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 October 26, 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 6:02 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, with the exception of President Hidalgo, 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 of Hamshire VFD.

Upon establishing that a quorum was present, Assistant Treasurer Saunders 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 regarding the Board officer positions. The Board members present wanted to keep the officer positions as is, thus no action was necessary.

The Board was then directed to Agenda Item No. 5 for review and approval of the minutes of the September 28, 2026 public hearing and regular meeting. Upon motion by

Secretary Permenter and seconded by Vice President Broussard, the meeting minutes were unanimously approved by the Board members present.

The Board then moved along to Agenda Item No. 6 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**. Also, Mrs. Vidal recommended the transfer of $500,000.00 from the District's Texas First Bank checking account (No. xxxx0007) to the District's new TexSTAR investment pool account. Upon motion by Secretary Permenter and seconded by Vice President Broussard, the Board members present unanimously accepted and approved the Treasurer's Report and authorized the above-described account fund transfer.

Then, under Agenda Item No. 7, Mark Matak, Hamshire VFD President, reviewed with the Board the following requested equipment purchases, which are included in the department's FY 2026-27 budget: (i) 3 air packs at a total cost not to exceed $27,000.00 ($9,000.00 each); and, (ii) 3 sets of bunker gear at a total cost not to exceed $15,000.00 ($5,000.00 each). Upon motion by Treasurer Rice and seconded by Secretary Permenter, the Board members present unanimously approved the above-listed equipment purchases for Hamshire VFD. Then, Nick Morrison and other members of Hamshire VFD discussed with the Board the proposal for purchasing a new ambulance (Frazier ambulance on Ford F-450 chassis), including, but not limited to, the anticipated cost for said new ambulance and the build process/timeline. Said new ambulance will be utilized as the department's primary ambulance (Med Unit 1, which is currently the department's primary ambulance, will be moved to reserve status, and Med 2, which is currently the department's reserve unit, will be transferred to the District for sale/disposal upon the

new ambulance being received and placed into service). *See* **Exhibit B** attached hereto. Upon motion by Secretary Permenter and seconded by Vice President Broussard, the Board members present approved and authorized the purchase of a new Ford F-450 chassis, at a cost not to exceed $90,000.00, for the new ambulance build.

Next, the Board moved along to Agenda Item No. 8, at which time Treasurer Rice and Mrs. Vidal reviewed with the Board the September 2026 reimbursement request submitted by Hamshire VFD ($5,693.74), a copy of which is attached hereto as **Exhibit C**, along with the District's other bills/expenditures needing to be paid, as reflected in the Check Detail report attached hereto as **Exhibit D**. Upon motion by Vice President Broussard and seconded by Secretary Permenter, the Board unanimously approved and authorized payment of Hamshire VFD's reimbursement request and the District's other bills and accounts (Check Nos. 2115-2122, and the auto-debit payments).

Assistant Treasurer Saunders then directed the Board to Agenda Item No. 9, the Board discussed various matters relating to the District's new office space located at 15798 Wise Rd., Hamshire, Texas 77622. Upon motion by Treasurer Rice and seconded by Secretary Permenter, the Board members present unanimously authorized transfer of the office's electrical service (Entergy) to the District, and securing internet (Spectrum cable) and phone (VoIP) service and building/door access system through Wave Solutions. And, upon motion by Secretary Permenter and seconded by Vice President Broussard, the Board members present unanimously designated said new office location as the District's Administrative Office (District's mailing address will remain P.O. Box 277, Hamshire, Texas 77622) and confirmed that all future Board meetings will be held at said location.

Thereafter, the Board was directed to Agenda Item No. 10, at which time Mr. Heinz advised that an application form for the District Administrator position, along with the job description for said position, was posted on the District's website on October 5, 2026, and applications will be accepted through at least December 1, 2026.

The Board then moved ahead to Agenda Item No. 11, at which time Mark Matak and Nick Morrison with Hamshire VFD provided the Board with a summary of all September 2026 fire and emergency medical service responses by the department. See annual report (YTD) attached hereto as **Exhibit E**.

Being as there was no report from counsel under Agenda Item No. 12, the Board was directed to Agenda Item No. 13, 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. 14, the regular meeting was adjourned at approximately 7:00 p.m.

Daniel Hidalgo, President

Date: 11/23/2026

ATTEST:

Aaron Permenter, Secretary

Date: 11/23/2026

Exhibit A

Treasurer's Report

Texas First Bank	9/30/2026	10/26/2026
Checking Account #XXXX0007	$ 720,161.93	$ 763,217.69
Savings Account #XXXX1128	$ 15,048.27	$ 15,048.27
TOTAL FUNDS	$ 735,210.20	$ 778,265.96

Deposits in Texas First Bank in October 2026	
10/13/26 Jefferson CO Tax/ACH JCESD NO 5	$ 938.79
10/9/26 CPA STATE FISCAL (Sales Tax)	$ 72,728.77
TOTAL OCTOBER DEPOSITS TO DATE:	$ 73,667.56

Payments cleared in Texas First Bank in October 2026	
10/5/2026 CHK #2105 Hubert Oxford IV	$ 500.00
10/5/2026 CHK #2107 Benckenstein & Oxford	$ 2,220.00
10/6/2026 CHK #2109 The Examiner	$ 45.00
10/6/2026 CHK #2113 Jefferson Central Appraisal District	$ 736.38
10/7/2026 CHK #2114 US Postal Service	$ 94.00
10/9/2026 CHK #2110 Technology Solutions	$ 46.75
10/13/2026 CHK #2112 HEAT Safety	$ 26,969.67
TOTAL OCTOBER PAYMENTS TO DATE:	$ 30,611.80

Exhibit B

HVFD Proposed Capital Expense Request

The HVFD is requesting that the ESD board consider a capital expense purchase of a new ambulance. This would put the current primary med 1 unit into the reserve fleet and replace our med 2 unit that is currently in reserve. The current med 2 unit in reserve is a 2008 Ford F350 with a medtex box. These units have been known in the past to have several significant electrical issues that cause major problems. Our unit has some electrical issues, and the ac system currently needs to be replaced. The ac system runs off of the chassis system so neither the back nor the front has ac currently. This unit has a small working area inside the box that with all the modern equipment recently purchased has no place to be properly stored.

Our current primary unit (med1) is a 2015 chevy 3500 chassis and a 1998 model Frazier box. The box was remounted in 2015, and some retrofits were made but there is still equipment that doesn't have a proper storage place. This causes some safety issues with medics working in the back while going down the road. The inside of the box shows its age with cabinets that are hard to open and have limited working space. This box has exceeded its primary service life span. The chassis has a 6.0-liter gas motor in it. We haven't had any major issues with the chassis to date, but with aging equipment anything there is always a possibility of major issues. The box is powered by a generator that in recent years has started to take more maintenance than normal to keep it running reliably. The med 1 unit has several other small issues that if left in a primary response roll could turn into larger maintenance items.

The fire department is requesting the ESD board approve buying a new ambulance. This will let the fire department continue to respond to the needs of the community in an up-to-date ambulance with sufficient storage space. This unit will help the department be prepared for the possibility of paid personnel in the future.

Thank you for considering this purchase

Exhibit C

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	September 2026 Payments	September HVFD Portion	September JCESD5 Portion	FY 25-26 Activity to Date	FY 25-26 Amended Budget
Fuel-Fire & EMS Vehicles	WEX Fleet Flexcard (September purchases-Fire Vehs)	Sept1-30	WEX Bk Ccd	-				
	WEX Fleet Flexcard (September purchases-EMS Vehs)	Sept1-30	WEX Bk Ccd	247.91		247.91	5,497.42	6,000
Phone/Internet/Data Reporting	Verizon Wireless (Tablets/Cell Usage fees)	9/4/2026	Online Eft	156.58				
	Spectrum Business (Phone/Internet) Station-8/12/26 Stmt	9/14/2026	Online Eft	94.82				
	Spectrum Business (Phone/Internet) C.Bldg-7/13-8/13/26 Stmt	9/16/2026	Online Eft	169.80		421.20	3,445.24	7,000
Repairs/Maint-Trks/Vehs/Eqpt	TNT Wrecker Svc - (Towing -Eng 61)	9/16/2026	Billpay ck 1903	507.00		507.00	16,541.08	30,000
Station Bldgs/Brounds Maint	Dollar General Store (C.Bldg storage boxes)	9/3/2026	Visa Ccdxx0998	54.13	54.13		15,181.81	16,300
Supplies - EMS	Bound Tree Medical (Meds)	9/4/2026	Billpay ck 1899	31.49				
	Bound Tree Medical (Meds)	9/23/2026	Visa Ccdxx6845	147.17				
	Life Assist, Inc. (Supplies)	9/23/2026	Billpay ck 1904	192.93				
	Life Assist, Inc. (Meds &Supplies)	9/25/2026	Visa Ccdxx6845	671.45				
	Acid Remap LLC (EMS Protocols phone app)	9/16/2026	Visa Ccdxx6845	1,500.00				
	American Welding & Gas (Oxygen bottles leases))	9/8/2026	Billpay ck 1900	540.00				
	American Welding & Gas (Oxygen)	9/16/2026	Billpay ck 1902	92.50		3,175.54	24,997.91	25,000
Training	Dan Marberry (Fire Training Materials)	9/21/2026	Ck #10117	210.35	210.35		10,210.35	13,000
Utilities	W.Jeffco-MWD - (Comm Bldg Water/Sewer)	9/4/2026	Billpay 1897	96.97				
	W.Jeffco-MWD - (Station Water)	9/4/2026	Billpay 1898	34.63				
	Centerpoint Energy - (Comm Bldg Gas)	9/16/2026	Billpay 1901	59.91				
	Entergy (Station Electricity)	9/23/2026	Billpay 1906	516.34				
	Entergy (Annex Bldg Electricity)	9/23/2026	Billpay 1907	143.91				
	Entergy (Comm Bldg Electricity)	9/23/2026	Billpay 1905	490.33		1,342.09	11,403.77	11,500
	Total Operating Expenses			**5,958.22**	**264.48**	**5,693.74**	**87,277.58**	**108,800**
	Administrative Expenses							
Accounting Services	Fillips Firm, LLC (Tax Prep 2025 Form990 & Forms 1099)	9/28/2026	Ck #10118	1,300.00	1,300.00		1,300.00	2,000
Bank Service Charges	Texas First Bank - (September Electronic Bill Pay Svc)	9/1/2026	Autopay	8.00				
	WEX Bank (Monthly card fees)	9/15/2026	Stmt chg	36.00	44.00		568.00	600
Service Fees - Billing	EMERGICON (Aug svcs fees w/h from Sept pmt)	9/10/2026	Eft	538.26	538.26		8,652.87	9,000
	Total Administrative Expenses			**1,882.26**	**1,882.26**	**-**	**9,220.87**	**9,600.00**
September 2026	**Total Expenses & Reimbursement Requests**			**$ 7,840.48**	**$ 2,146.74**	**$ 5,693.74**	**$ 96,498.45**	**$ 118,400**
					Reimbursement Requested			

HVFD BOARD APPROVAL: [signature] Mark Matck

SUBMISSION DATE: 10/6/26 [signature] Alma Abshire

Exhibit D

Jefferson County Emergency Services District No. 5

Check Detail

September 29 - October 26, 2026

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
Public Funds AA (0007) - 1						
09/29/2026	Expense		QuickBooks Payments	INTUIT */QBooks Onl 2232366 JEFF INTUIT */QBooks Onl 2232366 JEFFERSON COUNTY EMERG	R	-149.24
				INTUIT */QBooks Onl 2232366 JEFF INTUIT */QBooks Onl 2232366 JEFFERSON COUNTY EMERG		149.24
10/26/2026	Bill Payment (Check)	2122	Hamshire Voluntary Fire Dept., Inc	September Reimbursements		-
						5,693.74
						-
						5,693.74
10/26/2026	Check	2121	Joshua Heinz	Monthly Retainer		-500.00
				Monthly Retainer		500.00
10/26/2026	Check	2120	Hubert Oxford IV	Monthly Retainer		-500.00
				Monthly Retainer		500.00
10/26/2026	Check	2119	Technology Solutions of Texas	Invoice #2088		-46.75
				Invoice #2088		46.75
10/26/2026	Check	2118	Benckenstein & Oxford	Invoice #51844		-
						1,282.50
				Invoice #51844		1,282.50
10/26/2026	Check	2117	Vidal Accounting, PLLC	Invoice #00163		-
						1,137.50
				Invoice #00163		1,137.50
10/26/2026	Check	2116	HDL Companies	Invoice #SIN068991		-
						3,600.00
				Sales Tax Consulting Services Oct 2026-Sept 2027		3,600.00
10/26/2026	Check	2115	Lott Real Estate	Office Rent October and November 2026		-
						4,000.00
				Office Rent October and November 2026		4,000.00

Exhibit E

Month	Medical	MVA	Fires	Mutual Aid to Fire	Fire Investigation	Public Assist	Mutual Sid received	Stand bys	
October	13	3	3	1	2	1	2 no resp. 1 Helicopter		
November	9	8	5	2	0	0	1 no resp. 3 add units		
December	24	5	8		1	0	4		
January	14	7	3	3	0	1	5		
Feburary	12	3	6	3	0	0	5		
March	4	9	5	1	0	1 Shattered Dreams	1 city no resp 1 Winnie add unit		
April	18	10	0	0	2	1	10		
May	9	7	2	0	2	0	4	2 Electricalines	
June	6	6	2	0	0	1	1		
July	13	4	6	1	0	1	7		
August	12	7	9	2	1	0	11		
September	17	6	3	2		1	7		
Totals	151	75	52	15	8	6	54	0	
Total Calls	307								

Month	Med1	Med2	Eng4	Eng61	B3	B5	T52	T3	Gator
October	12		3	2	4		1	2	
November	14	1	1	6	7		4		
December	25	1	6	3	6		3		
January	16	1		9	10	1	5	2	
Feburary	7		6	2	6	2	6	2	2
March	13	2	4	8			4		
April	18		7	10	1				
May	8	1	6	5	5	1	1		
June	7	1	2	2	1		2		
July	14	2	3	2	1		3		
August	9		2	7	8	1	3	1	
September	12	2	2	4	6	2	2	1	
Totals	155	11	42	60	55	7	34	8	2

Name	25-Oct	25-Nov	25-Dec	26-Jan	26-Feb	26-Mar	26-Apr	26-May	26-Jun	26-Jul	26-Aug	26-Sep	Total
Nick Morrison	4	3	17	8	2	5		3	2	3	7	7	61
James Eshilman	6	3	4	3	4	3	2	1	1	4	5	8	44
Justin Chesson	3	3	5	2	3	1			2	4	3	3	29
Dean Arceneaux	6		11	4	4	2	1			3	11	5	47
Cameron Gonzales	6	8	25	26	12	13	2	4	8	6	10	8	128
Kameron Carter	1	2	7	8	5	6	2	2	1	11	4	5	54
WilliamFredman						9	1	1	2	10	21	14	58
Erika Abshire	7	13	14	12	3				4	1	4	3	61
Jeff Gibson	1	1	1	2	1		1		1	6	1	3	18
Mike Pierson	10	20	25	18	15	13	6	2	8		2	4	123
Dan Mauberry		1	1	5	1	5					2	1	16
Mark Matak		4	2		1	2				1	1	3	14
Suzanne Arceneaux	3		1			1							5
Chloe Hopson												1	1
Ashley Jacobs										1		2	3
Kathy Boone	1		2	3			1	1					8
Ron Nichols		1				1							2
Walter Stokes													0
Courtney Chesson	1		3	1					1				6
Colton Arceneaux	6	1		2	1				1				11
Huey Abshire		2	4			1							7
Donald Brooks				1									1
Richard Hanks													0
Donna Hanks													0
Shane Chesson										1			1
Cara Matak						2							2
Terry Trahan						1							1
Lori		1											1
Trey Turner	1												1
													0
													0
													0

Exhibit F

Jefferson County Emergency Services District No. 5

Balance Sheet

As of Sep 30, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
Public Funds AA (0007) - 1	689,550.13
Public Funds Savings (1128) - 1	15,048.27
Total Bank Accounts	**$704,598.40**
Total Current Assets	**$704,598.40**
Fixed Assets	
Vehicles	185,460.00
Total Fixed Assets	**$185,460.00**
Total Assets	**$890,058.40**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	5,693.74
Total Accounts Payable	**$5,693.74**
Total Current Liabilities	**$5,693.74**
Long-term Liabilities	
Fire Truck Loan	176,117.68
Total Long-term Liabilities	**$176,117.68**
Total Liabilities	**$181,811.42**
Equity	
Retained Earnings	120,743.49
Net Income	587,503.49
Total Equity	**$708,246.98**
Total Liabilities and Equity	**$890,058.40**

Jefferson County Emergency Services District No. 5

Budget vs. Actuals: Profit & Loss

October 2025 - September 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
Other Income	149.69		149.69	
Property Tax Revenue	410,571.20	408,500.00	2,071.20	100.51 %
Sales Tax Revenue	433,728.64		433,728.64	
Total Income	**$844,449.53**	**$408,500.00**	**$435,949.53**	**206.72 %**
Expenses				
Administrative Expenses				
Accounting	14,781.10	13,500.00	1,281.10	109.49 %
Advertising	690.00	2,500.00	-1,810.00	27.60 %
Auditor	8,000.00	9,000.00	-1,000.00	88.89 %
Background Checks		0.00	0.00	
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	28,027.22	24,500.00	3,527.22	114.40 %
Office Supplies		4,000.00	-4,000.00	
Postage/Delivery	94.00	300.00	-206.00	31.33 %
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	4,701.49	5,000.00	-298.51	94.03 %
Service Fees - Tax Office	2,769.90	2,500.00	269.90	110.80 %
Website	953.00	1,500.00	-547.00	63.53 %
Total Administrative Expenses	**79,024.12**	**92,450.00**	**-13,425.88**	**85.48 %**
HVFD				
Fire Truck Loan Payment	17,007.62	51,386.00	-34,378.38	33.10 %
HVFD Reimbursements	160,914.30	209,000.00	-48,085.70	76.99 %
Total HVFD	**177,921.92**	**260,386.00**	**-82,464.08**	**68.33 %**
Total Expenses	**$256,946.04**	**$352,836.00**	**$ -95,889.96**	**72.82 %**
NET OPERATING INCOME	**$587,503.49**	**$55,664.00**	**$531,839.49**	**1,055.45 %**
NET INCOME	**$587,503.49**	**$55,664.00**	**$531,839.49**	**1,055.45 %**

Jefferson County Emergency Services District No. 5

Public Funds AA (0007) - 1, Period Ending 09/30/2026

RECONCILIATION REPORT

Reconciled on: 10/25/2026

Reconciled by: MaKayla Vidal

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

Summary

	USD
Statement beginning balance	620,324.53
Checks and payments cleared (8)	-38,779.78
Deposits and other credits cleared (2)	138,617.18
Statement ending balance	720,161.93
Uncleared transactions as of 09/30/2026	-30,611.80
Register balance as of 09/30/2026	689,550.13
Cleared transactions after 09/30/2026	0.00
Uncleared transactions after 09/30/2026	73,667.56
Register balance as of 10/25/2026	763,217.69

Details

Checks and payments cleared (8)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/18/2026	Check	2098	Total Safety U.S. Inc.	-45.00
08/18/2026	Check	2100	Hubert Oxford IV	-500.00
08/18/2026	Check	2102	Marino CPA Firm	-8,000.00
08/18/2026	Check	2103	City of Beaumont-Central Coll...	-10,343.35
09/28/2026	Check	2108	Vidal Accounting, PLLC	-1,137.50
09/28/2026	Check	2106	Joshua Heinz	-500.00
09/28/2026	Bill Payment	2111	Hamshire Voluntary Fire Dept....	-18,104.69
09/29/2026	Expense		QuickBooks Payments	-149.24
Total				-38,779.78

Deposits and other credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/14/2026	Deposit			136,859.60
09/14/2026	Deposit		Jefferson County Tax Office	1,757.58
Total				138,617.18

Additional Information

Uncleared checks and payments as of 09/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/28/2026	Check	2110	Technology Solutions of Texas	-46.75
09/28/2026	Check	2112	HEAT Safety Equipment LLC	-26,969.67
09/28/2026	Check	2113	Jefferson Central Appraisal Di...	-736.38
09/28/2026	Check	2114	US Postal Service	-94.00
09/28/2026	Check	2105	Hubert Oxford IV	-500.00
09/28/2026	Check	2107	Benckenstein & Oxford	-2,220.00
09/28/2026	Check	2109	The Examiner	-45.00
Total				-30,611.80

Uncleared deposits and other credits after 09/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
10/09/2026	Deposit			72,728.77
10/13/2026	Deposit		Jefferson County Tax Office	938.79