

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 March 23, 2026, 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
Aaron Permenter	Secretary
Steve Rice	Treasurer
Doug Saunders	Assistant Treasurer
Kade Broussard	Commissioner

All of said Board members were present, with the exception of Treasurer Rice, thus constituting a quorum. Also present at the meeting were: MaKayla Vidal, the District's accountant; 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, at which time Kade Broussard was introduced as a new Commissioner (filling the place previously vacated by Jerry Nelson). After discussion, Secretary Permenter nominated Mr. Broussard for the board officer position of Vice President, which was seconded by Assistant Treasurer Saunders and unanimously approved by the Board members present.

The Board then moved along to Agenda Item No. 5 for review and approval of the minutes of the February 23, 2026 regular meeting. Upon motion by Assistant Treasurer Saunders and seconded by Secretary Permenter, the meeting minutes were unanimously approved by the Board members present.

The Board was then directed to Agenda Item No. 6 for the Treasurer's Report, at which time Mrs. Vidal reviewed with the Board the monthly Treasurer's Report, a copy of which is attached hereto as **Exhibit A**. Upon motion by Assistant Treasurer Saunders and seconded by Secretary Permenter, the Board unanimously accepted and approved the Treasurer's Report.

Being as there were no matters to address under Agenda Item No. 7, the Board moved along to Agenda Item No. 8, at which time President Hidalgo reviewed with the Board the February 2026 reimbursement request submitted by Hamshire VFD (\$14,840.07), 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 Secretary Permenter and seconded by Assistant Treasurer Saunders, 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. 2062-2069).

Next, under Agenda Item No. 9, the Board reviewed and discussed the proposed Addendum to the District's Purchasing Policy (Credit Card Use Policy), a copy of which is attached hereto as **Exhibit D**. Upon motion by Assistant Treasurer Saunders and seconded by Secretary Permenter, the Board members present unanimously approved the District Purchasing Policy Addendum (Credit Card Use Policy) as proposed.

President Hidalgo then directed the Board to Agenda Item No. 10, at which time the Board reviewed and discussed the proposed engagement letter from Marino CPA Firm (Roger Croley) to perform the District's FY 2024-25 audit report, a copy of which is attached hereto as **Exhibit E**. Upon motion by Assistant Treasurer Saunders and seconded by Secretary Permenter, the Board members present unanimously approved the engagement of Marino CPA Firm.

The Board's attention was then directed to Agenda Item No. 11 regarding the need to update the District's account agreements/signature cards at Texas First Bank. Upon motion by Secretary Permenter and seconded by Assistant Treasurer Saunders, the Board members present unanimously approved and authorized updating the account agreements/signature cards on the District's accounts to reflect the current District Board members.

Then, under Agenda Item No. 12, Mr. Heinz reviewed with the Board the paperwork needing to be executed and submitted for transferring title on the 2025 Deep South fire apparatus from Hamshire VFD to the District. President Hidalgo will have the apparatus title and application signed by the Hamshire VFD Board President, and then will deliver same to the Jefferson Co. Tax Office.

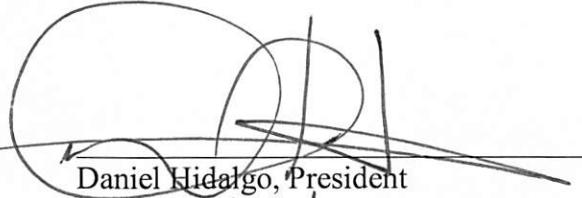
Thereafter, the Board was directed to Agenda Item No. 13, at which time the Nick Morrison with Hamshire VFD provided the Board with a summary of all January/February 2026 fire and emergency medical service responses by the department.

Being as there was no report from counsel under Agenda Item No. 14, the Board moved along to Agenda Item No. 12, at which time Mrs. Vidal reviewed the District's

current financial and accounting reports, copies of which are attached hereto as Exhibit

F.

Since there were no other matters to come before the Board under Agenda Item No. 16, the regular meeting was adjourned at approximately 6:33 p.m.



Daniel Hidalgo, President

Date: 4/27/2026

ATTEST:



Aaron Permenter, Secretary

Date: 4/27/2026

Exhibit A

Treasurer's Report



Texas First Bank	<u>2/28/2026 Balance</u>	<u>03/23/2026 Balance</u>
Checking Account #XXXX0007	\$ 376,277.28	\$ 425,532.19
Savings Account #XXXX1128	\$ 14,960.32	\$ 14,960.32
TOTAL FUNDS	\$ 391,237.60	\$ 440,492.51

Deposits in Texas First Bank in March 2026		
03/11/26 Jefferson CO Tax/ACH JCESD NO 5	\$	53,496.33
TOTAL MARCH DEPOSITS TO DATE:	\$	53,496.33

Payments cleared in Texas First Bank in March 2026		
03/02/26 CHK #2058 Benckenstein & Oxford	\$	909.72
03/02/2026 ACH Intuit	\$	121.21
03/02/2026 CHK #2055 Hamshire Voluntary Fire Dept., Inc	\$	3,210.49
TOTAL MARCH PAYMENTS TO DATE:	\$	4,241.42

Exhibit B

HAMSHIRE VOLUNTARY FIRE DEPARTMENT, INC.
EXPENSE INVOICES SUBMITTED TO JCESD#5 FOR REIMBURSEMENT

Budget Line Item	Vendor/Payee	Pmt/Chg Date	Payment Type	February 2026 Payments	February HVPD Portion	February JCESD5 Portion	FY 25-26 Activity to Date	FY 25-26 Budget	
	Operating Expenses								
Fuel-Fire & EMS Vehicles	WEX Fleet Flexcard (February purchases-Fire Vets) WEX Fleet Flexcard (February purchases-EMS Vets)	Feb1-28 Feb1-28	WEX Bk Ccd WEX Bk Ccd	506.81 96.89		603.70	2,892.50	5,500	
Insurance	VFS of Texas (Commercial Pkg qtr pmt 3of4) VFS of Texas (Commercial Auto qtr pmt 3of4)	2/23/2026 2/23/2026	Online Eft Online Eft	4,649.00 3,948.00		8,597.00	17,194.00	38,000	
Phone/Internet/Data Reporting	Verizon Wireless (Tables/Cell Usage fees) Spectrum Business (Phone/Internet)	2/3/2026 2/19/2026	Online Eft Online Eft	156.58 84.50		241.08	1,546.27	7,000	
Repairs/Maint-Trks/Vehs/Eqpt	Southern Tira Mart (2/28/25 Invoice Adj- Gator tires) Straton's, Inc. (Trks-(2) Batteries) Fraser, Ltd. (2 Med Unit Shore power/receptacles)	2/6/2026 2/9/2026 2/9/2026	Adj. Entry Billpay ck1819 Billpay ck1820	(0.20) 539.96 883.43		1,423.19	8,617.03	30,000	
Supplies - EMS	Life-Assist, Inc. (Meats/Supplies) Life-Assist, Inc. (19 Triage Vests) Bound Tree Medical (Meats/Supplies) Bound Tree Medical (Meats) Bound Tree Medical (EMT Ktr-casualty simulation)	2/22/2026 2/17/2026 2/9/2026 2/9/2026 2/9/2026	Billpay ck1825 Billpay ck1827 Billpay ck1821 Billpay ck1821 Billpay ck1821	495.46 1,495.49 973.20 231.99 1,393.29		1,495.49	3,093.94	9,683.99	25,000
Utilities	W.Jeffco-MWD - (Station Water) W.Jeffco-MWD - (Comm Bldg Water/Sewer) Centerpoint Energy - (Comm Bldg Gas) Energy (Annex Bldg Electricity-prior mo bill) Energy (Station Electricity) Energy (Annex Bldg Electricity) Energy (Comm Bldg Electricity)	2/12/2026 2/12/2026 2/12/2026 2/17/2026 2/16/2026 2/16/2026 2/16/2026	Billpay 1823 Billpay 1822 Billpay 1824 Billpay 1826 Billpay 1828 Billpay 1829 Billpay 1830	31.12 96.97 138.47 76.37 322.40 47.22 168.61		881.16	4,396.41	11,000	
	Total Operating Expenses			16,335.56	1,495.49	14,840.07	44,110.20	116,500	
	Administrative Expenses								
Bank Service Charges	Texas First Bank - (February Electronic Bill Pay Swg) WEX Bank (Monthly card fees)	2/2/2026 2/15/2026	Bank Debit Stmnt chg	8.00 36.00		44.00	260.00	500	
Office Supplies	Nick Morrison (Reimbursement -Printer Ink purchase)	2/21/2026	Check 10106	166.55		166.55	166.55	2,500	
Service Fees - Billing	EMERGI/CON (Jan svcs Tees w/h from Feb pmt)	2/13/2026	Eft	1,618.57		1,618.57	4,050.87	5,000	
	Total Administrative Expenses			1,829.12	1,829.12	-	4,677.42	8,000.00	
February 2026	Total Expenses & Reimbursement Requests			\$ 18,164.68	\$ 3,324.61	\$ 14,840.07			
					Reimbursement Requested				
HVPD BOARD APPROVAL:									
SUBMISSION DATE:				3/5/2026					
									

03/02/26
Cash Basis

Hamshire Vol. Fire Dept., Inc.
Cash Transactions by Account
As of February 28, 2026

Type	Date	Num	Name	Memo	Paid Amount	Balance
Cash/Bank Accounts						202,688.16
Gift Cards						0.00
Total Gift Cards						0.00
TFBk-Ckg 006758						170,853.86
HVFD Pre-ESD Reg Fund						68,471.32
Transfer	02/03/2026	Tsfr to Reg		Tsfr per Board	3,855.49	72,326.81
Transfer	02/03/2026	Tsfr to Reg		Tsfr per Board	24,768.67	97,095.48
Check	02/09/2026	BPck1818	Life-Assist, Inc.	IRIS, Inc. Eqpt	(435.15)	96,660.33
Total HVFD Pre-ESD Reg Fund						28,189.01
HVFD Pre-ESD Reserves						28,624.16
Repeater/Portable Eqpmt.						3,855.49
Transfer	02/03/2026	Tsfr to Reg		Tsfr per Board	(3,855.49)	0.00
Total Repeater/Portable Eqpmt.						(3,855.49)
12393 2nd St -Fire Station						24,768.67
Transfer	02/03/2026	Tsfr to Reg		Tsfr per Board	(24,768.67)	0.00
Total 12393 2nd St -Fire Station						(24,768.67)
Total HVFD Pre-ESD Reserves						(28,624.16)
ESD#5 Budgeted Funds						73,758.38
Check	02/02/2026	Autopay	Texas First Bank	Feb Billpay svc	(8.00)	73,750.38
Check	02/03/2026	Online Eft	Verizon Wireless	Tablets/Cell Usage fees	(156.58)	73,593.80
Deposit	02/04/2026	Eft	Novitas/HCClaimpmt	Medicare	371.79	73,965.59
Paym...	02/06/2026	EMS Stdbdy	HFISD		2,887.50	76,853.09
Check	02/06/2026	Online Eft	VISA-Tx First Bk	1/30/26 Stmt	(475.50)	76,377.59
Deposit	02/09/2026	Eft	Novitas/HCClaimpmt	Medicare	492.56	76,870.15
Check	02/09/2026	BPck1819	Stratton's, Inc.	Trk5-(2)Batteries	(539.96)	76,330.19
Check	02/09/2026	BPck1820	Frazer, Ltd.	2-Shore power receptacle	(883.43)	75,446.76
Check	02/09/2026	BPck1821	Bound Tree Medical, ...	Meds/Supplies	(2,598.48)	72,848.28
Check	02/12/2026	BP1824	CenterPoint Energy	C.Bldg Gas	(138.47)	72,709.81
Check	02/12/2026	BP1822	W. Jefferson Co. M....	C.Bldg water/sewer	(96.97)	72,612.84
Check	02/12/2026	BP1823	W. Jefferson Co. M....	Station water	(31.12)	72,581.72
Check	02/12/2026	BPck1825	Life-Assist, Inc.	Meds/supplies	(495.46)	72,086.26
Deposit	02/13/2026	Eft	EMERGICON LLC	2.12EOM Funds	3,974.22	76,060.48
Check	02/17/2026	BPck1827	Life-Assist, Inc.	19 Triage Vests	(1,495.49)	74,564.99
Check	02/17/2026	BP1826	Entergy	Annex electricity (late invoice)	(76.37)	74,488.62
Check	02/17/2026	Online Eft	WEX Bank	Pmt-2/15/26 Stmt	(367.99)	74,120.63
Deposit	02/18/2026	ck2053	JCESD5	Dec2025 ExpReimb	7,912.96	82,033.59
Deposit	02/18/2026			Rents/Donations/EMS	3,020.32	85,053.91
Check	02/19/2026	Online Eft	SpectrumBusiness	2/12/26 Stmt	(84.50)	84,969.41
Check	02/21/2026	10106	Morrison, Nick	Reimb-Printer ink	(186.55)	84,802.88
Check	02/23/2026	Online Eft	VFIS of Texas	Qtrly Pmt 3of4	(8,597.00)	76,205.88
Check	02/26/2026	BP1828	Entergy	Station electricity	(322.40)	75,883.48
Check	02/26/2026	BP1829	Entergy	Annex electricity	(47.22)	75,836.24
Check	02/26/2026	BP1830	Entergy	C.Bldg electricity	(168.61)	75,667.63
Total ESD#5 Budgeted Funds						1,909.25
Total TFBk-Ckg 006758						1,474.10
TFBk-Cert of Deposit						1,182.37
Pre ESD5 Funds						1,113.36
Total Pre ESD5 Funds						1,113.36

Treasurer



Type	Date	Num	Name	Memo	Paid Amount	Balance
ESD5 Budgeted Funds						
Total ESD5 Budgeted Funds						69.01
						69.01
Total TFBk-Cert of Deposit						1,182.37
Ladies Aux-Ckg Acct-TFB01700392						
Pre ESD Funds-Ladies Aux Acct						29,156.61
Total Pre ESD Funds-Ladies Aux Acct						24,418.61
						24,418.61
ESD5 Budgeted Funds						
Total ESD5 Budgeted Funds						4,738.00
						4,738.00
Total Ladies Aux-Ckg Acct-TFB01700392						29,156.61
Undeposited Cash/Cks on Hand						
Deposit	02/18/2026	Cash	Cash Pmts	5 Bldg Rentals		1,495.32
Deposit	02/18/2026	7796	Basye, B.L./M.E.	Moulton Memorial	(1,220.00)	275.32
Deposit	02/18/2026	9271	Quint, Danny/Alice	Moulton Memorial	(50.00)	225.32
Deposit	02/18/2026	x30243	United Health Care	S.Clubb-12/6/25	(100.00)	125.32
Deposit	02/27/2026	2055	JCESD5	Jan2026 Exp Reimb	(125.32)	0.00
					3,210.49	3,210.49
Total Undeposited Cash/Cks on Hand					1,715.17	3,210.49
Total Cash/Bank Accounts					3,189.27	205,877.43
TOTAL					3,189.27	205,877.43

Treasurer



Hamshire Vol. Fire Dept., Inc.
Loans Payable Balances by Account
As of February 28, 2026

Cash Basis

Type	Date	Num	Name	Memo	Paid Amount	Balance
Tx First Bank-VISA Cards						
Visaxx6845-ESD5 Budgeted						475.70
Check	02/06/2026	Online Eft	VISA-Tx First Bk	1/30/26 Stmt		475.70
Credit Car...	02/06/2026	Price Adj	Southern Tire Mart	Vendor Chg adjust..	(475.50)	0.20
					(0.20)	0.00
Total Visaxx6845-ESD5 Budgeted						(475.70)
Total Tx First Bank-VISA Cards						(475.70)
WEX Fleet Flex Card						
Credit Car...	02/05/2026	#121	Speedy Stop 18	Fuel-Md1	51.59	180.17
Credit Car...	02/05/2026	#148	Cowboy Travel Plaza	Fuel-Trk3	35.38	231.76
Credit Car...	02/12/2026	#148	Longhorn Drive In	Fuel-BrTrk3	64.85	267.14
Credit Car...	02/14/2026	#104	Speedy Stop 18	Fuel-Md1	45.30	331.99
Credit Car...	02/15/2026	Stmt Chg	WEX Bank	Monthly Ccd Fees	36.00	377.29
Check	02/17/2026	Online Eft	WEX Bank	Pmt-2/15/26 Stmt	(367.99)	413.29
Credit Car...	02/18/2026	#148	Longhorn Drive In	Fuel-Tdr52	39.04	45.30
Credit Car...	02/21/2026	#129	Longhorn Drive In	Fuel-Eng61	86.82	84.34
Credit Car...	02/22/2026	#107	Longhorn Drive In	Fuel-Tdr52	40.24	171.16
Credit Car...	02/22/2026	#131	Longhorn Drive In	Fuel-Trk5	30.00	211.40
Credit Car...	02/22/2026	#131	Longhorn Drive In	Fuel-Trk5	16.96	241.40
Credit Car...	02/23/2026	#107	Longhorn Drive In	Fuel-Trk5	52.51	258.36
Credit Car...	02/23/2026	#107	Longhorn Drive In	Fuel-Trk3	63.44	310.87
Credit Car...	02/26/2026	#107	Longhorn Drive In	Fuel-Eng4	28.95	374.31
Credit Car...	02/27/2026	#148	Longhorn Drive In	Fuel-Tdr52	48.62	403.26
Total WEX Fleet Flex Card						271.71
Loan-Bridge City State Bank						
Total Loan-Bridge City State Bank						31,341.77
TOTAL						(203.99)
						31,793.65

Treasurer



03/02/26
Cash Basis

Hamshire Vol. Fire Dept., Inc.
Statement of Activities
February 2026

	<u>Feb 26</u>
Ordinary Income/Expense	
Income	
JCESD5 Reimbursements	11,123.45
Public Support/Donations	1,525.00
EMS Program Revenue	9,344.64
Total Income	<u>21,993.09</u>
Gross Profit	21,993.09
Expense	
Fuel-Fire/EMS Vehs & Equipm...	603.70
Insurance	8,597.00
Phone/Internet/Data Reporting	241.08
Repairs/Maintenance	
Trks/Vehs/Equipment	1,423.19
Total Repairs/Maintenance	1,423.19
Supplies	
EMS Eqpm/Meds/ Supplies	5,024.58
Total Supplies	5,024.58
Utilities	
Community Bldg	404.05
Fire Station/Annex Bld	477.11
Total Utilities	881.16
Administrative Expenses	
Bank Svc Charges	44.00
Office Supplies/Equipment	166.55
Services Fees-Billing	1,618.57
Total Administrative Expenses	1,829.12
Total Expense	<u>18,599.83</u>
Net Ordinary Income	<u>3,393.26</u>
Net Income	<u><u>3,393.26</u></u>

UNAUDITED

Hamshire Vol. Fire Dept., Inc.
Unaudited Stmt of Financial Position Pre 2025 Depr
As of February 28, 2026

Cash Basis

	Feb 28, 26
ASSETS	
Current Assets	
Checking/Savings	
Cash/Bank Accounts	205877.43
Total Checking/Savings	205877.43
Total Current Assets	205877.43
Fixed Assets	
Bldg Eqpmt/Furn/Fixt	3,550.00
Bldgs/Improvments	316585.91
Communications Equipment	0.00
EMS Equipment	21,970.23
Fire Fight/Rescue Eqpmt	284217.28
Land	12,884.00
Land Improvements	2,358.98
Total Fixed Assets	641566.40
TOTAL ASSETS	847443.83
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
WEX Fleet Flex Card	451.88
Total Credit Cards	451.88
Other Current Liabilities	
Loan-Bridge City State Bank	31,341.77
Total Other Current Liabilities	31,341.77
Total Current Liabilities	31,793.65
Total Liabilities	31,793.65
Equity	
Net Assets at Beginning of Year	156008.63
Retained Earnings	637545.50
Net Income	23,095.85
Total Equity	815650.18
TOTAL LIABILITIES & EQUITY	847443.83

03/02/26
Cash Basis

Hamshire Vol. Fire Dept., Inc.
Operating Income & Expense Transactions Detail
February 2026

Type	Date	Num	Name	Memo	Paid Amount	Balance
JCESD5 Reimbursements						
Deposit	02/18/2026	2053	JCESD5	Dec2025 Exp Reimb	7,912.96	7,912.96
Deposit	02/27/2026	2055	JCESD5	Jan2026 Exp Reimb	3,210.49	11,123.45
Total JCESD5 Reimbursements					11,123.45	11,123.45
Public Support/Donations						
Unrestricted Cash Contributions						
Deposit	02/18/2026	70056	Verret, Shirley	Donation	25.00	25.00
Total Unrestricted Cash Contributions					25.00	25.00
Public Support/Donations - Other						
Deposit	02/18/2026	5764	State Firefighters & Fi...	VFIS Health/Wellness Grant	1,500.00	1,500.00
Total Public Support/Donations - Other					1,500.00	1,500.00
Total Public Support/Donations					1,525.00	1,525.00
EMS Program Revenue						
Ambulance Svc Fees						
Medicare Pmts						
Deposit	02/04/2026	Eft	Novitas/HCClaimpmt	Medicare	371.79	371.79
Deposit	02/09/2026	Eft	Novitas/HCClaimpmt	Medicare	492.56	864.35
Total Medicare Pmts					864.35	864.35
Ambulance Svc Fees - Other						
Invoice	02/06/2026	2063	HFISD	Varsity Games	900.00	900.00
Invoice	02/06/2026	2063	HFISD	JV & Freshman Games (2 games...	750.00	1,650.00
Invoice	02/06/2026	2063	HFISD	JV Blue Team	150.00	1,800.00
Invoice	02/06/2026	2063	HFISD	7th & 8th Grade Games	1,087.50	2,887.50
Deposit	02/13/2026	Eft	EMERGICON LLC	Recvd by Emergicon	5,592.79	8,480.29
Total Ambulance Svc Fees - Other					8,480.29	8,480.29
Total Ambulance Svc Fees					9,344.64	9,344.64
Total EMS Program Revenue					9,344.64	9,344.64
Fuel-Fire/EMS Vehs & Equipment						
Fire Vehs & Eqpt						
Brush Trk 3						
Credit Car...	02/12/2026	#148	Longhorn Drive In	Fuel-BrTrk3	(64.85)	(64.85)
Credit Car...	02/23/2026	#107	Longhorn Drive In	Fuel-Trk3	(63.44)	(128.29)
Total Brush Trk 3					(128.29)	(128.29)
Engine 4						
Credit Car...	02/26/2026	#107	Longhorn Drive In	Fuel-Eng4	(28.95)	(28.95)
Total Engine 4					(28.95)	(28.95)

Treasurer



03/02/26
Cash Basis

Hamshire Vol. Fire Dept., Inc.
Operating Income & Expense Transactions Detail
February 2026


Type	Date	Num	Name	Memo	Paid Amount	Balance
Engine 61						
Credit Car...	02/21/2026	#129	Longhorn Drive In	Fuel-Eng61	(86.82)	(86.82)
Total Engine 61					(86.82)	(86.82)
Tanker 3						
Credit Car...	02/05/2026	#148	Cowboy Travel Plaza	Fuel-Tkr3	(35.38)	(35.38)
Total Tanker 3					(35.38)	(35.38)
Tender 52						
Credit Car...	02/18/2026	#148	Longhorn Drive In	Fuel-Tdr52	(39.04)	(39.04)
Credit Car...	02/22/2026	#107	Longhorn Drive In	Fuel-Tdr52	(40.24)	(79.28)
Credit Car...	02/27/2026	#148	Longhorn Drive In	Fuel-Tdr52	(46.62)	(127.90)
Total Tender 52					(127.90)	(127.90)
Truck 5						
Credit Car...	02/22/2026	#131	Longhorn Drive In	Fuel-Trk5	(30.00)	(30.00)
Credit Car...	02/22/2026	#131	Longhorn Drive In	Fuel-Trk5	(16.96)	(46.96)
Credit Car...	02/23/2026	#107	Longhorn Drive In	Fuel-Trk5	(52.51)	(99.47)
Total Truck 5					(99.47)	(99.47)
Total Fire Vehs & Eqpt					(506.81)	(506.81)
EMS Vehs/Eqpt						
Med 1						
Credit Car...	02/05/2026	#121	Speedy Stop 18	Fuel-Md1	(51.59)	(51.59)
Credit Car...	02/14/2026	#104	Speedy Stop 18	Fuel-Md1	(45.30)	(96.89)
Total Med 1					(96.89)	(96.89)
Total EMS Vehs/Eqpt					(96.89)	(96.89)
Total Fuel-Fire/EMS Vehs & Equipment					(603.70)	(603.70)
Insurance						
Commercial Package						
Check	02/23/2026	Online Eft	VFIS of Texas	Qtrly Prnt 3of4	(4,649.00)	(4,649.00)
Total Commercial Package					(4,649.00)	(4,649.00)
Commercial Auto						
Check	02/23/2026	Online Eft	VFIS of Texas	Qtrly Prnt 3of4	(3,948.00)	(3,948.00)
Total Commercial Auto					(3,948.00)	(3,948.00)
Total Insurance					(8,597.00)	(8,597.00)
Phone/Internet/Data Reporting						
Check	02/03/2026	Online Eft	Verizon Wireless	Tablets/Cell Usage fees	(156.58)	(156.58)
Check	02/19/2026	Online Eft	SpectrumBusiness	2/12/26 Stmt	(84.50)	(241.08)
Total Phone/Internet/Data Reporting					(241.08)	(241.08)

Treasurer 

03/02/26
Cash Basis

Hamshire Vol. Fire Dept., Inc.
Operating Income & Expense Transactions Detail
February 2026

Type	Date	Num	Name	Memo	Paid Amount	Balance
Repairs/Maintenance						
Trks/Vehs/Equipment						
Fire						
Credit Car...	02/06/2026	Price Adj	Southern Tire Mart	12/29/25 Price Adjustment	0.20	0.20
Check	02/09/2026	BPck1819	Stratton's, Inc.	Trk5-(2)Batteries	(539.96)	(539.76)
Total Fire					(539.76)	(539.76)
EMS						
Check	02/09/2026	BPck1820	Frazer, Ltd.	2-Shore power receptacle	(883.43)	(883.43)
Total EMS					(883.43)	(883.43)
Total Trks/Vehs/Equipment					(1,423.19)	(1,423.19)
Total Repairs/Maintenance					(1,423.19)	(1,423.19)
Supplies						
EMS Eqpmt/Meds/ Supplies						
Check	02/09/2026	BPck1818	Life-Assist, Inc.	IRIS, Inc. Eqpt	(435.15)	(435.15)
Check	02/09/2026	BPck1821	Bound Tree Medical, ...	Meds/supplies-Inv86057757	(973.20)	(1,408.35)
Check	02/09/2026	BPck1821	Bound Tree Medical, ...	Meds-Inv86057756	(231.99)	(1,640.34)
Check	02/09/2026	BPck1821	Bound Tree Medical, ...	EMT Kit-Casualty simulation	(1,393.29)	(3,033.63)
Check	02/12/2026	BPck1825	Life-Assist, Inc.	Meds/supplies	(495.46)	(3,529.09)
Check	02/17/2026	BPck1827	Life-Assist, Inc.	Triage Vests(pd w/VFIS Grant)	(1,495.49)	(5,024.58)
Total EMS Eqpmt/Meds/ Supplies					(5,024.58)	(5,024.58)
Total Supplies					(5,024.58)	(5,024.58)
Utilities						
Community Bldg						
Check	02/12/2026	BP1824	CenterPoint Energy	C.Bldg Gas	(138.47)	(138.47)
Check	02/12/2026	BP1822	W. Jefferson Co. M.W...	C.Bldg water/sewer	(96.97)	(235.44)
Check	02/26/2026	BP1830	Entergy	C.Bldg electricity	(168.61)	(404.05)
Total Community Bldg					(404.05)	(404.05)
Fire Station/Annex Bld						
Check	02/12/2026	BP1823	W. Jefferson Co. M.W...	Station water	(31.12)	(31.12)
Check	02/17/2026	BP1826	Entergy	Annex electricity (late invoice)	(76.37)	(107.49)
Check	02/26/2026	BP1828	Entergy	Station electricity	(322.40)	(429.89)
Check	02/26/2026	BP1829	Entergy	Annex electricity	(47.22)	(477.11)
Total Fire Station/Annex Bld					(477.11)	(477.11)
Total Utilities					(881.16)	(881.16)
Administrative Expenses						
Bank Svc Charges						
Check	02/02/2026	Autopay	Texas First Bank	Feb Billpay svc	(8.00)	(8.00)
Credit Car...	02/15/2026	Stmt Chg	WEX Bank	Fuel Card Fees	(36.00)	(44.00)
Total Bank Svc Charges					(44.00)	(44.00)

Treasurer 

03/02/26
Cash Basis

Hamshire Vol. Fire Dept., Inc.
Operating Income & Expense Transactions Detail
February 2026

Type	Date	Num	Name	Memo	Paid Amount	Balance
Office Supplies/Equipment						
Check	02/21/2026	10106	Morrison, Nick	Printer ink	(166.55)	(166.55)
Total Office Supplies/Equipment					(166.55)	(166.55)
Services Fees-Billing						
Deposit	02/13/2026	Eft	EMERGICON LLC	Billing software	(740.19)	(740.19)
Deposit	02/13/2026	Eft	EMERGICON LLC	Billing svc fees	(878.38)	(1,618.57)
Total Services Fees-Billing					(1,618.57)	(1,618.57)
Total Administrative Expenses					(1,829.12)	(1,829.12)
TOTAL					3,393.28	3,393.28

Treasurer



Exhibit C

Jefferson County Emergency Services District No. 5

Check Detail

March 1-23, 2026

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
Public Funds AA (0007) - 1						
03/02/2026	Expense			INTUIT */QBooks Onl 0203142 JEFF INTUIT */QBooks Onl 0203142 JEFFERSON COUNTY EMERG	C	-121.21
				INTUIT */QBooks Onl 0203142 JEFF INTUIT */QBooks Onl 0203142 JEFFERSON COUNTY EMERG		121.21
03/23/2026	Bill Payment (Check)	2062	Hamshire Voluntary Fire Dept., Inc			-
						14,840.07
						-
						14,840.07
03/23/2026	Check	2063	Jefferson Central Appraisal Districts	2024 Q1; 2024 Q2; 2024 Q3; 2024 Q4; 2025 Q4; 2026 Q2		-6,055.94
				2024 Q1; 2024 Q2; 2024 Q3; 2024 Q4; 2025 Q4; 2026 Q2		6,055.94
03/23/2026	Check	2064	Joshua Heinz	Monthly Retainer		-500.00
				Monthly Retainer		500.00
03/23/2026	Check	2065	Hubert Oxford IV	Monthly Retainer		-500.00
				Monthly Retainer		500.00
03/23/2026	Check	2066	Vidal Accounting, PLLC	Invoice #00135		-700.00
				Invoice #00135		700.00
03/23/2026	Check	2067	Benckenstein & Oxford	Invoice #51685		-330.00
				Invoice #51685		330.00
03/23/2026	Check	2068	WinStar Insurance Group LLC	Invoice # 22506		-4,142.00
				Account # JEFFCOU-05		
				Policy # VFNU-TR 0035213; Policy # VFNU-TR 0036887		
				Acct Number JEFFCOU-05		4,142.00
03/23/2026	Check	2069	Technology Solutions of Texas	Invoice #2027		-46.75
				Invoice #2027		46.75

Exhibit D

**ADDENDUM TO
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5
PURCHASING POLICIES AND PROCEDURES**

SECTION 11 - CREDIT CARD PURCHASES

A. General

1. Purchases of goods and services with a District credit card shall only be made when it is not possible or practical to obtain a District check to pay for the goods or services, and the vendor or service provider will not establish a line of credit or account for the district.

2. Purchases of goods and services with a District credit card are subject to and shall be done in compliance with any applicable purchasing and procurement rules and procedures set forth herein above.

3. The District's Board President or his authorized designee shall provide the District's Accountant with all credit card statements/invoices within seven (7) days of the District's receipt of same, and include therewith supports for all purchases identified on said statement/invoice, including but not limited to, the materials described above.

4. Credit cards may be issued to authorized the District's Board members, employees and/or authorized representatives. However, the District's Board President, with the assistance of the District's Accountant, will monitor use of the credit cards and will submit documentation of usage to the District's Board, and such shall be included as part of each month's financial package approved by the District's Board.

5. Unauthorized or personal use of District credit cards is strictly prohibited, and at no time will cash withdraws be authorized or allowed.

6. If possible, use of a District credit card will be pre-approved for automatic bill payment and noted in the District's monthly meeting minutes.

B. Credit Cards for Board President and Treasurer

1. The District's Board President and Treasurer will each be issued a District credit card, which combined will have a credit/spending limit (line of credit) not to exceed \$20,000.00, and the Assistant Treasurer will be aware of all transactions on said credit cards.

Exhibit E



MARINO CPA FIRM

March 17, 2026

Daniel Hidalgo, President
Jefferson County ESD # 5
P.O. Box 277
Hamshire, TX 77622

We are pleased to confirm our understanding of the services we are to provide Jefferson County Emergency Services District # 5 (the District) for the period ended September 30, 2025. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the period ended September 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Information

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned

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and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in the preparation of the financial statements of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably

from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Marino CPA Firm and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the requesting agency or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Marino CPA Firm personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the requesting agency or its designee. The requesting agency or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Jeff Marino, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit and issue our reports on an agreed upon date.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$8,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to management and those charged with governance of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Marino CPA Firm

RESPONSE:

This letter correctly sets forth the understanding of Jefferson County ESD # 5.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Exhibit F

Jefferson County Emergency Services District No. 5

Budget vs. Actuals: Profit & Loss

October 2025 - February 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
Other Income	61.74		61.74	
Property Tax Revenue	324,524.77	408,500.00	-83,975.23	79.44 %
Total Income	\$324,586.51	\$408,500.00	\$ -83,913.49	79.46 %
Expenses				
Administrative Expenses				
Accounting	6,189.84	13,500.00	-7,310.16	45.85 %
Advertising	645.00	2,500.00	-1,855.00	25.80 %
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		500.00	-500.00	
Insurance	500.00	5,000.00	-4,500.00	10.00 %
Internet		1,200.00	-1,200.00	
Legal Fees	14,627.22	24,500.00	-9,872.78	59.70 %
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	7,031.06	10,000.00	-2,968.94	70.31 %
Service Fees - Tax Assessor	1,081.38	5,000.00	-3,918.62	21.63 %
Service Fees - Tax Office	2,769.90	2,500.00	269.90	110.80 %
Website	672.50	1,500.00	-827.50	44.83 %
Total Administrative Expenses	40,851.25	92,450.00	-51,598.75	44.19 %
HVFD				
Fire Truck Loan Payment	11,868.75	51,386.00	-39,517.25	23.10 %
HVFD Reimbursements	61,455.02	209,000.00	-147,544.98	29.40 %
Total HVFD	73,323.77	260,386.00	-187,062.23	28.16 %
Total Expenses	\$114,175.02	\$352,836.00	\$ -238,660.98	32.36 %
NET OPERATING INCOME	\$210,411.49	\$55,664.00	\$154,747.49	378.00 %
NET INCOME	\$210,411.49	\$55,664.00	\$154,747.49	378.00 %

Jefferson County Emergency Services District No. 5

Balance Sheet

As of February 28, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Public Funds AA (0007) - 1	372,157.07
Public Funds Savings (1128) - 1	14,960.32
Total Bank Accounts	\$387,117.39
Total Current Assets	\$387,117.39
Fixed Assets	
Vehicles	185,460.00
Total Fixed Assets	\$185,460.00
TOTAL ASSETS	\$572,577.39
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	\$14,840.07
Total Current Liabilities	\$14,840.07
Long-Term Liabilities	
Fire Truck Loan	222,328.75
Total Long-Term Liabilities	\$222,328.75
Total Liabilities	\$237,168.82
Equity	\$335,408.57
TOTAL LIABILITIES AND EQUITY	\$572,577.39

Jefferson County Emergency Services District No. 5

Public Funds AA (0007) - 1, Period Ending 02/28/2026

RECONCILIATION REPORT

Reconciled on: 03/23/2026

Reconciled by: MaKayla Vidal

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

Summary

USD

Statement beginning balance	499,900.39
Checks and payments cleared (11)	-262,562.82
Deposits and other credits cleared (1)	138,939.71
Statement ending balance	<u>376,277.28</u>
Uncleared transactions as of 02/28/2026	-4,120.21
Register balance as of 02/28/2026	372,157.07
Cleared transactions after 02/28/2026	0.00
Uncleared transactions after 02/28/2026	26,260.36
Register balance as of 03/23/2026	<u>398,417.43</u>

Details

Checks and payments cleared (11)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/26/2026	Check	2047	Vidal Accounting, PLLC	-1,137.50
01/26/2026	Check	2050	WinStar Insurance Group LLC	-500.00
01/26/2026	Check	2051	Government Capital Corporation	-250,000.00
01/26/2026	Check	2052	Delta Fire & Safety, Inc.	-322.36
01/27/2026	Check	2053	Hamshire Voluntary Fire Dept...	-7,912.96
01/27/2026	Check	2054	The Examiner	-37.50
02/23/2026	Check	2060	Technology Solutions of Texas	-298.50
02/23/2026	Check	2056	Hubert Oxford IV	-500.00
02/23/2026	Check	2057	Joshua Heinz	-500.00
02/23/2026	Check	2059	Technology Solutions of Texas	-374.00
02/23/2026	Check	2061	Vidal Accounting, PLLC	-980.00
Total				-262,562.82

Deposits and other credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/10/2026	Deposit			138,939.71
Total				138,939.71

Additional Information

Uncleared checks and payments as of 02/28/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/23/2026	Bill Payment	2055	Hamshire Voluntary Fire Dept...	-3,210.49
02/23/2026	Check	2058	Benckenstein & Oxford	-909.72
Total				-4,120.21

Uncleared deposits and other credits as of 02/28/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/28/2025	Check	2011	Technology Solutions of Texas	0.00
07/28/2025	Check	2010	Technology Solutions of Texas	0.00
Total				0.00

Uncleared checks and payments after 02/28/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/02/2026	Expense			-121.21
03/23/2026	Check		Technology Solutions of Texas	-46.75
03/23/2026	Check		Vidal Accounting, PLLC	-700.00
03/23/2026	Check		Benckenstein & Oxford	-330.00
03/23/2026	Check		WinStar Insurance Group LLC	-4,142.00
03/23/2026	Bill Payment	To print	Hamshire Voluntary Fire Dept...	-14,840.07
03/23/2026	Check		Jefferson Central Appraisal Di...	-6,055.94
03/23/2026	Check		Joshua Heinz	-500.00
03/23/2026	Check		Hubert Oxford IV	-500.00
Total				-27,235.97

Uncleared deposits and other credits after 02/28/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/11/2026	Deposit			53,496.33
Total				53,496.33



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(409) 948-1993

1

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

Page 1 of 3

Account Number: ****0007
Date 02/27/26

EM

AA-PUBLIC FUNDS	JEFFERSON COUNTY EMERGENCY	Acct XXXXXX0007
------------------------	-----------------------------------	------------------------

Summary of Activity Since Your Last Statement

Beginning Balance	2/01/26	499,900.39	
Deposits / Misc Credits	1	138,939.71	
Withdrawals / Misc Debits	11	262,562.82	
** Ending Balance	2/28/26	376,277.28	**
Service Charge		.00	
Average Balance		348,768	
Enclosures		11	

	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
2/10	138,939.71	Jefferson CO Tax/ACH Paymen 7303551 JCESD NO 5

Checks

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
2/25	2047	1,137.50	2/18	2053	7,912.96	2/25	2059*	374.00
2/02	2050*	500.00	2/10	2054	37.50	2/25	2060	298.50
2/02	2051	250,000.00	2/26	2056*	500.00	2/25	2061	980.00
2/10	2052	322.36	2/26	2057	500.00			

* indicates a break in check number sequence



Helping Texans Build Texas®

www.texasfirst.bank

600 Gulf Freeway, Texas City, TX 77591

Return Service Requested

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CUSTOMER SERVICE
(409) 948-1993

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

Page **1**
2 of 3

Account Number: ****0007

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
2/02	249,400.39	2/18	380,067.28	2/26	376,277.28
2/10	387,980.24	2/25	377,277.28		

Please review the Account Agreement for updates on our website www.texasfirst.bank under Disclosure. Direct link is available at <https://texasfirst.bank/wp-content/uploads/2025/03/Account-Agreement-March-2025.pdf>

JEFFERSON COUNTY EMERGENCY
 2047
 \$ 1,137.50
 02/25/2026 2047 \$1,137.50

JEFFERSON COUNTY EMERGENCY
 2056
 \$ 500.00
 02/26/2026 2056 \$500.00

JEFFERSON COUNTY EMERGENCY
 2050
 \$ 500.00
 02/02/2026 2050 \$500.00

JEFFERSON COUNTY EMERGENCY
 2057
 \$ 500.00
 02/26/2026 2057 \$500.00

JEFFERSON COUNTY EMERGENCY
 2051
 \$ 250,000.00
 02/02/2026 2051 \$250,000.00

JEFFERSON COUNTY EMERGENCY
 2059
 \$ 374.00
 02/25/2026 2059 \$374.00

JEFFERSON COUNTY EMERGENCY
 2052
 \$ 322.36
 02/10/2026 2052 \$322.36

JEFFERSON COUNTY EMERGENCY
 2060
 \$ 298.50
 02/25/2026 2060 \$298.50

JEFFERSON COUNTY EMERGENCY
 2053
 \$ 7,912.96
 02/18/2026 2053 \$7,912.96

JEFFERSON COUNTY EMERGENCY
 2061
 \$ 980.00
 02/25/2026 2061 \$980.00

JEFFERSON COUNTY EMERGENCY
 2054
 \$ 37.50
 02/10/2026 2054 \$37.50

Jefferson County Emergency Services District No. 5
Public Funds Savings (1128) - 1, Period Ending 02/28/2026

RECONCILIATION REPORT

Reconciled on: 03/23/2026

Reconciled by: MaKayla Vidal

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

Summary

USD

Statement beginning balance	14,948.85
Checks and payments cleared (0)	0.00
Deposits and other credits cleared (1)	11.47
Statement ending balance	<u>14,960.32</u>

Register balance as of 02/28/2026 14,960.32

Details

Deposits and other credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/27/2026	Deposit			11.47
Total				11.47