Notice of Meeting and Agenda
July 01, 2025

Special, 7/1/2025 10:30:00 AM

BE IT REMEMBERED that on July 01, 2025, there was begun and holden a SPECIAL session of the Commissioners Court of Jefferson County, Texas, with the following members and officers present and participating except those absent as indicated:

Honorable Jeff Branick, County Judge

Commissioner Brandon Willis, Commissioner Pct. No. 1

Commissioner Cary Erickson, Commissioner Pct. No. 2

Commissioner Michael Sinegal, Commissioner Pct. No. 3

Commissioner Everette D. Alfred, Commissioner Pct. No. 4

Honorable Zena Stephens, Sheriff (ABSENT)

Absent

Honorable Roxanne Acosta-Hellberg, County Clerk

When the following proceedings were had and orders made, to-wit:

Jeff R. Branick, County Judge
Brandon Willis, Commissioner, Precinct One
Cary Erickson, Commissioner, Precinct Two
Michael S. Sinegal, Commissioner, Precinct Three
Everette "Bo" Alfred, Commissioner, Precinct Four

NOTICE OF MEETING AND AGENDA OF COMMISSIONERS' COURT OF JEFFERSON COUNTY, TEXAS July 01, 2025

Notice is hereby given that the Commissioners' Court of Jefferson County, Texas, will meet at **10:30 AM,** on the **01st** day of **July 2025** at its regular meeting place in the Commissioners' Courtroom, 4th Floor, Jefferson County Courthouse, 1149 Pearl Street, Beaumont, Texas.

Said meeting will be a **Special** meeting for the purpose of transacting the routine business of the County. Persons with disabilities requiring auxiliary aids for services who wish to attend this meeting should contact the County Judge's Office to arrange for assistance.

In addition to the routine business of the County, the subject of said meeting will be the following:

9:45 a.m. - Announcement of an executive (closed) session pursuant to Texas Government Code Section 551.0725 to deliberate business and financial issues relating to a contract being negotiated, that deliberation in open meeting would have a detrimental effect on the Commissioners Court in negotiations with a third party.

10:00 a.m. - Announcement of a Workshop to receive and consider information regarding Mardi Gras from Laura Childress.

Jefferson County has taken steps to minimize the exposure of COVID-19 by implementing the following steps to allow the public to view the Commissioner's Court meeting.

The following options are available:

View live with audio from the County Webpage:
https://co.jefferson.tx.us/comm_crt/commlink.htm

Listen to audio by calling 347-973-4395, conference id 113569383# The court will also have a time for public comments at the beginning of the meeting. If you would like to speak at that time, please be on the phone call. The Court will allow public comments related to items on the agenda that day at the beginning of the meeting. Public comments will be limited to 3 minutes per person.

Please be mindful that the audio portion of this meeting will be of better quality from the website.

INVOCATION: Everette "Bo" Alfred, Commissioner, Precinct Four

PLEDGE OF ALLEGIANCE: Brandon Willis, Commissioner, Precinct One

PURCHASING:

(a).Consider and approve, execute, receive and file an agreement (Agreement 25-027/MR) with Thomson Reuters (Westlaw) for a West Proflex online subscription for Law Library Patron access in accordance with TX MSA DIR-CPO-5258 (TXM1). This one-year agreement (effective July 1, 2025 – June 30, 2026) will be for a total monthly cost of $2,128.10 to include (1) one user computer kiosk located in the Law Library.

SEE ATTACHMENTS ON PAGES 10 - 14

Motion by: Erickson
Second by: Alfred
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(b).Consider and approve, execute, receive and file disposition of salvage property as authorized by Local Government Code §263.152(3), for broken or obsolete items.

SEE ATTACHMENTS ON PAGES 15 - 16

Motion by: Erickson
Second by: Alfred
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

COUNTY AUDITOR:

(a).Consider and approve budget transfer – Elections –cost of a computer.

SEE ATTACHMENTS ON PAGES 17 - 17

120-1034-414-6002	COMPUTER EQUIPMENT	$2,792.00	
120-1034-414-3026	ELECTION SUPPLIES		$2,792.00

Motion by: Alfred
Second by: Sinegal
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(b).Consider and approve budget amendment – Service Center – additional cost for vehicle repairs.

SEE ATTACHMENTS ON PAGES 18 - 29

120-8095-417-4008	AUTOMOBILES AND TRUCKS	$25,000.00	
120-9999-415-9999	CONTINGENCY APPROPRIATION		$25,000.00

Motion by: Alfred
Second by: Sinegal
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(c).Consider and approve electronic disbursement for $1,249.64 to Texas Department of Criminal Justice for July insurance reimbursement.

NO ATTACHMENTS

Motion by: Alfred
Second by: Sinegal
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(d).Regular County Bills – check #529546 through check #529716.

SEE ATTACHMENTS ON PAGES 30 - 36

Motion by: Alfred
Second by: Sinegal
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(e).Consider, approve, and authorize County Judge to execute Customer Rate Change Request for service address 1295 Pearl St as recommended by Entergy. This will move from Tx-GS1 to Tx-SGS rating.

SEE ATTACHMENTS ON PAGES 37 - 39

Motion by: Alfred
Second by: Sinegal
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

CONSTABLE PRECINCT 2:

(a).Consider and possibly approve out-of-state travel for Constable Bates, Pct. 2, to attend the National Constables and Marshals Association Conference in Hot Springs, Arkansas, from September 21-27, 2025. All expenses related to this conference will be funded through LEOSE (Law Enforcement Officer Standards and Education) funds provided by the Texas State Comptroller's Office. No County funds will be used. The LEOSE funds are held in a dedicated account (#272), maintained separately by Jefferson County.

SEE ATTACHMENTS ON PAGES 40 - 40

Motion by: Erickson
Second by: Willis
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

TAX OFFICE:

(a).Consider and approve an erroneous or overpayment property tax refund to Ajeshkumar H Patel or Gayatri A Patel in the amount of $3,654.35 in accordance with Property Tax Code 31.11

SEE ATTACHMENTS ON PAGES 41 - 48

Motion by: Erickson
Second by: Willis
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

(b).Consider and approve an erroneous or overpayment property tax refund to Caleb D Kress in the amount of $4,327.20 in accordance with Property Tax Code 31.11

SEE ATTACHMENTS ON PAGES 49 - 54

Motion by: Erickson
Second by: Willis
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

COUNTY TREASURER:

(a).Receive and File Investment Schedule for May, 2025, including the year to date total earnings on County funds.

SEE ATTACHMENTS ON PAGES 55 - 57

Motion by: Sinegal
Second by: Alfred
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

JEFFERSON COUNTY EMERGENCY SERVICE DISTRICT 1:

(a).Consider, possibly approve, receive and file 2023-2024 Audit of Jefferson County Emergency Services District No. 1, Pursuant Sec. 775 Texas Health & Safety Code.

SEE ATTACHMENTS ON PAGES 58 - 96

Motion by: Erickson
Second by: Alfred
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

JEFFERSON COUNTY EMERGENCY SERVICE DISTRICT 3:

(a).Consider and possibly approve the appointment of Colin Garrett, by Commissioner Brandon Willis, to the Board of Jefferson County Emergency Services District No. 3, to fulfill the unexpired term of Doug Saunders who is retiring.

SEE ATTACHMENTS ON PAGES 97 - 101

Action: TABLED

JEFFERSON COUNTY EMERGENCY SERVICE DISTRICT 5:

(a).Consider, possibly approve, receive and file report that the district did not receive any tax revenue for its inaugural tax year and no audit was required pursuant to Texas Health & Safety Code Sec. 775.082(b) and 775. 0821(b).

SEE ATTACHMENTS ON PAGES 102 - 103

Motion by: Erickson
Second by: Alfred
In Favor: Branick, Willis, Erickson, Sinegal, Alfred
Action: APPROVED

OTHER BUSINESS:

*****DISCUSSION ON ANY OTHER ITEM NOT ON AGENDA WITHOUT TAKING ACTION.**

Receive reports from Elected Officials and staff on matters of community interest without taking action.

____

Jeff R. Branick
County Judge

Special, July 01, 2025

There being no further business to come before the Court at this time, same is now here adjourned on this date, July 01, 2025.

Order Form **Order ID: Q-10053421**

Thomson Reuters™

Contact your representative pat.simpson@thomsonreuters.com with any questions. Thank you.

Sold To Account Address	Shipping Address	Billing Address
Account #: 1003186826 JEFFERSON COUNTY AUDITORS OFFICE ACCOUNTS PAYABLE 1149 PEARL ST FL 7 BEAUMONT TX 77701-3638 US "Customer"	Account #: 1003186826 JEFFERSON COUNTY AUDITORS OFFICE ACCOUNTS PAYABLE 1149 PEARL ST FL 7 BEAUMONT TX 77701-3638 US	Account #: 1003186826 JEFFERSON COUNTY AUDITORS OFFICE ACCOUNTS PAYABLE 1149 PEARL ST FL 7 BEAUMONT, TX 77701-3638 US

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ProFlex Products
See Attachment for details

Material #	Product	Monthly Charges	Minimum Terms (Months)
40757482	West Proflex	$2,128.10	12

Minimum Terms

Your subscription is effective upon the date we process your order ("Effective Date") and Monthly Charges will be prorated for the number of days remaining in that month, if any. Your subscription will continue for the number of months listed in the Minimum Term column above plus any Bridge Term that may be outlined above counting from the first day of the month following the Effective Date. Your Monthly Charges during the first twelve (12) months of the Minimum Term are as set forth above. If your Minimum Term is longer than 12 months, then your Monthly Charges for each year of the Minimum Term are displayed in the Attachment to the Order Form.

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Your subscription will automatically renew at the end of the Minimum Term. Each Automatic Renewal Term will be 12 months in length ("Automatic Renewal Term"), and we will notify you of any change in the Monthly Charges at least 60 days before each Automatic Renewal Term starts. You are also responsible for all Excluded Charges.

Federal government subscribers that chose a multi-year Minimum Term, those additional years will be implemented at your option pursuant to federal law. Either of us may cancel the Automatic Renewal Term by sending notice in writing at least 30 days before an Automatic Renewal Term begins. Send your notice of cancellation to Customer Service, 610 Opperman Drive., P.O. Box 64833, Eagan, MN 55123-1803.

Miscellaneous

Applicable Law. If you are a state or local governmental entity, your state's law will apply, and any claim may be brought in the state or federal courts located in your state. If you are a non-governmental entity, this Order Form shall be interpreted under Minnesota state law and any claim by one of us shall exclusively be brought in the state or federal courts in Minnesota. If you are a United States Federal Government subscriber, United States federal law will apply, and any claim may be brought in any federal court.

Material Change. If, at any time during the Minimum Term or the Renewal Term, there is a material change in your organizational structure including, but not limited to merger, acquisitions, combination, significant increase in the number of attorneys at a location covered by the agreement, divestitures, downsizing or dissolution, we will modify your rates proportionally. If you acquire the assets of, or attorneys from, another entity that is a current subscriber, you assume all obligations under the agreements that apply to those assets and attorneys, and you will pay the invoiced charges on both those agreements as they become due, until a superseding agreement is negotiated in good faith.

Charges, Payments & Taxes. You agree to pay all charges in full within 30 days of the date of invoice. You are responsible for any applicable sales, use, value added tax (VAT), etc. unless you are tax exempt. If you are a non-government customer and fail to pay your invoiced charges, you are responsible for collection costs including attorneys' fees.

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https://legal.thomsonreuters.com/content/dam/ewp-m/documents/legal/en/pdf/other/plan-2-pro-govt-agencies.pdf
http://static.legalsolutions.thomsonreuters.com/static/agreement/plan-2-pro-govt-agencies.pdf

eBilling Contact. All invoices for this account will be emailed to your e-Billing Contact(s) unless you have notified us that you would like to be exempt from e-Billing.

Credit Verification. If you are applying for credit as an individual, we may request a consumer credit report to determine your creditworthiness. If we obtain a consumer credit report, you may request the name, address and telephone number of the agency that supplied the credit report. If you are applying for credit on behalf of a business, we may request a current business financial statement from you to consider your request.

Cancellation Notification Address. Send your notice of cancellation to Customer Service, 610 Opperman Drive, P.O. Box 64833, Eagan MN 55123-1803

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Document Intelligence Product Specific Terms: The following product specific terms shall apply to the Document Intelligence products on this order form, and are incorporated by reference: http://www.thomsonreuters.com/document-intelligence-PST.

Additional Terms for Services with Generative AI Skills: The following additional terms shall apply to Thomson Reuters Products with Generative AI Skills (including but not limited to all CoCounsel branded Products; all Products with AI Assisted Research; Practical Law or Practical Law Connect, with Dynamic Tool Set; Practical Law UK Premium; Practical Law Global Premium), listed on this order form, and are incorporated into this order form by reference: http://tr.com/genai-terms.

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- HighQ Product Specific Terms http://tr.com/HighQ-PST
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The Federal Product Specific Terms can be found here: http://tr.com/federal-product-specific-terms

Product Specific Terms. The following products have specific terms which are incorporated by reference and made part of this Order Form if they apply to your order. They can be found at https://static.legalsolutions.thomsonreuters.com/static/ThomsonReuters-General-Terms-Conditions-PST.pdf. If the product is not part of your order, the product specific terms do not apply.

- Campus Research
- Hosted Practice Solutions
- ProView eBooks
- Time and Billing
- West km Software

- West LegalEdcenter
- Westlaw
- Westlaw Doc & Form Builder
- Westlaw Paralegal
- Westlaw Patron Access
- Westlaw Public Records

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For Law Enforcement Agencies and Correctional Facilities Only - No Inmate Westlaw or CLEAR Access (direct or indirect)

I certify, on behalf of Subscriber, that I understand and accept the security limits of Westlaw or CLEAR ; Subscriber's responsibility for controlling Westlaw, CLEAR, internet and network access; and, how Subscriber will be using Westlaw or CLEAR. I acknowledge Subscriber's responsibility for providing West with prompt written notice if Subscriber's type of use changes.

Only non-inmates/administrative staff will access Westlaw or CLEAR with no direct Westlaw research results provided to inmates (including work product created as part of inmates' legal representation) In no event shall anyone other than Subscriber's approved employees be provided access to or control of any terminal with access to Westlaw or Westlaw Data.

Functionality of Westlaw or CLEAR cannot and does not limit access to non-West internet sites. It is Subscriber's responsibility to control access to the internet.

Subscriber will provide its own firewall, proxy servers or other security technologies as well as desktop security to limit access to the Westlaw Or CLEAR URL and West software (including CD-ROM orders). Subscriber will design, configure and implement its own security configuration.

Subscriber will not use any data nor distribute any data to a third party for use, in a manner contrary to or in violation of any applicable federal, state, or local law, rule or regulation or in any manner inconsistent with the General Terms and Conditions.

Subscriber will maintain the most current version of the West software to access CD-ROM Products for security purposes.

Acknowledgement: Order ID: Q-10053421

Signature of Authorized Representative for order

County Judge

Title

Jeff Branick
Printed Name

7-1-2025
Date

This Order Form will expire and will not be accepted after 6/30/2025.

COMMISSIONERS COURT JEFFERSON COUNTY, TEXAS

ATTEST [signature]
DATE 7/1/2025

Thomson Reuters™	**Attachment** **Order ID: Q-10053421**
	Contact your representative pat.simpson@thomsonreuters.com with any questions. Thank you.

Payment, Shipping, and Contact Information

Payment Method:
Payment Method: Bill to Account
Account Number: 1003186826
This order is made pursuant to: TX MSA DIR-CPO-5258 (TXM1)

Shipping Information:
Shipping Method: Ground Shipping - U.S. Only

Order Confirmation Contact (#28)
Contact Name: Clark, Deb
Email: deb.clark@jeffcotx.us

eBilling Contact
Contact Name Deb Clark
Email **deb.clark@jeffcotx.us**

ProFlex Multiple Location Details

Account Number	Account Name	Account Address	Action
1003186826	JEFFERSON COUNTY AUDITORS OFFICE	1149 PEARL ST FL 7 BEAUMONT TX 77701-3638 US	New

ProFlex Product Details

Quantity	Unit	Service Material #	Description
1	Each	40757482	West Proflex
1	Seats	42733146	Pat Acc - Patron Access Edge - National Core (WestlawPRO™)
1	Seats	42115618	Pat Acc - Related Documents For Patron Access (Westlaw PRO™)
1	Seats	42115625	GVT Pat Acc - Practical Law For Patron Access
1	Seats	42567003	Pat Acc - National Analytical for Patron Access (WestlawPRO™)

Account Contacts

Account Contact First Name	Account Contact Last Name	Account Contact Email Address	Account Contact Customer Type Description
Deb	Clark	deb.clark@jeffersoncountytx.gov	EML PSWD CONTACT
Deb	Clark	deb.clark@jeffersoncountytx.gov	PATRON ACC TECH CONT

From IP Address	To IP Address	From IP Address	To IP Address	From IP Address	To IP Address
1.1.1.1	1.1.1.1				

IP Address Information

Lapsed Products

Sub Material	Active Subscription to be Lapsed
40757481	West Proflex
42733145	Pat Acc - Patron Access Edge - National Core (WestlawPRO™)
42115617	Pat Acc - Related Documents For Patron Access (Westlaw PRO™)
42115626	GVT Pat Acc - Practical Law For Patron Access
42567002	Pat Acc - National Analytical for Patron Access (WestlawPRO™)

JEFFERSON COUNTY PURCHASING DEPARTMENT
Deborah Clark, Purchasing Agent

1149 Pearl Street, Beaumont, TX 77701 Phone: 409-835-8593 Fax: 409-835-8456

MEMORANDUM

To: Commissioners' Court

From: Mistey Reeves MR
Assistant Purchasing Agent

Date: July 1, 2025

Re: Disposal of Salvage Property

Consider and approve, execute, receive and file disposition of salvage property as authorized by Local Government Code §263.152 (3), for broken or obsolete items.

Thank you.

JEFFERSON COUNTY, TEXAS
1149 PEARL STREET
BEAUMONT, TX 77701

DISPOSAL OF SALVAGE PROPERTY

July 1, 2025

DEPARTMENT	DESCRIPTION OF PROPERTY	SERIAL NO.	ASSET NO.
AGRICULTURE	HP PROBOOK 445 G6 PC	5CD931CNHH	36691
AGRICULTURE	HP PROBOOK 445 G6 PC	5CD921CNHZ	36692
AGRICULTURE	HP PROBOOK 445 G6 PC	5CD921CNHC	37881
contact person: Jennifer Coleman			
CONSTABLE PCT. 6	TASER X26E	X00-345517	32255
CONSTABLE PCT. 6	TASER X26E	X00-35490	32256
CONSTABLE PCT. 6	TASER X26E	X00-350728	33257
CONSTABLE PCT. 6	ACROPRINT TIME/DATE STAMP	0217277MR	34353
contact person: Samantha Rideaux			
COUNTY CLERK (ELECTION BARN)	OKI C9300DXN 9650 PRINTER	220-AL18036811AO	36248
contact person: Haylee Fournier			
J.P. PCT 1. PL. 1	PANASONIC 27" TV/DVD/VCR		30098
J.P. PCT 1. PL. 1	SAMSUNG 65" LED TELEVISION		37070
contact person: Diana Ramirez			
VISITOR'S CENTER	LEVENO TABLET	P203KLFS	36342
VISITOR'S CENTER	SONY DIGITAL CAMERA	3513149	32820
contact person: LaRue Rougeau			

COMMISSIONERS COURT
JEFFERSON COUNTY, TEXAS

DATE

ATTEST

Approved by Commissioners' Court:

ATTEST

DATE 7/1/2025

1085 Pearl Street
Beaumont, Texas 77701

P.O. Box 1151
Beaumont, Texas 77704

Phone: 409-835-8475
Fax: 409-839-2379

E-mail address:
countyclerk@jeffersoncountytx.gov

Roxanne Acosta-Hellberg
JEFFERSON COUNTY CLERK

Haylee Fournier
Operations Manager

Trudy Grinnell
CHIEF DEPUTY

Denise Taylor
Accounting Administrator

https://jeffersoncountytx.gov/cclerk/

DATE: June 17, 2025

TO: FRAN LEE

FROM: ROXANNE ACOSTA-HELLBERG, COUNTY CLERK

RE: BUDGET LINE ITEM TRANSFER

Please transfer the amount of **$2,792.00** for **Computer** from:

- Elections Supplies ~~CAPITAL OUTLAY / COMPUTER EQUIPMENT~~ 120-1034-414.30-26 *to*
- CAPITAL OUTLAY / COMPUTER EQUIPMENT 120-1034-414.60-02

For the purchase of a budgeted computer to replace Elections Managers computer Current Asset tag is 35954 purchased in 2017

Respectfully,

Roxanne Acosta-Hellberg, County Clerk

Outlook

commissioners court agenda

From Joe Zurita <Joe.Zurita@jeffersoncountytx.gov>
Date Wed 6/18/2025 9:42 AM
To Fran Lee <Fran.Lee@jeffersoncountytx.gov>

Can you please request 25,000.00 additional funds for automotive repairs at the next additional commissioners court agenda, please and thank you?

Joe Zurita
Director Of Jefferson County Service Center
7789 Viterbo Rd
Beaumont, Tx 77705
409-719-5937

Outlook

budget transfer

From Joe Zurita <Joe.Zurita@jeffersoncountytx.gov>
Date Tue 6/17/2025 9:37 AM
To Rebekah Patin <Rebekah.Patin@jeffersoncountytx.gov>

2 attachments (165 KB)
Preliminary_Estimate (4).pdf; Preliminary_Estimate (5).pdf;

Not available

Good morning Mrs. Rebecca, I am needing to transfer 25000.00 from account 120-8095-417-30-37 to account 120-8095-417-40-08 for vehicle repairs due to accidents. I have lowered serval blankets already but will not be enough to cover attached quotes. Can you please get this on the next commissioner's count agenda please and thank you?

Joe Zurita
Director Of Jefferson County Service Center
7789 Viterbo Rd
Beaumont, Tx 77705
409-719-5937

TATE & CO.

3483 HWY 69 N., NEDERLAND, TX 77627
Phone: (409) 727-2490
FAX: (409) 721-5031

Workfile ID: 9646ca5a
Federal ID: 76-0670670

Preliminary Estimate

Customer: Jefferson County

Written By: Josh Williams

Insured:	Jefferson County	Policy #:		Claim #:	
Type of Loss:		Date of Loss:		Days to Repair:	0
Point of Impact:					

Owner:	**Inspection Location:**	**Insurance Company:**
Jefferson County	TATE & CO.	
	3483 HWY 69 N.	
	NEDERLAND, TX 77627	
	Repair Facility	
	(409) 727-2490 Business	

VEHICLE

2023 CHEV Tahoe Commercial 4WD (Fleet) 4D UTV 8-5.3L Gasoline Direct Injection

VIN:	1GNSKLED2PR270828	Interior Color:		Mileage In:		Vehicle Out:
License:		Exterior Color:		Mileage Out:		
State:	TX	Production Date:		Condition:		Job #:

TRANSMISSION	Air Conditioning	FM Radio	Lane Departure Warning
Automatic Transmission	Intermittent Wipers	Stereo	**ROOF**
4 Wheel Drive	Tilt Wheel	Search/Seek	Luggage/Roof Rack
POWER	Cruise Control	Auxiliary Audio Connection	**SEATS**
Power Steering	Rear Defogger	**SAFETY**	Cloth Seats
Power Brakes	Keyless Entry	Drivers Side Air Bag	3rd Row Seat
Power Windows	Alarm	Passenger Air Bag	**WHEELS**
Power Locks	Message Center	Anti-Lock Brakes (4)	Aluminum/Alloy Wheels
Power Mirrors	Steering Wheel Touch Controls	4 Wheel Disc Brakes	**PAINT**
Heated Mirrors	Rear Window Wiper	Traction Control	Clear Coat Paint
Power Driver Seat	Telescopic Wheel	Stability Control	**TRUCK**
Power Passenger Seat	Climate Control	Front Side Impact Air Bags	Trailer Hitch
DECOR	Dual Air Condition	Head/Curtain Air Bags	Trailering Package
Dual Mirrors	Backup Camera	Communications System	Running Boards/Side Steps
Privacy Glass	Parking Sensors	Hands Free Device	
Console/Storage	**RADIO**	Xenon or L.E.D. Headlamps	
CONVENIENCE	AM Radio	Positraction	

Preliminary Estimate

Customer: Jefferson County

2023 CHEV Tahoe Commercial 4WD (Fleet) 4D UTV 8-5.3L Gasoline Direct Injection

Line		Oper	Description	Part Number	Qty	Extended Price $		Labor		Paint
1	**HOOD**									
2	*	Rpr	Hood (ALU)					3.0		3.2
3			Add for Clear Coat							1.3
4	**PILLARS, ROCKER & FLOOR**									
5	*	Rpr	RT Uniside assy				S	5.0		4.0
6			Overlap Major Non-Adj. Panel							-0.2
7	*		Add for Clear Coat							0.8
8	*	Rpr	LT Uniside assy				S	8.0		4.0
9			Overlap Major Non-Adj. Panel							-0.2
10	*		Add for Clear Coat							0.8
11	**FRONT DOOR**									
12	*	Rpr	RT Door shell w/o body side moldings (ALU)					3.0		2.4
13			Overlap Major Adj. Panel							-0.4
14	*		Add for Clear Coat							0.4
15		R&I	RT Upper molding chrome					0.2		
16		Repl	RT Mirror assy w/o blind spot	84977312	1	200.40		0.6		
17		Repl	RT Belt molding chrome	84844388	1	59.65		0.3		
			Note: PARTS: Part cannot be reused/reinstalled. Time is after mirror is removed.							
18		Repl	LT Mirror cover paint to match	84642821	1	59.08		0.2	M	0.6
19			Overlap Minor Panel							-0.2
20	*		Add for Clear Coat							0.1
21		Repl	RT Mirror cover paint to match	84642822	1	59.08		Incl.		0.6
22			Overlap Minor Panel							-0.2
23	*		Add for Clear Coat							0.1
24		R&I	RT Handle, outside w/o chrome					0.4		
25		R&I	RT Window molding					0.2		
26		R&I	RT Water shield					0.2		
27		R&I	RT R&I trim panel					0.4		
28	#									
29	#	Refn	*******REQUIRED REFINISH OPERATIONS*********							
30	#	Repl	Hazardous Waste Removal		1	10.00	T			
31	#	Refn	Cover Car For Paint							0.2
32	#	Refn	Mask Hood for paint (0.3 Ea.)							0.3
33	#	Refn	Mask Door for Paint (0.3 Ea.)							0.3
34	#	Refn	Prime & Block (10% of all body repair time)							1.5
35	#									
36	#		**********Sublet Operations*********		1					
37	#	Repl	ADAS Think Report		1	20.00				
38	#									

Preliminary Estimate

Customer: Jefferson County

2023 CHEV Tahoe Commercial 4WD (Fleet) 4D UTV 8-5.3L Gasoline Direct Injection

39	#		*******Required For Repair*******	1			
40	#	Repl	Pre-Scan (Required by Manufacturer)	1	80.00	0.5 M	
41	#	Repl	Post-Scan (Required by Manufacturer)	1	150.00	0.5 M	
42	#		Pre-Clean/Decontaminate for Inspection/Repairs	1	25.00	0.5	
43	#		Post-Clean to ensure vehicle is back to Pre-loss condition.	1	25.00	0.5	
44	#		Pre/Post Inspection Photos and Checklist (No Charge)	1			
			SUBTOTALS		**688.21**	**23.5**	**19.4**

ESTIMATE TOTALS

Category	Basis		Rate	Cost $
Parts				678.21
Body Labor	22.3 hrs	@	$ 75.00 /hr	1,672.50
Paint Labor	19.4 hrs	@	$ 75.00 /hr	1,455.00
Mechanical Labor	1.2 hrs	@	$ 125.00 /hr	150.00
Paint Supplies	19.4 hrs	@	$ 60.00 /hr	1,164.00
Body Supplies	21.1 hrs	@	$ 10.00 /hr	211.00
Miscellaneous				10.00
Subtotal				5,340.71
Sales Tax	$ 2,063.21	@	6.7500 %	139.27
Grand Total				**5,479.98**
Deductible				0.00
CUSTOMER PAY				**0.00**
INSURANCE PAY				**5,479.98**

MyPriceLink Estimate ID / Quote ID:
1353832283479482368 / 145309175

Preliminary Estimate

Customer: Jefferson County

2023 CHEV Tahoe Commercial 4WD (Fleet) 4D UTV 8-5.3L Gasoline Direct Injection

Estimate based on MOTOR CRASH ESTIMATING GUIDE and potentially other third party sources of data. Unless otherwise noted, (a) all items are derived from the Guide DR1GC21, CCC Data Date 04/16/2025, and potentially other third party sources of data; and (b) the parts presented are OEM-parts. OEM parts are manufactured by or for the vehicle's Original Equipment Manufacturer (OEM) according to OEM's specifications for U.S. distribution. OEM parts are available at OE/Vehicle dealerships or the specified supplier. OPT OEM (Optional OEM) or ALT OEM (Alternative OEM) parts are OEM parts that may be provided by or through alternate sources other than the OEM vehicle dealerships with discounted pricing. Asterisk (*) or Double Asterisk (**) indicates that the parts and/or labor data provided by third party sources of data may have been modified or may have come from an alternate data source. Tilde sign (~) items indicate MOTOR Not-Included Labor operations. The symbol (<>) indicates the refinish operation WILL NOT be performed as a separate procedure from the other panels in the estimate. Non-Original Equipment Manufacturer aftermarket parts are described as Non OEM, A/M or NAGS. Used parts are described as LKQ, RCY, or USED. Reconditioned parts are described as Recond. Recored parts are described as Recore. NAGS Part Numbers and Benchmark Prices are provided by National Auto Glass Specifications. Labor operation times listed on the line with the NAGS information are MOTOR suggested labor operation times. NAGS labor operation times are not included. Pound sign (#) items indicate manual entries.

Some 2024 vehicles contain minor changes from the previous year. For those vehicles, prior to receiving updated data from the vehicle manufacturer, labor and parts data from the previous year may be used. The CCC ONE estimator has a list of applicable vehicles. Parts numbers and prices should be confirmed with the local dealership.

The following is a list of additional abbreviations or symbols that may be used to describe work to be done or parts to be repaired or replaced:

SYMBOLS FOLLOWING PART PRICE:
m=MOTOR Mechanical component. s=MOTOR Structural component. T=Miscellaneous Taxed charge category. X=Miscellaneous Non-Taxed charge category.

SYMBOLS FOLLOWING LABOR:
D=Diagnostic labor category. E=Electrical labor category. F=Frame labor category. G=Glass labor category. M=Mechanical labor category. S=Structural labor category. (numbers) 1 through 4=User Defined Labor Categories.

OTHER SYMBOLS AND ABBREVIATIONS:
Adj.=Adjacent. Algn.=Align. ALU=Aluminum. A/M=Aftermarket part. Blnd=Blend. BOR=Boron steel. CAPA=Certified Automotive Parts Association. CFC=Carbon Fiber.
D&R=Disconnect and Reconnect. HSS=High Strength Steel. HYD=Hydroformed Steel. Incl.=Included. LKQ=Like Kind and Quality. LT=Left. MAG=Magnesium. Non-Adj.=Non Adjacent. NSF=NSF International Certified Part. O/H=Overhaul. Qty=Quantity. Refn=Refinish. Repl=Replace. R&I=Remove and Install. R&R=Remove and Replace. Rpr=Repair. RT=Right. SAS=Sandwiched Steel. Sect=Section. STS=Stainless Steel. Subl=Sublet. UHS=Ultra High Strength Steel. N=Note(s) associated with the estimate line.

CCC ONE Estimating - A product of CCC Intelligent Solutions Inc.

The following is a list of abbreviations that may be used in CCC ONE Estimating that are not part of the MOTOR CRASH ESTIMATING GUIDE:
BAR=Bureau of Automotive Repair. EPA=Environmental Protection Agency. NHTSA= National Highway Transportation and Safety Administration. PDR=Paintless Dent Repair. VIN=Vehicle Identification Number.

VIN'S PAINT & BODY MID COUNTY INC.

1025 S HIGHWAY 69, NEDERLAND, TX 77627
Phone: (409) 724-0169
FAX: (409) 724-0271

Workfile ID:	f754a1bb
Federal ID:	760028590
State ID:	na
Federal EPA:	na
State EPA:	na

Preliminary Estimate

Customer: JCSD UNIT# 1260 **Job Number:**

Written By: CHRISTY AUSTIN

Insured:	JCSD UNIT# 1260	Policy #:		Claim #:	
Type of Loss:		Date of Loss:		Days to Repair:	0
Point of Impact:					

Owner:
JCSD UNIT# 1260

Inspection Location:
VIN'S PAINT & BODY MID COUNTY INC.
1025 S HIGHWAY 69
NEDERLAND, TX 77627
Repair Facility
(409) 724-0169 Business

Insurance Company:

VEHICLE

2020 CHEV Tahoe Commercial (Fleet) 4D UTV 8-5.3L Gasoline Direct Injection

VIN:	1GNLCDEC6LR157442	Interior Color:		Mileage In:		Vehicle Out:
License:		Exterior Color:		Mileage Out:		
State:		Production Date:		Condition:		Job #:

TRANSMISSION
Automatic Transmission
Overdrive
POWER
Power Steering
Power Brakes
Power Windows
Power Locks
Power Mirrors
Heated Mirrors
Power Driver Seat
Power Passenger Seat
DECOR
Dual Mirrors
Privacy Glass
Console/Storage
CONVENIENCE
Air Conditioning
Intermittent Wipers
Tilt Wheel
Cruise Control
Rear Defogger
Keyless Entry
Alarm
Message Center
Steering Wheel Touch Controls
Rear Window Wiper
Climate Control
Dual Air Condition
Backup Camera
Parking Sensors
RADIO
AM Radio
FM Radio
Stereo
Search/Seek
CD Player
Auxiliary Audio Connection
SAFETY
Drivers Side Air Bag
Passenger Air Bag
Anti-Lock Brakes (4)
4 Wheel Disc Brakes
Traction Control
Stability Control
Front Side Impact Air Bags
Head/Curtain Air Bags
Communications System
Hands Free Device
Positraction
SEATS
Cloth Seats
Reclining/Lounge Seats
3rd Row Seat
WHEELS
Styled Steel Wheels
PAINT
Clear Coat Paint
TRUCK
Trailer Hitch
Trailering Package
Running Boards/Side Steps

Preliminary Estimate

Customer: JCSD UNIT# 1260 **Job Number:**

2020 CHEV Tahoe Commercial (Fleet) 4D UTV 8-5.3L Gasoline Direct Injection

Line		Oper	Description	Part Number	Qty	Extended Price $		Labor		Paint
1	#	Subl	Four wheel alignment		1	162.44				
2	#	Subl	Wheel balance		1	30.00	X			
3	#	Subl	Two wheel alignment		1	149.95				
4	**FRONT BUMPER**									
5			O/H front bumper					2.5		
6	<>	Repl	Bumper cover w/o park asst	84408068	1	786.40		Incl.		2.8
7			Add for Clear Coat							1.1
8		Repl	LT Filler panel	22936499	1	52.07		Incl.		
9		Repl	LT Bumper cover guide	22806322	1	32.18		0.1		
10	**GRILLE**									
11		R&I	Grille assy standard w/gold emblem					Incl.		
12	#	R&I	police lights					2.0	M	
13	**FRONT LAMPS**									
14		Repl	LT Headlamp assy w/o HID lamps w/RST pkg	87842738	1	538.40		0.5		
15			Aim headlamps					0.5		
16	**RADIATOR SUPPORT**									
17	*	Rpr	Radiator support					3.0		
18	**HOOD**									
19	*	Rpr	Hood (ALU)					4.0		3.3
20			Overlap Major Non-Adj. Panel							-0.2
21			Add for Clear Coat							0.6
22		R&I	R&I hood assy					0.5		
23	**FENDER**									
24	*	Repl	LKQ LT fender assy +25%	84602083	1	1,032.50		3.2		2.2
			Note: LABOR: Time includes R&R/R&I auxiliary battery tray, hinge, protector, washer reservoir, end cap, guide and fender liner. Time includes D&R junction block and D&R ECM. Time is after bumper, hood and headlamp assembly are removed.							
25			Overlap Major Adj. Panel							-0.4
26			Add for Clear Coat							0.4
27		Repl	LT Fender upper bracket	23488049	1	64.87		0.1		
28		Repl	LT Fender liner Tahoe w/o Z71 pkg	22806316	1	142.60		0.3		
29	**WHEELS**									
30		R&I	LT/Front R&I wheel				m	0.1		
31	**FRONT SUSPENSION**									
32		Repl	LT Upper cntrl arm all	84628487	1	253.08	m	1.0	M	
33		Repl	LT Knuckle w/Police pkg	23242659	1	423.55	m	1.8	M	
34			Deduct for Overlap					-0.4	M	
35	**PILLARS, ROCKER & FLOOR**									
36		R&I	LT Running board w/o sport pkg					1.0		
37	**FRONT DOOR**									

Preliminary Estimate

Customer: JCSD UNIT# 1260 **Job Number:**

2020 CHEV Tahoe Commercial (Fleet) 4D UTV 8-5.3L Gasoline Direct Injection

38		R&I	LT Surround w'strip				0.6		
39		R&I	LT Front w'strip				0.1		
40	#	Subl	Hazardous waste removal	1	5.00	X			
41	#	Repl	Cover car	1	3.00	T			
42	#	Repl	Corrosion protection	1	10.00	T			
43	#	Repl	Flex additive	1	6.00	T			
44	#	Rpr	Setup & measure				1.5		
45	#		mask jambs	1					0.4
46	#		prime sand block	1	8.00		0.4		
47	#		pre scan diagnostics	1	65.00		0.5	M	
48	#		post scan diagnostics	1	195.00		0.5	M	
49	#		calibrate steering angle sensor	1	43.76				
			SUBTOTALS		**4,003.80**		**23.8**		**10.2**

ESTIMATE TOTALS

Category	Basis		Rate	Cost $
Parts				3,949.80
Body Labor	18.4 hrs	@	$ 74.00 /hr	1,361.60
Paint Labor	10.2 hrs	@	$ 74.00 /hr	754.80
Mechanical Labor	5.4 hrs	@	$ 125.00 /hr	675.00
Paint Supplies	10.2 hrs	@	$ 64.00 /hr	652.80
Body Supplies	8.5 hrs	@	$ 4.00 /hr	34.00
Miscellaneous				54.00
Subtotal				7,482.00
Sales Tax	$ 4,655.60	@	8.2500 %	384.09
Grand Total				**7,866.09**

MyPriceLink Estimate ID / Quote ID:
1354138655303671809 / 145357861

THIS ESTIMATE MAY HAVE BEEN PREPARED BASED ON THE USE OF
CRASH PARTS SUPPLIED BY A SOURCE OTHER THAN THE MANUFACTURER OF YOUR MOTOR VEHICLE. THERE ARE WARRANTIES APPLICABLE TO THESE REPLACEMENT PARTS. THESE WARRANTIES ARE PROVIDED BY THE MANUFACTURER AND/OR DISTRIBUTOR OF THE PARTS, RATHER THAN BY THE ORIGINAL MANUFACTURER OF YOUR VEHICLE. ALL SHEET METAL COMPONENTS SHOULD ALSO BE CERTIFIED BY THE CERTIFIED AUTOMOBILE PARTS ASSOCIATION. THIS STATEMENT IS APPLICABLE TO PARTS IDENTIFIED WITHIN THE ESTIMATE AS A COMPETITIVE ECONOMY, PXN REPLACEMENT PART OR
SIMILAR WORDING.

ESTIMATE REVIEWED BY SHOP. YES______________NO______________

APPROXIMATE NUMBER OF REPAIR DAYS.________________

SIGNATURE________________________DATE____________

IF YOUR VEHICLE IS OF UNITIZED CONSTRUCTION, IN SOME CASES THE REPAIR SHOP MAY NEED SPECIAL

Preliminary Estimate

Customer: JCSD UNIT# 1260 **Job Number:**

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EQUIPMENT TO PROPERLY REPAIR THE CAR. YOU SHOULD DETERMINE IF THE SHOP YOU SELECT TO COMPLETE THE REPAIRS IS PROPERLY EQUIPPED.

THE ESTIMATE HAS BEEN EXPLAINED TO ME. I UNDERSTAND HOW MY CAR WILL BE REPAIRED. REPAIRS WILL BE DONE AT THE SHOP OF MY CHOICE.

SIGNATURE_______________________________DATE____________________

100% SATISFACTION IS OUR GOAL. YOUR COMMENTS ARE VALUED AND APPRECIATED.

Preliminary Estimate

Customer: JCSD UNIT# 1260 **Job Number:**

2020 CHEV Tahoe Commercial (Fleet) 4D UTV 8-5.3L Gasoline Direct Injection

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Preliminary Estimate

Customer: JCSD UNIT# 1260 **Job Number:**

2020 CHEV Tahoe Commercial (Fleet) 4D UTV 8-5.3L Gasoline Direct Injection

PARTS SUPPLIER LIST

Line	Supplier	Description	Price
24	LKQ Corp 19423 Aldine Westfield Road Houston TX 77073 (281) 444-5559	#~422448143 LKQ LT fender assy +25% Fender L.,S#$W0993 Quote: 2985842090 Expires: 07/05/25	$ 826.00

NAME	AMOUNT	CHECK NO. 30	TOTAL
JURY FUND			
DAWN DONUTS	87.00	529664	
			87.00**
ROAD & BRIDGE PCT.#1			
ART SIGNS & DECALS	250.00	529552	
M&D SUPPLY	62.32	529578	
RITTER @ HOME	501.99	529585	
SEABREEZE CULVERT, INC.	1,482.00	529586	
AT&T	53.34	529591	
VERIZON WIRELESS	75.98	529616	
MARTIN PRODUCT SALES LLC	20,311.68	529636	
SIEBEN EQUIPMENT SERVICE INC	2,900.17	529659	
WILLARD JANNISE	14.75	529666	
DOGGETT FORD	60,782.71	529710	
DOGGETT TOYOTA OF BEAUMONT	16,203.54	529714	
			102,638.48**
ROAD & BRIDGE PCT.#2			
CHARTER COMMUNICATIONS	188.63	529691	
			188.63**
ROAD & BRIDGE PCT. # 3			
SPIDLE & SPIDLE	2,047.87	529548	
CINTAS, INC.	3.20	529557	
ENTERGY	293.75	529570	
SMART'S TRUCK & TRAILER, INC.	328.90	529588	
VERIZON WIRELESS	37.99	529616	
LOWE'S HOME CENTERS, INC.	280.87	529622	
GERALD T PELTIER JR	200.00	529676	
CHARTER COMMUNICATIONS	173.84	529685	
			3,366.42**
ROAD & BRIDGE PCT.#4			
UNITED STATES POSTAL SERVICE	6.25	529619	
EVERETT D ALFRED	109.90	529625	
			116.15**
PARKS & RECREATION			
ENTERGY	627.19	529570	
VERIZON WIRELESS	37.99	529616	
			665.18**
GENERAL FUND			
TAX OFFICE			
ACE IMAGEWEAR	43.75	529587	
UNITED STATES POSTAL SERVICE	1,182.30	529619	
MICHELLE FARNIE	763.60	529652	
ODP BUSINESS SOLUTIONS, LLC	940.38	529696	
KATHERINE CARROLL	638.58	529708	
			3,568.61*
COUNTY HUMAN RESOURCES			
UNITED STATES POSTAL SERVICE	11.02	529619	
BAPTIST PHYSICIAN NETWORK	495.00	529621	
OUTSOLVE, LLC	3,795.00	529694	
AMAZON CAPITAL SERVICES	41.64	529699	
			4,342.66*
AUDITOR'S OFFICE			
UNITED STATES POSTAL SERVICE	14.36	529619	
ODP BUSINESS SOLUTIONS, LLC	264.34	529696	
			278.70*
COUNTY CLERK			
FED EX	136.92	529566	
UNITED STATES POSTAL SERVICE	143.37	529619	
ODP BUSINESS SOLUTIONS, LLC	117.28	529696	
PROPERTY RECORDS INDUSTRY ASSOCIATI	385.00	529705	
TRUDY GRINNELL	148.40	529716	
			930.97*
COUNTY JUDGE			

NAME	AMOUNT	CHECK NO.	TOTAL
LAIRON DOWDEN, JR.	500.00	529562	
UNITED STATES POSTAL SERVICE	2.35	529619	
			502.35*
RISK MANAGEMENT			
UNITED STATES POSTAL SERVICE	4.57	529619	
			4.57*
COUNTY TREASURER			
UNITED STATES POSTAL SERVICE	118.74	529619	
TIM FUNCHESS	909.18	529641	
			1,027.92*
PURCHASING DEPARTMENT			
UNITED STATES POSTAL SERVICE	1.66	529619	
			1.66*
GENERAL SERVICES			
CASH ADVANCE ACCOUNT	95.00	529576	
CROWN CASTLE INTERNATIONAL	2,059.98	529629	
LJA ENGINEERING INC	1,679.08	529647	
UNIFIED POWER	6,115.04	529679	
CHARTER COMMUNICATIONS	2,442.83	529683	
CHARTER COMMUNICATIONS	221.17	529686	
CHARTER COMMUNICATIONS	236.78	529687	
CHARTER COMMUNICATIONS	974.93	529693	
			13,824.81*
DATA PROCESSING			
CDW COMPUTER CENTERS, INC.	2,116.57	529599	
VERIZON WIRELESS	125.98	529616	
SCOTT LEBLANC	88.00	529663	
STEEPMEADOW SOLUTIONS, LLC	7,129.72	529682	
ODP BUSINESS SOLUTIONS, LLC	103.36	529696	
AMAZON CAPITAL SERVICES	13.59	529699	
			9,577.22*
VOTERS REGISTRATION DEPT			
UNITED STATES POSTAL SERVICE	117.04	529619	
			117.04*
ELECTIONS DEPARTMENT			
DEPARTMENT OF INFORMATION RESOURCES	.01	529600	
UNITED STATES POSTAL SERVICE	90.39	529619	
PENSKE TRUCK LEASING CO LP	2,015.42	529627	
ODP BUSINESS SOLUTIONS, LLC	235.98	529696	
			2,341.80*
DISTRICT ATTORNEY			
UNITED STATES POSTAL SERVICE	117.96	529619	
RITA HURT	300.00	529646	
THOMSON REUTERS-WEST	4,876.24	529654	
			5,294.20*
DISTRICT CLERK			
CASH ADVANCE ACCOUNT	1,262.40	529576	
UNITED STATES POSTAL SERVICE	217.32	529619	
FUNCTION 4 LLC	600.00	529668	
AERIALINK	204.36	529706	
			2,284.08*
CRIMINAL DISTRICT COURT			
DAVID GROVE	8,750.00	529549	
DOUGLAS M. BARLOW, ATTORNEY AT LAW	3,468.75	529554	
DONALD W. DUESLER & ASSOC.	8,750.00	529564	
MARSHA NORMAND	8,750.00	529581	
KEVIN S. LAINE	4,375.00	529596	
JOHN D WEST	8,750.00	529602	
UNITED STATES POSTAL SERVICE	10.20	529619	
LANGSTON ADAMS	8,750.00	529623	
JASON ROBERT NICKS	4,375.00	529639	
			55,978.95*
58TH DISTRICT COURT			

NAME	AMOUNT	CHECK NO.	TOTAL
SYDNEY MOREAU	141.00	529653	
			141.00*
60TH DISTRICT COURT			
DON TAYLOR	63.00	529656	
BLUE TRITON BRANDS INC	28.98	529711	
			91.98*
136TH DISTRICT COURT			
STATE BAR OF TEXAS	388.50	529592	
TERI DAIGLE, CSR, RPR	165.00	529601	
			553.50*
252ND DISTRICT COURT			
THOMAS J. BURBANK PC	800.00	529556	
DELL MARKETING L.P.	1,635.19	529561	
WENDELL RADFORD	1,400.00	529583	
NATHAN REYNOLDS, JR.	600.00	529584	
KEVIN S. LAINE	4,375.00	529596	
UNITED STATES POSTAL SERVICE	.69	529619	
JOEL WEBB VAZQUEZ	700.00	529630	
JASON ROBERT NICKS	4,375.00	529639	
			13,885.88*
279TH DISTRICT COURT			
ALISA RAUMAKER, CSR	77.40	529551	
LANGSTON ADAMS	1,210.00	529623	
JOEL WEBB VAZQUEZ	330.00	529630	
KIMBERLY PHELAN, P.C.	1,870.00	529634	
BRITTANIE HOLMES	440.00	529649	
THE PARDUE LAW FIRM, PLLC	2,948.00	529680	
			6,875.40*
JUSTICE COURT-PCT 1 PL 1			
CDW COMPUTER CENTERS, INC.	52.58	529599	
UNITED STATES POSTAL SERVICE	60.03	529619	
AMAZON CAPITAL SERVICES	1,303.26	529699	
			1,415.87*
JUSTICE COURT-PCT 1 PL 2			
UNITED STATES POSTAL SERVICE	24.15	529619	
			24.15*
JUSTICE COURT-PCT 2			
ODP BUSINESS SOLUTIONS, LLC	92.02	529696	
			92.02*
JUSTICE COURT-PCT 4			
DEPARTMENT OF INFORMATION RESOURCES	.02	529600	
			.02*
JUSTICE COURT-PCT 6			
TEXAS STATE UNIVERSITY SAN MARS	75.00	529589	
UNITED STATES POSTAL SERVICE	22.08	529619	
SIERRA SPRING WATER CO. - BT	133.90	529620	
DIRECTV, LLC	99.24	529681	
			330.22*
JUSTICE COURT-PCT 7			
AT&T	50.14	529590	
			50.14*
COUNTY COURT AT LAW NO.1			
UNITED STATES POSTAL SERVICE	.69	529619	
EFFIE ROJO	66.00	529665	
			66.69*
COUNTY COURT AT LAW NO. 2			
TODD W LEBLANC	350.00	529546	
JACK LAWRENCE	425.00	529550	
JOHN EUGENE MACEY	1,075.00	529579	
UNITED STATES POSTAL SERVICE	16.43	529619	
LANGSTON ADAMS	350.00	529623	

33

NAME	AMOUNT	CHECK NO.	TOTAL
ADA V. CHRISTY, CSR	3,646.50	529624	
			5,862.93*
COUNTY COURT AT LAW NO. 3			
UNITED STATES POSTAL SERVICE	19.88	529619	
			19.88*
COURT MASTER			
LAWRENCE E THORNE III	4,075.37	529640	
KENT W JOHNS	2,000.00	529643	
			6,075.37*
COMMUNITY SUPERVISION			
CHARTER COMMUNICATIONS	85.43	529692	
			85.43*
SHERIFF'S DEPARTMENT			
FED EX	37.96	529567	
DEPARTMENT OF INFORMATION RESOURCES	537.28	529600	
UNITED STATES POSTAL SERVICE	2,704.83	529619	
ODP BUSINESS SOLUTIONS, LLC	358.75	529696	
			3,638.82*
CRIME LABORATORY			
FED EX	54.37	529568	
CDW COMPUTER CENTERS, INC.	208.40	529599	
ODP BUSINESS SOLUTIONS, LLC	127.24	529696	
			390.01*
JAIL - NO. 2			
BOB BARKER CO., INC.	1,041.54	529553	
CITY OF BEAUMONT - WATER DEPT.	34,812.84	529558	
ECOLAB	724.38	529565	
HYDRO-CLEAN SERVICES, INC.	1,775.00	529573	
JACK BROOKS REGIONAL AIRPORT	52.80	529575	
KIRKSEY'S SPRINT PRINTING	24.95	529577	
M&D SUPPLY	41.86	529578	
MOTION INDUSTRIES, INC.	1,111.24	529580	
UNITED RENTALS	700.00	529633	
A1 FILTER SERVICE COMPANY	998.40	529645	
CONSTELLATION NEWENERGY - GAS DIVIS	1,694.10	529651	
THOMSON REUTERS-WEST	230.00	529654	
GALLS LLC	309.43	529662	
TRINITY SERVICES GROUP INC	49,799.67	529675	
AMAZON CAPITAL SERVICES	66.49	529699	
TURN KEY HEALTH CLINICS LLC	476,355.21	529715	
			569,737.91*
JUVENILE PROBATION DEPT.			
VERIZON WIRELESS	54.29	529616	
UNITED STATES POSTAL SERVICE	8.07	529619	
			62.36*
JUVENILE DETENTION HOME			
CITY OF BEAUMONT - WATER DEPT.	6,425.49	529558	
			6,425.49*
CONSTABLE PCT 1			
VERIZON WIRELESS	265.15	529616	
UNITED STATES POSTAL SERVICE	26.25	529619	
			291.40*
CONSTABLE-PCT 2			
VERIZON WIRELESS	113.97	529616	
THIRD COAST TINT	50.00	529638	
SILSBEE FORD INC	3,746.08	529657	
			3,910.05*
CONSTABLE-PCT 4			
VERIZON WIRELESS	113.97	529616	
			113.97*
CONSTABLE-PCT 6			

NAME	AMOUNT	CHECK NO.	TOTAL
VERIZON WIRELESS	113.97	529616	
UNITED STATES POSTAL SERVICE	16.04	529619	
DISCOUNT UNIFORM INTERNATIONAL INC	511.85	529635	
			641.86*
CONSTABLE PCT. 7			
AT&T	50.14	529590	
VERIZON WIRELESS	113.97	529616	
			164.11*
CONSTABLE PCT. 8			
VERIZON WIRELESS	113.97	529616	
			113.97*
HEALTH AND WELFARE NO. 1			
COMMUNITY FUNERAL CHAPEL, INC.	900.00	529560	
UNITED STATES POSTAL SERVICE	81.33	529619	
BLUE TRITON BRANDS INC	165.35	529712	
			1,146.68*
HEALTH AND WELFARE NO. 2			
CLAYBAR FUNERAL HOME, INC.	900.00	529559	
GABRIEL FUNERAL HOME, INC.	900.00	529569	
AT&T	50.14	529590	
			1,850.14*
NURSE PRACTITIONER			
LESLIE RIGGS	1,448.00	529660	
			1,448.00*
INDIGENT MEDICAL SERVICES			
VERIZON WIRELESS	78.22	529616	
CARDINAL HEALTH 110 INC	21,370.91	529655	
KAYLEE BENNETT	10.00	529678	
			21,459.13*
MAINTENANCE-BEAUMONT			
CITY OF BEAUMONT - WATER DEPT.	14,503.14	529558	
M&D SUPPLY	313.74	529578	
ACE IMAGEWEAR	233.82	529587	
AT&T	122.20	529590	
DEPARTMENT OF INFORMATION RESOURCES	1.59	529600	
BAKER DISTRIBUTING COMPANY	1,176.97	529628	
CHARTER COMMUNICATIONS	237.87	529690	
ODP BUSINESS SOLUTIONS, LLC	120.59	529696	
AMAZON CAPITAL SERVICES	148.93	529699	
			16,858.85*
MAINTENANCE-PORT ARTHUR			
BETA TECHNOLOGY	559.46	529555	
DRAGO HARDWARE CO.	9.25	529563	
AT&T	72.06	529590	
LOWE'S HOME CENTERS, INC.	152.55	529622	
TEXAS GAS SERVICE	83.92	529626	
BE'S SMALL ENGINE SERVICES	635.00	529673	
CHARTER COMMUNICATIONS	514.64	529689	
PARKER'S BUILDING SUPPLY	89.13	529697	
			2,116.01*
SERVICE CENTER			
ACTION AUTO GLASS	437.47	529547	
CINTAS, INC.	102.41	529557	
HI-LINE	637.00	529572	
J.K. CHEVROLET CO.	1,962.42	529574	
PHILPOTT MOTORS, INC.	703.59	529582	
JEFFERSON CTY. TAX OFFICE	7.50	529603	
JEFFERSON CTY. TAX OFFICE	7.50	529604	
JEFFERSON CTY. TAX OFFICE	7.50	529605	
JEFFERSON CTY. TAX OFFICE	7.50	529606	
JEFFERSON CTY. TAX OFFICE	7.50	529607	
JEFFERSON CTY. TAX OFFICE	7.50	529608	
JEFFERSON CTY. TAX OFFICE	7.50	529609	
JEFFERSON CTY. TAX OFFICE	7.50	529610	

NAME	AMOUNT	CHECK NO. [35]	TOTAL
JEFFERSON CTY. TAX OFFICE	22.00	529611	
JEFFERSON CTY. TAX OFFICE	7.50	529612	
JEFFERSON CTY. TAX OFFICE	7.50	529613	
JEFFERSON CTY. TAX OFFICE	228.25	529614	
JEFFERSON CTY. TAX OFFICE	7.50	529615	
BUMPER TO BUMPER	165.84	529632	
MIGHTY OF SOUTHEAST TEXAS	1,670.17	529644	
ADVANCE AUTO PARTS	168.83	529650	
1800RADIATOR & AC	124.00	529661	
TOWN AND COUNTRY FORD	2,962.42	529702	
TRIANGLE EQUIPMENT II LLC	520.00	529703	
MASSEY SERVICES INC	72.50	529704	
			9,859.40*
VETERANS SERVICE			
UNITED STATES POSTAL SERVICE	2.50	529619	
			2.50*
			775,876.68**
MOSQUITO CONTROL FUND			
ACE IMAGEWEAR	153.40	529587	
UNITED PARCEL SERVICE	28.31	529594	
FASTENAL	153.20	529598	
DEPARTMENT OF INFORMATION RESOURCES	.12	529600	
LJA ENGINEERING INC	1,015.00	529647	
O'REILLY AUTO PARTS	55.94	529671	
MASSEY SERVICES INC	62.50	529704	
			1,468.47**
JUVENILE PROB & DET. FUND			
VERIZON WIRELESS	71.22	529616	
			71.22**
COMMUNITY SUPERVISION FND			
CASH ADVANCE ACCOUNT	1,681.46	529576	
PEGGY HARRISON	157.97	529595	
DEPARTMENT OF INFORMATION RESOURCES	.02	529600	
VERIZON WIRELESS	11.80	529616	
UNITED STATES POSTAL SERVICE	118.27	529619	
JCCSC	295.00	529642	
CHARTER COMMUNICATIONS	208.53	529688	
KIMBERLY VALDEZ	54.72	529700	
			2,504.17**
COMMUNITY CORRECTIONS PRG			
M&D SUPPLY	21.72	529578	
			21.72**
COUNTY CLK RECORDS ARCHIV			
IDOCKET.COM LLC	59,500.00	529707	
			59,500.00**
DARE CONTRIBUTIONS FUND			
SYMBOLARTS	2,517.50	529669	
			2,517.50**
CONST. PCT. 7 EDUCATION			
CASH ADVANCE ACCOUNT	456.20	529576	
			456.20**
J.P. COURTROOM TECH. FUND			
VERIZON WIRELESS	125.00	529616	
			125.00**
HOTEL OCCUPANCY TAX FUND			
CINTAS, INC.	239.84	529557	
ENTERGY	1,587.78	529570	
DEPARTMENT OF INFORMATION RESOURCES	.67	529600	
ALLIANCE MECHANICAL SERVICES	445.50	529631	
LA RUE ROUGEAU	152.60	529637	
CHARTER COMMUNICATIONS	130.63	529684	
			2,557.02**
AIRPORT FUND			

NAME	AMOUNT	CHECK NO.	TOTAL
HARTMANN BLDG. SPECIALITIES	71.44	529571	
TRONAIR	519.00	529593	
VERIZON WIRELESS	37.99	529616	
LOWE'S HOME CENTERS, INC.	807.63	529622	
SOUTHEAST TEXAS PARTS AND EQUIPMENT	7,981.60	529658	
EAGLE PUMP & METERS INC	1,574.00	529667	
TITAN AVIATION FUELS	55,443.82	529672	
THE HOME DEPOT PRO	448.02	529674	
ODP BUSINESS SOLUTIONS, LLC	208.33	529696	
SIDDONS MARTIN EMERGENCY GROUP LLC	408.10	529698	
UNIVERSAL CLIMATE CONTROL LLC	968.28	529701	
MASSEY SERVICES INC	284.14	529704	
DISABLED AIRCRAFT TOOLS LLC	6,118.85	529713	
			74,871.20**
SE TX EMP. BENEFIT POOL			
UNITED STATES TREASURY	7,991.41	529597	
EXPRESS SCRIPTS INC	2.00	529670	
UNITED HEALTHCARE SERVICES INC	161,723.04	529677	
LANTERN SPECIALTY CARE	6.36	529709	
			169,722.81**
SETEC FUND			
INDUSTRIAL & COMMERCIAL MECHANICAL	9,004.66	529648	
			9,004.66**
JUSTICE COURT SUPPORT FND			
VERIZON WIRELESS	37.99	529616	
			37.99**
ELECTION SECURITY GRANT			
STEEPMEADOW SOLUTIONS, LLC	282.30	529682	
			282.30**
CNTY & DIST COURT TECH FD			
VERIZON WIRELESS	113.99	529616	
			113.99**
MARINE DIVISION			
VERIZON WIRELESS	151.96	529617	
			151.96**
			1,206,344.75***

Entergy Business Center
EBC, 425 West Center Street, Little Rock AR
T 800-766-1648
ebc@entergy.com

ENTERGY TEXAS
CUSTOMER RATE CHANGE REQUEST

JEFFERSON COUNTY ANNEX
RE: Service Address - 1295 PEARL ST , BEAUMONT, TX 77701-3621
Account Number - 137087110

Please change the rate schedule applicable to my company's electric service to Entergy Texas. rate schedule TX_SGS. I understand that this new rate schedule will be applicable to my company's account. Consistent with Entergy Texas terms and conditions and the provisions of the new rate, I must take service under the new rate for a minimum term of year(s).

Upon acceptance by Entergy Texas, this Customer Rate Change Request shall serve to modify my company's current agreement for electric/gas service, only with regard to the rate schedule under which service is provided and the contract period applicable to my electric/gas service as specified in the rate schedule, Entergy Texas terms and conditions, and the agreement for electric/gas service with my company; all other terms and conditions of such agreement will remain unchanged and in full force and effect. I also understand, however, that Entergy Texas, in its sole discretion, may require that my company execute a new electric/gas service agreement in order to implement such change in rate schedules.

I certify that I am authorized by my Company to instruct you to make this change in rate schedules.

Signature and Date

Print Name and Title

Contact Phone Number

Please Return to: Entergy Business Center
P.O. Box 551
Mail Unit: A-TCBY-24D
Little Rock, AR 72203

5/22/2025 6000 ARA 28650 Paul Blackburn

entergy

Entergy Business Center
EBC, 425 West Center Street, Little Rock AR
T 800-766-1648
ebc@entergy.com

Thursday, May 22, 2025

JEFFERSON COUNTY ANNEX
RE: Service Address - 1295 PEARL ST , BEAUMONT, TX 77701-3621
Account Number - 137087110

Dear: Valued Customer

We have some good news for you. Based on your prior usage, you could see an annual savings of $557.00 on your electric bill from Entergy Texas. We review our records each year to ensure that we offer service to customers at the most economical rate available, and are pleased to offer a more cost-effective option to you.

To take advantage of this new rate schedule, please complete the enclosed Customer Rate Change Request and return the original signed document to the Entergy Business Center at the address shown. To complete the change, your company may also be required to establish a new electric service agreement with us. If so, we will let you know when the agreement is ready for you to sign.

Your rate will change from TX_GS1 to TX_SGS if we receive your signed request form and signed agreement, (if required). The new rate would apply prospectively and your actual savings would depend on how closely your usage levels for the coming year match last year's, as well as other factors such as fuel costs.

If you have questions or would like to receive a detailed comparison, please contact the Entergy Business Center at 1-800-766-1648 during regular business hours.

Sincerely,

Paul Blackburn

Entergy Business Center

5/22/2025 6000 ARA 28650 Paul Blackburn

Entergy Business Center
EBC, 425 West Center Street, Little Rock AR
T 800-766-1648
ebc@entergy.com

JEFFERSON COUNTY ANNEX
1149 PEARL ST FL 7
BEAUMONT, TX 77701-3638

28650.2025

5/22/2025 6000 ARA 28650 Paul Blackburn

CHRISTOPHER L. BATES
CONSTABLE PCT. 2
JEFFERSON COUNTY

JEFFERSON COUNTY TEXAS

525 LAKESHORE DRIVE
SUB- COURTHOUSE
PORT ARTHUR, TEXAS 77640
PHONE: 409-983-8335
FAX: 409-983-8320

June 23, 2025

Jeff Branick, County Judge
1149 Pearl St.
Beaumont, TX 77701

Re: Agenda Item

Judge Branick,

I would like to place an item on the agenda for the Commissioner's Court Meeting, Tuesday, July 1, 2025.

This request is for approval of out-of-state travel for Constable Bates to attend the National Constables and Marshals Association Conference in Hot Springs, Arkansas, from September 21 to 27. All expenses related to this conference will be funded through LEOSE (Law Enforcement Officer Standards and Education) funds provided by the Texas State Comptroller's Office. No county funds will be used. The LEOSE funds are held in a dedicated account (#272), maintained separately by Jefferson County.

Thank you,

Chief Craig Turner
Christopher L. Bates
Constable, Pct. 2

KATE CARROLL
Jefferson County
Tax Assessor Collector

Mailing • P.O. Box 2112 • Beaumont, Texas 77704-2112
Physical Address • 1149 Pearl • Beaumont, Texas 77701
Phone: 409-835-8516 • Fax: 409-835-8589

Chief Deputy Operations – Michelle Farnie * Chief Deputy Finance – Cindy Savant, P.C.C.

Tax Refund Determination

Taxpayer name:	Ajeshkumar H Patel or Gayatri A Patel
Address:	5101 E Parkway St Groves, TX 77619
Account Number:	040850-000/003600-00000
Amount of Refund:	$3,654.35
Reason:	The taxpayer mailed a payment of $6,315.74 on 05/31/25, including account information for three accounts (040850/003600, 040850/003500, & 040850/003400). Two accounts (040850/003400 & 040850/003500) had previously been paid on 10/31/2024, which resulted in an overpayment of $3,654.35.

Upon review, by the Tax Office and Auditor's department, both agreed for placement of an agenda item on the Commissioners' Court agenda for approval as required by Tax Code Section 31.11.

Kate Carroll
Kate Carroll
Jefferson County Tax Assessor-Collector

6/10/25
Date

County Auditor employee

6/12/25
Date

DUPLICATE TAX RECEIPT

KATE CARROLL
JEFFERSON COUNTY TAX ASSESSOR-COLLECTOR
P.O. BOX 2112, BEAUMONT, TX 77704
EMAIL: PROPERTY@JEFFERSONCOUNTYTX.GOV
(409) 835-8516, WEBSITE: WWW.JEFFCOTAX.COM

Certified Owner:

PATEL AJESH
5101 E PARKWAY ST
GROVES , TX 77619-2915

Legal Description:
LESS S 50' FOR R/W OF LT 22 BLK 2
MANNING

Parcel Address: 2815 HWY 73
Legal Acres: 0.1358

Deposit No: M0602202527A
Validation No: 900000074182048
Account No: **040850-000/003600-00000**
Operator Code: SREYESURBIETA

Remit Seq No: 60264564
Receipt Date: 05/31/2025
Deposit Date: 06/02/2025
Print Date: 06/09/2025
NO.: 60932

Year	Tax Unit Name	Tax Value	Tax Rate Per/100	Levy Paid	P&I	Coll Fee Paid	Total
2024	Overpay	0	0.000000	0.00	0.00	0.00	3,654.35
2023	Jefferson County	59,318	0.359000	212.95	59.63	54.52	327.10
2023	Port Arthur Isd	59,318	1.326300	786.71	220.28	201.40	1,208.39
2023	City Of Port Arthur	59,318	0.648641	384.75	107.73	98.50	590.98
2023	Port Of Port Arthur	59,318	0.178531	105.90	29.65	27.11	162.66
2023	Drainage District #7	59,318	0.320573	190.16	53.24	48.68	292.08
2023	Sabine-Neches Nav. Dist.	59,318	0.088000	52.20	14.62	13.36	80.18
				$1,732.67	**$485.15**	**$443.57**	**$6,315.74**

>--

Check Number(s):
256

PAYMENT TYPE: --<

Checks: $6,315.74

Exemptions on this property:

Total Applied: $6,315.74

Change Paid: $0.00

ACCOUNT PAID IN FULL

PAYER:
PATEL AJESHKUMAR H OR
GAYATRI A PATEL
5101 E PARKWAY ST
GROVES , TX 77619

JEFFERSON COUNTY

Shopping Cart

Property Tax Balance

Begin a New Search

Paid correctly

Make your check or money order payable to:
Jefferson County Tax Office
PO BOX 2112
BEAUMONT, TX 77704-2112

Shopping Cart: For your convenience you may pay several accounts at once. Click the 'Click Here to Pay Now' button to add this account to the shopping cart. Additional accounts can be added by doing a search again, then clicking the 'Click Here to Pay Now' button for each account. Up to 50 accounts may be paid at one time. Accounts are not saved in the shopping cart after you go to the Certified Payment web site.

Unless otherwise noted, all data refers to tax information for 2024. All amounts due include penalty, interest, and attorney fees when applicable.

Account Number: 04085000000360000000

Pending Credit Card or eCheck Payments:
No Payment Pending

Click Here to Pay Now

Address:
PATEL AJESH
5101 E PARKWAY ST
GROVES, TX 77619-2915

Property Site Address:
2815 HWY 73
77640

Legal Description:
LESS S 50' FOR R/W OF LT 22 BLK 2
MANNING

Current Tax Levy: $1,908.72

Current Amount Due: $0.00

Prior Year Amount Due: $2,661.39

Total Amount Due: $2,661.39

Last Payment Amount for Current Year Taxes:
$1,908.72

Market Value: $66,636

Land Value: $2,610

Improvement Value: $64,026

Capped Value: $0

Agricultural Value: $0

Exemptions: None

Taxes Due Detail by Year and Jurisdiction

Payment Information

Print Payment Record

Current Tax Statement

JEFFERSON COUNTY

Shopping Cart

Property Tax Balance

Begin a New Search

Paid 10/31/24
(Overpayment)

Make your check or money order payable to:
Jefferson County Tax Office
PO BOX 2112
BEAUMONT, TX 77704-2112

Shopping Cart: For your convenience you may pay several accounts at once. Click the 'Click Here to Pay Now' button to add this account to the shopping cart. Additional accounts can be added by doing a search again, then clicking the 'Click Here to Pay Now' button for each account. Up to 50 accounts may be paid at one time. Accounts are not saved in the shopping cart after you go to the Certified Payment web site.

Unless otherwise noted, all data refers to tax information for 2024. All amounts due include penalty, interest, and attorney fees when applicable.

Account Number: 04085000000340000000

Address:
PATEL AJESH
5101 E PARKWAY ST
GROVES, TX 77619-2915

Property Site Address:
2811 HWY 73
77640

Legal Description:
LT 17 18 19 & 20 BLK 2 MANNING LESS S 50' FOR R/W

Current Tax Levy: $1,824.72

Current Amount Due: $0.00

Prior Year Amount Due: $0.00

Total Amount Due: $0.00

Last Payment Amount for Current Year Taxes:
$1,824.72

Pending Credit Card or eCheck Payments:
No Payment Pending

Market Value: $63,703

Land Value: $9,810

Improvement Value: $53,893

Capped Value: $0

Agricultural Value: $0

Exemptions: None

Taxes Due Detail by Year and Jurisdiction

Payment Information

Print Payment Record

Current Tax Statement

Register to Receive Electronic Tax Statements

JEFFERSON COUNTY

Shopping Cart

Property Tax Balance

Begin a New Search

Paid 10/31/24
(Overpayment)

Make your check or money order payable to:
Jefferson County Tax Office
PO BOX 2112
BEAUMONT, TX 77704-2112

Shopping Cart: For your convenience you may pay several accounts at once. Click the 'Click Here to Pay Now' button to add this account to the shopping cart. Additional accounts can be added by doing a search again, then clicking the 'Click Here to Pay Now' button for each account. Up to 50 accounts may be paid at one time. Accounts are not saved in the shopping cart after you go to the Certified Payment web site.

Unless otherwise noted, all data refers to tax information for 2024. All amounts due include penalty, interest, and attorney fees when applicable.

Account Number: 04085000000350000000

Address:
PATEL AJESH
5101 E PARKWAY ST
GROVES, TX 77619-2915

Property Site Address:
2815 HWY 73
77640

Legal Description:
LESS S 50' FOR R/W OF LT 21 BLK 2
MANNING

Current Tax Levy: $1,829.63

Current Amount Due: $0.00

Prior Year Amount Due: $0.00

Total Amount Due: $0.00

Last Payment Amount for Current Year Taxes:
$1,829.63

Pending Credit Card or eCheck Payments:
No Payment Pending

Market Value: $63,875

Land Value: $2,700

Improvement Value: $61,175

Capped Value: $0

Agricultural Value: $0

Exemptions: None

Taxes Due Detail by Year and Jurisdiction

Payment Information

Print Payment Record

Current Tax Statement

Register to Receive Electronic Tax Statements

From
AJ PASTEL
5101. E. Parkway
Groves.
TX- 77619

HOUSTON TX RPDC 773
29 MAY 2025 AM 3 L

To. Jefferson County tax office
P O Box 2112
Beaumont
TX- 77704-2112

RECEIVED
JUN 02 2025

77704-211212

DUPLICATE TAX RECEIPT

KATE CARROLL
JEFFERSON COUNTY TAX ASSESSOR-COLLECTOR
P.O. BOX 2112, BEAUMONT, TX 77704
EMAIL: PROPERTY@JEFFERSONCOUNTYTX.GOV
(409) 835-8516, WEBSITE: WWW.JEFFCOTAX.COM

Certified Owner:

PATEL AJESH
5101 E PARKWAY ST
GROVES , TX 77619-2915

Legal Description:

LT 17 18 19 & 20 BLK 2 MANNING LESS S
50' FOR R/W

Parcel Address: 2811 HWY 73
Legal Acres: 0.6964

Deposit No: M1104202409A
Validation No: 900000071234937
Account No: **040850-000/003400-00000**
Operator Code: HSALAZAR

Remit Seq No: 57510075
Receipt Date: 10/31/2024
Deposit Date: 11/04/2024
Print Date: 06/09/2025
NO.: 60929

Year	Tax Unit Name	Tax Value	Tax Rate Per/100	Levy Paid	P&I	Coll Fee Paid	Total
2024	Jefferson County	63,703	0.357000	227.42	0.00	0.00	227.42
2024	Port Arthur Isd	63,703	1.317639	839.38	0.00	0.00	839.38
2024	City Of Port Arthur	63,703	0.626272	398.95	0.00	0.00	398.95
2024	Port Of Port Arthur	63,703	0.177869	113.31	0.00	0.00	113.31
2024	Drainage District #7	63,703	0.297632	189.60	0.00	0.00	189.60
2024	Sabine-Neches Nav. Dist.	63,703	0.088000	56.06	0.00	0.00	56.06
				$1,824.72	**$0.00**	**$0.00**	**$1,824.72**

>--

Check Number(s):
223

PAYMENT TYPE: --<

Checks: $1,824.72

Exemptions on this property:

Total Applied: $1,824.72

Change Paid: $0.00

ACCOUNT PAID IN FULL

PAYER:

PATEL AJESHKUMAR H OR
GAYATRI A PATEL
5101 E PARKWAY ST
GROVES , TX 77619

DUPLICATE TAX RECEIPT

KATE CARROLL
JEFFERSON COUNTY TAX ASSESSOR-COLLECTOR
P.O. BOX 2112, BEAUMONT, TX 77704
EMAIL: PROPERTY@JEFFERSONCOUNTYTX.GOV
(409) 835-8516, WEBSITE: WWW.JEFFCOTAX.COM

Certified Owner:

PATEL AJESH
5101 E PARKWAY ST
GROVES , TX 77619-2915

Legal Description:

LESS S 50' FOR R/W OF LT 21 BLK 2
MANNING

Parcel Address: 2815 HWY 73
Legal Acres: 0.1478

Deposit No: M1104202409A
Validation No: 900000071234937
Account No: **040850-000/003500-00000**
Operator Code: HSALAZAR

Remit Seq No: 57510075
Receipt Date: 10/31/2024
Deposit Date: 11/04/2024
Print Date: 06/09/2025
NO.: 60931

Year	Tax Unit Name	Tax Value	Tax Rate Per/100	Levy Paid	P&I	Coll Fee Paid	Total
2024	Jefferson County	63,875	0.357000	228.03	0.00	0.00	228.03
2024	Port Arthur Isd	63,875	1.317639	841.64	0.00	0.00	841.64
2024	City Of Port Arthur	63,875	0.626272	400.03	0.00	0.00	400.03
2024	Port Of Port Arthur	63,875	0.177869	113.61	0.00	0.00	113.61
2024	Drainage District #7	63,875	0.297632	190.11	0.00	0.00	190.11
2024	Sabine-Neches Nav. Dist.	63,875	0.088000	56.21	0.00	0.00	56.21
2023	Jefferson County	56,883	0.359000	112.56	23.64	27.24	163.44
2023	Port Arthur Isd	56,883	1.326300	415.86	87.33	100.64	603.83
2023	City Of Port Arthur	56,883	0.648641	203.38	42.71	49.22	295.31
2023	Port Of Port Arthur	56,883	0.178531	55.97	11.75	13.54	81.26
2023	Drainage District #7	56,883	0.320573	100.51	21.11	24.32	145.94
2023	Sabine-Neches Nav. Dist.	56,883	0.088000	27.59	5.79	6.68	40.06
				$2,745.50	**$192.33**	**$221.64**	**$3,159.47**

>--

Check Number(s):
223

PAYMENT TYPE: --<

Checks: $3,159.47

Exemptions on this property:

Total Applied: $3,159.47

Change Paid: $0.00

ACCOUNT PAID IN FULL

PAYER:

PATEL AJESHKUMAR H OR
GAYATRI A PATEL
5101 E PARKWAY ST
GROVES , TX 77619

KATE CARROLL
Jefferson County
Tax Assessor Collector

Mailing • P.O. Box 2112 • Beaumont, Texas 77704-2112
Physical Address •1149 Pearl • Beaumont, Texas 77701
Phone: 409-835-8516 • Fax: 409-835-8589

Chief Deputy Operations – Michelle Farnie * Chief Deputy Finance – Cindy Savant, P.C.C.

Tax Refund Determination

Taxpayer name:	Caleb D. Kress
Address:	5705 Kathy Ln. Beaumont, TX 77713
Account Number:	052520-000/002500-00000
Amount of Refund:	$4,327.20
Reason:	Corelogic (mortgage company) mailed in payment of $4,327.20 on 12/15/2023, the account was paid in full. Corelogic mailed in a subsequent payment (posted on 12/28/2023) in the amount of $4,327.20. Subsequent payment resulted in an overpayment. Refund check was then not received and/or lost and refund replacement request was submitted on 06/24/24. Refund check was re-issued and has now we've receive letter from Corelogic stating they no longer service this account, requests that we refund homeowner at the time of payment.

Upon review, by the Tax Office and Auditor's department, both agreed for placement of an agenda item on the Commissioners' Court agenda for approval as required by Tax Code Section 31.11.

Kate Carroll
Kate Carroll
Jefferson County Tax Assessor-Collector

6/10/25
Date

County Auditor employee

6/12/25
Date

DUPLICATE TAX RECEIPT

1st payment

KATE CARROLL
JEFFERSON COUNTY TAX ASSESSOR-COLLECTOR
P.O. BOX 2112, BEAUMONT, TX 77704
EMAIL: PROPERTY@JEFFERSONCOUNTYTX.GOV
(409) 835-8516, WEBSITE: WWW.JEFFCOTAX.COM

Certified Owner:

KRESS CALEB D
5705 KATHY LN
BEAUMONT , TX 77713

Legal Description:
LOT 8 BLK 2 PINE GLEN 4TH PHASE 2

Parcel Address: 5705 KATHY LN
Legal Acres: 0.1515

Deposit No: M1215202309A
Validation No: 900000067826420
Account No: 052520-000/002500-00000
Operator Code: HSALAZAR

Remit Seq No: 54825523 ✓
Receipt Date: 12/15/2023
Deposit Date: 12/15/2023
Print Date: 06/09/2025
NO.: 83407

Year	Tax Unit Name	Tax Value	Tax Rate Per/100	Levy Paid	P&I	Coll Fee Paid	Total
2023	Jefferson County	188,411	0.359000	676.40	0.00	0.00	676.40
2023	Beaumont Isd	135,514	0.986410	1,336.72	0.00	0.00	1,336.72
2023	City Of Beaumont	235,514	0.681485	1,604.99	0.00	0.00	1,604.99
2023	Port Of Beaumont	188,411	0.095921	180.73	0.00	0.00	180.73
2023	Drainage District #6	188,411	0.192429	362.56	0.00	0.00	362.56
2023	Sabine-Neches Nav. Dist.	188,411	0.088000	165.80	0.00	0.00	165.80
				$4,327.20	**$0.00**	**$0.00**	**$4,327.20**

>--

Check Number(s):
9064681

PAYMENT TYPE: --<

Checks: $4,327.20

Exemptions on this property:

HOMESTEAD

Total Applied: $4,327.20

Change Paid: $0.00

ACCOUNT PAID IN FULL

PAYER:
CAPITAL TITLE OF TEXAS LLC
3195 DOWLEN ROAD STE 108
BEAUMONT , TX 77706

DUPLICATE TAX RECEIPT

Subsequent payment

KATE CARROLL
JEFFERSON COUNTY TAX ASSESSOR-COLLECTOR
P.O. BOX 2112, BEAUMONT, TX 77704
EMAIL: PROPERTY@JEFFERSONCOUNTYTX.GOV
(409) 835-8516, WEBSITE: WWW.JEFFCOTAX.COM

Certified Owner:

KRESS CALEB D
5705 KATHY LN
BEAUMONT , TX 77713

Legal Description:
LOT 8 BLK 2 PINE GLEN 4TH PHASE 2

Parcel Address: 5705 KATHY LN
Legal Acres: 0.1515

Deposit No: LCL121820001
Validation No: 1
Account No: 052520-000/002500-00000
Operator Code: MCMF

Remit Seq No: 54857037
Receipt Date: 12/18/2023
Deposit Date: 12/18/2023
Print Date: 06/09/2025
NO.: 83407

Year	Tax Unit Name	Tax Value	Tax Rate Per/100	Levy Paid	P&I	Coll Fee Paid	Total
2023	Overpay	0	0.000000	0.00	0.00	0.00	4,327.20
				$0.00	$0.00	$0.00	$4,327.20

>- -

Check Number(s):
965446980

PAYMENT TYPE: - -<
Checks: $4,327.20

Exemptions on this property:

HOMESTEAD

Total Applied: $4,327.20

Change Paid: $0.00

PAYER:
CORELOGIC
P O BOX 9202
COPPELL , TX 75019

28.1.12

overpayments -
see attached

PROPERTY TAX
VOID CHECK REQUEST

COPY

DATE: 6/24/2024

REQUESTED BY: MICHELLE FARNIE

REASON: CHECKS WERE NOT RECEIVED OR IT WAS LOST (MULITPLE CHECKS-SEE ATTACHED)

☐ MONEY TO BE TRANSFERRED (SEE TRANSFER REQUEST)

☒ REISSUE REFUND TO:

NAME: CORELOGIC

ADDRESS: 3001 HACKBERRY RD

CITY: IRVING

STATE: TX ZIP: 75063

RETURN CHECK TO: MICHELLE FARNIE

SB 6/27/24 **ACCOUNTING USE ONLY**

1. VOID CHECK IN TAXLEDGE – DATE 6/27/24
2. REVERSE REFUND IN TCS – DEP. # RV06272024A
3. CHANGE RECIPIENT IF NEEDED IN TCS
4. IN TCS, RUN #326 (FINAL RUN "N", IF REPORT OKAY, RUN WITH "Y", PRINT AND SAVE
5. LOAD AND REISSUE AND POST BACK IN TAXLEDGE

cotality
Intelligence beyond bounds

Returning Check

Voucher#: 2865992 (VO)
Voucher Date: 04/10/2025

Agency Name: JEFFERSON COUNTY, TX (421230000)
Check Number: 51759443
Amount: $4,327.20
Parcel: 052520000002500000000

The above referenced item is being returned for the following reason(s):

☐ Amount is incorrect; should be:

☐ Cannot identify the information that was provided with any property that our company services.

☐ Please provide name of property owner/address/parcel number.

☐ Payee is incorrect; please make check payable to:.

☒ Other: Per our research, this parcel is no longer serviced by CoreLogic. Please consider this a formal request to have funds sent directly to the homeowner at the time of payment.

If you have any questions, please contact us at the number below.

Cotality FKA/CoreLogic-Refunds
PO Box 9202
Coppell, TX 75019
Or if sending overnight:
3001 Hackberry RD
Irving, TX 75063

If you have any questions regarding this return, please do not hesitate to call customer service at 817-699-2601.

P

US POSTAGE
PAID IMI
04/29/2025
From 75063
Zone 3

Pitney Bowes
CommPrice
Flat Rate Envelope

028W0002311197
9054440572

USPS PRIORITY MAIL®

DeeAnne Walkingsky
CoreLogic Solutions LLC
3001 HACKBERRY RD
Irving TX 75063-0156

Expected Delivery Date: 05/01/2025

0003

B099

TAX COLLECTOR/TREASURER
421230000-JEFFERSON COUNTY
P O BOX 2112
BEAUMONT TX 77704-2112

USPS TRACKING #

9405 5091 0545 9656 2146 00

RECEIVED
MAY 06 2025

Clint Turner
Chief Deputy
E-Mail
Clint.Turner@jeffcotx.us

Tim Funchess
County Treasurer
1149 Pearl Street – Basement
Beaumont, Texas 77701

Office (409) 835-8509
Fax (409) 839-2347
E-Mail
tim.funchess@jeffcotx.us

June 25, 2025

Judge Jeff R. Branick and
Commissioners Court
Jefferson County Courthouse
Beaumont, Texas 77701

Gentlemen:

Enclosed is the Investment Schedule as of May 31, 2025, including interest earnings.

The weighted average yield to maturity on the County's investments is 4.362%. The 90 day Treasury discount rate on May 31, 2025 was 4.25% and the interest on your checking accounts for the month of May was 3.95

Included in the attached report are the balances for the County's pledged collateral.

This report meets the requirements for investment officers in compliance with the Texas Government Code. Title 10, Section 2256.023.

This should be on the agenda July 01, 2025, to be received and filed.

Sincerely,

Tim Funchess

Tim Funchess, CCT, CIO
Enclosure

Agenda should read:
Receive and File Investment Schedule for May, 2025, including the year to date total earnings on County funds.

JEFFERSON COUNTY
MONTH END MAY 31, 2025 INVESTMENT SCHEDULE

SECURITY DESCRIPTION	SETTLEMENT DATE	PAR AMOUNT	AMOUNT PAID	PRICE PAID	EXP. YIELD	MATURITY Date	CALL DATE	# Days to mat.	# Days Invested	CUSIP/C.D. NUMBER	BROKER DEALER	CURRENT VALUE	Current Price	ACCRUED FROM PURCHASE COUPON	Coupon paid TO DATE	BOOK VALUE ACCRUED INT.)
INVESTMENTS																
TEXAS CLASS		$20,000,000.00	$20,000,000.00	100	4.212%		NONE			TX-01-0485-4001	TEXAS CLASS	$20,000,000.00			$137,117.85	$20,000,000.00
56																
CDs and Securities																
FHLB 4.65%	23-Dec-24	$5,000,000.00	$5,000,000.00	100	4.650%	23-Dec-27	23-Dec-25	936	1095	3130B4DJ7	NATIONAL ALLIANCE	$4,993,550.00	$99.8710	$102,041.67	$0.00	$5,095,591.67
FNMA 4.55%	13-Jan-25	$5,000,000.00	$5,000,000.00	100	4.550%	13-Jan-28	13-Jan-26	957	1095	3136GA5M7	NATIONAL ALLIANCE	$4,995,800.00	$99.9160	$87,208.33	$0.00	$5,083,008.33
FHLB 4.50%	15-Jan-25	$5,000,000.00	$5,000,000.00	100	4.500%	15-Jan-27	15-Jan-26	594	730	3130B4MH1	NATIONAL ALLIANCE	$4,995,050.00	$99.9010	$85,000.00	$0.00	$5,080,050.00
FNMA 4.50%	18-Feb-25	$5,500,000.00	$5,500,000.00	100	4.500%	18-Feb-28	18-Feb-26	993	1095	3136GAAH2	NATIONAL ALLIANCE	$5,495,710.00	$99.9220	$70,812.50	$0.00	$5,566,522.50
FHLB 4.35%	03-Mar-25	$5,000,000.00	$5,000,000.00	100	4.350%	03-Mar-28	03-Mar-26	1007	1096	3130B5FB9	NATIONAL ALLIANCE	$4,979,050.00	$99.5810	$53,166.67	$0.00	$5,032,216.67
FNMA 4.11%	27-Mar-25	$5,300,000.00	$5,300,000.00	100	4.110%	24-Mar-28	24-Mar-27	1028	1093	3136GADG1	NATIONAL ALLIANCE	$5,288,340.00	$99.7800	$38,725.33	$0.00	$5,327,065.33
FAMCA 5.02%	23-Jul-24	$3,000,000.00	$3,000,000.00	100	5.020%	23-Jul-27	23-Jul-25	783	1095	31424WLR1	NATIONAL ALLIANCE	$2,998,230.00	$99.9410	$53,546.67	$75,300.00	$3,051,776.67
FHLB 4.25% (NEW)	22-May-25	$4,105,000.00	$4,105,000.00	100	4.250%	22-Nov-27	22-May-26	905	914	3130B6JZ0	NATIONAL ALLIANCE	$4,102,167.55	$99.9310	$4,361.56	$0.00	$4,106,529.11
FHLB 4.00%	25-Sep-24	$5,000,000.00	$5,001,111.11	100	4.000%	10-Sep-27	10-Sep-25	832	1080	3130B2UF0	NATIONAL ALLIANCE	$4,975,450.00	$99.5090	$45,000.00	$92,777.78	$5,020,450.00
FHLB 4.25%	25-Oct-24	$1,700,000.00	$1,700,000.00	100	4.250%	22-Oct-27	22-Apr-26	874	1092	3130B3G72	NATIONAL ALLIANCE	$1,693,914.00	$99.6420	$7,827.08	$35,723.61	$1,701,741.08
FHLB 4.20%	25-Oct-24	$3,300,000.00	$3,300,000.00	100	4.200%	22-Oct-27	22-Apr-26	874	1092	3130B3FG3	NATIONAL ALLIANCE	$3,285,711.00	$99.5670	$15,015.00	$68,145.00	$3,300,726.00
FAMCA 4.50%	04-Nov-24	$5,000,000.00	$5,000,000.00	100	4.500%	04-Nov-27	04-Nov-25	887	1095	31424WQQ8	NATIONAL ALLIANCE	$4,983,700.00	$99.6740	$16,875.00	$112,500.00	$5,000,575.00
		TOTAL PAR	**AMT. INVESTED**		**WEIGHTED AVG. YLD**	**EQUIVALENT TREAS. RATE**			**WEIGHTED AVG.**	**MATURITY**		**TOTAL MARKET VALUE**				**TOTAL BOOK VALUE**
INVESTMENT ACCTS		$20,000,000.00	$20,000,000.00									$20,000,000.00		0.00	$137,117.85	
CDs and Securities		$52,905,000.00	$52,906,111.11		4.350%	3.950%			650	DAYS		$52,786,672.55		579,579.81	$384,446.39	
TOTALS ALL ACCTS:		**$72,905,000.00**	**$72,906,111.11**									**$72,786,672.55**		**579,579.81**	**$521,564.24**	**$73,366,252.36**

PLEDGE COLLATERAL REPORT WELLS FARGO ALL COUNTY FUNDS AS OF MAY 31, 2025	
MARKET VALUE OF PLEDGE SECURITIES	**$250,000,000.00**
BALANCE IN ALL ACCOUNTS:	**$201,219,968.53**
OVER OR (UNDER) AMOUNT:	**$48,780,031.47**
	124.24%

COMPLIANCE STATEMENT

This in an unaudited statement made in accordance with provisions of Government Code Title 10 Section 2256.023 The Public Funds Investment Act

The investment portfolios of Jefferson County comply with the strategies in the Jefferson County Investment Policy and Procedures.

Tim Funchess

Tim Funchess, Jefferson County Treasurer/Investment Officer

MAY 2025, JEFFERSON COUNTY INVESTMENT MATURITIES
MATURED SECURITIES AND INTEREST EARNED

SECURITY DESCRIPTION	PURCHASE DATE	PAR AMOUNT	AMOUNT INVESTED	PRICE PAID	EXPECT. YIELD	MATURITY DATE	Coupon Pay DATE	# DAYS INVEST.	CUSIP/C.D. NUMBER	BROKER DEALER	INTEREST EARNINGS	
INVESTMENTS												
TEXAS CLASS	02-Apr-25	$20,000,000.00	$20,000,000.00	100	4.212%						$71,669.81	
FHLB 5.15 %	01-Apr-24	$5,000,000.00	$5,000,000.00	100	5.150%	01-Apr-27	02-May-25	1095	3130BOLW7	NATIONAL ALLIANCE	$22,173.61	CALLED
FAMCA 4.50%	04-Nov-24	$5,000,000.00	$5,000,000.00	100	4.500%	04-Nov-27	04-May-25	1095	31424WQQ8	NATIONAL ALLIANCE	$112,500.00	COUPON
FNMA 5.50%	07-May-24	$5,000,000.00	$5,000,000.00	100	5.500%	07-May-27	07-May-25	1095	3135GASF9	NATIONAL ALLIANCE	$137,500.00	CALLED
												$343,843.42
CHECKING INTEREST												
POOLED CASH ACCT		MAY INTEREST			3.95%			31	1004221717	STELLAR BANK	$470,356.55	
OTHER COUNTY ACCTS		MAY INTEREST			3.95%			31		STELLAR BANK	$31,263.70	
TAX LICENSE ACCT		MAY INTEREST			3.95%			31	1004224083	STELLAR BANK	$3,022.19	
												$504,642.44
TOTAL		**$35,000,000.00**	**$35,000,000.00**								**$848,485.86**	**$848,485.86**

FISCAL YEAR 2024-2025

YIELD TO MATURITY AND INTEREST EARNINGS

MONTH	90 DAY T. BILL RATE	INVESTMENT INTEREST EARNED	CHECKING ACCOUNT YIELD	TEXAS CLASS INTEREST	TEXAS CLASS YIELD
OCTOBER	4.440%	$773,427.18	4.270%		
NOVEMBER	4.390%	$704,354.07	4.190%		
DECEMBER	4.230%	$724,783.38	4.140%		
JANUARY	4.200%	$777,958.63	3.980%		
FEBRUARY	4.200%	$861,013.10	3.950%		
MARCH	4.210%	$710,176.79	3.950%		
APRIL	4.200%	$788,645.47	3.960%		
MAY	4.250%	$848,485.86	3.950%		
JUNE					
JULY					
AUGUST					
SEPTEMBER					
ANNUAL TOTALS		**$6,188,844.48**		**$0.00**	**$6,188,844.48**

BENCKENSTEIN & OXFORD LLP
ATTORNEYS AT LAW

HUBERT OXFORD, IV
PARTNER

3535 Calder Avenue, Suite 300
Beaumont, Texas 77706
(409) 833-9182
hoxfordiv@benoxford.com

June 24, 2025

Via Email:
The Honorable Judge Branick
County Judge, Jefferson County, Texas
Jefferson County Courthouse
1149 Pearl Street
Beaumont, Texas 77701

Re: Jefferson County Emergency Service District #1 Audit Report for FY 2023-2024

Dear Judge Branick,

Enclosed, please find the Jefferson County Emergency Services District No. 1's ("District") 2023-2024 Audit ("Audit") and Management Letter prepared by Roger Crowley with the Marino CPA Firm. This Audit was reviewed and accepted at last night's Regular Board Meeting. Per the Audit, there were not any deficiencies in internal control found and the District's financials were in good shape.

Will you please review and if you find everything in order, we request that the Commissioner's Court place this matter on the agenda for approval? Otherwise, if there are any questions or concerns, please do not hesitate to contact me.

With best regards, I remain, very truly yours,

By:______________________________
Hubert Oxford, IV
General Counsel
Jefferson County Emergency Service District No. 1

Enclosure

cc:

Honorable Brandon Willis	brandon.willis@jeffersoncountytx.gov
Mrs. Fran Lee, County Auditor	fran.lee@jeffcotx.us
Mr. Fred Jackson	fjackson@co.jefferson.tx.us
Mr. John Johnson	jles53@gmail.com

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT # 1
13550 River Oaks Blvd.
Beaumont, TX 77713

June 20, 2025

Marino CPA Firm
2396 Eastex Freeway
Beaumont, TX 77703

Dear Sirs:

This representation letter is provided in connection with your audit of the financial statements of the Jefferson County Emergency Services District # 1 ,hereafter referred to as "the District", which comprise the respective financial position of the governmental activities, as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows for the period then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of June 20, 2025, the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 20, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.

9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

10) Guarantees, whether written or oral, under which the district is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11) We have provided you with:

   a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].

   b) Additional information that you have requested from us for the purpose of the audit.

   c) Unrestricted access to persons within the district from whom you determined it necessary to obtain audit evidence.

   d) Minutes of the meetings of the district or summaries of actions of recent meetings for which minutes have not yet been prepared.

12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14) We have no knowledge of any fraud or suspected fraud that affects the district and involves—

   - Management,
   - Employees who have significant roles in internal control, or
   - Others where the fraud could have a material effect on the financial statements.

15) We have no knowledge of any allegations of fraud or suspected fraud affecting the district's financial statements communicated by employees, former employees, regulators, or others.

16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.

17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

18) We have disclosed to you the names of the district's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.

21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

22) The district has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

24) We have appropriately disclosed all information for conduit debt obligations in accordance with GASBS No. 91 .

25) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.

26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

27) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

28) The district has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

29) The district has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

30) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.

31) The financial statements include all fiduciary activities required by GASBS No. 84 , as amended.

32) The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.

33) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

35) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.

36) Provisions for uncollectible receivables have been properly identified and recorded.

37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

38) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

40) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.

41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.

42) We have appropriately disclosed the district's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Signature: _______________ Signature: _______________

Title: PRESIDENT Title: Vice President

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2024

TABLE OF CONTENTS

INTRODUCTORY SECTION

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 1

CERTIFICATE OF BOARD

We, the undersigned, certify that this accompanying audit report of the above named district was reviewed and approved for the year ended September 30, 2024 at a meeting of the Board of Commissioners held on the 23rd day of June, 2025

Board President

Board Secretary

FINANCIAL SECTION

June 20, 2025

INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners
Jefferson County Emergency Services District No. 1
Jefferson County, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson County Emergency District No. 1 (the "District") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the district's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of September 30, 2024, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 5–9 and 22 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Marino CPA Firm

Beaumont, TX

In this section of the Annual Financial Report, we, the managers of the Jefferson County Emergency Services District No. 1 (the District), discuss and analyze the District's financial performance for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with the independent auditors' report on page 2, and the District's Basic Financial Statements that begin on page 10.

FINANCIAL HIGHLIGHTS

- The District's total combined net position was $449,667 at September 30, 2024.
- During the year, the District's revenues were $53,389 more than the $256,729 generated in expenses for governmental activities.
- The general fund reported a fund balance this year of $340,851. All is for unrestricted use by the District.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements include three components: (1) management's discussion and analysis (this section), (2) the basic financial statements, and (3) required supplementary information.

Government-Wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. They include the Statement of Net Position and the Statement of Activities that provide information about the activities of the District as a whole and present a longer-term view of the District's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

The Statement of Net Position presents information in a format that displays assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources to equal net position. Net position is displayed in three components – net investment in capital assets, restricted, and unrestricted. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. To assess the overall health of the District, one needs to consider additional nonfinancial factors such as changes in the District's tax base.

The *Statement of Activities* presents information showing how the government's net position changed during the current fiscal year. All changes in net position are reported for all of the current year's revenues and expenses regardless of when cash is received or paid. Thus, revenue and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the District's government-wide financial statements distinguish the functions of the District as being principally supported by taxes (governmental activities) as opposed to business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

OVERVIEW OF THE FINANCIAL STATEMENTS - Continued

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related requirements. The fund financial statements provide detailed information about the District's most significant funds, *not* the District as a whole.

- Some funds are required by State law and by bond covenants.
- The Board of Commissioners may establish other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The District has the following kinds of funds:

- ***Governmental Funds.*** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

  Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

  The District's major governmental fund is the General Fund. Data for the remaining governmental funds are combined into a single, aggregated presentation.

  The District adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

Notes to the Financial Statements. The notes provide additional information that is essential to a complete understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 16-21 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* that further explains and supports the information in the financial statements. Required supplementary information can be found on page 22 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Our analysis focuses on the Net Position (Table I) and Changes in Net Position (Table II) of the District's governmental activities.

The District's combined net position was $449,667 at September 30, 2024. (See Table I)

Table I
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 1
Net Position

	September 30, 2024	September 30, 2023
Current and Other Assets	$ 368,585	$ 336,416
Capital Assets	436,106	66,037
Total Assets	804,691	402,453
Current Liabilities	24,040	6,175
Long-term liabilities	330,984	-
Total Liabilities	355,024	6,175
Net Assets:		
Invested in Capital Assets Net of Related Debt	87,827	66,037
Unrestricted	361,840	330,241
Total Net Position	$ 449,667	$ 396,278

Approximately $87,827 of the District's net position represents investments in capital assets net of related debt. The $361,840 of unrestricted net position represents resources available to fund the programs of the District next year.

Changes in net position. The Districts total revenues were $310,118. For the current year most of the revenues resulted from sales taxes, there was an increase in miscellaneous revenues due to sale of asset.

In future years most of the District's revenues will be derived from sales taxes.

Total Cost of all programs and services was $256,729. The net position of the District for the current year increased $53,389 (see Table II on page 7 of this report).

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

Key elements of the governmental activities of the District are reflected in the following table.

TABLE II
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 1
Changes in Net Position

	September 30, 2024	September 30, 2023
Revenues:		
General Revenues:		
Taxes	223,601	204,186
Contributions & Grants	80,931	50,613
Miscellaneous	5,586	1,430
Total Revenue	310,118	256,229
Expenses:		
General and administrative	66,833	52,449
Fire and emergency services	145,275	148,793
Depreciation	44,621	20,452
Total Expenses Governmental Activities	256,729	221,694
Increase (Decrease) in Net Assets	53,389	34,535
Net Position - October 1 (Beginning)	396,278	361,743
Net Position - September 30 (Ending)	$ 449,667	$ 396,278

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As previously noted, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District made few budget amendments, all were approved by the Board. Additional information and a budgetary comparison can be found on page 22.

Revenue from taxes were properly budgeted. Current expenses for the year which include emergency services and administrative expenses were also properly budgeted in total.

The District included the capital expenditures for the equipment in the budget for this year.

CAPITAL ASSET ACTIVITY

Capital Assets. At September 30, 2024 the District had $436,106 (net of depreciation) invested in capital assets, buildings, equipment and vehicles.

CAPITAL ASSET ACTIVITY, Continued

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 1
Capital Assets
Governmental Activities

	September 30, 2024	September 30, 2023
Vehicles	$ 323,143	$ 457,967
Equipment	250,715	250,715
Buildings	8,744	8,744
Right-to-use asset	414,690	-
Totals	997,292	717,426
Less Accumulated Depreciation:	(561,186)	(651,389)
Net Capital Assets	$ 436,106	$ 66,037

LONG-TERM DEBT

At year-end, the District had $348,279 in a right-to-use asset lease payable. More detailed information about the District's long-term liabilities is presented in the notes to the financial statements.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 1
Outstanding Debt

	September 30, 2024	September 30, 2023
Governmental activities:		
Lease liability	$ 348,279	$ -
Total	$ 348,279	$ -

ECONOMIC FACTORS AND NEW YEAR'S BUDGETS AND RATES

- The District's board adopted a balanced budget for the next fiscal year after giving consideration to the property tax assessed valuations and the level tax rate along with the needs of the District.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District's finances as well as demonstrate accountability for funds the District receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Jefferson County Emergency Services District # 1.

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BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2024

		Primary Government
		Governmental Actitivies
ASSETS		
Cash and cash equivalents	$	347,047
Taxes receivable		21,538
Capital assets:		
Land		-
Buildings, property, and equipment, net		44,454
Right-to-use asset, net		391,652
Total Assets		804,691
LIABILITIES		
Accounts payable		6,745
Non-current liabilities:		
Due within one year		17,295
Due in more than one year		330,984
Total Liabilities		355,024
NET POSITION		
Net investment in capital assets		87,827
Unrestricted		361,840
Total Net Position	$	449,667

The accompanying notes are an integral part of this financial statement.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position – Primary Government: Governmental Activities
Governmental activities:				
General government	$ 111,454	$ -	$ -	$ (111,454)
Fire and emergency services	145,275	-	-	(145,275)
Total governmental activities	256,729	-	-	(256,729)
Total Primary Government	$ 256,729	$ -	$ -	$ (256,729)

Taxes, penalties and interest	223,601
Contributions and grants	80,931
Other miscellaneous	5,586
Total general revenues	310,118
Change in Net Position	53,389
Net Position- Beginning	396,278
Net Position - Ending	$ 449,667

The accompanying notes are an integral part of this financial statement.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1 — EXHIBIT C

BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Total Governmental Funds General Fund
ASSETS:	
Cash and cash equivalents	$ 347,047
Taxes receivable	21,538
TOTAL ASSETS	$ 368,585
LIABILITIES AND FUND BALANCES:	
LIABILITIES:	
Accounts payable	$ 6,745
TOTAL LIABILITIES	6,745
DEFERRED INFLOWS OF RESOURCES:	
Unavailable revenue - property tax	20,989
TOTAL DEFERRED INFLOWS OF RESOURCES	20,989
FUND BALANCES:	
Unassigned Fund Balance	340,851
TOTAL FUND BALANCES	340,851
TOTAL LIABILITIES DEFERRED INFLOWS AND FUND BALANCE	$ 368,585

The accompanying notes are an integral part of this financial statement.

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

Governmental fund balance as reported on the balance sheet for governmental funds.	$	340,851
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		436,106
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		(348,279)
Recognition of deferred revenue as revenue increases net position.		20,989
Total net position as reported on the Statement of Net Position for Governmental Activities.	$	449,667

The accompanying notes are an integral part of this financial statement.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Total Governmental Funds
	General Fund
REVENUES	
Property taxes, penalties and interest	$ 219,296
Contributions and grants	80,931
Other miscellaneous	5,586
Total revenue	305,813
EXPENDITURES:	
Current:	
General government	66,833
Fire and emergency services	145,275
Capital outlay	414,690
Total expenditures	626,798
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(320,985)
OTHER FINANCING SOURCES (USES)	
Issuance of debt	414,690
Principal payments on loan	(66,411)
Total other financing sources and uses	348,279
NET CHANGE IN FUND BALANCES	27,294
FUND BALANCES - BEGINNING	313,557
FUND BALANCES - ENDING	$ 340,851

The accompanying notes are an integral part of this financial statement.

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Net change in fund balances - total governmental funds (Exhibit D)		$ 27,294
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital Outlay	$ 414,690	
Depreciation	$ (44,621)	370,069
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		
Loan proceeds	$ (414,690)	
Principal payments on loan	66,411	
		$ (348,279)
Because some revenues will not be collected for several months after the District's fiscal year end, they are not considered "available" revenue and are deferred in the governmental funds. Deferred revenues increased by this amount in the current period.		4,305
Change in net position of governmental activities (Exhibit B)		$ 53,389

The accompanying notes are an integral part of this financial statement.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the Jefferson County Emergency Services District No. 1 (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following represents the significant accounting policies used by the District.

A. Reporting Entity

On March 30, 1992, the voters of the District approved the formation of an emergency services district under Article III, Section 48-e of the Texas Constitution and Chapter 775 of the Health and Safety Code of the State of Texas. The District Commissioners met for the first time on June 21, 2010. The District provides emergency services to all persons residing in the proposed district. The District is exempt from federal income taxes, state sales tax and state franchise tax.

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the District (the primary government) and its component units. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in generally accepted accounting principles. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant indication of this ability is financial interdependency. Other indications of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the district is able to exercise oversight responsibilities.

The District has determined that the Jefferson County Emergency Services District, Inc. (the Department) should be blended with the activities of the District. The District is financially accountable for the blended component unit. The basis for blending in the District requires the Department to present its budget for approval and that the Department is financially dependent upon the District.

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the District. The reporting model includes financial statements prepared using the economic resources measurement focus and the accrual basis of accounting for all the District's activities. This approach includes not just current assets and liabilities (such as cash and accounts payable) but also capital assets and long-term liabilities (such as buildings and infrastructure and general obligation debt). Accrual accounting also reports all of the revenues and cost of providing services each year, not just those received or paid in the current year or soon thereafter.

The Statement of Net Position is designed to display the financial position of the primary government (the District) and its component units. Governments will report all capital assets, including infrastructure, in the government-wide Statement of Net Position and will report depreciation expense – the cost of "using up" capital assets – in the Statement of Activities. The net position of a government will be broken down into three categories – 1) invested in capital assets, net of related debt; 2) restricted; and 3) unrestricted.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

The statement of activities demonstrates the degree to which the direct expenses of a given structure or segment, are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues.*

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

C. Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measureable and available. Revenue is considered to be available when it is collectible during the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the District considers revenue to be available if it is collected within 60 days of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

Sales taxes, taxes receivable for service and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period where considered material.

The District reports the following major governmental funds:

> The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

D. Budgetary Data

Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many governments revise their original budgets over the course of the year for a variety of reasons. Under the GASB 34 reporting model, governments will provide budgetary comparison information in their annual reports. The District is required to present the original budget with the comparison of final budget and actual results.

The budget was discussed and adopted by the Board for the fiscal year October 1, 2023 through September 30, 2024, at the September 2023 meeting. The budget was amended with board approval. The District adopted the current year budget on a line item basis.

E. Cash and Investments

Cash includes amounts in demand and time deposit accounts. Investments are reported at fair value. Short-term investments, such as certificates of deposit and debt securities with a maturity date of less than one year, are reported at cost, which approximates fair value.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

F. Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

G. Capital Assets

Capital outlays are recorded as expenditures of the General Fund and as assets in the government-wide financial statements of the District. Depreciation is recorded on general fixed assets on a government-wide basis. All fixed assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated fixed assets are valued at their estimated fair market value on the date donated. Depreciation is computed using the straight line method.

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective accounts and any resulting gain or loss is included in the results of operations. Estimated useful lives for depreciable assets are as follows:

Assets	Years
Vehicles & Equipment	7
Computer and Office Equipment	5
Fire Engines	10

H. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as expenditures.

I. Fund Equity

In the fund financial statements, governmental funds report classifications of fund balance based on controls placed upon the funds. In accordance with GASB Statement No. 54, fund balance classifications are recorded as follows:

Non-spendable Fund Balance – amounts that are not in spendable form or amounts that are legally and contractually required to be maintained intact.

Restricted Fund Balance – amounts constrained to a specific purpose by external parties through constitutional provisions or by enabling legislation.

Committed Fund Balance – amounts constrained to a specific purpose by the Commissioners (the highest level of authority within the District); amounts may only be appropriated by resolution of the Board of Commissioners and those amounts cannot be used for any other purpose unless the Commissioners take the same action to remove or change the constraint.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Assigned Fund Balance- the Board of Commissioners delegate authority to the District to assign amounts for specific purpose as appropriate.

Unassigned Fund balance – residual classification applicable to the general fund only.

The District's unassigned general fund balance will be maintained to provide the District with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The unassigned general fund balance may only be appropriated by resolution of the Commissioners.

When it is appropriate for fund balance to be assigned, the Commissioners delegate authority to the District.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is from the most restrictive to the least restrictive, unless otherwise approved by the Commissioners.

J. Date of Management's Review

In preparing the financial statements, the District has evaluated events and transactions for potential recognition for disclosure through June 20, 2025 the date that the financial statements were available to be issued.

K. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting year. Actual results could differ from those estimates.

NOTE 2: CASH AND INVESTMENTS

At year-end, the District's carrying amount of deposits was $330,933 and the bank balance was $344,191, and the Department's balance was $16,114. Deposits are exposed to custodial risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. Of the bank balance, $288,333 was on hand with Tex Star and covered by federal depository insurance. The remaining funds were collateralized by the FDIC coverage.

NOTE 3: TAXES

On May 2, 1992, voters approved $.01 per $100 of assessed valuation property tax for purposes of creating the District. The District's tax assessor / collectors have submitted the certified appraisal roll for the District, showing $356,224,708 to be the total taxable value of property. There is levied an ad-valorem tax of $0.074621 on each $100 of taxable property to provide funds for maintenance and operation purposes. The District's property tax is levied each October 1, on the assessed value listed as of the previous January 1 for all real property located in the District.

NOTE 4: CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended September 30, 2024 was as follows:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Capital assets being depreciated:				
Vehicles	457,967	-	134,825	323,142
Buildings	8,744	-	-	8,744
Equipment	250,716	-	-	250,716
Right-to-use asset	-	414,690	-	414,690
Total	717,427			997,292
Less accumulated depreciation:	(651,390)	(44,621)	134,825	(561,186)
Total capital assets being depreciated, net	66,037	(44,621)	-	436,106

Depreciation expense of the governmental activities was charged to functions/programs as follows:

General Government	$ 44,621
Total Depreciation Expense - Governmental Activities	$ 44,621

NOTE 5: LONG TERM DEBT

The District entered into a lease-purchase agreement for the purchase of a vehicle for fire and emergency services.

Long-term debt at September 30, 2024, is summarized as follows:

Date Issued	Amount	Final Maturity	Annual Installments	% Rate	Outstanding Balance
2024	414,690	2038	36,067	5.390%	348,279
					$ 348,279

Interest on the loan shall be computed at a fixed rate as shown above for five years provided that such rate shall not exceed the highest lawful rate. This note may be prepaid in full according to the early redemption value on due date of the loan in years three and four as shown on the table below.

NOTE 5: LONG TERM DEBT, Continued

Annual requirements to maturity for the lease-purchase agreement is as follows:

Year Ending September 30,	Principal	Interest	Total	Early Redemption Value
2025	17,295	18,772	36,067	N/A
2026	18,227	17,840	36,067	N/A
2027	19,210	16,857	36,067	N/A
2028	20,245	15,822	36,067	N/A
2029	21,336	14,731	36,067	N/A
2030-2038	251,966	72,640	324,606	1,118,608
Total	$ 348,279	$ 156,662	$ 504,941	$ 1,118,608

<u>Changes in long-term liabilities</u>

Long-term liability activity for the year ended September 30, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Lease payable	-	414,690	66,411	348,279	17,295
Governmental activities Long-Term Liabilities	$ -	$ 414,690	$ 66,411	$ 348,279	$ 17,295

NOTE 6: OTHER INFORMATION

Risk Management

The District continues to carry commercial insurance for the risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage during the year. Management believes the amount and types of coverage are adequate to protect the District from losses which could reasonably be expected to occur.

NOTE 7: COMMITMENTS

Effective October 15, 2018, the District entered into an agreement with the Jefferson County Emergency Services District No. 1, and Volunteer Fire Department (the Department). The Department agreed to provide emergency services to all persons and property within the Emergency Services District, on a 24-hour day basis seven days a week to the greatest extent possible including response to life-threatening emergencies and rescue calls by making available adequate staff and administrative assistance and summon mutual aid from others including other volunteer fire and first responder organizations when appropriate or as needed. Amounts to be paid to the Volunteer Fire Department shall be disbursed at the discretion of the Commissioners and may include expenses for operations and other expenditures approved by the District for maintaining emergency services within the District.

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REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Taxes	$ 220,604	$ 219,296	$ (1,308)
Contributions and grants	80,931	80,931	-
Miscellaneous	5,586	5,586	-
Total revenue	307,121	305,813	(1,308)
EXPENDITURES			
Current:			
General government	47,175	66,833	(19,658)
Fire and emergency services	231,342	145,275	86,067
Total expenditures	278,517	626,798	(348,281)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	28,604	(320,985)	(349,589)
OTHER FINANCING SOURCES (USES)			
Issuance of debt	-	414,690	414,690
Principal Payments on loan	-	(66,411)	(66,411)
Total other financing sources and uses	-	348,279	348,279
NET CHANGE IN FUND BALANCES	28,604	27,294	(1,310)
FUND BALANCES AT BEGINNING OF YEAR	313,557	313,557	-
FUND BALANCE AT END OF YEAR	$ 342,161	$ 340,851	$ (1,310)

The accompanying notes are an integral part of this financial statement.

COMPLIANCE SECTION

June 20, 2025

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Commissioners
Jefferson County Emergency Services District No. 1
Jefferson County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities, and the aggregate remaining fund information of Jefferson County Emergency Services District #1 (the District), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 20, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sincerely,

Marino CPA Firm

Form 2204 - Oath of Office
(General Information)

The attached form is designed to meet minimal constitutional filing requirements pursuant to the relevant provisions.
This form and the information provided are not substitutes for the advice and services of an attorney.

Execution and Delivery Instructions

An Oath of Office that is required to be filed with the Office of the Secretary of State is considered filed once it has been received by this office. The Oath of Office may be administered to you by a person authorized under the provisions of Chapter 602 of the Texas Government Code. Authorized persons commonly used to administer oaths include notaries public and judges.

Mail**:** P.O. Box 12887, Austin, Texas 78711-2887.
Overnight mail or hand deliveries**:** James Earl Rudder Officer Building, 1019 Brazos, Austin, Texas 78701.
Fax**:** (512) 463-5569. If faxed, the original Oath should also be mailed to the appropriate address above.
Email**:** Scanned copies of the executed Oath may be sent to register@sos.texas.gov. If sent by email, the original Oath should also be mailed to the appropriate address above.

NOTE*: Do not have the Oath of Office administered to you before executing and filing the Statement of Officer (Form 2201 – commonly referred to as the "Anti-Bribery Statement") with the Office of the Secretary of State***.**

Commentary

Pursuant to art. XVI, Section 1 of the Texas Constitution, the Oath of Office *may not* be taken until a Statement of Officer (see Form 2201) has been subscribed to and, as required, filed with the Office of the Secretary of State. Additionally, gubernatorial appointees who are appointed during a legislative session *may not* execute their Oath until after confirmation by the Senate. Tex. Const. art. IV, Section 12.

Officers Required to File Oath of Office with the Secretary of State**:**

Gubernatorial appointees
District attorneys
Appellate and district court judges
Officers appointed by the supreme court, the court of criminal appeals, or the State Bar of Texas
Associate judges appointed under subchapter B or C, chapter 201 of the Texas Family Code
Directors of districts operating pursuant to chapter 36 or 49 of the Texas Water Code file a duplicate original of their Oath of Office within 10 days of its execution. Texas Water Code, Sections 36.055(d) and 49.055(d)

Officers Not Required to File Oath of Office with the Secretary of State**:**

Members of the Legislature elected to a *regular* term of office will have their Oath of Office administered in chambers on the opening day of the session and recorded in the appropriate Journal. Members elected to an *unexpired* term of office should file their Oath of Office with either the Chief Clerk of the House or the Secretary of the Senate, as appropriate.

All other persons should file their Oaths locally. Please check with the county clerk, city secretary or board/commission secretary for the proper filing location.

As a general rule, city and county officials do not file their oath of office with the Secretary of State– these officials file at the local level. The Legislature amended the Texas Constitution, Article 16, Section 1, in November 2001 to no longer require local level elected officials to file with our office. **The Office of the Secretary of State does NOT file Statements or Oaths from the following persons**: Assistant District Attorneys; City Officials, including City Clerks, City Council Members, Municipal Judges, Justices of the Peace, and Police/Peace Officers; Zoning/Planning Commission Members; County Officials, including County Clerks, County Commissioners, County Judges (*except County Court of Law Judges who file with the Elections Division)*, County Tax Assessors, and District Clerks; and Officials of Regional Entities, such as, Appraisal Review Districts, Emergency Service Districts, and School Districts (ISD's). Questions about whether a particular officer is a state-level officer may be resolved by consulting relevant statutes, constitutional provisions, judicial decisions, and attorney general opinions.

All state or county officers, other than the governor, lieutenant governor, and members of the legislature, who qualify for office, are commissioned by the governor. Tex. Gov't Code, Section 601.005. The Secretary of State performs ministerial duties to administer the commissions issued by the governor, including confirming that officers are qualified prior to being commissioned. Submission of this oath of office to the Office of the Secretary of State confirms an officer's qualification so that the commission may be issued.

Questions about this form should be directed to the Government Filings Section at (512) 463-6334 or register@sos.texas.gov.

Revised 9/2017

Form #2204 Rev 9/2017 **Submit to:** **SECRETARY OF STATE** **Government Filings Section** **P O Box 12887** **Austin, TX 78711-2887** **512-463-6334** **FAX 512-463-5569** **Filing Fee: None**	**This space reserved for office use** **OATH OF OFFICE**

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF TEXAS,
I, ____ , do solemnly swear (or affirm), that I will faithfully execute the duties of the office of ____ of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

____
Signature of Officer

Certification of Person Authorized to Administer Oath

State of ______________________________

County of ______________________________

Sworn to and subscribed before me on this _______________ day of _____________________, 20____.

(Affix Notary Seal,
only if oath
administered by a
notary.)

____
Signature of Notary Public or
Signature of Other Person Authorized to Administer An Oath

____
Printed or Typed Name

Form 2201 - Statement of Officer
(General Information)

The attached form is designed to meet minimal constitutional filing requirements pursuant to the relevant provisions. *This form and the information provided are not substitutes for the advice and services of an attorney.*

Execution and Delivery Instructions

A Statement of Officer required to be filed with the Office of the Secretary of State is considered filed once it has been received by this office.

Mail**:** P.O. Box 12887, Austin, Texas 78711-2887.
Overnight mail or hand deliveries**:** James Earl Rudder Officer Building, 1019 Brazos, Austin, Texas 78701.
Fax*:* (512) 463-5569**.**
Email**:** Scanned copies of the executed Statement may be sent to *register@sos.texas.gov*

NOTE: The Statement of Officer form, commonly referred to as the "Anti-Bribery Statement," must be executed and filed with the Office of the Secretary of State before taking the Oath of Office (Form 2204).

Commentary

Article XVI, section 1 of the Texas Constitution requires all elected or appointed state and local officers to take the official oath of office found in section 1(a) and to subscribe to the anti-bribery statement found in section 1(b) before entering upon the duties of their offices.

Elected and appointed state-level officers required to file the anti-bribery statement with the Office of the Secretary of State include members of the Legislature, the Secretary of State, and all other officers whose jurisdiction is coextensive with the boundaries of the state or who immediately belong to one of the three branches of state government. Questions about whether a particular officer is a state-level officer may be resolved by consulting relevant statutes, constitutional provisions, judicial decisions, and attorney general opinions. For more information, see Op. Tex. Att'y Gen. No. JC-0575 (2002) (determining the meaning of "state officer" as it is used in Article XVI).

Effective September 1, 2017, Senate Bill 1329, which was enacted by the 85th Legislature, Regular Session, amended chapter 602 of the Government Code to require the following judicial officers and judicial appointees to file their oath and statement of officer with the secretary of state:

> Officers appointed by the supreme court, the court of criminal appeals, or the State Bar of Texas; and
> Associate judges appointed under Subchapter B or C, Chapter 201, Family Code.

Local officers must retain the signed anti-bribery statement with the official records of the office. *As a general rule, city and county officials do not file their oath of office with the Secretary of State– these officials file at the local level. The Legislature amended the Texas Constitution, Article 16, Section 1, in November 2001 to no longer require local level elected officials to file with our office.* **The Office of the Secretary of State does NOT file Statements or Oaths from the following persons**: Assistant District Attorneys; City Officials, including City Clerks, City Council Members, Municipal Judges, Justices of the Peace, and Police/Peace Officers; Zoning/Planning Commission Members; County Officials, including County Clerks, County Commissioners, County Judges, County Tax Assessors, and District Clerks; and Officials of Regional Entities, such as, Appraisal Review Districts, Emergency Service Districts, and School Districts (ISD's).

Questions about this form should be directed to the Government Filings Section at (512) 463-6334 or register@sos.texas.gov

Revised 05/2020

Form #2201 Rev. 05/2020
Submit to:
SECRETARY OF STATE
Government Filings
Section P O Box 12887
Austin, TX 78711-2887
512-463-6334
512-463-5569 - Fax
Filing Fee: None

STATEMENT OF OFFICER

Statement

I, ____ , do solemnly swear (or affirm) that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

Title of Position to Which Elected/Appointed: ____

Execution

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated therein are true.

Date: ______________________

____
Signature of Officer

BENCKENSTEIN & OXFORD, L.L.P.

ATTORNEYS AT LAW
3535 CALDER AVE., SUITE 300
Joshua C. Heinz BEAUMONT, TEXAS 77706 jheinz@benoxford.com
PHONE: (409) 833-9182
FAX: (409) 833-8819

June 23, 2025

Via Email
Jefferson Co. Commissioners Court
c/o Hon. Jeff Branick, County Judge
Jefferson County Courthouse
1149 Pearl St.
Beaumont, Texas 77701

Re: Jefferson Co. ESD No. 5 – Annual Audit Report
B&O File No. 88267.

Dear Judge Branick and County Commissioners,

As you are all aware, Jefferson County Emergency Services District No. 5 ("JCESD No. 5" or the "District") was created by election in November 2023, and from its initial ad valorem tax levy (2024), JCESD No. 5 first began receiving tax revenue in or about November 2024, which occurred during the District's current fiscal year (October 1, 2024 – September 30, 2025).

Because JCESD No. 5 had no tax revenue or other income, or any other financial transactions for that matter, during its prior, inaugural fiscal year (November 7, 2023 – September 30, 2024), the District is unable to prepare and/or submit an audit report or compiled financial statements for said FY 2023-24. *See* Texas Health & Safety Code §§ 775.082(b), 775.0821(b).

However, in an effort to keep the Commissioners Court fully apprised of JCESD No. 5's current activities, please be advised that the District's Board has previously retained the services of a certified public accountant (CPA), and it soon will be retaining an independent CPA/auditor to perform an audit of the District's accounts and records for the current fiscal year, which ends on September 30, 2025. Said FY 2024-25 audit report is due to be filed with the Commissioners Court on or before June 1, 2026. *See* Texas Health & Safety Code § 775.082(b), (e).

Thank you for your attention to the foregoing matter, and please contact me or any of JCESD No. 5's Board members if you have any questions or require additional information.

Sincerely,

BENCKENSTEIN & OXFORD, L.L.P.

By:______________________________
Joshua C. Heinz

JCH/jcr

cc: ***Via Email***
Fred Jackson
County Judge's Office

Via Email
Daniel Hidalgo, JCESD No. 5 President
Steve Rice, JCESD No. 5 Treasurer
MaKayla Vidal, JCESD No. 5 Accountant