

MINUTES OF THE REGULAR MEETING
OF THE BOARD OF COMMISSIONERS OF THE
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5

A regular meeting of the Board of Commissioners of the Jefferson County Emergency Services District No. 5 (“District”) was called for at 6:00 p.m. on November 24, 2025, at the Hamshire VFD Community Center Building located at 12318 2nd Street, Hamshire, Texas 77622, pursuant to notice duly posted according to law.

At approximately 6:00 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:

Daniel Hidalgo	President
Jerry Nelson	Vice President
Aaron Permenter	Secretary
Steve Rice	Treasurer
Doug Saunders	Assistant Treasurer

All of said Board members were present, with the exception of Vice President Nelson and Assistant Treasurer Saunders, thus constituting a quorum. Also present at the meeting were: MaKayla Vidal, accountant for the District; Joshua Heinz of Benckenstein & Oxford, LLP, attorneys for the District; and, various members/representatives of Hamshire VFD.

Upon establishing that a quorum was present, President Hidalgo directed the Board to Agenda Item No. 3 for public comment, and being as there was none, the Board moved along to Agenda Item No. 4 for review and approval of the minutes of the September 22, 2025 public hearing and regular meeting and the 11/13/2025 special meeting. Upon motion by Secretary Permenter and seconded by Treasurer Rice, the meeting minutes were unanimously approved by the Board.

The Board was then directed to Agenda Item No. 5 for the Treasurer's Report, at which time Treasurer Rice reviewed with the Board the monthly Treasurer's Report and the District's most recent bank statements, copies of which are attached hereto as Exhibit A. Upon motion by Secretary Permenter and seconded by Treasurer Rice, the Board members present unanimously accepted and approved the Treasurer's Report. The Board then reviewed the District's proposed Amended FY 2024-25 Budget, a copy of which is attached hereto as Exhibit B. Upon motion by Treasurer Rice and seconded by Secretary Permenter, the Amended FY 2024-25 Budget was unanimously approved by the Board members present.

Being as there were no proposed expenditures to consider under Agenda Item No. 6, the Board moved along to Agenda Item No. 7, at which time Treasurer Rice reviewed with the Board the September and October 2025 reimbursement requests submitted by Hamshire VFD (\$18,396.52 and \$6,680.24), a copy of which is attached hereto as Exhibit C, along with the District's other bills/expenditures needing to be paid, as reflected in the Check Detail report attached hereto as Exhibit D. Upon motion by Treasurer Rice and seconded by Secretary Permenter, the Board members present unanimously approved and authorized payment of Hamshire VFD's reimbursement request and the District's other bills and accounts (Check Nos. 2028-2036).

After tabling Agenda Item No. 8, the Board was directed to Agenda Item No. 9, at which time the Board reviewed and discussed the proposed Southeast Texas Radio System Usage Interlocal Agreement with the City of Beaumont, a copy of which is attached hereto as Exhibit E. Upon motion by Secretary Permenter and seconded by

Treasurer Rice, the Interlocal Agreement was unanimously approved by the Board members present.

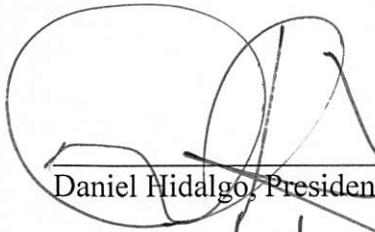
Next, under Agenda Item No. 10, the Board reviewed and discussed the terms of the September 4, 2025 Agreement Regarding Fire Apparatus Purchase entered into between the District and Hamshire VFD, which relates the recent Deep South 3,000 Gallon Pumper-Tanker purchase by Hamshire VFD and paid for with funds provided by the District. Under the terms of said agreement, Hamshire VFD is obligated to tender to the District all of the reimbursement funds (\$275,000.00) it received through the Texas A&M Forest Service Apparatus Grant program and add the District as a co-owner on the apparatus title. As Hamshire VFD has already received said reimbursement grant funds, the Board advised the department representatives present that it needs to immediately tender said funds to the District and take action to add the District on the vehicle title as a co-owner.

The Board was then directed to Agenda Item No. 11, at which time a Hamshire VFD representative provided the Board with a summary of all October 2025 fire and emergency medical service responses by the department.

The Board then moved along to Agenda Item No. 12, at which time Mr. Heinz advised as to the District Board members whose terms of office are set to expire at the end of the year, and the annual reports to be filed by the District at the end of the year.

Thereafter, under Agenda Item No. 13, the Board moved Mrs. Vidal reviewed with the Board the District's current financial and accounting reports, copies of which are attached hereto as **Exhibit F.**

Being as there were no other matters to come before the Board, the regular meeting was adjourned at approximately 6:40 p.m.


Daniel Hidalgo, President
Date: 12/22/2025

ATTEST:

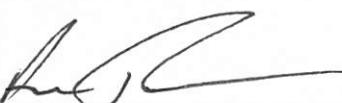

Aaron Permenter, Secretary
Date: 12/22/2025

Exhibit A

Treasurer's Report

Texas First Bank	10/31/2025 Balance	11/24/2025 Balance
Checking Account #XXXX0007	\$ 129,823.10	\$ 139,815.62
Savings Account #XXXX1128	\$ 14,911.23	\$ 14,911.23
TOTAL FUNDS	\$ 144,734.33	\$ 154,726.85

Deposits in Texas First Bank in November 2025		
11/5/2025 Jefferson CO Tax/ACH JCESD NO 5		\$ 9,992.52
TOTAL NOVEMBER DEPOSITS TO DATE:		\$ 9,992.52

Payments in Texas First Bank in November 2025		
TOTAL NOVEMBER PAYMENTS TO DATE:		\$ -

TEXAS FIRST BANK*Helping Texans Build Texas®*

www.texasfirst.bank
 600 Gulf Freeway, Texas City, TX 77591
 Return Service Requested

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

CUSTOMER SERVICE
 (409) 948-1993

1

**JEFFERSON COUNTY EMERGENCY
 SERVICES DISTRICT NO. 5
 PO BOX 277
 HAMSHIRE TX 77622-0277**

Page **1 of 4**

Account Number: ******0007**
 Date **10/31/25**

EM**AA-PUBLIC FUNDS****JEFFERSON COUNTY EMERGENCY****Acct XXXXXX0007****Summary of Activity Since Your Last Statement**

Beginning Balance	10/01/25	139,354.15
Deposits / Misc Credits	1	1,449.29
Withdrawals / Misc Debits	4	10,980.34
** Ending Balance	10/31/25	129,823.10 **
Service Charge		.00
Average Balance		131,760
Enclosures		3

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

Deposits and Other Credits

Date	Amount	Activity Description
10/14	1,449.29	Jefferson CO Tax/ACH 85 JCESD NO 5

Debits and Other Withdrawals

Date	Amount	Activity Description
10/29	121.21	INTUIT */QBooks Onl 8070062 JEFFERSON COUNTY EMERG

Checks

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
10/08	2022	7,859.13	10/09	2024*	2,500.00	10/02	2027*	500.00

* indicates a break in check number sequence

TEXAS FIRST BANK*Helping Texans Build Texas®*www.texasfirst.bank

600 Gulf Freeway, Texas City, TX 77591

Return Service RequestedTELEPHONE BANKING
(409) 945-9889 (281) 538-2226
(855) 355-8321CUSTOMER SERVICE
(409) 948-1993

**JEFFERSON COUNTY EMERGENCY
SERVICES DISTRICT NO. 5
PO BOX 277
HAMSHIRE TX 77622-0277**

1

Page

2 of 4

Account Number: ****0007

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
10/02	138,854.15	10/09	128,495.02	10/29	129,823.10
10/08	130,995.02	10/14	129,944.31		

Please refer to the attached PDF behind your statement of upcoming ACH changes effective October 1, 2025 and Wire changes effective November 1, 2025.

TEXAS FIRST BANK

1

Account Number *******0007**

Date 10/31/2025

Page 3 of 4

10/08/2025 2022 \$7,859.13

10/09/2025 2024 \$2,500.00

10/02/2025 2027 \$500.00

TEXAS FIRST BANK

Helping Texans Build Texas®

www.texasfirst.bank

600 Gulf Freeway, Texas City, TX 77591

Return Service Requested

TELEPHONE BANKING
(409) 945-9889 (281) 538-2226
(855) 355-8321CUSTOMER SERVICE
(409) 948-1993**1****JEFFERSON COUNTY EMERGENCY
SERVICES DISTRICT NO. 5
PO BOX 277
HAMSHIRE TX 77622-0277**Page **1 of 4**Account Number: ******0007**
Date **09/30/25**

EM

AA-PUBLIC FUNDS**JEFFERSON COUNTY EMERGENCY****Acct XXXXX0007****Summary of Activity Since Your Last Statement**

Beginning Balance	9/01/25	178,676.16
Deposits / Misc Credits	2	462,116.77
Withdrawals / Misc Debits	8	501,438.78
** Ending Balance	9/30/25	139,354.15 **
Service Charge		.00
Average Balance		287,284
Enclosures		7

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

Deposits and Other Credits

Date	Amount	Activity Description
9/02	460,460.00	ORIG:FFB Abilene Loan Settlement TRN:P202509020172061
9/12	1,656.77	Jefferson CO Tax/ACH 85 JCESD NO 5

Debits and Other Withdrawals

Date	Amount	Activity Description
9/29	104.35	INTUIT */QBooks Onl 6784484 JEFFERSON COUNTY EMERG

Checks

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
9/08	2018	2,500.00	9/24	2021	500.00	9/30	2026	2,087.92
9/16	2019	21,327.00	9/26	2023*	13,059.51			
9/10	2020	460,460.00	9/25	2025*	1,400.00			

* indicates a break in check number sequence

TEXAS FIRST BANK*Helping Texans Build Texas®*

www.texasfirst.bank
600 Gulf Freeway, Texas City, TX 77591
Return Service Requested

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

CUSTOMER SERVICE
(409) 948-1993

**JEFFERSON COUNTY EMERGENCY
SERVICES DISTRICT NO. 5
PO BOX 277
HAMSHIRE TX 77622-0277**

1

Page 2 of 4

Account Number: ****0007

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
9/02	639,136.16	9/16	156,505.93	9/29	141,442.07
9/08	636,636.16	9/24	156,005.93	9/30	139,354.15
9/10	176,176.16	9/25	154,605.93		
9/12	177,832.93	9/26	141,546.42		

Please refer to the attached PDF behind your statement of upcoming ACH changes effective October 1, 2025 and Wire changes effective November 1, 2025.

TEXAS FIRST BANK

1

Account Number

****0007

Date 09/30/2025

Page

3 of 4

			
09/08/2025 2018 \$2,500.00		09/30/2025 2026 \$2,087.92	

	
09/16/2025 2019 \$21,327.00	

	
09/10/2025 2020 \$460,460.00	

	
09/24/2025 2021 \$500.00	

	
09/26/2025 2023 \$13,059.51	

	
09/25/2025 2025 \$1,400.00	

TEXAS FIRST BANK*Helping Texans Build Texas®*www.texasfirst.bank

600 Gulf Freeway, Texas City, TX 77591

Return Service RequestedTELEPHONE BANKING
(409) 945-9889 (281) 538-2226
(855) 355-8321CUSTOMER SERVICE
(409) 948-1993**1****JEFFERSON COUNTY EMERGENCY
SERVICES DISTRICT NO. 5
PO BOX 277
HAMSHIRE TX 77622-0277**Page **1 of 2**Account Number: ******1128**
Date **09/30/25**
Enclosures: **0****QE****PUBLIC FUNDS SAVINGS****JEFFERSON COUNTY EMERGENCY****Acct XXXXXX1128**

Please refer to the attached PDF behind your statement of upcoming ACH changes effective October 1, 2025 and Wire changes effective November 1, 2025.

Summary of Activity Since Your Last Statement

Beginning Balance	7/01/25	14,861.09
Deposits / Misc Credits	3	37.49
Withdrawals / Misc Debits	0	.00
** Ending Balance	9/30/25	14,898.58 **
Service Charge		.00
Interest Paid		37.49
Interest Paid Year To Date		110.96
Annual Percentage Yield Earned		1.00 %
Number of Days for A.P.Y.E.		92
Average Balance for A.P.Y.E.		14,873.57
Minimum Balance		14,886

Deposits and Other Credits

Date	Amount	Activity Description
7/31	12.62	Interest Paid
8/29	12.63	Interest Paid
9/30	12.24	Interest Paid

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
7/31	14,873.71	8/29	14,886.34	9/30	14,898.58

Exhibit B

Jefferson County Emergency Services District No. 5

Budget Amendment - 001

October 2024 - September 2025

	<u>Original Budget</u>	<u>Amendments</u>	<u>Amended Budget</u>
Income			
Other Income	-	-	-
Property Tax Revenue	400,840	-	400,840
Total Income	400,840	-	400,840
Expenses			
Administrative Expenses			
Accounting	7,500	-	7,500
Advertising	2,000	-	2,000
Auditor	9,000	-	9,000
Bank Service Charges	-	15	15
Class/Conferences	4,700	-	4,700
Dues	550	-	550
Fees/Subscriptions	2,000	-	2,000
Insurance	5,000	-	5,000
Internet	800	-	800
Legal Fees	72,000	(20,471)	51,529
Loan - Principle/Interest	-	1,506	1,506
Office Supplies	4,000	-	4,000
Postage/Delivery	300	-	300
Professional Fees	-	18,950	18,950
Service Fees - Tax Assessor	7,600	-	7,600
Service Fees - Tax Office	3,000	-	3,000
Telephone	1,000	-	1,000
Website	1,390	-	1,390
Total Administrative Expenses	120,840	-	120,840
HVFD Reimbursements	225,000	-	225,000
Total Expenses	345,840	-	345,840
Net Income (Contingency)	\$ 55,000	\$ -	\$ 55,000

Hampshire Voluntary Fire Department, Inc.						
FY 2024-2025 Amended Budget		HVFD		HVFD		
Original Budget	Amendments	Amended Budget	Portion	JCESDS	Portion	Actual Activity
Oct-24 - Sep-25		Oct-24 - Sep-25		Oct-24 - Sep-25		Oct-24 - Sep-25
Revenue:						
ESD 5 Property/Taxes Collected - Estimated	225,000		225,000	225,000	126,575	(98,425)
Building Rentals	4,000	(800)	3,200	3,200	3,200	-
EMS Services	33,000	2,700	35,700	35,700	35,683	(17)
Fire/Rescue Services	3,000	(3,000)	-	-	-	-
Fund Raisers	-	54,852	54,852	54,852	54,852	-
Government Grants	10,000	(6,000)	4,000	4,000	3,957	(43)
Other Income	12,000	5,000	17,000	17,000	16,944	(56)
Total Revenue	287,000	52,752	339,752	164,752	225,000	241,212
Operating Expenses						
Communication Equipment Rep/Maint	1,500	-	1,500	500	1,000	875
Communication Equipment Purchase	10,000	-	10,000	8,500	1,500	1,229
Dispatch Expense	12,000	-	12,000	3,500	8,500	8,372
Dues, Subscriptions & Membership Fees	500	-	500	200	300	300
Equipment Purchases (< \$5,000)	5,000	3,000	8,000	500	7,500	7,407
Equipment Purchases (Capital Assets)	30,000	30,000	26,130	3,870	21,970	(8,030)
Firefighter/EMS - Recognition/Retention	2,500	2,500	2,500	-	-	(2,500)
Fuel - Fire & EMS Vehicles	5,000	5,000	5,000	5,000	4,414	(586)
Fundraisers Expenses	-	12,405	12,405	12,405	12,405	-
Insurance - Auto, Property, EMS & Mgmt Liab	35,000	2,000	37,000	37,000	35,506	(1,494)
Insurance - Workers Compensation	5,000	5,000	5,000	5,000	3,677	(1,323)
Meals/emergency scenes	1,000	1,000	1,000	1,000	-	(1,000)
PPE - Cleaning & Repairs	5,000	5,000	5,000	5,000	-	(5,000)
Personal Protective Equipment (Bunker Gear)	40,000	40,000	40,000	40,000	-	(40,000)
Personal Protective Airpacks	10,000	10,000	10,000	10,000	-	(10,000)
Phone/Cable/Internet	4,000	3,000	7,000	7,000	6,688	(312)
Repairs & Maintenance/Preventative-Trips/Vehs	50,000	50,000	23,000	27,000	27,002	(22,998)
Software - Reporting System	5,000	(4,000)	1,000	900	100	34
Station Maintenance	15,000	(5,000)	10,000	1,000	9,000	8,164
Supplies - EMS	15,000	10,000	25,000	500	24,500	(500)
Supplies - Firefighting	5,000	5,000	700	4,300	4,204	(795)
Testing - Pump/Hose	5,000	5,000	3,000	2,000	525	(4,475)
Training	20,000	20,000	10,500	9,500	5,723	(14,277)

Hamshire Voluntary Fire Department, Inc.		FY 2024-2025 Amended Budget		HVFD		JCESDS		Actual	
		Original Budget	Amendments	Amended Budget	Portion	Portion	Activity	V. Amended	Budget
		Oct-24 - Sep-25	Increase/(Decrease)	Oct-24 - Sep-25			Oct-24 - Sep-25	Over/(Under)	
Travel - Admin.	3,000		(1,000)	2,000	1,000	1,000	-	(2,000)	
Uniforms	2,500		(1,283)	1,217	217	1,000	879	(338)	
Utilities	12,500			12,500	2,000	10,500	10,545	(1,955)	
Total Operating Expenses	269,500			49,122	318,622	108,052	210,570	184,419	(134,203)
Administrative Expenses									
Accounting	2,000		(575)	1,425	1,425	-	1,425	-	
Advertising	2,500			2,500	2,420	80	-	(2,500)	
Auditor	-			-	-	-	-	-	
Bank Service Charges	200		400	600	290	310	309	(291)	
Fees/Subscriptions	-		200	200	90	110	110	(90)	
Class/Conference Expense	-		-	-	-	-	-	-	
Dues	-		-	-	-	-	-	-	
Internet	-		-	-	-	-	-	-	
Insurance Expense	-		-	-	-	-	-	-	
Loan Principle & Interest	8,000		8,000	8,000	8,000	8,000	-	-	
Legal	-		-	-	-	-	-	-	
Member Background Checks	400		400	400	-	-	(400)		
Office Supplies	2,500		(125)	2,375	75	2,300	2,227	(143)	
Postage/Delivery	-		200	200	100	100	79	(121)	
Service Fees - Tax Assessor	-		-	-	-	-	-	-	
Service Fees - Tax Office	-		-	-	-	-	-	-	
Service Fees - Billing	-		3,530	3,530	-	3,530	3,530	-	
Telephone	-		-	-	-	-	-	-	
Website	1,900		1,900	1,900	-	-	-	(1,900)	
Total Administrative Expenses	17,500		3,630	21,130	6,700	14,430	15,680	(5,450)	
Contingency									
Contingency Expense									
Total Expenses	287,000		52,752	339,752	144,752	225,000	200,098	(139,654)	
Net Change in Fund Balance	\$ -		\$ -	\$ -	\$ -	\$ -	41,114		41,114

Exhibit C

HAMPSHIRE VOLUNTARY FIRE DEPARTMENT, INC.

EXPENSE INVOICES SUBMITTED TO JCESD#5 FOR REIMBURSEMENT

Rehseid

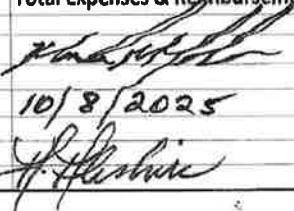
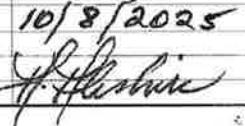
HAMSHIRE VOLUNTARY FIRE DEPARTMENT, INC.					
EXPENSE INVOICES SUBMITTED TO JCESD#5 FOR REIMBURSEMENT					
	Vendor/Payee				September
Budget Line Item	Operating Expenses	Pmt/Chg	Payment	Sept 2025 Payments	Reimb Request
Date	Type				
Dues, Subscriptions, Mbrships	East Texas Gulf Coast Trauma Advisory Council (RAC)	9/16/2025	Ck #10096	150.00	150.00
Fuel-Fire & EMS Vehicles	WEX Fleet Flexcard (Sept purchases)	Sep 1-30	WEX Bk Crd	513.93	513.93
Insurance	VFIS-Winstar Ins. Grp (Commercial Auto - Tender 52)	9/26/2025	Online Eft	3,091.00	3,091.00
Phone/Cable/Internet	Verizon Wireless (Mo usage fees-Tablets & Cell Data Devices)	9/5/2025	Online Eft	156.58	
	Windstream (Phone & Internet)	9/24/2025	Online Eft	209.02	365.60
Repairs/Maint- Trks/Vehs/Eqpt	Frazer, Ltd. (Shore power receptacle)	9/3/2025	Online Eft	846.61	
	Siddons-Martin Emergency (Engine 61)	9/5/2025	Billpay Ck#1767	10,435.92	
	Stryker Sales, LLC (Ambulance Eqpt)	9/16/2025	Ck #10095	308.68	11,591.21
Station Maintenance	Suzanne Arceneaux (Reimbursement-A/C Filters)	9/2/2025	Ck #10094	30.07	
	Winnie Waste (Dumpster Svc 3/18/25 - 8/18/25)	9/19/2025	Billpay ck#1772	700.00	730.07
Supplies - EMS	Life Assist, Inc. (Supplies-Thermometers/Batteries)	9/16/2025	Billpay ck#1771	129.20	129.20
Uniforms	Trendsetter - (38 HVFD Shirts)	9/19/2025	Visa Ccdxx6845	532.00	532.00
Utilities	W.Jeffco-MWD - (Station Water)	9/5/2025	Billpay #1769	31.79	
	W.Jeffco-MWD - (Comm Bldg Water/Sewer)	9/5/2025	Billpay #1768	95.78	
	Centerpoint Energy - (Comm Bldg Gas)	9/12/2025	Billpay #1770	59.76	
	Entergy (Station Electricity)	9/29/2025	Billpay #1773	559.43	
	Entergy (Annex Bldg Electricity)	9/29/2025	Billpay #1774	37.09	
	Entergy (Comm Bldg Electricity)	9/29/2025	Billpay #1775	375.86	1,159.71
	Total Operating Expenses				18,262.72
	Administrative Expenses				18,262.72
Accounting	Phillips Firm, LLC (Tax Return prep Year 2024)	9/29/2025	Billpay ck#1776	775.00	<HVFD Paid
Bank Service Charges	Texas First Bank - (Aug Electronic Bill Pay Svc)	9/2/2025	Bank Debit	5.00	
	Texas First Bank - (Outgoing wire fee)	9/10/2025	Bank Debit	29.00	
	WEX Bank (Monthly card fees)	9/15/2025	Stmt chg	36.00	70.00
Service Fees - Billing	EMERGICON (Aug svcs w/h from Sept pmt)	9/12/2025	Eft	63.80	63.80
	Total Administrative Expenses				908.80
September 2025	Total Expenses & Reimbursement Requests				\$ 19,171.52
HVFD BOARD APPROVAL:					
SUBMISSION DATE:					

Exhibit D

Jefferson County Emergency Services District No. 5

Check Detail

November 1-24, 2025

DATE	TRANSACTION TYPE	NUM NAME	MEMO/DESCRIPTION	CLR	AMOUNT
Public Funds AA (0007) - 1					
11/24/2025	Bill Payment (Check)	2028 Hamshire Voluntary Fire Dept., Inc	September and October Reimbursements		-25,076.76
					-25,076.76
11/24/2025	Bill Payment (Check)	2029 Safe-D	Membership Dues		-275.00
					-275.00
11/24/2025	Bill Payment (Check)	2030 Vidal Accounting, PLLC	Invoice #00115 & #00119		-2,275.00
					-2,275.00
11/24/2025	Bill Payment (Check)	2031 Touchstone District Services	Invoice #9004, #9241 & #9281		-7,059.35
					-7,059.35
11/24/2025	Bill Payment (Check)	2032 Jefferson County Tax Office	2025 Tax Year Collection Fee		-2,769.90
					-2,769.90
11/24/2025	Bill Payment (Check)	2033 Benckenstein & Oxford	Invoice #51414 & #51587		-4,702.50
					-4,702.50
11/24/2025	Bill Payment (Check)	2034 Hubert Oxford IV	Monthly Retainer (2 months)		-1,000.00
					-1,000.00
11/24/2025	Bill Payment (Check)	2035 Joshua Heinz	Monthly Retainer (2 months)		-1,000.00
					-1,000.00

2036 The Examiner

Legal Publications

607.5D

Exhibit E

Interlocal Agreement
South East Texas Regional Radio System

THIS AGREEMENT is made by and between the South East Texas Regional Radio System (SETRRS) and Jefferson County Emergency Services District #5 (The Agency) in accordance with Chapter 791 of the Government Code of the State of Texas.

WHEREAS, the SETRRS and Jefferson County Emergency Services District #5 (The Agency) has determined that a unified and integrated radio communications system would improve the ability of public safety and public service agencies to communicate and cooperate with each other, and

WHEREAS, the SETRRS and Jefferson County Emergency Services District #5 (The Agency) has determined that sharing resources is the most efficient use of funding and equipment for public safety radio communications and wish to become a user of the current system, and

WHEREAS, the SETRRS has agreed to insure all radio equipment housed at 610 Marina Drive, Beaumont Texas, 77703 is in working order, and

WHEREAS, the Jefferson County Emergency Services District #5 (The Agency) has agreed to abide by all FCC rules and regulations governing radio usage, and

NOW, THEREFORE, the Jefferson County Emergency Services District #5 (The Agency) shall agree to pay annually the fee to use on a daily basis the regional radio system. The SETRRS will submit a list of radios that each Agency has on the system annually. Once the Agency has verified their radios then SETRRS calculates a per radio fee based on the amount of the annual Motorola Maintenance Contract and other shared costs divided by the number of radios on the system. Other shared costs are costs associated with maintaining the tower sites. Typical tower costs are circuits necessary to connect to the main system, tower inspections and repairs, electricity for tower sites, fuel costs for the generator at each tower site, any repairs to tower lighting UPS's and generators at each tower site.

NOW, THEREFORE, upon the mutual covenants, conditions and promises contained herein, the foregoing Interlocal Agreement executed by Jefferson County Emergency Services District #5 (The Agency) and the South East Texas Regional Radio System (SETRRS) upon the terms and conditions stated therein and the premises herein above recited, approved and adopted on this the _____ day of _____, _____.

**South East Texas Regional Radio
System Representative (SETRRS)**

By: _____

Title: _____

Jefferson County Emergency Services District #5
(The Agency)

By: _____

Title: _____

Please provide the name and address
where all billing will be sent.

P.O. Box 271

Hamhire, TX 77622

Exhibit F

Jefferson County Emergency Services District No. 5

Budget vs. Actuals: Profit & Loss

October 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
Other Income	12.65		12.65	
Property Tax Revenue	1,449.29	408,500.00	-407,050.71	0.35 %
Total Income	\$1,461.94	\$408,500.00	\$ -407,038.06	0.36 %
Expenses				
Administrative Expenses				
Accounting	1,330.00	13,500.00	-12,170.00	9.85 %
Advertising		2,500.00	-2,500.00	
Auditor		9,000.00	-9,000.00	
Bank Service Charges		200.00	-200.00	
Class/Conferences		4,700.00	-4,700.00	
Dues	275.00	550.00	-275.00	50.00 %
Fees/Subscriptions	121.21	500.00	-378.79	24.24 %
Insurance		5,000.00	-5,000.00	
Internet		1,200.00	-1,200.00	
Legal Fees	3,832.50	24,500.00	-20,667.50	15.64 %
Office Supplies		4,000.00	-4,000.00	
Postage/Delivery		300.00	-300.00	
Professional Fees	2,500.00	7,500.00	-5,000.00	33.33 %
Service Fees - County Clerk		10,000.00	-10,000.00	
Service Fees - Tax Assessor		5,000.00	-5,000.00	
Service Fees - Tax Office	2,769.90	2,500.00	269.90	110.80 %
Website		1,500.00	-1,500.00	
Total Administrative Expenses	10,828.61	92,450.00	-81,621.39	11.71 %
HVFD				
Fire Truck Loan Payment		51,386.00	-51,386.00	
HVFD Reimbursements	6,680.24	209,000.00	-202,319.76	3.20 %
Total HVFD	6,680.24	260,386.00	-253,705.76	2.57 %
Total Expenses	\$17,508.85	\$352,836.00	\$ -335,327.15	4.96 %
NET OPERATING INCOME	\$ -16,046.91	\$55,664.00	\$ -71,710.91	-28.83 %
NET INCOME	\$ -16,046.91	\$55,664.00	\$ -71,710.91	-28.83 %

Jefferson County Emergency Services District No. 5

Balance Sheet

As of September 30, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Public Funds AA (0007) - 1	128,196.52
Public Funds Savings (1128) - 1	14,898.58
Total Bank Accounts	\$143,095.10
Total Current Assets	\$143,095.10
Fixed Assets	
Vehicles	460,460.00
Total Fixed Assets	\$460,460.00
TOTAL ASSETS	\$603,555.10
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Expenses	18,396.52
Total Other Current Liabilities	\$18,396.52
Total Current Liabilities	\$18,396.52
Long-Term Liabilities	
Fire Truck Loan	460,460.00
Total Long-Term Liabilities	\$460,460.00
Total Liabilities	\$478,856.52
Equity	\$124,698.58
TOTAL LIABILITIES AND EQUITY	\$603,555.10

Jefferson County Emergency Services District No. 5

Budget vs. Actuals: Profit and Loss

October 2024 - September 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
Other Income	148.58	0.00	148.58	
Property Tax Revenue	382,629.02	400,840.00	-18,210.98	95.46 %
Total Income	\$382,777.60	\$400,840.00	\$ -18,062.40	95.49 %
Expenses				
Administrative Expenses				
Accounting	4,952.50	7,500.00	-2,547.50	66.03 %
Advertising	37.50	2,000.00	-1,962.50	1.88 %
Auditor		9,000.00	-9,000.00	
Bank Service Charges	11.64	0.00	11.64	
Class/Conferences		4,700.00	-4,700.00	
Dues		550.00	-550.00	
Fees/Subscriptions	626.10	2,000.00	-1,373.90	31.31 %
Insurance	4,076.00	5,000.00	-924.00	81.52 %
Internet		800.00	-800.00	
Legal Fees	45,502.92	72,000.00	-26,497.08	63.20 %
Loan - Principle/Interest	1,505.67	0.00	1,505.67	
Office Supplies	2,384.94	4,000.00	-1,615.06	59.62 %
Postage/Delivery		300.00	-300.00	
Professional Fees	18,950.00		18,950.00	
Service Fees - Tax Assessor	2,974.26	7,600.00	-4,625.74	39.14 %
Service Fees - Tax Office	1,773.24	3,000.00	-1,226.76	59.11 %
Telephone		1,000.00	-1,000.00	
Website	1,123.25	1,390.00	-266.75	80.81 %
Total Administrative Expenses	83,918.02	120,840.00	-36,921.98	69.45 %
HVFD Reimbursements	174,158.00	225,000.00	-50,842.00	77.40 %
Total Expenses	\$258,076.02	\$345,840.00	\$ -87,763.98	74.62 %
NET OPERATING INCOME	\$124,701.58	\$55,000.00	\$69,701.58	226.73 %
NET INCOME	\$124,701.58	\$55,000.00	\$69,701.58	226.73 %

Jefferson County Emergency Services District No. 5

Balance Sheet

As of October 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Public Funds AA (0007) - 1	129,524.60
Public Funds Savings (1128) - 1	14,911.23
Total Bank Accounts	\$144,435.83
Total Current Assets	\$144,435.83
Fixed Assets	
Vehicles	460,460.00
Total Fixed Assets	\$460,460.00
TOTAL ASSETS	\$604,895.83
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	35,784.16
Total Accounts Payable	\$35,784.16
Total Current Liabilities	\$35,784.16
Long-Term Liabilities	
Fire Truck Loan	460,460.00
Total Long-Term Liabilities	\$460,460.00
Total Liabilities	\$496,244.16
Equity	
Retained Earnings	124,698.58
Net Income	-16,046.91
Total Equity	\$108,651.67
TOTAL LIABILITIES AND EQUITY	\$604,895.83

Jefferson County Emergency Services District No. 5

Public Funds AA (0007) - 1, Period Ending 10/31/2025

RECONCILIATION REPORT

Reconciled on: 11/24/2025

Reconciled by: MaKayla Vidal

Any changes made to transactions after this date aren't included in this report.**Summary**

USD

Statement beginning balance	139,354.15
Checks and payments cleared (4)	-10,980.34
Deposits and other credits cleared (1)	1,449.29
Statement ending balance	<u>129,823.10</u>
Uncleared transactions as of 10/31/2025	-298.50
Register balance as of 10/31/2025	129,524.60
Cleared transactions after 10/31/2025	0.00
Uncleared transactions after 10/31/2025	9,992.52
Register balance as of 11/24/2025	<u>139,517.12</u>

Details

Checks and payments cleared (4)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/22/2025	Check	2027	Hubert Oxford IV	-500.00
09/22/2025	Check	2024	Touchstone District Services	-2,500.00
09/22/2025	Check	2022	HEAT Safety Equipment LLC	-7,859.13
10/29/2025	Expense		QuickBooks Payments	-121.21
Total				-10,980.34

Deposits and other credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/14/2025	Deposit			1,449.29
Total				1,449.29

Additional Information

Uncleared checks and payments as of 10/31/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/28/2025	Check	2010	Technology Solutions of Texas	-149.25
07/28/2025	Check	2011	Technology Solutions of Texas	-149.25
Total				-298.50

Uncleared deposits and other credits after 10/31/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
11/05/2025	Deposit			9,992.52
Total				9,992.52

Jefferson County Emergency Services District No. 5

Public Funds AA (0007) - 1, Period Ending 09/30/2025

RECONCILIATION REPORT

Reconciled on: 10/21/2025

Reconciled by: MaKayla Vidal

Any changes made to transactions after this date aren't included in this report.

Summary	USD
Statement beginning balance.....	178,676.16
Checks and payments cleared (8).....	501,438.78
Deposits and other credits cleared (2).....	462,116.77
<u>Statement ending balance.....</u>	<u>139,354.15</u>
Uncleared transactions as of 09/30/2025.....	-11,157.63
Register balance as of 09/30/2025.....	128,196.52
Cleared transactions after 09/30/2025.....	0.00
Uncleared transactions after 09/30/2025.....	1,449.29
Register balance as of 10/21/2025.....	129,645.81

Details

Checks and payments cleared (8)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/19/2025	Check	2018	Touchstone District Services	-2,500.00
08/20/2025	Check	2019	Delta Fire & Safety, Inc.	-21,327.00
09/09/2025	Check	2020	Hamshire Voluntary Fire Dept....	-460,460.00
09/22/2025	Check	2025	Vidal Accounting, PLLC	-1,400.00
09/22/2025	Check	2023	Hamshire Voluntary Fire Dept....	-13,059.51
09/22/2025	Check	2026	Benckenstein & Oxford	-2,087.92
09/22/2025	Check	2021	Joshua Heinz	-500.00
09/29/2025	Expense			-104.35
Total				-501,438.78

Deposits and other credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/02/2025	Deposit			460,460.00
09/12/2025	Deposit			1,656.77
Total				462,116.77

Additional Information

Uncleared checks and payments as of 09/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/28/2025	Check	2010	Technology Solutions of Texas	-149.25
07/28/2025	Check	2011	Technology Solutions of Texas	-149.25
09/22/2025	Check	2022	HEAT Safety Equipment LLC	-7,859.13
09/22/2025	Check	2024	Touchstone District Services	-2,500.00
09/22/2025	Check	2027	Hubert Oxford IV	-500.00
Total				-11,157.63

Uncleared deposits and other credits after 09/30/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/14/2025	Deposit			1,449.29
Total				1,449.29

Jefferson County Emergency Services District No. 5

Public Funds Savings (1128) - 1, Period Ending 09/30/2025

RECONCILIATION REPORT

Reconciled on: 10/27/2025

Reconciled by: MaKayla Vidal

Any changes made to transactions after this date aren't included in this report.

Summary	USD
Statement beginning balance.....	14,861.09
Checks and payments cleared (0).....	0.00
Deposits and other credits cleared (3).....	37.49
Statement ending balance.....	<u>14,898.58</u>
Register balance as of 09/30/2025.....	14,898.58

Details

Deposits and other credits cleared (3)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/31/2025	Deposit			12.62
08/29/2025	Deposit			12.63
09/30/2025	Deposit			12.24
Total				37.49