

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.

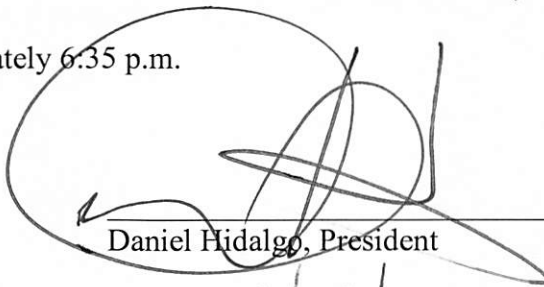
The Board was then directed to Agenda Item No. 10, at which time a Hamshire VFD representative provided the Board with a summary of all November 2025 fire and emergency medical service responses by the department.

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.

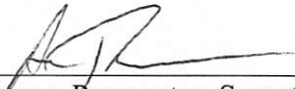
Thereafter, under Agenda Item No. 13, Mrs. Vidal reviewed with the Board the District's current financial and accounting reports, copies of which are attached hereto as

**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: 1/26/2025

ATTEST:

  
\_\_\_\_\_  
Aaron Permenter, Secretary

Date: 1/26/2026

# Exhibit A

## Treasurer's Report

<b>Texas First Bank</b>	<b>11/30/2025 Balance</b>	<b>12/22/2025 Balance</b>
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>

<b>Deposits in Texas First Bank in December 2025</b>	
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>

<b>Payments in Texas First Bank in December 2025</b>	
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>



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 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

	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
11/05	9,992.52	Jefferson CO Tax/ACH Paymen
		6781126 JCESD NO 5
11/26	275,000.00	Deposit

**Checks**

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



Account Number

\*\*\*0007

Date

11/28/2025

Page

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TEXAS FIRST BANK		Checking Deposit DDADBP	
Customer Name: JEFFERSON COUNTY EMERGENCY			
Trans ID: 11/26/2025 12:00 PM			
Ben Ref: 11/26/2025 Screen 8: 1824 TransSeq: 2 Ben Seq: 88/000023000			
CashIn: 50.00		CashOut: 50.00	
CheckIn: 50.00		CheckOut: 50.00	
CashIn: 50.00		CashOut: 50.00	
Amount: \$		275,000.00	
USD 11/26/2025 10:50:00 PM			

11/26/2025

\$275,000.00

JEFFERSON COUNTY EMERGENCY		TEXAS FIRST BANK		2028	
JEFFERSON COUNTY EMERGENCY		JEFFERSON COUNTY EMERGENCY		JEFFERSON COUNTY EMERGENCY	
Trans ID: 11/26/2025 12:00 PM		Trans ID: 11/26/2025 12:00 PM		Trans ID: 11/26/2025 12:00 PM	
Ben Ref: 11/26/2025 Screen 8: 1824		Ben Ref: 11/26/2025 Screen 8: 1824		Ben Ref: 11/26/2025 Screen 8: 1824	
CashIn: 50.00		CashOut: 50.00		CashIn: 50.00	
CheckIn: 50.00		CheckOut: 50.00		CheckIn: 50.00	
CashIn: 50.00		CashOut: 50.00		CashIn: 50.00	
Amount: \$		25,076.76		Amount: \$	
USD 11/26/2025 10:50:00 PM		USD 11/26/2025 10:50:00 PM		USD 11/26/2025 10:50:00 PM	

11/26/2025

2028

\$25,076.76

JEFFERSON COUNTY EMERGENCY		TEXAS FIRST BANK		2033	
JEFFERSON COUNTY EMERGENCY		JEFFERSON COUNTY EMERGENCY		JEFFERSON COUNTY EMERGENCY	
Trans ID: 11/26/2025 12:00 PM		Trans ID: 11/26/2025 12:00 PM		Trans ID: 11/26/2025 12:00 PM	
Ben Ref: 11/26/2025 Screen 8: 1824		Ben Ref: 11/26/2025 Screen 8: 1824		Ben Ref: 11/26/2025 Screen 8: 1824	
CashIn: 50.00		CashOut: 50.00		CashIn: 50.00	
CheckIn: 50.00		CheckOut: 50.00		CheckIn: 50.00	
CashIn: 50.00		CashOut: 50.00		CashIn: 50.00	
Amount: \$		4,702.50		Amount: \$	
USD 11/26/2025 10:50:00 PM		USD 11/26/2025 10:50:00 PM		USD 11/26/2025 10:50:00 PM	

11/26/2025

2033

\$4,702.50

JEFFERSON COUNTY EMERGENCY		TEXAS FIRST BANK		2034	
JEFFERSON COUNTY EMERGENCY		JEFFERSON COUNTY EMERGENCY		JEFFERSON COUNTY EMERGENCY	
Trans ID: 11/26/2025 12:00 PM		Trans ID: 11/26/2025 12:00 PM		Trans ID: 11/26/2025 12:00 PM	
Ben Ref: 11/26/2025 Screen 8: 1824		Ben Ref: 11/26/2025 Screen 8: 1824		Ben Ref: 11/26/2025 Screen 8: 1824	
CashIn: 50.00		CashOut: 50.00		CashIn: 50.00	
CheckIn: 50.00		CheckOut: 50.00		CheckIn: 50.00	
CashIn: 50.00		CashOut: 50.00		CashIn: 50.00	
Amount: \$		1,000.00		Amount: \$	
USD 11/26/2025 10:50:00 PM		USD 11/26/2025 10:50:00 PM		USD 11/26/2025 10:50:00 PM	

11/28/2025

2034

\$1,000.00

JEFFERSON COUNTY EMERGENCY		TEXAS FIRST BANK		2035	
JEFFERSON COUNTY EMERGENCY		JEFFERSON COUNTY EMERGENCY		JEFFERSON COUNTY EMERGENCY	
Trans ID: 11/26/2025 12:00 PM		Trans ID: 11/26/2025 12:00 PM		Trans ID: 11/26/2025 12:00 PM	
Ben Ref: 11/26/2025 Screen 8: 1824		Ben Ref: 11/26/2025 Screen 8: 1824		Ben Ref: 11/26/2025 Screen 8: 1824	
CashIn: 50.00		CashOut: 50.00		CashIn: 50.00	
CheckIn: 50.00		CheckOut: 50.00		CheckIn: 50.00	
CashIn: 50.00		CashOut: 50.00		CashIn: 50.00	
Amount: \$		1,000.00		Amount: \$	
USD 11/26/2025 10:50:00 PM		USD 11/26/2025 10:50:00 PM		USD 11/26/2025 10:50:00 PM	

11/26/2025

2035

\$1,000.00



# Exhibit B

HAMSHIRE VOLUNTARY FIRE DEPARTMENT, INC.									
EXPENSE INVOICES SUBMITTED TO JCSDS FOR REIMBURSEMENT									
Budget Line Item	Vendor/Payee	Pmt/Ctg Date	Payment Type	November 2025 Payments	November HVRD Portion	November JCSDS Portion	FY 25-26 Activity to Date	FY 25-26 Budget	
Dues/subscriptions/Memberships	Sam's Club (Mkr renewal)	11/4/2025	Visa6852	110.00	110.00		110.00	500	
Equipment <5K	Boundtree Medical - (Stair Chair for Patient Movement)	11/5/2025	Billpay ddt1792	936.00		936.00	936.00	10,000	
Equipment Purchase/Capital Asset	Jefferson County ESCO's (Reimbursement of 9/10/25 Advance)	11/24/2025	CD410101	275,000.00	275,000.00		275,000.00	305,000	
Fuel Fire & EMS Vehicles	WEX Fleet Flexcard (November purchases-Ambulances)	Nov-30	WEX BK Ctd	344.19			344.19	5,500	
	WEX Fleet Flexcard (November purchases-Fire Trucks)	Nov-30	WEX BK Ctd	302.82			302.82	5,500	
Fund Raiser Costs	Commercial Kitchens & Sam's Club (Chill Fundraiser Supplies)	11/07-15/25	Visa6845	269.85			269.85	9,000	
	Square, Inc. (Credit Cd Processing Fees)	11/17/2025	Deposit reduction	40.39	310.24		310.24		
Insurance	WFS of Texas - Commercial Auto (Pmt 2 of 4)	11/23/2025	Online Efr	3,948.00			3,948.00	38,000	
	WFS of Texas - Commercial Package (Pmt 2 of 4)	11/23/2025	Online Efr	4,549.00			4,549.00	38,000	
Phone/Cable/Internet	Windstream (Phone & Internet)	11/23/2025	Online Efr	208.40			208.40	7,000	
	Verizon Wireless (Ctd & Nov)	11/1/2025	Online Efr	313.16			313.16	7,000	
Repairs/Maint- Trucks/Vehs/Equip	Wildfire Truck & Equipment (Hose reel repairs)	11/5/2025	Billpay ddt1790	88.00			88.00		
	Stryker Sales LLC (Med2 LifePack Modem Repair)	11/10/2025	CD410039	755.00			755.00	30,000	
	O'Reilly Auto Parts (Brush Truck Repairs)	11/27-28/25	Visa6845	150.78	150.78		150.78		
Supplies - EMS	Boundtree Medical (Meddy/Supplies)	11/21/2025	Billpay ddt1794	1350.21			1,350.21	25,000	
	Life-Asset, Inc. (Meds/Supplies)	11/5/2025	Billpay ddt1791	977.04			977.04	2,317.25	
Supplies - Firefighting	Delta Fire & Safety (Fire Hose)	11/6/2025	Online Efr	784.00			784.00	7,500	
Training	Emergency Medical Educations (EMT Class #148,#217,#223)	11/1/2025	CD410097	6,000.00	6,000.00		6,000.00	13,000	
Utilities	W Jefferson-AWWD - (Station Water)	11/5/2025	Billpay #1789	29.93			29.93		
	W Jefferson-AWWD - (Comm Bldg Water/Sewer)	11/5/2025	Billpay #1788	95.78			95.78		
	Centerpoint Energy - (Comm Bldg Gas)	11/14/2025	Billpay #1793	58.85			58.85		
	Entergy (Station Electricity)	11/24/2025	Billpay #1795	363.88			363.88		
	Entergy (Amherst Bldg Electricity)	11/24/2025	Billpay #1796	42.46			42.46		
	Entergy (Comm Bldg Electricity)	11/24/2025	Billpay #1797	272.08			272.08	1,988.06	11,000
Total Operating Expenses				295,685.81	283,654.02	14,031.79	302,366.05	461,500	
Administrative Expenses									
Bank Service Charges	Texas First Bank - (November Electronic Bill pay Swt)	11/3/2025	Bank Debit	8.00			8.00	500	
	WEX Bank (Monthly card fees)	11/25/2025	Stm chg	35.00	44.00		44.00		
Service Fees - Billing	EMERGICON (Ctd svcs fees w/h from Nov pmt)	11/12/2025	Efr	773.60	773.60		773.60	3,117.24	5,000
Website	Rock System Solutions (Setup/Mgmt & Hosting-12 mo)	11/10/2025	CD410098	1,200.00	1,200.00		1,200.00	2,400	
Total Administrative Expenses				2,017.60	2,017.60		2,017.60	7,900.00	
November 2025	Total Expenses & Reimbursement Requests			\$ 297,703.41	\$ 283,671.62	\$ 14,031.79			
HVRD BOARD APPROVAL:						Reimbursement Requested			
SUBMISSION DATE:									

# 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 Invoice #INVTX25-7030		-3,455.64
						3,455.64
12/22/2025	Check	2039	Vidal Accounting, PLLC	Invoice #00123 Invoice #00123		-1,312.50
						1,312.50
12/22/2025	Check	2040	Benckenstein & Oxford	Invoice #51605 Invoice #51605		-2,860.00
						2,860.00
12/22/2025	Check	2041	Hubert Oxford IV	Monthly Retainer Monthly Retainer		-500.00
						500.00
12/22/2025	Check	2042	Joshua Heinz	Monthly Retainer Monthly Retainer		-500.00
						500.00
12/01/2025	Expense			INTUIT */QBooks Onl 8876522 JEFF INTUIT */QBooks Onl 8876522 JEFFERSON COUNTY EMERG	C	-121.21
				INTUIT */QBooks Onl 8876522 JEFF INTUIT */QBooks Onl 8876522 JEFFERSON COUNTY EMERG		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. 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
Income				
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>
Expenses				
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>\$352,836.00</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	383,036.36

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
Total				-31,779.26

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
Total				284,992.52

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
Total				-13,285.25

Uncleared checks and payments after 11/30/2025

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

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
Statement ending balance	14,923.49
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
Total				12.26