

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 June 1, 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
Kade Broussard	Vice President
Aaron Permenter	Secretary
Steve Rice	Treasurer
Doug Saunders	Assistant Treasurer

All of said Board members were present, 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 for review and approval of the minutes of the April 27, 2026 regular meeting. Upon motion by Treasurer Rice and seconded by Assistant Treasurer Saunders, the meeting minutes were unanimously approved by the Board.

The Board then moved along to Agenda Item No. 5 for the Treasurer's Report, at which time Treasurer Rice reviewed with the Board his monthly Treasurer's Report, a copy of which is attached hereto as **Exhibit A**. Upon motion by Secretary Permenter and

seconded by Vice President Broussard, the Board unanimously accepted and approved the Treasurer's Report.

Thereafter, the Board was directed to Agenda Item No. 6, at which time Mr. Hidalgo reviewed with the Board the quotes obtained for the purchase of three new 3M Scott air-packs, and H.E.A.T. Safety was the low bidder (\$8,989.89 per air-pack). Upon motion by Treasurer Rice and seconded by Assistant Treasurer Saunders, the Board unanimously approved and authorized the purchase of the three new air-packs from H.E.A.T. Safety.

The Board then moved along to Agenda Item No. 7, at which time President Hidalgo reviewed with the Board the March 2026 reimbursement request submitted by Hamshire VFD (\$2,848.31), 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 Vice President Broussard, the Board unanimously approved and authorized payment of Hamshire VFD's reimbursement request and the District's other bills and accounts (Check Nos. 2075-2079 and 2081). It was also note that Check No. 2080 was voided.

Next, under Agenda Item No. 8, at which time President Hidalgo reviewed with the Board the District's Investment Policy, Strategies, Guidelines and Management Practices dated April 22, 2024, and it was proposed that same be confirmed with no changes. Upon motion by Assistant Treasurer Saunders and seconded by Vice President Broussard, the Board unanimously approved and adopted a Resolution Confirming Review of and Approving and Renewing the District's Investment Policy, Strategies,

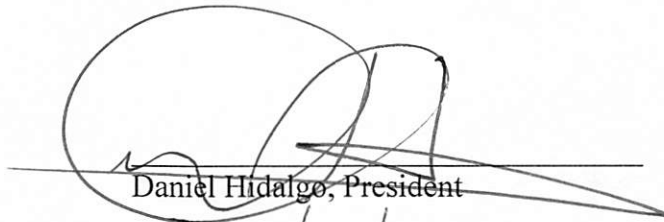
Guidelines and Management Practices without any changes. A copy of the Resolution is attached hereto as **Exhibit D.**

President Hidalgo then directed the Board to Agenda Item No. 9, at which time Mr. Heinz again advised the Board on the schedule of events leading up to the September regular meeting, at which the Board will adopt the District's FY 2026-27 budget and set the 2026 property tax rate.

The Board's attention was then directed to Agenda Item No. 10, at which time the Nick Morrison with Hamshire VFD provided the Board with a summary of all April 2026 fire and emergency medical service responses by the department.

Being as there was no report from counsel under Agenda Item No. 11, 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 E.**

Since there were no other matters to come before the Board under Agenda Item No. 13, the regular meeting was adjourned at approximately 6:35 p.m.


Daniel Hidalgo, President
Date: 6/22/2026

ATTEST:



Aaron Permenter, Secretary
Date: 6/22/2026

Exhibit A

Treasurer's Report

Texas First Bank	04/30/2026 Balance	05/31/2026 Balance	06/01/2026 Balance
Checking Account #XXXX0007	\$ 399,652.06	\$ 401,217.54	\$ 401,217.54
Savings Account #XXXX1128	\$ 14,985.34	\$ 14,998.07	\$ 14,998.07
TOTAL FUNDS	\$ 414,637.40	\$ 416,215.61	\$ 416,215.61

Deposits in Texas First Bank in May 2026	
05/11/2026 Jefferson CO Tax/ACH JCESD NO 5	\$ 3,805.57
TOTAL MAY DEPOSITS TO DATE:	\$ 3,805.57

Payments cleared in Texas First Bank in May 2026	
05/04/2026 CHK #2071 Vidal Accounting	\$ 875.00
05/05/2026 CHK #2073 Hubert Oxford	\$ 500.00
05/06/2026 CHK #2072 Benckenstein & Oxford	\$ 742.50
5/29/2026 ACH Intuit QuickBooks	\$ 122.59
TOTAL MAY PAYMENTS TO DATE:	\$ 2,240.09

Exhibit B

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

Budget Line Item	Vendor/Payee	Pmt/Chg Date	Payment Type	April 2026 Payments	April	April	FY 25-26 Activity to Date	FY 25-26 Budget
	Operating Expenses				HVFD Portion	JCSD5 Portion		
Fuel-Fire & EMS Vehicles	WEX Fleet Flexcard (April purchases-Fire Vehs)	April-30	WEX Bk Ccd	105.97				
	WEX Fleet Flexcard (April purchases-EMS Vehs)	April-30	WEX Bk Ccd	316.41		422.38	3,482.15	5,500
Fundraiser Costs	Douget's Rice Milling Co. (Rice)	4/22/2026	Visaxx6852	39.75				
	Market Basket (Sauce Mats)	4/25/2026	Visaxx6852	239.88				
	Walmart (BBQ Mats)	4/28/2026	Visaxx6852	64.99				
	Sam's Club (BBQ Mats/Supplies)	4/28/2026	Visaxx6852	109.82				
	Texas Coffee Company (Seasoning)	4/29/2026	Visaxx6852	144.79				
	Small Town Vinyl (Sign Mats)	4/28/2026	Visaxx6845	34.94	634.17		944.41	9,000
Phone/Internet/Data Reporting	Verizon Wireless (Tablets/Cell Usage Fees)	4/7/2026	Online Eft	156.58		156.58	1,953.98	7,000
Repairs/Maint-Trks/Vehs/Eqpt	Seiben Equipment Service, Inc. (Eng4 repairs)	4/7/2026	Billpay ck1845	1,134.90				
	Jefferson County Tax Collector (Registration Renewals)	4/7/2026	Visaxx6845	53.68		1,188.58	12,014.41	30,000
Station Bldg/Grounds Maint	Wal-Mart (Cln Supplies)	4/28/2026	Visaxx6852	11.56				
	Sam's Club (Cln/Maint Supplies)	4/28/2026	Visaxx6852	215.76	227.32		7,237.68	12,000
Supplies - EMS	Bound Tree Medical (Supplies)	4/7/2026	Billpay ck1848	308.62		308.62	14,461.90	25,000
Utilities	WJeffco-MWD - (Comm Bldg Water/Sewer)	4/7/2026	Billpay 1846	102.97				
	WJeffco-MWD - (Station Water)	4/7/2026	Billpay 1847	37.12				
	Centerpoint Energy - (Comm Bldg Gas)	4/15/2026	Billpay 1849	60.85				
	Entergy (Station Electricity)	4/24/2026	Billpay 1850	287.12				
	Entergy (Annex Bldg Electricity)	4/24/2026	Billpay 1851	37.09				
	Entergy (Comm Bldg Electricity)	4/24/2026	Billpay 1852	247.00		772.15	5,915.86	11,000
Total Operating Expenses				3,709.80	861.49	2,848.31	46,009.79	99,500
Administrative Expenses								
Bank Service Charges	Texas First Bank - (April Electronic Bill Pay Svc)	4/1/2026	Bank Debit	8.00				
	WEX Bank (Monthly card fees)	4/15/2026	Stint chg	36.00	44.00		348.00	500
Fees/Subscriptions	Texas Secretary of State (DBA Filing Fee)	4/8/2026	Online Eft	25.00	25.00		25.00	
Service Fees - Billing	EMERGICON (Mar svcs fees w/h from Apr pmt)	4/10/2026	Eft	1,314.25	1,314.25		6,517.35	5,000
Total Administrative Expenses				1,383.25	1,383.25	-	6,890.35	5,500.00
April 2026	Total Expenses & Reimbursement Requests			\$ 5,093.05	\$ 2,244.74	\$ 2,848.31	\$ 52,900.14	\$ 105,000

Reimbursement
Requested

HVFD BOARD APPROVAL:

Mark Matak

SUBMISSION DATE:

5/6/26

Alma Akshire

Exhibit C

Jefferson County Emergency Services District No. 5

Check Detail

June 1, 2026

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
Public Funds AA (0007) - 1						
06/01/2026	Check	2075	Hubert Oxford IV	Monthly Retainer		-500.00
				Monthly Retainer		500.00
06/01/2026	Check	2076	Joshua Heinz	Monthly Retainer		-500.00
				Monthly Retainer		500.00
06/01/2026	Bill Payment (Check)	2077	Vidal Accounting, PLLC	April Invoice #00143		-1,295.00
						-1,295.00
06/01/2026	Check	2078	Technology Solutions of Texas	Invoice #2054		-46.75
				Invoice #2054		46.75
06/01/2026	Check	2079	Government Capital Corporation	Loan Payment No. 11199		-51,349.94
				Loan payment - principal		-46,211.07
				Loan payment - interest		5,138.87
06/01/2026	Check	2080	Hamshire Voluntary Fire Dept., Inc	VOID		0.00
06/01/2026	Bill Payment (Check)	2081	Hamshire Voluntary Fire Dept., Inc	April Reimbursements		-2,848.31
						-2,848.31

Exhibit D

**RESOLUTION CONFIRMING REVIEW OF
AND APPROVING AND RENEWING THE
INVESTMENT POLICY, STRATEGIES, GUIDELINES
AND MANAGEMENT PRACTICES FOR
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5**

STATE OF TEXAS §
 §
COUNTY OF JEFFERSON §

WHEREAS, Jefferson County Emergency Services District No. 5 is a political subdivision of the State of Texas, created and operating under Chapter 775, Texas Health & Safety Code (the “Code”); and

WHEREAS, Section 2256.005 of the Texas Government Code, as amended (the “Public Funds Investment Act”), requires the governing body of political subdivisions, including emergency services districts, to adopt a written investment policy concerning investment of its funds and funds under its control; and

WHEREAS, the Board of Commissioners of Jefferson County Emergency Services District No. 5 has previously designated one or more investment officers and adopted a policy relating to the investment of District funds in accordance with the Public Funds Investment Act (*see* the April 22, 2024 Resolution Adopting Investment Policy, Strategies, Guidelines and Management Practices for Jefferson County Emergency Services District No. 5); and

WHEREAS, the Public Funds Investment Act requires that the Board of Commissioners of Jefferson County Emergency Services District No. 5 review the District’s investment policy and its investment strategies not less than annually and make any changes thereto as determined by the Board of Commissioners to be necessary and prudent, and to adopt an order or resolution stating that it has reviewed the District’s investment policy and investment strategies and recording any changes made thereto.

NOW, THEREFORE, IT IS RESOLVED BY THE BOARD OF EMERGENCY SERVICES COMMISSIONERS OF JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5, THAT:

Section 1. The matters and facts recited in the preamble to this Resolution are found to be true and correct and the same are incorporated herein as a part of this Resolution.

Section 2. The Board has reviewed the District’s written investment policy and investment strategies, as set forth in the April 22, 2024 Resolution Adopting Investment Policy, Strategies, Guidelines and Management Practices, a copy of which is attached hereto, in accordance with the requirements of Section 2256.005(e) of the Public Funds Investment Act. Based upon such review, the Board finds and declares that the District’s current investment policy and investment strategies are appropriate and adequate, and thus no amendments thereto are presently needed or necessary.

Section 3. The Board desires to approve and renew the District's investment policy and its investment strategies, as set forth in the April 22, 2024 Resolution Adopting Investment Policy, Strategies, Guidelines and Management Practices, a copy of which is attached hereto.

PASSED AND APPROVED this the 1st day of June, 2026.

**JEFFERSON COUNTY EMERGENCY
SERVICES DISTRICT NO. 5**

Daniel Hidalgo, President

ATTEST:

Aaron Permenter, Secretary

CERTIFICATE FOR RESOLUTION

THE STATE OF TEXAS §
§
COUNTY OF JEFFERSON §

The undersigned officer of the Board of Commissioners of Jefferson County Emergency Services District No. 5 hereby certifies as follows:

1. The Board of Commissioners of Jefferson County Emergency Services District No. 5 convened in a regular meeting on the 1st day of June, and the roll was called of the duly constituted officers and members of the Board, to wit:

Daniel Hidalgo	-	President
Kade Broussard	-	Vice President
Aaron Permenter	-	Secretary
Steve Rice	-	Treasurer
Doug Saunders	-	Assistant Treasurer

and all of said persons were present, except _____, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

RESOLUTION CONFIRMING REVIEW OF AND APPROVING AND RENEWING THE INVESTMENT POLICY, STRATEGIES, GUIDELINES AND MANAGEMENT PRACTICES FOR JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 5

was introduced for the consideration of the Board. It was then duly moved and seconded that the Resolution Confirming Review of and Approving and Renewing the Investment Policy, Strategies, Guidelines and Management Practices for Jefferson County Emergency Services District No. 5 ("Resolution") be adopted, and, after due discussion, the motion prevailed and carried unanimously.

2. A true, full and correct copy of the Resolution adopted at the meeting described in the above paragraph is attached to this certificate; the Resolution has been duly recorded in the Board's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein; each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting and that the Resolution would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject of the meeting was given as required by Chapter 551 of the Government Code.

SIGNED this the ____ day of June, 2026.

Aaron Permenter, Secretary
Board of Commissioners

STATE OF TEXAS §
 §
COUNTY OF JEFFERSON §

This instrument was acknowledged before me on this ____ day of June, 2026, by Aaron Permenter, Secretary of the Board of Commissioners of Jefferson County Emergency Services District No. 5, on behalf of said District.

Notary Public, State of Texas

Exhibit E

Jefferson County Emergency Services District No. 5

Budget vs. Actuals: Profit & Loss

October 2025 - April 2026

	TOTAL			% OF BUDGET
	ACTUAL	BUDGET	OVER BUDGET	
Income				
Other Income	86.76		86.76	
Property Tax Revenue	388,432.28	408,500.00	-20,067.72	95.09 %
Total Income	\$388,519.04	\$408,500.00	\$ -19,980.96	95.11 %
Expenses				
Administrative Expenses				
Accounting	8,129.85	13,500.00	-5,370.15	60.22 %
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	4,642.00	5,000.00	-358.00	92.84 %
Internet		1,200.00	-1,200.00	
Legal Fees	17,699.72	24,500.00	-6,800.28	72.24 %
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	2,883.73	5,000.00	-2,116.27	57.67 %
Service Fees - Tax Office	2,769.90	2,500.00	269.90	110.80 %
Website	719.25	1,500.00	-780.75	47.95 %
Total Administrative Expenses	51,854.86	92,450.00	-40,595.14	56.09 %
HVFD				
Fire Truck Loan Payment	11,868.75	51,386.00	-39,517.25	23.10 %
HVFD Reimbursements	72,736.08	209,000.00	-136,263.92	34.80 %
Total HVFD	84,604.83	260,386.00	-175,781.17	32.49 %
Total Expenses	\$136,459.69	\$352,836.00	\$ -216,376.31	38.68 %
NET OPERATING INCOME	\$252,059.35	\$55,664.00	\$196,395.35	452.82 %
NET INCOME	\$252,059.35	\$55,664.00	\$196,395.35	452.82 %

Jefferson County Emergency Services District No. 5

Balance Sheet

As of Apr 30, 2026

		TOTAL
Assets		
Current Assets		
Bank Accounts		
Public Funds AA (0007) - 1		397,534.56
Public Funds Savings (1128) - 1		14,985.34
Total for Bank Accounts		\$412,519.90
Other Current Assets		\$0.00
Total for Current Assets		\$412,519.90
Fixed Assets		\$185,460.00
Total for Assets		\$597,979.90
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable (A/P)		2,848.31
Total for Accounts Payable		\$2,848.31
Total for Current Liabilities		\$2,848.31
Long-term Liabilities		
Fire Truck Loan		222,328.75
Total for Long-term Liabilities		\$222,328.75
Total for Liabilities		\$225,177.06
Equity		
Retained Earnings		
		120,743.49
Net Income		
		252,059.35
Total for Equity		\$372,802.84
Total for Liabilities and Equity		\$597,979.90

Jefferson County Emergency Services District No. 5

Public Funds AA (0007) - 1, Period Ending 04/30/2026

RECONCILIATION REPORT

Reconciled on: 05/25/2026

Reconciled by: MaKayla Vidal

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

Summary

USD

Statement beginning balance	399,326.22
Checks and payments cleared (5)	-10,085.34
Deposits and other credits cleared (1)	10,411.18
Statement ending balance	399,652.06

Uncleared transactions as of 04/30/2026	-2,117.50
Register balance as of 04/30/2026	397,534.56
Cleared transactions after 04/30/2026	0.00
Uncleared transactions after 04/30/2026	3,805.57
Register balance as of 05/25/2026	401,340.13

Details

Checks and payments cleared (5)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/23/2026	Check	2067	Benckenstein & Oxford	-330.00
03/23/2026	Check	2066	Vidal Accounting, PLLC	-700.00
04/27/2026	Check	2074	Joshua Heinz	-500.00
04/27/2026	Bill Payment	2070	Hamshire Voluntary Fire Dept....	-8,432.75
04/29/2026	Expense		QuickBooks Payments	-122.59
Total				-10,085.34

Deposits and other credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/17/2026	Deposit			10,411.18
Total				10,411.18

Additional Information

Uncleared checks and payments as of 04/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/27/2026	Check	2072	Benckenstein & Oxford	-742.50
04/27/2026	Check	2071	Vidal Accounting, PLLC	-875.00
04/27/2026	Check	2073	Hubert Oxford IV	-500.00
Total				-2,117.50

Uncleared deposits and other credits after 04/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/11/2026	Deposit			3,805.57
Total				3,805.57