Meals/Trans Expenses	737	-	-	737	7,500	(6,763)	9.83%
Tuition/Registration	-	-	-	-	2,000	(2,000)	0.00%
Vehicle Repair & Maintenance	10,729	3,274	-	14,003	25,000	(10,997)	56.01%
Total Fire Services	23,658	3,777	1,747	29,182	105,200	(76,018)	27.74%
Capital Expenditures							
3\4 ESD Utility Pickup Truck	-	-	-	-	20,000	(20,000)	0.00%
3000 Gal Tanker	228,166	-	-	228,166	100,000	128,166	228.17%
Automatic Rollup Door	-	3,140	-	3,140	4,700	(1,560)	66.81%
Children's Education Enclosed Trailer	4,369	-	-	4,369	6,000	(1,631)	72.82%
Concrete Slab (Storage Bldg.)	-	-	-	-	7,500	(7,500)	0.00%
Crushed Concrete (Driveway to Stor. Bldg.)	-	-	-	-	1,800	(1,800)	0.00%
Dispatch Equipment	-	-	1,182	1,182	16,000	(14,818)	7.39%
Radio Communications Upgrade	-	-	-	-	30,000	(30,000)	0.00%
Rescue Tools - Rescue 44	-	26,910	-	26,910	30,000	(3,090)	89.70%
SCBA Packs/Replacement Bottles	-	-	3,046	3,046	10,000	(6,954)	30.46%
Upgrade Cutters	10,915	-	-	10,915	11,000	(85)	99.23%
Total Capital Expenditures	243,450	30,050	4,228	277,728	237,000	40,728	117.18%
Contingency	0	0	0	-	18,290	(18,290)	0.00%
Total Expenses	299,461	38,364	137,259	475,084	597,502	(122,418)	79.51%
Net Change in Fund Balance	$ (299,461)	$ (38,364)	$ 556,215	$ 218,390	$ 0		

Exhibit F

Jefferson County Emergency Services District No. 4
Bank Account Register

Texas First Bank - Checking
May 17, 2016 - June 27, 2016

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			377,608.80
05/17/16			AT&T(8910) Refund		25.20	377,634.00
05/31/16			Interest Income		71.19	377,705.19
06/01/16			Property Taxes		7,569.07	385,274.26
06/20/16			Cheek passed on TX Forest Serv Grant Payment		15,000.00	400,274.26
06/21/16			Reimb from LBF for Med6 Portion of Union Std Ins Policy		755.00	401,029.26
06/27/16	2168	BENCK	Benckenstein & Oxford, L.L.P.	1,282.28		399,746.98
06/27/16	2169	BENCK	Benckenstein & Oxford, L.L.P.	600.00		399,146.98
06/27/16	2170	EARLLAWN	Earl Lawn Service	300.00		398,846.98
06/27/16	2171	FARM&HOME	Farm & Home Supply	185.19		398,661.79
06/27/16	2172	HAWKINS	Frank Holbert Hawkins	216.43		398,445.36
06/27/16	2173	GREENACRES	Green Acres Grocery, Inc.	233.32		398,212.04
06/27/16	2174	HERRERAS	Herrera's Emergency Lighting	324.50		397,887.54
06/27/16	2175	OXFORD	Hubert Oxford, IV	400.00		397,487.54
06/27/16	2176	JCAPPRAISAL	Jefferson County Appraisal District	1,078.95		396,408.59
06/27/16	2177	HEINZ	Joshua C. Heinz	400.00		396,008.59
06/27/16	2178	MER1099	Mary Ellen Robertson, CPA	475.00		395,533.59
06/27/16	2179	PROGRESSIVE	Progressive Waste Solutions of TX, Inc.	195.54		395,338.05
06/27/16	2180	TOWNANDCOUN	Town and Country	117.13		395,220.92
06/27/16	2181	TRIANGLEAIR	Triangle Air Care, Inc.	919.00		394,301.92
06/27/16	2182	VISA4586	VISA	2.51		394,299.41
06/27/16	2183	VISA9650	VISA	658.23		393,641.18
06/27/16	2184	WILBER	Wayne Lynn Wilber	2,500.00		391,141.18
06/27/16	2185	DOOLEYT	Dooley Tackaberry, Inc.	4,908.45		386,232.73
06/27/16	2186	JACKSON	Jackson Lawn Care	100.00		386,132.73
			Totals	14,896.53	23,420.46	386,132.73

Transaction count = 24

Jefferson County Emergency Services District No. 4
Bank Account Register

Texas First Bank - Savings
May 17, 2016 - June 27, 2016

Date	Reference	Payee ID	Description		Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance				200,255.24
05/31/16			Interest Income			17.01	200,272.25
				Totals	0.00	17.01	200,272.25

Transaction count = 1

Exhibit G

LABELLE-FANNETT 2016-17 BUDGET

Operating Expenses		
Accounting-Mary Ellan	4,000	
Advertising	500	
Cable/Internet	400	
Cell Phone/EMS Equipment	100	
Children's Education	3,000	Promotional Products-coloring books, etc
Cleaning & Building Maintenance	4,500	
Communications-Purchase Additional Radios	3,500	
Dues & Fees	1,000	
Fire Equipment Damages (Replacement) Hoses	10,000	Hose not replaced after hose tested
Cab & Chas. Rescue 9	60,000	
Fire Field Meals	500	
Fire Uniforms	1,500	Dress Blues and Polo shirts
Fuel-Fire	9,000	
Insurance-Worker's Compensation	3,500	
Insurance-Property & Liability	27,500	
Lawn Service	3,000	
Legal/Professional	5,000	
Maintenance & Repairs-Radios	2,000	
Office Supplies	1,000	
Postage & Box Rental	100	
Supplies-Fire	10,000	
Telephone	800	
Utilities	7,500	
Water & Garbage	2,900	
Total Operating Expenses	**161,300**	
Emergency Medical Services		
Equipment (New/Repair/Testing)	0	
Medical Supplies	0	
Office Supplies	0	
Tuition/Reg/Cert./Dues	0	
Vehicle Repair & Maintenance	0	
Total Emergency Medical Services	**0**	

LABELLE-FANNETT 2016-17 BUDGET

Fire Department Services		
Bunker Gear	12,500	5 sets including gear bags
Certification Dues	7,000	
Continuing Education/Training-Tuition/Registration	2,500	
Dispatch Services	1,000	
Equipment-Insp/Repairs	2,200	
Gloves & Boots-Insp/Repairs	3,000	
Personal Protection Equipment	15,500	
Supplies-Nozzles/Tarps	5,000	
Training & Materials	2,000	
Travel/Lodging/Meals/ Trans. Expenses	6,000	
Vehicle Repair & Maintenance	20,000	
Total Fire Department Services	**76,700**	
Capital Expenditures		
3/4 Utility Pickup Truck	50,000	
40 Ft. C-Can for Training	3,000	
Backup Cameras (6)	900	Includes installation
Building & Grounds	5,000	
Brush Truck	130,000	
Education Training for Children-Robotronics	15,000	
Radio Communication Upgrade	30,000	
Rehab Vent. Fan-Battery Operated	4,000	
Rescue Tools-Rescue #40 Battery Operated Tools	20,000	
Rescue Jacks	15,000	
15 SCBA Bottles	18,000	
Total Capital Expenditures	**290,900**	
Total LFVFD 2016-2017 Budget	**528,900**	

BUDGET FORM - 2016-17 W0RKING COPY

	LABELLE-FANNETT FIRE DEPARTMENT	CHEEK FIRE DEPARTMENT	JCESD No. 4	TOTAL	MISCELLANEOUS NOTES
2015-2016 REVENUE					
JCESD No. 4 – Ad Valorem Tax				0	
Fire & EMS Billing				0	
Grants				0	
Interest Income				0	
				0	
				0	
				0	
TOTAL VFD REVENUE		0		0	
JCESD NO. 4 TOTAL REVENUE					
2015-2016-EXPENSES					
OPERATING EXPENSES					
Accounting				0	
Advertising				0	
Bank Fees				0	
Cable		800		800	
Cell Phone/EMS Equipment				0	
Children's Education		300		300	
Cleaning & Building Maintenance		1,500		1,500	
Computers & Software		350		350	
Copier		500		500	
District Manager				0	
Dues & Fees		750		750	
Fire Equipment Damages (Replacement)		4,000		4,000	
Fire Field Meals		500		500	
Fire Uniforms		1,800		1,800	
Fuel - EMS				0	
Fuel - Fire		4,000		4,000	
Insurance - Worker's Compensation		1,500		1,500	
Insurance - Accident & Sickness				0	
Insurance - Property & Liability		5,945		5,945	
Insurance - VFIS District				0	
Interest Expense - LOC				0	

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BUDGET FORM - 2016-17 W0RKING COPY

	LABELLE-FANNETT FIRE DEPARTMENT	CHEEK FIRE DEPARTMENT	JCESD No. 4	TOTAL	MISCELLANEOUS NOTES
Internet		600		600	
Lawn Service		2,400		2,400	
Legal/Professional		500		500	
Maintenance & Repairs - Radios		2,000		2,000	
Office Supplies		500		500	
Postage & Box Rental		100		100	
Purchase of Additional Radios (3)		3,000		3,000	
Supplies - Fire		2,000		2,000	
Utilities		1,500		1,500	
Water & Garbage		700		700	
I.D. Badges		500		500	
Small Equipment Purchases		3,000		3,000	
Total Operating Expenses		38,745		38,745	
Emergency Medical Services					
Equipment (New/Repair/Testing)		2,000		2,000	
Medical Supplies		1,000		1,000	
Office Supplies		200		200	
Tuition/Reg/Certification/Dues		2,500		2,500	
Total Emergency Medical Services		5,700		5,700	
Fire Station					
Equipment -Insp/Repairs		1,500		1,500	
Gloves & Boots-Insp/Repairs		2,600		2,600	
Personal Protection Equipment		6,000		6,000	
Vehicle Repair & Maintenance		5,000		5,000	
Travel/Lodging/meals/Trans Expenses		2,500		2,500	
Tuition/Registration		500		500	

BUDGET FORM - 2016-17 W0RKING COPY

	LABELLE-FANNETT FIRE DEPARTMENT	CHEEK FIRE DEPARTMENT	JCESD No. 4	TOTAL	MISCELLANEOUS NOTES
Total Fire Services		18,100		18,100	
Total Fire & EMS General		20,100		20,100	
Capital Expenditures					
Capital Expenditures-Building & Grounds					
Concrete Parking Lot (6" 50' x 50')		10,000		10,000	
Electricity - Storage Building		3,500		3,500	
Extracation PPE (20 sets)		12,000		12,000	
5 Additional Radios		3,500		3,500	
Brush Truck		95,000		95,000	
SCBA Packs/Replacement Bottles		12,000		12,000	
Total Capital Expenditures		136,000		136,000	
Contingency					
Contingency					
Total Contingency		0		0	
JCESD No. 4 TOTAL EXPENSES		218,645		218,645	

Exhibit H

S & D 360 EXTREME CONSTRUCTION
1320 N MAIN ST
VIDOR, TEXAS 77662

ESTIMATE

Date	Estimate #
5/18/2016	1446

Name / Address
WAYNE WILBUR, DISTRICT MANAGER JCESD NO. 4 P.O. BOX 154 HAMPSHIRE, TEXAS 77622

Project
ANNEX BUILDING - 8523 KIDD RD

Description	Qty	Rate	Total
WAYNE WILBUR, DISTRICT MANAGER JCESD NO. 4 P.O. BOX 154 HAMPSHIRE, TEXAS 77622 Re: Annex Building - 8523 Kidd Rd We hereby propose to provide all labor, materials, equipment, and insurance required to perform the following scope of work: 20' X 50' CONCRETE SLAB 1/4" REBAR - 12" CENTER 6" THICK 3000 PSI CONCRETE SAND FOR BASE S&D Construction reserves the right to change the price if any material or project orientation changes.		5,600.00	5,600.00

Phone #	Fax #	E-mail
409 769-3516	409 769-1214	SDConstruction94@gmail.com

Total $5,600.00