

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 December 22, 2025, at the Hamshire VFD Community Center Building located at 12318 2<sup>nd</sup> 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, 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 November 24, 2025 regular meeting. Upon motion by Assistant Treasurer Saunders and seconded by Treasurer Rice, the meeting minutes were unanimously approved by the Board members present.

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 Assistant Treasurer Saunders, the Board members present unanimously accepted and approved the Treasurer's Report.

Next, under Agenda Item No. 6, the Board reviewed the quote from Delta Fire & Safety for the purchase of five (5) new sets of bunker gear for Hamshire VFD, each set costing \$3,800 (\$19,000 total for 5 sets). Upon motion by Treasurer Rice and seconded by Assistant Treasurer Saunders, the Board members present unanimously approved the requested bunker gear purchase.

The Board then moved along to Agenda Item No. 7, at which time Treasurer Rice reviewed with the Board the November 2025 reimbursement request submitted by Hamshire VFD (\$14,031.79), a copy of which is attached hereto as **Exhibit B**, along with the District's other bills/expenditures needing to be paid, as reflected in the Check Detail report attached hereto as **Exhibit C**. Upon motion by Assistant Treasurer Saunders 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. 2037-2044).

The Board was then directed Agenda Item No. 8, at which time the Board reviewed and discussed the proposed District Purchasing Policy, a copy of which is attached hereto as **Exhibit D**. Upon motion by Assistant Treasurer Saunders and seconded by Treasurer Rice, the Board members present unanimously approved the District Purchasing Policy as proposed.

Next, under Agenda Item No. 9, with regard to the Deep South 3,000 Gallon Pumper-Tanker recently purchased by Hamshire VFD, Mr. Hidalgo advised that

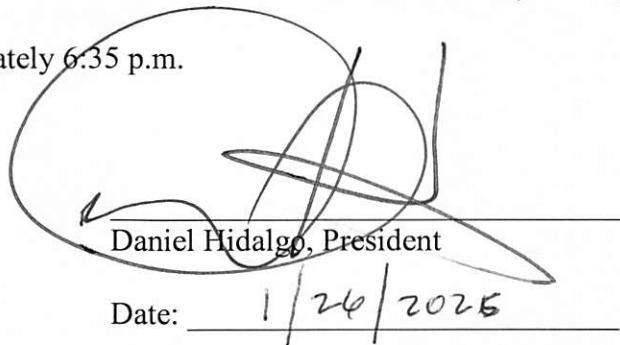
Hamshire VFD had paid \$275,000.00 to the District, being all of the reimbursement funds it received through the Texas A&M Forest Service Apparatus Grant program. Then, Hamshire VFD representatives tendered to the Board the apparatus title, and requested that title for the new pumper-tanker be transferred wholly into the District's name. Mr. Heinz advised that he will prepare a title transfer application for the parties to execute.

The Board was then directed to Agenda Item No. 10, at which time a Hamshire VFD representative provided the Board with a summary of all November 2025 fire and emergency medical service responses by the department.

The Board then moved along to Agenda Item No. 11, at which time Mr. Heinz advised that he has filed the District's 2026 ESD Annual Report via the SAFE-D portal, and he will be filing the Special Purpose District Annual Report through the Texas Comptroller's Web-File system after January 1<sup>st</sup>. Furthermore, Mr. Heinz will be publishing the District's administrative office address in The Examiner newspaper in January 2026 per statutory requirement.

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

Being as there were no other matters to come before the Board, the regular meeting was adjourned at approximately 6:35 p.m.



Daniel Hidalgo, President  
Date: 1/24/2025

ATTEST:



Aaron Permenter, Secretary

Date: 1 / 24 / 2026

# Exhibit A

## Treasurer's Report

| Texas First Bank           | 11/30/2025 Balance   | 12/22/2025 Balance   |
|----------------------------|----------------------|----------------------|
| Checking Account #XXXX0007 | \$ 383,036.36        | \$ 397,812.96        |
| Savings Account #XXXX1128  | \$ 14,923.49         | \$ 14,923.49         |
| <b>TOTAL FUNDS</b>         | <b>\$ 397,959.85</b> | <b>\$ 412,736.45</b> |

| Deposits in Texas First Bank in December 2025 |                     |
|---|---------------------|
| 12/8/2025 Jefferson CO Tax/ACH JCESD NO 5     | 20,550.21           |
| <b>TOTAL DECEMBER DEPOSITS TO DATE:</b>       | <b>\$ 20,550.21</b> |

| Payments in Texas First Bank in December 2025 |                    |
|---|--------------------|
| 12/1/2025 Intuit QuickBooks                   | \$ 121.21          |
| 12/2/2025 The Examiner                        | \$ 607.50          |
| 12/2/2025 Vidal Accounting                    | \$ 2,275.00        |
| 12/19/2025 Jefferson County Tax Office        | \$ 2,769.90        |
| <b>TOTAL DECEMBER PAYMENTS TO DATE:</b>       | <b>\$ 5,773.61</b> |

**TEXAS FIRST BANK***Helping Texans Build Texas®*[www.texasfirstbank](http://www.texasfirstbank.com)

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 2**Account Number: **\*\*\*\*0007**  
Date **11/28/25**

EM

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

|                           |          |               |
|---------------------------|----------|---------------|
| Beginning Balance         | 11/01/25 | 129,823.10    |
| Deposits / Misc Credits   | 2        | 284,992.52    |
| Withdrawals / Misc Debits | 4        | 31,779.26     |
| ** Ending Balance         | 11/30/25 | 383,036.36 ** |
| Service Charge            |          | .00           |
| Average Balance           |          | 179,086       |
| Enclosures                |          | 5             |

|                                 | <b>Total for this period</b> | <b>Total year-to-date</b> |
|---------------------------------|------------------------------|---------------------------|
| <b>Total Overdraft Fees</b>     | <b>\$ .00</b>                | <b>\$ .00</b>             |
| <b>Total Returned Item Fees</b> | <b>\$ .00</b>                | <b>\$ .00</b>             |

**Deposits and Other Credits**

| Date  | Amount     | Activity Description                              |
|-------|------------|---|
| 11/05 | 9,992.52   | Jefferson CO Tax/ACH Paymen<br>6781126 JCESD NO 5 |
| 11/26 | 275,000.00 | Deposit   |

**Checks**

| Date  | Check No | Amount    | Date  | Check No | Amount   | Date | Check No | Amount |
|-------|----------|-----------|-------|----------|----------|------|----------|--------|
| 11/26 | 2028     | 25,076.76 | 11/28 | 2034     | 1,000.00 |      |          |        |
| 11/26 | 2033*    | 4,702.50  | 11/26 | 2035     | 1,000.00 |      |          |        |

\* indicates a break in check number sequence

**Daily Balance Summary**

| Date  | Balance    | Date  | Balance    | Date  | Balance    |
|-------|------------|-------|------------|-------|------------|
| 11/05 | 139,815.62 | 11/26 | 384,036.36 | 11/28 | 383,036.36 |

# TEXAS FIRST BANK

1

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

**Date** 11/28/2025

Page

2 of 2

Checking Deposit  
DDADEF  
  
Continental - EFFESSON COUNTY EMERGENCY  
User BT1100-0205-1200-NA  
Sun Date: 11/05/2001 Check #: 1042 Transfer: 2 Item Seq: #100000022000  
  
CashIn: \$0.00  
CheckIn: \$77.00 (0/0.00)  
CashOut: \$0.00  
  
Amount: \$ 275,000.00  
  
1450 14025614 1050000?\*

11/26/2025 \$275,000.00

|  |                                      |  |        |
|--|--------------------------------------|--|--------|
| JEFFERSON COUNTY EMERGENCY<br>900-1000-1000-1000<br>1000-1000-1000-1000                            |                                      | TEXAS FIRST BANK<br>900-1000-1000-1000<br>900-1000-1000-1000   | 9028   |
| PER TO 1's<br>DSCR 10  | Hawthorne Voluntary Fire Dept., Inc. | \$ 20,776.76   | CHARGE |
| Hawthorne Voluntary Fire Dept., Inc.<br>1000-1000-1000-1000<br>P.O. Box 103<br>Hawthorne, TX 75148 |                                      | <br> |        |
| September and October Reimbursements   |                                      | #0000000000000000  |        |
| #0000000000000000  |                                      | #0000000000000000  |        |

11/26/2025 2028 \$25,076.76

11/26/2025 2033 \$4,702.50

|   |                                |   |            |
|---|--------------------------------|---|------------|
| JEFFERSON COUNTY EMERGENCY  |                                | STEARNS FIRST BANK  | 2024       |
| 901 N. BROAD ST. SUITE 100<br>PO BOX 1000<br>HORNELL, NY 14843-1000 |                                | 901 N. BROAD ST.<br>PO BOX 1000<br>HORNELL, NY 14843-1000                           | 11/04/2025 |
| FROM THE<br>DEFENDANT   | Hubert Cloyd IV                | \$ 1,000.00   | CC/LLM     |
| Date dictated 4/10/2024   |                                |  |            |
| Hubert Cloyd IV<br>8801 Preston Rd.<br>Katy, TX 77496               |                                |   |            |
| 4/10/24   | Moody Notary Seal (2 notarize) |   |            |
| #00000000000000000000000000000000                                   |                                | #1010000314   |            |

11/28/2025 2034 \$1,000.00

11/26/2025 2035 \$1,000.00

# Exhibit B

**HAMPSHIRE VOLUNTARY FIRE DEPARTMENT, INC.**

| HAMSHERE VOLUNTARY FIRE DEPARTMENT, INC.                      |   |                 |                   |                                |                      |                     |
|---|---|-----------------|-------------------|--------------------------------|----------------------|---------------------|
| EXPENSE INVOICES SUBMITTED TO JCSDS FOR REIMBURSEMENT         |   |                 |                   |                                |                      |                     |
|   | Vendor/Payee  |                 |                   | November                       | November             |                     |
|   | Operating Expenses  | Print/Cheg Date | Payment Type      | November 2025                  | HVRD Portion         | JCSDS Portion       |
| Budget Line Item  |   |                 |                   |                                |                      |                     |
| <b>Buses/Subscriptions/Vehicles</b>                           | <b>Sam's Club (Mbr renewal)</b>   | 11/4/2025       | VISA&6832         | 110.00                         | 110.00               | 956.00              |
| <b>Equipment &lt;45K</b>                                      | <b>Bonduelle Medical - Star Chart for Patient Movement</b>              | 11/5/2025       | Billyay ch#1792   | 936.00                         |                      | 936.00              |
| <b>Eapt Purchase/Capital Asset</b>                            | <b>Jefferson County FSD#5 (Reimbursement of 9/10/25 Advance)</b>        | 11/24/2025      | Ch#10101          | 275,000.00                     | 275,000.00           | 275,000.00          |
| <b>Fuel-Fire &amp; EMS Vehicles</b>                           | <b>WEX Fleet Flexcard (November purchases-Fire Trucks)</b>              | Nov1-30         | WEX BK/Cod        | 144.19                         | 447.01               | 93.24               |
| <b>Fund Raiser Costs</b>                                      | <b>Kommersial Kitchens &amp; Sam's Club (Chill Fundraiser Supplies)</b> | 11/07-15/25     | VISA&6845         | 269.85                         |                      |                     |
| <b>Insurance</b>  | <b>Square, Inc. (Credit Cd Processing Fees)</b>                         | 11/17/2025      | Deposit reduction | 40.39                          | 310.24               | 310.24              |
| <b>Insurance</b>  | <b>VFS of Texas - Commercial Auto (Pmt 2 of 4)</b>                      | 11/28/2025      | Online Eft        | 3,948.00                       |                      | 8,597.00            |
| <b>Phone/Cable/Internet</b>                                   | <b>Windstream (Phone &amp; Internet)</b>                                | 11/23/2025      | Online Eft        | 205.40                         |                      | 8,597.00            |
| <b>Repairs/Maint-Tkcs/Vehs/Eapt</b>                           | <b>Verizon Wireless (Oct &amp; Nov)</b>                                 | 11/1/2025       | Online Eft        | 313.15                         | 522.56               | 71.95               |
| <b>Repairs/Maint-Tkcs/Vehs/Eapt</b>                           | <b>Wildfire Truck &amp; Equipment (Hose reel repairs)</b>               | 11/5/2025       | Billyay ch#1790   | 83.00                          | 83.00                |                     |
| <b>Utilities</b>  | <b>Stroyer Sales LLC (Med 2 Unpack Modem Repair)</b>                    | 11/10/2025      | Ch#10099          | 755.00                         |                      | 4,818.30            |
| <b>Supplies - EMS</b>   | <b>O'Reilly Auto Parts (Brush Trk3 Repair)</b>                          | 11/27-28/25     | VISA&6845         | 150.78                         | 150.78               | 30,000              |
| <b>Supplies - Firefighting</b>                                | <b>Bonduelle Medical (Medic Supplies)</b>                               | 11/21/2025      | Billyay ch#1794   | 150.21                         |                      | 2,177.25            |
| <b>Training</b>   | <b>Life-Assist, Inc. (Medic Supplies)</b>                               | 11/5/2025       | Billyay ch#1791   | 977.04                         |                      | 25,000              |
| <b>Utilities</b>  | <b>Delta Fire &amp; Safety (Fire Hose)</b>                              | 11/6/2025       | Online Eft        | 784.00                         | 784.00               | 7,500               |
| <b>Emergency/Medical Education (EMT Class #145 #212 #323)</b> |   | 11/1/2025       | Ch#10397          | 6,000.00                       | 6,000.00             | 23,000              |
| <b>Utilities</b>  | <b>W. Jeffco-MWD (Station Water)</b>                                    | 11/5/2025       | Billyay #1789     | 29.93                          |                      |                     |
| <b>Service Fees - Billing</b>                                 | <b>W. Jeffco-MWD - Comm Bldg Water/Sewer</b>                            | 11/5/2025       | Billyay #1788     | 55.78                          |                      |                     |
| <b>Service Fees - Billing</b>                                 | <b>Centerpoint Energy - Comm Bldg Gas</b>                               | 11/14/2025      | Billyay #1793     | 58.89                          |                      |                     |
| <b>Service Fees - Billing</b>                                 | <b>Entergy (Station Electricity)</b>                                    | 11/24/2025      | Billyay #1795     | 363.83                         |                      |                     |
| <b>Service Fees - Billing</b>                                 | <b>Entergy (Antron Bldg Electricity)</b>                                | 11/24/2025      | Billyay #1796     | 42.46                          |                      |                     |
| <b>Service Fees - Billing</b>                                 | <b>Entergy (Comm Bldg Electricity)</b>                                  | 11/24/2025      | Billyay #1797     | 277.08                         | 862.97               | 1,938.06            |
|   | <b>Total Operating Expenses</b>   |                 |                   | <b>295,585.81</b>              | <b>281,652.02</b>    | <b>14,031.79</b>    |
|   | <b>Administrative Expenses</b>  |                 |                   |                                |                      |                     |
| <b>Bank Service Charges</b>                                   | <b>Texas First Bank - (November Electronic Bill Pay Stmt)</b>           | 11/3/2025       | Bank Debit        | 8.00                           |                      |                     |
| <b>Bank Service Charges</b>                                   | <b>WEX Bank (Monthly Card Fees)</b>                                     | 11/15/2025      | Stm chg           | 36.00                          | 44.00                | 88.00               |
| <b>Bank Service Charges</b>                                   | <b>ENERGICON (Oct svcs fees w/ft from Nov pmt)</b>                      | 11/12/2025      | EFT               | 773.60                         | 773.60               | 1,117.24            |
| <b>Website</b>  | <b>Rook System Solutions (Setup/Mgmt &amp; Hosting-12 mos)</b>          | 11/10/2025      | Ch#10098          | 1,200.00                       | 1,200.00             | 1,200.00            |
| <b>Website</b>  | <b>Total Adminstrative Expenses</b>                                     |                 |                   | <b>2,017.50</b>                | <b>2,017.50</b>      | <b>2,435.24</b>     |
| <b>November 2025</b>  |   |                 |                   | <b>\$ 297,703.41</b>           | <b>\$ 283,671.62</b> | <b>\$ 14,031.79</b> |
| <b>Total Expenses &amp; Reimbursement Requests</b>            |   |                 |                   |                                |                      |                     |
| <b>HVRD BOARD APPROVAL:</b>                                   | <b>Mark Matak</b>   |                 |                   |                                |                      |                     |
| <b>SUBMISSION DATE:</b>                                       | <b>11/10/25</b>   |                 |                   |                                |                      |                     |
|   |   |                 |                   | <b>Reimbursement Requested</b> |                      |                     |

# Exhibit C

# Jefferson County Emergency Services District No. 5

## Check Detail

December 1-22, 2025

| DATE                       | TRANSACTION TYPE     | NUM  | NAME                               | MEMO/DESCRIPTION   | CLR | AMOUNT    |
|----------------------------|----------------------|------|------------------------------------|--|-----|-----------|
| Public Funds AA (0007) - 1 |                      |      |                                    |  |     |           |
| 12/22/2025                 | Bill Payment (Check) | 2037 | Hamshire Voluntary Fire Dept., Inc | November Reimbursement   |     | 14,031.79 |
|                            |                      |      |                                    |  |     | 14,031.79 |
| 12/22/2025                 | Check                | 2038 | Delta Fire & Safety, Inc.          | #INVTX25-7030<br>Invoice #INVTX25-7030   |     | -3,455.64 |
|                            |                      |      |                                    |  |     | 3,455.64  |
| 12/22/2025                 | Check                | 2039 | Vidal Accounting, PLLC             | Invoice #00123<br>Invoice #00123   |     | -1,312.50 |
|                            |                      |      |                                    |  |     | 1,312.50  |
| 12/22/2025                 | Check                | 2040 | Benckenstein & Oxford              | Invoice #51605<br>Invoice #51605   |     | -2,860.00 |
|                            |                      |      |                                    |  |     | 2,860.00  |
| 12/22/2025                 | Check                | 2041 | Hubert Oxford IV                   | Monthly Retainer<br>Monthly Retainer   |     | -500.00   |
|                            |                      |      |                                    |  |     | 500.00    |
| 12/22/2025                 | Check                | 2042 | Joshua Heinz                       | Monthly Retainer<br>Monthly Retainer   |     | -500.00   |
|                            |                      |      |                                    |  |     | 500.00    |
| 12/01/2025                 | Expense              |      |                                    | INTUIT */QBooks Onl 8876522 JEFF INTUIT */QBooks Onl 8876522 JEFFERSON COUNTY EMERG<br>INTUIT */QBooks Onl 8876522 JEFF INTUIT */QBooks Onl 8876522 JEFFERSON COUNTY EMERG | C   | -121.21   |
|                            |                      |      |                                    |  |     | 121.21    |

2043 - Jefferson Co. Appraisal District — \$ 1,081.30  
↳ Quarterly Invoice

2044 - Jefferson Co. Clerk — \$ 7,031.06  
↳ Nov. 2025 Election Cost Share

# Exhibit D

# Jefferson County Emergency Services District #5 PURCHASING POLICIES AND PROCEDURES

## SECTION 1 - GENERAL

### 1. POLICY

It is the policy of the Jefferson County Emergency Services District #5 ("District") to assure good control and coordination of District wide of procurement, reporting capabilities for management, equitable treatment of vendors and service providers, and adherence to federal, state and local law applicable to procurement. Those involved in the purchasing process shall become familiar with, and adhere to, the guidelines set forth in this manual.

### PURPOSE

The purpose of this policy is to define the functions, responsibilities of the procurement policies.

### OBJECTIVES

General: The policies and procedures are to assist personnel by defining general and specific management decisions as included in, but not limited to the following:

1. To define procurement authority, activities, and procedures.
2. To develop improved policies and procedures through ongoing review and update.
3. To assist in supervision.
4. To standardize and communicate approved practices.
5. To promote understanding, cooperation and a sense of equitable treatment among suppliers.
6. To assist in training and personnel development.
7. To maintain efficient management practices.
8. Purchases throughout the District should be monitored by the Administrator or Designee on daily, weekly, and monthly bases. All purchases should be made within the best interest of residents and decisions should be placed on practical and sufficient needs

## SECTION 2 - DEFINITIONS

### 1. DEFINITIONS

- A. Purchase Order — Refers to an unspecified request for supplies usually for contracted services and supplies.

- B. Budget Authorization — The budget is the document through which allocations for various expenditures are authorized by the Commissioners. The Board Treasurer and District Accountant shall insure that funds are allocated in the budget before any procurement.
- C. Commissioner Authorization — Any purchase in excess of \$5,000 must have commissioner approval before the goods or services are ordered except in case of emergency. In case of an emergency, the Commissioner will be advised of the purchase as quickly as possible.
- D. Contractual Agreement — Refers to any contract for purchase of goods or services and may include several classes of items.
- E. Insurance Requirements — Before any individual or company can enter into a contract for performance of a specified service for the District, proof of commercial general liability insurance and workers' compensation insurance, in the amount specified, must be provided prior to the commencement of the work. There shall be no exception to this requirement except in emergency situations.
- F. Purchasing — The process through which materials, supplies, and services are obtained for operations and organizations.
- G. Purchase Order — The document used to initiate and control purchases.
- H. Request for Proposal (RFP) — As authorized by State Purchasing Law, Ch. 252 of the Local Government Code. Requests for Proposal shall be evaluated based on relevant criteria on a case by case basis. This section shall not apply to procurement exempted from competitive bidding, i.e. personal and professional services. Buy Board or HGAC buying procedures may be used for bidding purposes.
- I. Purchase Order Number The computer generated number issued upon the encumbrance of budgeted funds.
- J. Sole Source Procurement — An award for a commodity or service to the only known capable supplier, occasioned by the unique nature of the requirement, the supplier, or market conditions.

### SECTION 3 - RESPONSIBILITIES

#### 1. RESPONSIBILITIES

- A. The Board designee and/or District accountant has the responsibility for the procurement of all goods and services. And to either provide the services for such procurement and processing or give functional directions to others delegated the authority to perform such services.

- B. The Board designee and/or District accountant has the responsibility for obligating the Commissioners and for making determination of source of supply, quantities purchased, and delivery schedule and price negotiations, except where others are so authorized.
- C. The Board designee and/or District accountant shall insure that the billing/invoice address provided to any and all vendors shall be: Jefferson County Emergency Services District No. 5, P.O. Box 277, Hamshire, TX 77622
- D. The Board designee and/or District accountant must originate all purchases of goods and services with an issued Purchase Order Number or other approved document.
- E. The Board designee and/or District accountant is responsible to assure that all commitments to a vendor or service provider are stated in writing by purchase order, contract or letter with appropriate terms.

#### SECTION 4 - PURCHASES \$2500.00 OR LESS

##### 1. GUIDELINES

The VFD has authority to purchase budgeted items if replacing current inventory, supplies, equipment or tools. Any new items that are currently not in use must be approved by the Board if cost exceeds \$2500.00

The Board designee and/or District accountant has the authority to authorize the purchase of budgeted items without the approval of the Commissioners.

##### 11. PROCEDURES

- A. The Board designee and/or District accountant shall complete a Purchase Order form prior to acquisition of the item(s) being purchased.
- B. All necessary information is required to be noted on the Purchase Order. This shall include information regarding the competitive quotations with vendors and pricing noted.
- C. The District accountant verifies that sufficient funds are available for the purchase and account coding is proper.
- D. The Purchase Order is sent to the vendor if requested.
- E. The Board designee and/or District accountant shall place the order for the item(s).
- F. The vendor will deliver the item(s) to the specified location. The fire department representative receiving the item(s) shall sign the receiving slip. The receiving slip will be secured and attached to all documentation of the purchase.

G. The Administrator and/or his authorized designee shall ensure that the receiving slip and invoice are all properly executed before payment is made.

## SECTION 5 - PURCHASES \$2500.00 to \$5000.00

### 1. GUIDELINES

The Board President and one (1) Commissioner shall typically authorize the purchase of items in excess of \$2500.00 dollars to \$5000.00, unless it directly effects emergency operations within the district. The Administrator can authorize and advised the Commissioners as soon possible of the occurrence and furnish reasoning of emergency purchase.

### 2. PROCEDURES

- A. The Board designee and/or District accountant shall complete a Purchase Order form prior to acquisition of the item(s) being purchased.
- B. The Board designee and/or District accountant shall obtain, whenever possible, three (3) competitive quotations. The Administrator shall retain and have available documentation verifying each quotation. The District Commissioners have the authority to waive this requirement.
- C. All necessary information is required to be noted on the Purchase Order. This shall include information regarding the competitive quotations with vendors and pricing noted.
- D. The District Accountant verifies that sufficient funds are available for the purchase and account coding is proper.
- E. Once approved by the Administrator, the request shall be placed on a Commissioners agenda for consideration and approval.
- F. The Purchase Order is sent to the vendor if requested.
- G. The Purchase Order is sent to the Accountant.
- H. The Administrator and/or his authorized designee shall place the order for the item(s).
- I. The vendor will deliver the item(s) to the specified location. The fire department representative receiving the item(s) shall sign the receiving slip.
- J. The Administrator and/or his authorized designee shall ensure that the receiving slip and invoice are all properly executed before payment is made.

## SECTION 6 - PURCHASES \$5000.00 or over

### 1. GUIDELINES

The Commissioners shall authorize the purchase of items in excess of \$5000.00 dollars, except for emergency purchases, that if not otherwise done, will affect emergency services within the district.

### 11. PROCEDURES

- A. The Administrator and/or their authorized designee shall place the item on the agenda and justify the purchase either in writing or verbal communication. Commissioners will vote on major purchases. Votes will be tabulated and awarded by majority vote.
- B. The Board designee and/or District accountant shall obtain, whenever possible, three (3) competitive quotations. The Administrator shall retain and have available documentation verifying each quotation. The Commissioners maintain the authority to waive this requirement.
- C. All necessary information is required to be noted on the Purchase Order. This shall include information regarding the competitive quotations with vendors and pricing noted.
- D. The Accounting Department verifies that sufficient funds are available for the purchase and account coding is proper.
- E. The Purchase Order is submitted to the Board President for approval.
- F. The Board President shall grant permission to the Board designee and/or District accountant in writing or verbal communication to order the item(s).
- G. The purchase order is sent to vendor.
- H. The purchase order is sent the Accountant.
- I. The Board designee and/or District accountant shall place the order for the item(s).
- J. The vendor will deliver the item(s) to the specified location. The fire department representative receiving the item(s) shall sign the receiving slip.
- K. The Administrator and/or his authorized designee shall ensure that the receiving slip and invoice are all properly executed before payment is made.

## SECTION 7 - PURCHASES \$50 000.00 OR MORE

### 1. GUIDELINES

State law requires that purchase of \$100,000 new law increased from 50K or more utilize a process of competitive sealed bids or proposals. The Emergency Services District may, however,

elect to make purchases in excess of \$50,000 through legally established purchasing cooperatives (such as HGAC or Buy Board) that seek and award competitive bids and/or proposals on behalf of participants in the cooperative.

## **11. EXCEPTIONS**

The following items are exempted from State bidding requirements:

1. Items purchased in case of public calamity that requires the immediate appropriation of money to relieve the needs of citizens or to preserve property within the emergency service district;
2. Items to preserve or protect the public health or safety of the residents within the emergency service district;
3. Items necessary because of unforeseen damage to public machinery, equipment, or other property;
4. Personal, professional, or planning services;
5. Work that is performed and paid for on a daily basis (day labor) as the work progresses;
6. Land or right-of-way; and
7. Items available from only one source, including: patented, copyrighted, natural monopoly, or secret processes items; films, manuscripts, or books; gas, water, or other utilities; captive replacement parts or components for equipment; books, papers, and other library materials subject to exclusive distribution rights; and management services provided by non-profit organizations to a municipal museum, park, zoo, or other facility to which the organization has financially or otherwise supported.

## **111. PROCEDURES**

- A. The Commissioners shall authorize the initiation of the bid process or purchase of the item through a purchasing cooperative. In certain situations, the Administrator may request that the Commissioners authorize the bid process.
- B. The Administrator or Designee shall prepare the necessary bid specifications or documents.
- C. The bid notice dates and opening date shall be coordinated with the Commissioner's Legal Counsel to ensure compliance with State statute.
- D. The Administrator and/or authorized designee shall be responsible for the distribution of bid packets to interested vendors.
- E. Bids shall be opened in accordance with State statute and a bid tabulation prepared.
- F. The Administrator and/or his authorized designee shall complete a Purchase Order form prior to acquisition of the item(s) being purchased.
- G. All necessary information is required to be noted on the Purchase Order. This shall include information regarding the competitive quotations with vendors and pricing noted.

- H. The Accounting Department verifies that sufficient funds are available for the purchase and account coding is proper.
- I. The Purchase Order is submitted to the Commissioners for approval.
- J. The Commissioners shall grant permission to the Administrator in writing or verbal communication to order the item(s).
- K. The purchase order is sent to vendor.
- L. The purchase order is sent the Accountant.
- M. The Administrator and/or his authorized designee shall place the order for the item(s).
- N. The vendor will deliver the item(s) to the specified location. The fire department representative receiving the item(s) shall sign the receiving slip.
- O. The Administrator and/or his authorized designee shall ensure that the receiving slip and invoice are all properly executed before payment is made.

#### IV. IDENTICAL BIDS

If the District receives bids from two (2) or more responsible bidders, staff will consider previous products and/or work supplied to the District and if the bidders reside in the District. If all factors are equal, lots shall be drawn to award the bid.

### SECTION 8 - CONTRACTS FOR PROFESSIONAL SERVICES

#### 1. GUIDELINES

The hiring of professional services shall be conducted in compliance with State statute.

#### 11. PROCEDURES

- A. Professional services cannot be awarded on the basis of bids. Professional services are awarded on the basis of demonstrated competence and qualifications. Professional fees should be consistent with recommended fees of the professions and cannot exceed any maximums established by State law.
- B. The District Commissioners shall be responsible for negotiating necessary contracts.
- C. c. The Commissioners shall authorize contracts with costs in excess of \$5,000.00.
- D. When awarding contracts for professional services the following procedures should be followed:
  - 1. The Administrator or Designee recommends the most qualified firm on the basis on competence and qualifications;
  - 2. The Commissioners then attempts to negotiate a fair and reasonable contract with this firm,

3. If the Commissioners cannot negotiate a contract the negotiations are ended with this firm;
4. The next qualified firm is then selected;
5. Negotiations begin with the next firm;
6. This procedure is repeated until a fair and reasonable contract is made.

#### SECTION 9 - STATE EXCEPTIONS

State statute may allow for certain exceptions or alternate means of purchasing items or acquiring services other than specified within this Policy. In such circumstances, State statutory requirements shall be followed.

#### SECTION 10 - EMERGENCY PURCHASES

##### 1. GUIDELINES

Emergency purchases are categorized as those which are necessary to preserve and protect the public health or safety of the residents of Jefferson County Emergency Services District No. 5 and those items necessary due to unforeseen damage to public property.

##### 11. PROCEDURES

- A. Competitive bidding or proposal requirements do not apply in this situation.
- B. The Board designee and/or District accountant shall attempt to contact the Board President and one other Board Member for authorization of the purchase; however, if the Board President or Board Member is unavailable, the Board designee and/or District accountant has the authority to purchase necessary items or services.
- C. The Board designee and/or District accountant shall make the necessary purchases and note on all Purchase Orders and other documentation that they are emergency purchases.
- D. Depending upon the circumstance, Commissioner's approval may be required prior to authorization of an emergency purchase.

# Exhibit E

# Jefferson County Emergency Services District No. 5

## Budget vs. Actuals: Profit and Loss

October - November, 2025

|                                      |                      |                     | TOTAL                 |                 |
|--------------------------------------|----------------------|---------------------|-----------------------|-----------------|
|                                      | ACTUAL               | BUDGET              | OVER BUDGET           | % OF BUDGET     |
| <b>Income</b>                        |                      |                     |                       |                 |
| Other Income                         | 24.91                |                     | 24.91                 |                 |
| Property Tax Revenue                 | 11,441.81            | 408,500.00          | -397,058.19           | 2.80 %          |
| <b>Total Income</b>                  | <b>\$11,466.72</b>   | <b>\$408,500.00</b> | <b>\$ -397,033.28</b> | <b>2.81 %</b>   |
| <b>Expenses</b>                      |                      |                     |                       |                 |
| Administrative Expenses              |                      |                     |                       |                 |
| Accounting                           | 2,275.00             | 13,500.00           | -11,225.00            | 16.85 %         |
| Advertising                          | 607.50               | 2,500.00            | -1,892.50             | 24.30 %         |
| 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                           | 7,202.50             | 24,500.00           | -17,297.50            | 29.40 %         |
| Office Supplies                      |                      | 4,000.00            | -4,000.00             |                 |
| Postage/Delivery                     |                      | 300.00              | -300.00               |                 |
| Professional Fees                    | 7,059.35             | 7,500.00            | -440.65               | 94.12 %         |
| 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             |                 |
| <b>Total Administrative Expenses</b> | <b>20,310.46</b>     | <b>92,450.00</b>    | <b>-72,139.54</b>     | <b>21.97 %</b>  |
| HVFD                                 |                      |                     |                       |                 |
| Fire Truck Loan Payment              |                      | 51,386.00           | -51,386.00            |                 |
| HVFD Reimbursements                  | 20,712.03            | 209,000.00          | -188,287.97           | 9.91 %          |
| <b>Total HVFD</b>                    | <b>20,712.03</b>     | <b>260,386.00</b>   | <b>-239,673.97</b>    | <b>7.95 %</b>   |
| <b>Total Expenses</b>                | <b>\$41,022.49</b>   | <b>\$352,896.00</b> | <b>\$ -311,813.51</b> | <b>11.63 %</b>  |
| <b>NET OPERATING INCOME</b>          | <b>\$ -29,555.77</b> | <b>\$55,664.00</b>  | <b>\$ -85,219.77</b>  | <b>-53.10 %</b> |
| <b>NET INCOME</b>                    | <b>\$ -29,555.77</b> | <b>\$55,664.00</b>  | <b>\$ -85,219.77</b>  | <b>-53.10 %</b> |

# Jefferson County Emergency Services District No. 5

## Balance Sheet

As of November 30, 2025

|                                     | TOTAL               |
|-------------------------------------|---------------------|
| <b>ASSETS</b>                       |                     |
| Current Assets                      |                     |
| Bank Accounts                       |                     |
| Public Funds AA (0007) - 1          | 369,251.11          |
| Public Funds Savings (1128) - 1     | 14,923.49           |
| <b>Total Bank Accounts</b>          | <b>\$384,174.60</b> |
| <b>Total Current Assets</b>         | <b>\$384,174.60</b> |
| Fixed Assets                        |                     |
| Vehicles                            | 185,460.00          |
| <b>Total Fixed Assets</b>           | <b>\$185,460.00</b> |
| <b>TOTAL ASSETS</b>                 | <b>\$569,634.60</b> |
| <b>LIABILITIES AND EQUITY</b>       |                     |
| Liabilities                         |                     |
| Current Liabilities                 |                     |
| Accounts Payable                    | \$14,031.79         |
| <b>Total Current Liabilities</b>    | <b>\$14,031.79</b>  |
| Long-Term Liabilities               |                     |
| Fire Truck Loan                     | 460,460.00          |
| <b>Total Long-Term Liabilities</b>  | <b>\$460,460.00</b> |
| <b>Total Liabilities</b>            | <b>\$474,491.79</b> |
| Equity                              |                     |
| Retained Earnings                   | 124,698.58          |
| Net Income                          | -29,555.77          |
| <b>Total Equity</b>                 | <b>\$95,142.81</b>  |
| <b>TOTAL LIABILITIES AND EQUITY</b> | <b>\$569,634.60</b> |

## Jefferson County Emergency Services District No. 5

Public Funds AA (0007) - 1, Period Ending 11/30/2025

## RECONCILIATION REPORT

Reconciled on: 12/22/2025

Reconciled by: MaKayla Vidal

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

## Summary

USD

|  |                   |
|--|-------------------|
| Statement beginning balance.....             | 129,823.10        |
| Checks and payments cleared (4).....         | -31,779.26        |
| Deposits and other credits cleared (2).....  | 284,992.52        |
| Statement ending balance.....                | <u>383,036.36</u> |
| Uncleared transactions as of 11/30/2025..... | -13,285.25        |
| Register balance as of 11/30/2025.....       | 369,751.11        |
| Cleared transactions after 11/30/2025.....   | 0.00              |
| Uncleared transactions after 11/30/2025..... | 20,429.00         |
| Register balance as of 12/22/2025.....       | 390,180.11        |

## Details

## Checks and payments cleared (4)

| DATE         | TYPE         | REF NO. | PAYEE                            | AMOUNT (USD)      |
|--------------|--------------|---------|----------------------------------|-------------------|
| 11/24/2025   | Bill Payment | 2034    | Hubert Oxford IV                 | -1,000.00         |
| 11/24/2025   | Bill Payment | 2035    | Joshua Heinz                     | -1,000.00         |
| 11/24/2025   | Bill Payment | 2028    | Hamshire Voluntary Fire Dept.... | -25,076.76        |
| 11/24/2025   | Bill Payment | 2033    | Benckenstein & Oxford            | -4,702.50         |
| <b>Total</b> |              |         |                                  | <b>-31,779.26</b> |

## Deposits and other credits cleared (2)

| DATE         | TYPE    | REF NO. | PAYEE | AMOUNT (USD)      |
|--------------|---------|---------|-------|-------------------|
| 11/05/2025   | Deposit |         |       | 9,992.52          |
| 11/26/2025   | Deposit |         |       | 275,000.00        |
| <b>Total</b> |         |         |       | <b>284,992.52</b> |

## Additional Information

## Uncleared checks and payments as of 11/30/2025

| DATE         | TYPE         | REF NO. | PAYEE                         | AMOUNT (USD)      |
|--------------|--------------|---------|-------------------------------|-------------------|
| 07/28/2025   | Check        | 2011    | Technology Solutions of Texas | -149.25           |
| 07/28/2025   | Check        | 2010    | Technology Solutions of Texas | -149.25           |
| 11/24/2025   | Bill Payment | 2031    | Touchstone District Services  | -7,059.35         |
| 11/24/2025   | Bill Payment | 2032    | Jefferson County Tax Office   | -2,769.90         |
| 11/24/2025   | Bill Payment | 2030    | Vidal Accounting, PLLC        | -2,275.00         |
| 11/24/2025   | Bill Payment | 2029    | Safe-D                        | -275.00           |
| 11/25/2025   | Check        | 2036    | The Examiner                  | -607.50           |
| <b>Total</b> |              |         |                               | <b>-13,285.25</b> |

## Uncleared checks and payments after 11/30/2025

| DATE         | TYPE    | REF NO. | PAYEE | AMOUNT (USD)   |
|--------------|---------|---------|-------|----------------|
| 12/01/2025   | Expense |         |       | -121.21        |
| <b>Total</b> |         |         |       | <b>-121.21</b> |

## Uncleared deposits and other credits after 11/30/2025

| DATE       | TYPE    | REF NO. | PAYEE | AMOUNT (USD) |
|------------|---------|---------|-------|--------------|
| 12/08/2025 | Deposit |         |       | 20,550.21    |
| Total      |         |         |       | 20,550.21    |

Jefferson County Emergency Services District No. 5

Public Funds Savings (1128) - 1, Period Ending 11/30/2025

**RECONCILIATION REPORT**

Reconciled on: 12/22/2025

Reconciled by: MaKayla Vidal

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

| Summary                                     | USD              |
|---|------------------|
| Statement beginning balance.....            | 14,911.23        |
| Checks and payments cleared (0).....        | 0.00             |
| Deposits and other credits cleared (1)..... | 12.26            |
| <b>Statement ending balance.....</b>        | <b>14,923.49</b> |
| Register balance as of 11/30/2025.....      | 14,923.49        |

**Details**

Deposits and other credits cleared (1)

| DATE         | TYPE    | REF NO. | PAYEE | AMOUNT (USD) |
|--------------|---------|---------|-------|--------------|
| 11/28/2025   | Deposit |         |       | 12.26        |
| <b>Total</b> |         |         |       | <b>12.26</b> |