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

A budget workshop and 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 July 27, 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 budget workshop 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, with the exception of President Hidalgo and Vice President Broussard, thus constituting a quorum. Also present at the workshop were: MaKayla Vidal, the District's accountant; Joshua Heinz of Benckenstein & Oxford, LLP, attorneys for the District; Roger Croley of Marino CPA Firm, the District's auditor; and, various members/representatives of Hamshire VFD.

Upon establishing that a quorum was present, Assistant Treasurer Saunders, who conducted the workshop and meeting in President Hidalgo's absence, directed the Board to Budget Workshop Agenda Item No. 3, at which time the Board reviewed and discussed working drafts of the District and Hamshire VFD's FY 2026-27 budget.

The budget workshop was then adjourned at 6:45 p.m., and the regular meeting was called to order immediately thereafter. All of the aforementioned Board members remained present, and thus a quorum was again established.

The Board moved ahead to Regular Meeting Agenda Item No. 12, at which time Mr. Croley reviewed and discussed with the Board the District FY 2024-25 Audit Report, which was accepted and approved by the Board during its prior regular meeting.

Assistant Treasurer Saunders then directed the Board back to Regular Meeting Agenda Item No. 3 for public comment, and being as there was none, the Board moved along to Regular Meeting Agenda Item No. 4 for review and approval of the minutes of the June 22, 2026 budget workshop and regular meeting. Upon motion by Secretary Permenter and seconded by Treasurer Rice, the meeting minutes were unanimously approved by the Board members present.

The Board then moved along to Regular Meeting 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 Assistant Treasurer Saunders, the Board members present unanimously accepted and approved the Treasurer's Report.

Being as there were no proposed purchasers or expenditures to consider under Regular Meeting Agenda Item No. 6, the Board moved along to Regular Meeting Agenda Item No. 7, at which time Treasurer Rice reviewed with the Board the May 2026 reimbursement request submitted by Hamshire VFD ($3,413.95), 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 Treasurer Rice, 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. 2090-2095, plus the ACH Debit payments).

Next, under Regular Meeting Agenda Item No. 8, at which time Mr. Heinz again advised on the schedule of events for adopting the District's FY 2026-27 budget and setting the 2026 property tax rate.

The Board's attention was then directed to Regular Meeting Agenda Item No. 9, at which time Mark Matak with Hamshire VFD provided the Board with a summary of the department's recent activities and equipment status.

Since there was no report from counsel under Regular Meeting Agenda Item No. 10, the Board moved along to Regular Meeting Agenda Item No. 11, at which time Mrs. Vidal reviewed the District's current financial and accounting reports, copies of which are attached hereto as **Exhibit D**.

Being as there were no other matters to come before the Board, the regular meeting was adjourned at approximately 6:53 p.m.

Daniel Hidalgo, President

Date: 8/18/2026

ATTEST:

Aaron Permenter, Secretary

Date: 8/18/2026

Exhibit A

Treasurer's Report

Texas First Bank	6/30/2026	07/27/2026 Balance
Checking Account #XXXX0007	$ 445,153.82	$ 516,902.87
Savings Account #XXXX1128	$ 15,010.40	$ 15,010.40
TOTAL FUNDS	$ 460,164.22	$ 531,913.27

Deposits in Texas First Bank in July 2026	
07/13/26 Jefferson CO Tax/ACH JCESD NO 5	$ 3,888.96
07/10/26 CPA STATE FISCAL (Sales Tax)	$ 70,093.22
TOTAL JULY DEPOSITS TO DATE:	$ 73,982.18

Payments cleared in Texas First Bank in July 2026	
07/01/2026 CHK #2086 Technology Solutions of Texas	$ 46.75
07/01/2026 CHK #2087 Total Safety U.S. Inc	$ 1,105.00
07/02/2026 CHK #2089 Jefferson Central Appraisal District	$ 1,081.38
TOTAL JULY PAYMENTS TO DATE:	$ 2,233.13

Exhibit B

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

Budget Line Item	Vendor/Payee Operating Expenses	Pmt/Chg Date	Payment Type	June 2026 Payments	June HVFD Portion	June JCESD5 Portion	FY 25-26 Activity to Date	FY 25-26 Budget
Fuel-Fire & EMS Vehicles	WEX Fleet Flexcard (June purchases-Fire Vehs)	Jun1-30	WEX Bk Ccd	106.41				
	WEX Fleet Flexcard (June purchases-EMS Vehs)	Jun1-30	WEX Bk Ccd	104.70		211.11	4,080.42	5,500
Phone/Internet/Data Reporting	Verizon Wireless (Tablets/Cell Usage fees)	6/3/2026	Online Eft	156.58				
	Spectrum Business (Phone/Internet-Pd-5/30-Recorded 6/1)	6/1/2026	Ccd-xx6845	84.70				
	Spectrum Business (Phone/Internet)	6/22/2026	Online Eft	84.70		325.98	2,531.29	7,000
Software-Reporting System	ESO Solutions, Inc.	6/3/2026	Online Eft	957.05	957.05		957.05	5,000
Station Maintenance	Airmanuel Comfort Systems, LLC	6/4/2026	Ck#10111	7,390.00	7,390.00		14,627.68	12,000
Supplies - EMS	Coastal Welding Supplies	6/4/2026	Billpay 1865	112.50				
	Life Assist, Inc. (Meds-Inv-x5034)	6/25/2026	Billpay ck1872	115.50				
	Life Assist, Inc. (Meds-Inv-x4839)	6/25/2026	Billpay ck1872	266.40				
	Bound Tree Medical (Meds)	6/25/2026	Billpay ck1873	921.72				
	Bound Tree Medical (Meds)	6/25/2026	Billpay ck1873	375.85		1,791.97	17,393.80	25,000
Supplies - Firefighting	Tractor Supply Co. (Batteries-Air Pks)	6/6/2026	Ccd Visaxx6845	108.05		108.05	4,948.86	7,500
Utilities	W.Jeffco-MWD - (Comm Bldg Water/Sewer)	6/8/2026	Billpay 1866	96.97				
	W.Jeffco-MWD - (Station Water)	6/8/2026	Billpay 1867	31.12				
	Centerpoint Energy - (Comm Bldg Gas)	6/18/2026	Billpay 1868	60.11				
	Entergy (Station Electricity)	6/25/2026	Billpay 1869	393.69				
	Entergy (Annex Bldg Electricity)	6/25/2026	Billpay 1870	35.50				
	Entergy (Comm Bldg Electricity)	6/25/2026	Billpay 1871	359.45		976.84	7,824.95	11,000
	Total Operating Expenses			11,761.00	8,347.05	3,413.95	52,364.05	73,000
	Administrative Expenses							
Bank Service Charges	Texas First Bank - (June Electronic Bill Pay Svc)	6/1/2026	Bank Debit	8.00				
	WEX Bank (Monthly card fees)	6/15/2026	Stmt chg	36.00	44.00		436.00	500
Loan Principle & Interest	Bridge City Bank (Prin-$9967.38 Int-$32.62)	6/4/2026	Ck#10112	10,000.00	10,000.00		18,000.00	7,000
Office Supplies	Office Depot	6/8/2026	Ccd-Visaxx6845	142.52	142.52		309.07	2,500
Postage/Delivery	US Postal Service	6/4/2026	Ccd-Visaxx6845	15.60	15.60		15.60	200
Service Fees - Billing	EMERGICON (May svcs fees w/h from June pmt)	6/11/2026	Eft	1,002.12	1,002.12		7,616.41	5,000
	Total Administrative Expenses			11,204.24	11,204.24	-	26,377.08	15,200.00
June 2026	**Total Expenses & Reimbursement Requests**			$ 22,965.24	$ 19,551.29	$ 3,413.95	$ 78,741.13	$ 88,200
						Reimbursement Requested		

HVFD BOARD APPROVAL: Mark Metak –

SUBMISSION DATE: 7/9/2026

Exhibit C

Jefferson County Emergency Services District No. 5

Check Detail

June 23 - July 27, 2026

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
Public Funds AA (0007) - 1						
06/29/2026	Expense		QuickBooks Payments	INTUIT */QBooks Onl 2242838 JEFF INTUIT */QBooks Onl 2242838 JEFFERSON COUNTY EMERG	R	-122.59
				INTUIT */QBooks Onl 2242838 JEFF INTUIT */QBooks Onl 2242838 JEFFERSON COUNTY EMERG		122.59
07/27/2026	Check	2090	Benckenstein & Oxford	Invoice #51790		-522.50
				Invoice #51790		522.50
07/27/2026	Check	2091	Technology Solutions of Texas	Invoice #2067		-46.75
				Invoice #2067		46.75
07/27/2026	Check	2092	Vidal Accounting, PLLC	Invoice #00151		-2,065.00
				Invoice #00151		2,065.00
07/27/2026	Bill Payment (Check)	2093	Hamshire Voluntary Fire Dept., Inc	June Reimbursement HVFD		-3,413.95
						-3,413.95
07/27/2026	Check	2094	Hubert Oxford IV	Monthly Retainer		-500.00
				Monthly Retainer		500.00
07/27/2026	Check	2095	Joshua Heinz	Monthly Retainer		-500.00
				Monthly Retainer		500.00

Exhibit D

Jefferson County Emergency Services District No. 5

Budget vs. Actuals: Profit and Loss

October 2025 - June 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
Other Income	111.82		111.82	
Property Tax Revenue	396,725.14	408,500.00	-11,774.86	97.12 %
Sales Tax Revenue	118,164.01		118,164.01	
Total Income	**$515,000.97**	**$408,500.00**	**$106,500.97**	**126.07 %**
Expenses				
Administrative Expenses				
Accounting	10,107.53	13,500.00	-3,392.47	74.87 %
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	20,717.22	24,500.00	-3,782.78	84.56 %
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	3,965.11	5,000.00	-1,034.89	79.30 %
Service Fees - Tax Office	2,769.90	2,500.00	269.90	110.80 %
Website	812.75	1,500.00	-687.25	54.18 %
Total Administrative Expenses	**58,024.92**	**92,450.00**	**-34,425.08**	**62.76 %**
HVFD				
Fire Truck Loan Payment	17,007.62	51,386.00	-34,378.38	33.10 %
HVFD Reimbursements	96,852.46	209,000.00	-112,147.54	46.34 %
Total HVFD	**113,860.08**	**260,386.00**	**-146,525.92**	**43.73 %**
Total Expenses	**$171,885.00**	**$352,836.00**	**$ -180,951.00**	**48.72 %**
NET OPERATING INCOME	**$343,115.97**	**$55,664.00**	**$287,451.97**	**616.41 %**
NET INCOME	**$343,115.97**	**$55,664.00**	**$287,451.97**	**616.41 %**

Jefferson County Emergency Services District No. 5

Balance Sheet

As of Jun 30, 2026

	TOTAL
Assets	
Current Assets	
Bank Accounts	
Public Funds AA (0007) - 1	442,920.69
Public Funds Savings (1128) - 1	15,010.40
Total for Bank Accounts	**$457,931.09**
Total for Current Assets	**$457,931.09**
Fixed Assets	
Vehicles	185,460.00
Total for Fixed Assets	**$185,460.00**
Total for Assets	**$643,391.09**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	**$3,413.95**
Total for Current Liabilities	**$3,413.95**
Long-term Liabilities	
Fire Truck Loan	176,117.68
Total for Long-term Liabilities	**$176,117.68**
Total for Liabilities	**$179,531.63**
Equity	
Retained Earnings	120,743.49
Net Income	343,115.97
Total for Equity	**$463,859.46**
Total for Liabilities and Equity	**$643,391.09**

Jefferson County Emergency Services District No. 5

Public Funds AA (0007) - 1, Period Ending 06/30/2026

RECONCILIATION REPORT

Reconciled on: 07/24/2026

Reconciled by: MaKayla Vidal

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

Summary

	USD
Statement beginning balance	401,217.54
Checks and payments cleared (12)	-78,715.02
Deposits and other credits cleared (3)	122,651.30
Statement ending balance	445,153.82
Uncleared transactions as of 06/30/2026	-2,233.13
Register balance as of 06/30/2026	442,920.69
Cleared transactions after 06/30/2026	0.00
Uncleared transactions after 06/30/2026	73,982.18
Register balance as of 07/24/2026	516,902.87

Details

Checks and payments cleared (12)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/01/2026	Check	2075	Hubert Oxford IV	-500.00
06/01/2026	Check	2076	Joshua Heinz	-500.00
06/01/2026	Bill Payment	2077	Vidal Accounting, PLLC	-1,295.00
06/01/2026	Check	2078	Technology Solutions of Texas	-46.75
06/01/2026	Check	2079	Government Capital Corporation	-51,349.94
06/01/2026	Bill Payment	2081	Hamshire Voluntary Fire Dept....	-2,848.31
06/22/2026	Check	2083	Joshua Heinz	-500.00
06/22/2026	Check	2082	Hubert Oxford IV	-500.00
06/22/2026	Check	2084	Vidal Accounting, PLLC	-437.50
06/22/2026	Check	2085	Benckenstein & Oxford	-1,017.50
06/22/2026	Bill Payment	2088	Hamshire Voluntary Fire Dept....	-19,597.43
06/29/2026	Expense		QuickBooks Payments	-122.59
Total				-78,715.02

Deposits and other credits cleared (3)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/01/2026	Check	2080	Hamshire Voluntary Fire Dept....	0.00
06/12/2026	Deposit		Jefferson County Tax Office	4,487.29
06/12/2026	Deposit			118,164.01
Total				122,651.30

Additional Information

Uncleared checks and payments as of 06/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/22/2026	Check	2086	Technology Solutions of Texas	-46.75
06/22/2026	Check	2089	Jefferson Central Appraisal Di...	-1,081.38
06/22/2026	Check	2087	Total Safety U.S. Inc.	-1,105.00
Total				-2,233.13

Uncleared deposits and other credits after 06/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/10/2026	Deposit			70,093.22