

**SPECIAL, 4/21/2014 1:30:00 PM**

BE IT REMEMBERED that on April 21, 2014, 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 Eddie Arnold, Commissioner Pct. No. 1

Commissioner Brent Weaver, Commissioner Pct. No. 2

Commissioner Michael Sinegal, Commissioner Pct. No. 3

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

Honorable G. Mitch Woods, Sheriff

Honorable Carolyn L. Guidry , County Clerk

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

*Notice of Meeting and Agenda and Minutes*  
*April 21, 2014*

Jeff R. Branick, County Judge  
Eddie Arnold, Commissioner, Precinct One  
Brent A. Weaver, 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  
April 21, 2014**

Notice is hereby given that the Commissioners' Court of Jefferson County, Texas, will meet at **1:30 PM**, on the **21st** day of **April 2014** at its regular meeting place in the Commissioner's Courtroom, 4th Floor, Jefferson County Courthouse, 1149 Pearl Street, Beaumont, Texas.

Said meeting will be a **Special** 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:

WORKSHOP: 11:00 a.m. – Hear presentation from representatives from Bailey Architects regarding the revised plans, cost estimates, scope of work relating to the Historic Courthouse Restoration Project Phase V.

**INVOCATION: Michael S. Sinegal, Commissioner, Precinct Three**

**PLEDGE OF ALLEGIANCE: Everette "Bo" Alfred, Commissioner, Precinct Four**

## **PURCHASING:**

1. Award (RFP 13-027/KJS) Development Proposals for a Ford Park Convention Hotel and Water Park to Pate Development Group.

**Motion by: Commissioner Weaver**

**Second by: Commissioner Sinegal**

**In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**

**Action: APPROVED**

2. Award, execute, receive and file Acceptance of Offer for (IFB14-010/JW) Term Contract for Armored Car Services for Jefferson County to Rochester Armored Car, Co., Inc. in the amount shown on Attachment A, for a period of five years beginning May 2014 and ending May 2019.

**SEE ATTACHMENTS ON PAGES 9 - 12**

**Motion by: Commissioner Weaver**

**Second by: Commissioner Sinegal**

**In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**

**Action: APPROVED**

3. Consider and possibly approve, execute, receive and file a Professional Services Agreement (PROF 14-012/JW) with Surveying And Mapping, LLC for a Multi-beam Bathymetry Survey of breakwater on the western shoreline of Pleasure Island, Port Arthur, Texas, for a cost of \$9,346.00.

**SEE ATTACHMENTS ON PAGES 13 - 13**

**Motion by: Commissioner Weaver**

**Second by: Commissioner Sinegal**

**In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**

**Action: APPROVED**

4. Consider and approve, execute, receive and file a Statement of Work with Enterprise Systems and Jefferson County for configuration and installation of one Avaya 4134 router in the amount of \$15,434.18.

**SEE ATTACHMENTS ON PAGES 14 - 15**

**Motion by: Commissioner Weaver**

**Second by: Commissioner Sinegal**

**In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**

**Action: APPROVED**

*Notice of Meeting and Agenda and Minutes*  
*April 21, 2014*

**COUNTY AIRPORT:**

5. Receive and file executed lease contract with Nederland Chevrolet LLP for the property located at 1451 US 69, Nederland, Texas.

**SEE ATTACHMENTS ON PAGES 16 - 31**

**Motion by: Commissioner Sinegal**

**Second by: Commissioner Weaver**

**In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**

**Action: APPROVED**

**COUNTY AUDITOR:**

6. Consider and approve budget transfer - Road & Bridge, Precinct 2 - additional cost for overtime.

112-0202-431-1098	OVERTIME ALLOWANCE	\$2,000.00	
112-0202-431-3079	CRUSHED STONE		\$2,000.00

**SEE ATTACHMENTS ON PAGES 32 - 32**

**Motion by: Commissioner Alfred**

**Second by: Commissioner Weaver**

**In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**

**Action: APPROVED**

7. Consider and approve budget transfer - Parks - additional cost.

116-0606-452-3001	ASPHALT	\$11,500.00	
116-0606-452-4009	BUILDINGS AND GROUNDS		\$11,500.00

**SEE ATTACHMENTS ON PAGES 33 - 33**

**Motion by: Commissioner Alfred**

**Second by: Commissioner Weaver**

**In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**

**Action: APPROVED**

8. Consider and approve budget transfer - District Attorney - purchase of 24 laptops.

120-2030-412-6002	COMPUTER EQUIPMENT	\$36,000.00	
120-2030-412-2003	EMPLOYEES' INSURANCE		\$36,000.00

**SEE ATTACHMENTS ON PAGES 34 - 34**

**Motion by: Commissioner Alfred  
Second by: Commissioner Weaver  
In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred  
Action: APPROVED**

9. Receive and file the SAS 114 Letter from Pattillo, Brown, & Hill LLP for the fiscal year ended September 30, 2013.

**SEE ATTACHMENTS ON PAGES 35 - 38**

**Motion by: Commissioner Alfred  
Second by: Commissioner Weaver  
In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred  
Action: APPROVED**

10. Receive and file the Passenger Facility Charge Audit Guide for Public Agencies for the Year Ended September 30, 2013.

**SEE ATTACHMENTS ON PAGES 39 - 48**

**Motion by: Commissioner Alfred  
Second by: Commissioner Weaver  
In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred  
Action: APPROVED**

11. Receive and file Single Audit Report for the Year Ended September 30, 2013.

**SEE ATTACHMENTS ON PAGES 49 - 68**

**Motion by: Commissioner Alfred  
Second by: Commissioner Weaver  
In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred  
Action: APPROVED**

12. Receive and file Financial & Operating Statements for the Month Ending January 31, 2014.

**SEE ATTACHMENTS ON PAGES 69 - 83**

**Motion by: Commissioner Alfred  
Second by: Commissioner Weaver  
In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred  
Action: APPROVED**

*Notice of Meeting and Agenda and Minutes  
April 21, 2014*

13. Receive and file Financial & Operating Statements for the Month Ending February 28, 2014.

SEE ATTACHMENTS ON PAGES 84 - 98

**Motion by: Commissioner Alfred**  
**Second by: Commissioner Weaver**  
**In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**  
**Action: APPROVED**

14. Regular County Bills - check #392671 through check #392941.

SEE ATTACHMENTS ON PAGES 99 - 108

**Motion by: Commissioner Alfred**  
**Second by: Commissioner Weaver**  
**In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**  
**Action: APPROVED**

**COUNTY CLERK:**

15. Receive and File executed Lease Agreement between Jefferson County and City of China for election equipment for the city's May 10, 2014, election.

SEE ATTACHMENTS ON PAGES 109 - 115

**Motion by: Commissioner Alfred**  
**Second by: Commissioner Arnold**  
**In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**  
**Action: APPROVED**

16. Consider and possibly approve expenditure from County Clerk's Records Management Fund in the amount of \$5,661.19 to purchase 2 Dell computers and for a maintenance agreement for the County Clerk's storage array on the server.

SEE ATTACHMENTS ON PAGES 116 - 119

**Motion by: Commissioner Alfred**  
**Second by: Commissioner Arnold**  
**In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**  
**Action: APPROVED**

## **COUNTY COMMISSIONERS:**

17. Consider and possible approve a Proclamation for Motorcycle Safety Awareness Month.

**SPEAKER - THERESA MASSEY**

**SEE ATTACHMENTS ON PAGES 120 - 120**

**Motion by: Commissioner Sinegal**

**Second by: Commissioner Alfred**

**In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**

**Action: APPROVED**

18. Receive and file executed Service Agreement with Jefferson County and Duane Gordy for Professional Services in preparing CERTZ grant documents.

**SEE ATTACHMENTS ON PAGES 121 - 126**

**Motion by: Commissioner Alfred**

**Second by: Commissioner Arnold**

**In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**

**Action: APPROVED**

19. Consider and possibly approve a Resolution supporting Texas Infrastructure Now, a State Constitutional Amendment to fully fund the state's overall transportation needs.

**SEE ATTACHMENTS ON PAGES 127 - 127**

**Motion by: Commissioner Alfred**

**Second by: Commissioner Arnold**

**In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**

**Action: APPROVED**

## **SHERIFF'S DEPARTMENT:**

20. Consider and possible approve the Regional Crime Lab's application for the 2014 Paul Coverdell Forensic Science Improvement Grant. This is a fully funded NIJ grant request in the amount of \$27,000 and requires no cash match from the County.

**Motion by: Commissioner Alfred**

**Second by: Commissioner Sinegal**

**In favor: County Judge Branick, Commissioner Arnold, Commissioner Weaver, Commissioner Sinegal, Commissioner Alfred**

**Action: APPROVED**

*Notice of Meeting and Agenda and Minutes*  
*April 21, 2014*

**Other Business:**

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

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

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**Jeff R. Branick**  
**County Judge**

# OFFER AND ACCEPTANCE FORM

## OFFER TO CONTRACT

To Jefferson County:

We hereby offer and agree to furnish the materials or service in compliance with all terms, conditions, specifications, and amendments in the Invitation for Bid and any written exceptions in the offer. We understand that the items in this Invitation for Bid, including, but not limited to, all required certificates are fully incorporated herein as a material and necessary part of the contract.

The undersigned hereby states, under penalty of perjury, that all information provided is true, accurate, and complete, and states that he/she has the authority to submit this bid, which will result in a binding contract if accepted by Jefferson County.

We acknowledge receipt of the following amendment(s): 1, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_.

**I certify, under penalty of perjury, that I have the legal authorization to bind the firm hereunder:**

Rochester Armored Car Co., Inc  
Company Name

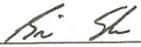
For clarification of this offer, contact:

3937 Leavenworth St  
Address

Bill Shea  
Name

Omaha NE 68105  
City State Zip

800-558-9323 402-558-9326  
Phone Fax

  
Signature of Person Authorized to Sign

[wpshea@rocarmco.com](mailto:wpshea@rocarmco.com)  
E-mail

Bill Shea  
Printed Name

Sales & Service  
Title

***Bidder Shall Return Completed Form with Offer.***

## Acceptance of Offer

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The Offer is hereby accepted for the following items: Term Contract for Armored Car Services for Jefferson County. Contract Term: One (1) year from date of award with an option to renew for four (4) additional years.

The Contractor is now bound to sell the materials or services listed by the attached contract and based upon the Invitation for Bid, including all terms, conditions, specifications, amendments, etc., and the Contractor's Offer as accepted by Jefferson County.

This contract shall henceforth be referred to as Contract No. 14-010/JW, Term Contract for Armored Car Service for Jefferson County. The Contractor has not been authorized to commence any billable work or to provide any material or service under this contract until Contractor receives a purchase order and/or a notice to proceed from the Jefferson County Purchasing Agent.

**Countersigned:**

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Jeff R. Branick  
County Judge

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Date

**Attest:**

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Carolyn L. Guidry  
County Clerk

***Bidder Shall Return Completed Form with Offer.***

**IFB 14-010/JW**  
**Term Contract for Armored Car Service for Jefferson County**

**Bid Form**

Item	Description	Lump Sum per month (2014-2015)	Lump Sum per month (2015-2016) Renewal Year 1	Lump Sum per month (2016-2017) Renewal Year 2	Lump Sum per month (2017-2018) Renewal Year 3	Lump Sum per month (2018-2019) Renewal Year 4
1.	<p><b><u>(5) Days Per Week:</u></b></p> <p>Pick-up from: Treasurer, Child Support, Community Supervision, and Tax Office – Beaumont and delivery to designated consignee.</p>	<u>\$904.75</u>	<u>\$931.90</u>	<u>\$959.85</u>	<u>\$988.65</u>	<u>\$1018.31</u>
2.	<p><b><u>(5) Days Per Week :</u></b></p> <p>Pick-up from:</p> <p>Community Supervision 246 Dallas Avenue Port Arthur, TX 77640</p> <p>Juvenile Probation 900 Fourth Street Port Arthur, TX 77640</p> <p>Juvenile Probation 5326 Hwy 69 S. Beaumont, TX 77705</p> <p>Port Arthur Tax Offices; Justice of the Peace and Constable Offices; County Clerk; Sub-Courthouse, Port Arthur</p> <p>Jefferson County Airport; Tax Office; and Justice of the Peace #7, Mid-County</p>	<u>\$2714.26</u>	<u>\$2795.69</u>	<u>\$2879.56</u>	<u>\$2965.95</u>	<u>\$3054.92</u>

(Continued on Next Page)

**IFB 14-010/JW  
Term Contract for Armored Car Service for Jefferson County**

**Bid Form (Continued)**

Item	Description	Lump Sum per month (2014-2015)	Lump Sum per month (2015-2016) Renewal Year 1	Lump Sum per month (2016-2017) Renewal Year 2	Lump Sum per month (2017-2018) Renewal Year 3	Lump Sum per month (2018-2019) Renewal Year 4
3.	<p><b><u>(2) Days Per Week:</u></b></p> <p>Pick-up from: The offices of Pct. 4 Constable and Justice of the Peace, 19217 Hwy. 365, Beaumont, TX 77705 to the bank vault.</p>	<u>\$241.27</u>	<u>\$248.51</u>	<u>\$255.96</u>	<u>\$263.64</u>	<u>\$271.55</u>

**Acknowledgment of Addenda (if any):**

Addendum 1  X  Date Received  4/1/2014   
 Addendum 2  \_\_\_\_\_  Date Received  \_\_\_\_\_   
 Addendum 3  \_\_\_\_\_  Date Received  \_\_\_\_\_

***Bidder Shall Return Completed Form with Offer.***



Surveying And Mapping, LLC  
 4801 Southwest Parkway, Building Two, Suite 100, Austin, TX 78735  
 Ofc 512.447.0575 Fax 512.326.3029  
 sam@sam.biz www.sam.biz

Via Email: [bworsham@ljaengineering.com](mailto:bworsham@ljaengineering.com)

April 7, 2014

Bill Worsham  
 LJA Engineering, Inc.  
 5316 Highway 290 West, Suite 150  
 Austin, Texas 78735

**RE: Proposal for Multi-beam Bathymetry Survey of breakwater on the western shoreline of  
 Pleasure Island, Port Arthur, Texas**

Dear Mr. Worsham,

I am pleased to offer this proposal on behalf of Surveying And Mapping, LLC (SAM) in support of your above-referenced project. SAM will provide all of the labor and material required to perform a multi-beam survey of an 850-foot-long breakwater along the western shoreline of Pleasure Island. The survey will extend from the breakwater to the toe of the channel slope (roughly 110-140 feet). The multi-beam mount will be tilted at a 15-degree angle, which should provide coverage of the breakwater to within about 1.5 feet of the water surface. Water depths will be recorded using a 400-kHz (or higher frequency) multi-beam sensor equivalent to an R2Sonic 2024 or RESON 7125. Multi-beam soundings will be compensated for the motion of the sounder in all axes of movement using an inertial motion unit. Geographic positions will be provided by a dual-GPS heading system receiving differential or RTK corrections. Water surface elevations will be provided either by reference to an established tide gauge or by RTK GPS. Deliverables will consist of electronic files including a cleaned and edited xyz point cloud in ASCII format and a bathymetric contour map in CAD or GIS format. All water depths will be tidally corrected and converted to elevations referenced to your choice of vertical datum. The estimated cost is \$9,346.

Should you have any questions, please do not hesitate to contact me at 512-685-3574 or by email at [rgearhart@sam.biz](mailto:rgearhart@sam.biz).

Sincerely,

Robert Gearhart  
 Sr. Project Manager

ATTEST:

\_\_\_\_\_  
 Carolyn L. Guidry, County Clerk

JEFFERSON COUNTY, TEXAS

\_\_\_\_\_  
 Jeff R. Branick, County Judge

cc: Pat Smith, RPLS  
 Steve Knodell, RPLS



# STATEMENT OF WORK

**Customer: Jefferson County**

**Quote: 15747**

This Statement of Work ("SOW") is by and between Enterprise Systems Corporation (ESC) and Jefferson County (Customer) as of the date last written below ("Effective Date") and is governed by the terms and made a part of the System Agreement ("Agreement") between Enterprise and Customer.

This SOW defines the services and deliverables that Enterprise shall provide to Customer under the terms of the Agreement ("Services"). This SOW also defines the responsibilities of Enterprise and the Customer, the project scope, implementation duration, installation acceptance procedures, and Change Control Procedures. Enterprise will perform the defined services at Jefferson County facilities located at 1149 Pearl St. Floor 6 Beaumont, TX 77701. Enterprise will strive to meet Customer's schedule requirements; however, actual project dates will be subject to availability of material and resources.

ESC will use reasonable efforts to avoid interruption of network service and will perform the work after business hours pursuant to the request of Jefferson County. If it is necessary to interrupt network service, however, ESC will notify the Customer SPOC at least 48 hours in advance.

## 1. Project Scope

Enterprise Systems will configure and install one Avaya 4134 router. The installation will include a single DS3 module to be installed and configured in the router. The router will be configured with the necessary VLANs, IP Addressing, routing and other configurations to allow it to replace the existing router.

The customer is responsible for providing a safe work environment.

### 1.1 Key Assumptions

Pricing is based on the following key assumptions:

- ESC performs installations between the hours of 8:00 a.m. and 5:00 p.m local time (7:30 a.m. and 4:15 p.m. in Hawaii), Monday through Friday, excluding ESC observed and Federal holidays. Off-hours are defined as anything other than those hours.
- Customer personnel assigned to this project will have the skills necessary to assist ESC in this project.

### 1.2. ESC Responsibilities

- Provide a Single Point of Contact (SPOC) to manage and participate in the kickoff discussion and schedule coordination and implementation.
- Contact Customer prior to the project initiation.

### 1.3. Customer Responsibilities

- Provide a Single Point of Contact (SPOC) to resolve implementation issues and to participate in the kickoff discussion, schedule coordination, and acceptance testing.

(This section left intentionally blank)



The State of Texas	§	Land
County of Jefferson	§	Lease Agreement

This is a lease agreement, made as of April 7, 2014, by and between Jefferson County, Texas, (hereinafter called the "LESSOR"), a subdivision and county of the State of Texas, and Nederland Chevrolet LLP (hereinafter called the "LESSEE"), a corporation of the State of Delaware, having its principal place of business at Nederland, Texas.

1. Premises. Lessor is the owner and operator of the Jack Brooks Regional Airport ("Airport"). Lessor hereby lets to the Lessee and Lessee hereby leases from the Lessor the tract of land described in Exhibit "A" attached, containing 4.838 acres, more or less, located at the Airport; together with the right to use and enjoy all improvements now or hereafter placed thereon by the Lessee. The tract hereby let and the improvements thereon are referred to herein as "premises".
2. Right of Flight. Lessor reserves the right of flight for the passage of aircraft above the surface of the premises, together with the right to cause in such air space such noises as may be inherent to the operation of aircraft now known or hereafter in use; and Lessor reserves the right of using said air space for landing at, taking off from, or operating aircraft on the Airport.
3. Term. The initial term of this lease shall be for a period of 360 calendar months, plus the partial month, if any, following the commencement of the term unless sooner terminated or extended by virtue of a provision herein. The term shall begin on May 1, 2014.

4. Base Rent. As rent for the demised premises and the Lessee's right and privileges hereunder, the Lessee agrees to pay the Lessor in accordance with the following schedule:

<b>Years</b>	<b>Annual Base Rent</b>
1-5	\$0.27 per sq. ft.
6-10	\$0.28 per sq. ft.
11-15	\$0.29 per sq. ft.
16-20	\$0.30 per sq. ft.
21-25	\$0.31 per sq. ft.
26-30	\$0.32 per sq. ft.

for the exclusive use of 210,732 square feet of land. For the first five (5) years of this lease, the annual rent shall be \$56,897.64. Rents shall be paid in monthly installments, in advance, on the first day of each month, in a sum equal to 1/12 of such annual base rent. Rental installments not paid by the fifteenth (15th) day of the month in which due shall bear interest from the fifteenth day of the month due until paid at the rate of 10% per annum.

5. Commencement of Rent. Rental payments as provided above shall be payable on but not before the commencement date of the lease as determined in Section 3 hereof.

6. Adjustment of Rent. In January of every 5th year, beginning on January 1, 2019, the rent set forth in Section 4 above shall be adjusted by applying the annual base rent per square feet to the total square feet.

7. Taxes. Lessee agrees to pay any taxes or special assessments that may be levied against the leased premises, or against the leasehold interest, or against the Airport because of this lease, by any taxing unit or entity, whether levied against Lessor or Lessee, and Lessee further agrees to

hold Lessor harmless from any claims or liens in connection with any such tax or special assessment. Taxes payable by Lessee pursuant to this Section shall be subject to proration to account for the term of this Lease and the taxable value of the leased premises as compared to the taxable value of the larger legal parcel of which the leased premises is a part, if applicable. If the Lessor is assessed taxes on the larger legal parcel which includes the leased premises, then Lessor shall pay such taxes and assessments to the taxing authority and Lessee shall reimburse Lessor for the taxes assessed on the taxable value of the leased premises within thirty (30) days of receipt of an invoice therefore and proof of payment by Lessor. If taxes are assessed on the premises made the subject of this lease, Lessee shall pay such taxes directly to the taxing authorities assessing the taxes.

8. Quiet Enjoyment. Lessor covenants and agrees that at the granting and delivery of this lease it has good title, free and clear of all liens and encumbrances; and that Lessor has full right and authority to lease the premises as herein set forth. Lessor further covenants that all things have happened and been done to make its granting of this lease effective, and Lessor warrants to Lessee peaceful possession and quiet enjoyment of the premises during the term hereof, upon performance of Lessee's covenants herein.

9. Lessee's Estate. Title to all improvements constructed by Lessee shall vest and remain in Lessee during the original term of this lease and Lessee shall be entitled to any and all investment tax credits generated by reason of construction, installation, and operations on the premises. Subject to the rights of Lessee's mortgagee (as provided in Section 10 and elsewhere herein) and to Lessee's right to reimbursement to the extent set out in Section 30, title to improvements shall pass to and vest in the Lessor upon the effective date of a cancellation or termination of this

lease. Lessee shall have the right at any time prior to or subsequent to the construction of improvements to mortgage its leasehold estate in the premises and the improvements; and to assign its interest in this lease to any mortgagee who shall have advanced funds to the Lessee under any loan, the proceeds of which have been used for the construction of the improvements or to refinance loans for the construction of improvements. Any mortgage claiming under the Lessee shall have the rights and privileges hereinafter set forth.

10. Lessee's Mortgagee. In the event Lessee shall mortgage the leasehold estate and the improvements or assign this lease to any mortgagee who shall have advance funds for the purpose described in the preceding Section 9, such mortgagee may give written notice of its mortgagee's interest to the Lessor at Lessor's address shown herein. Thereafter, Lessor, prior to taking any action to cancel or terminate the lease, shall give to the mortgagee the same notices that are required to be given to the Lessee prior to cancellation or termination, and if no notice is required to be given to the Lessee, than a written notice to the mortgagee shall be given in the event or events which are alleged to be the basis of the right to cancel or terminate. The mortgagee shall have the right (a) to cure the default of the lease, and (b) at its election, to foreclose its lien or security interest in the leasehold estate and improvements and this lease and to sell such leasehold estate and improvements (and Lessee's interest in this lease) at public or private sale, whereupon the purchaser shall succeed to all rights of the Lessee hereunder. The mortgagee shall be accorded to a reasonable period of time in which to cure the default, taking into account the nature of the Lessee's default, and a reasonable period in which to effect foreclosure, taking into account the statutory requirements for foreclosure of its lien or security interest. Further, if Lessee shall default under the terms of its mortgage, the mortgage shall

likewise have rights and power of foreclosure and sale as set out in the preceding portions of this Section 10. The Lessor agrees to execute such documents as may be requested by the Lessee or the Lessee's mortgagee to provide Lessee with the ability to meet requirements for obtaining secured financing, provided that such documents do not render Lessor liable for the payment of Lessee's indebtedness or encumber Lessor's remainder interest.

11. Fire Insurance. Lessee shall procure from a company authorized to do business in the State of Texas and keep in force fire insurance, with extended coverage, upon the vehicles located on the premises to the full insurable value thereof, as determined by the insurer and shall furnish Lessor with evidence that such coverage has been provided and is being maintained. In the event of an insured damage to the premises, the insurance proceeds will be used by the Lessee for the purpose of restoring and reconstructing the improvements. However, if the improvements are more than 50% destroyed at any time during the term of this lease, the Lessee may elect to terminate this lease by giving written notice thereof to Lessor within 90 days after such destruction. If Lessee so elects to terminate, Lessee will use insurance proceeds, to the extent necessary, to remove the damaged improvements, unless Lessor shall notify Lessee in writing that Lessor wishes the damaged improvements to remain upon the land. If Lessee shall fail to restore the improvements and shall also fail to terminate the lease in the manner aforesaid, Lessor may, upon written notice to the Lessee after such 90-day period, terminate the lease and remove damaged improvements at Lessee's expense.

12. Indemnification. Lessor shall stand indemnified by Lessee as herein provided. Lessee is and shall be deemed to be an independent contractor and operator responsible to all parties for its respective acts or omissions, and Lessor shall in no way be responsible therefore. In the use of

the premises, and in the erection of the privileges herein granted, Lessee shall indemnify and save harmless Lessor from any and all losses that may proximately result to any third person because of any negligence on the part of Lessee. Lessee covenants and agrees to hold Lessor free and harmless from loss from each and every claim and demand of whatever nature, made on behalf of or by any third person or persons, for any wrongful act or omission on the part of the Lessee, its agents, servants, officers, directors, and employees, and from all loss and damages to any third person or persons by reason of such acts or omissions.

13. Liability Insurance. Lessee shall promptly, after the execution of this lease, obtain public liability insurance for personal injuries/death growing out of any one accident or other cause in the minimum sum of Three Hundred Thousand Dollars (\$300,000.00) for one person and Five Hundred Thousand Dollars (\$500,000.00) for two or more persons; and in addition shall provide property damage liability insurance in a minimum sum of Three Hundred Thousand Dollars (\$300,000.00) for property damage growing out of any accident or other cause. The amounts of minimum coverage herein specified may be modified from time to time in compliance with Jefferson County standard requirements. Lessee shall maintain the insurance with insurance underwriters authorized to do business in the State of Texas satisfactory to Lessor. All policies shall name Lessor, its officers, servants, agents, and employees as additional insureds. Lessee shall furnish Lessor with a certificate from the insurance carrier showing such insurance to be in full force and effect or shall deposit with Lessor copies of said policies. Each policy or certificate shall contain a provision that written notice of cancellation or any material change in the policy by the insurer shall be delivered to Lessor, thirty (30) days in advance of the effective date thereof.

14. Permitted Uses. The Lessee shall have the privilege of using, subject to the terms and conditions herein, the premises for the operation of a commercial, retail, or wholesale sales outlet including all services normally connected therewith.

15. Prohibited Uses. Without first obtaining Lessor's written consent, Lessee shall not use the premises for (a) the sale of aircraft fuels, lubricants or propellants; or (b) the operation of any public restaurant, cafeteria, or kitchen stand.

16. Licenses. The Lessee shall procure from all governmental authorities having jurisdiction of the operations of the Lessee hereunder, all licenses, franchises, certificates, permits of other authorizations as may be necessary for the conduct of its operations. Lessor will cooperate with Lessee in this endeavor.

17. Use Regulations. The Lessee shall promptly observe, comply with, and execute the provisions of any and all present and future governmental laws, ordinances, rules, regulations, requirements, orders and directions which may pertain to or apply to its operations or the use and occupancy of the premises.

18. Lessor's Remainder Interest. The Lessee agrees that it shall not enter into any contracts of a type which would permit a lien or liens to become attached to the remainder interest of Jefferson County, or suffer or permit a lien or liens to be imposed or attached to the leasehold interest, provided, Lessee shall have the right, upon posting security satisfactory to the County, to contest the amount or legality of any lien attached to or levied against the leasehold interest.

19. Airport Regulations. The Lessee covenants and agrees to observe and obey the rules and regulations of the Airport, as promulgated by governmental authority, in the conduct of its

operations at the demised premises.

20. Certification. Lessee shall observe all applicable rules and regulations of the Federal Aviation Administration including requirements for Airport certification and safety codes.

21. Non-Discrimination. This lease is subject to the provisions of Part 21 of the Federal Aviation Regulations and Part 5, Assurance, paragraph 20, which will require that the Lessee, in exercising any of the rights and privileges herein granted to it, shall not on the grounds of race, color, or national origin, discrimination or permit discrimination against any person or group of persons in any manner prohibited by Part 21 of the Regulations of the Secretary of Transportation. Lessor is hereby granted the right to take such action, anything to the contrary herein notwithstanding, as the United States may direct to enforce this non-discrimination covenant. The Lessee assures that it will undertake an affirmative action program as required by 14 CFR Part 152, Subpart E, to insure that no person shall on the grounds of race, creed, color, national origin, or sex be excluded from participating in any employment activities covered in 14 CFR Part 152, Subpart E. The Lessee assures that no person shall be excluded on these grounds from participating in or receiving the services or benefits of any program or activity covered by this subpart. The Lessee assures that it will require that its covered sub-organizations provide assurances to the Lessee that they similarly will undertake affirmative action programs and that they will require assurances from their sub-organizations, as required by 14 CFR Part 152, Subpart E, to the same effect.

22. Lessee's Maintenance Obligations. Lessee shall at all times keep in a clean and orderly condition and appearance the premises and improvements thereon, equipment and personal

property. Lessee shall maintain, repair, replace and paint all or any part of the property and improvements on the premises including therein, without limitations thereto, land, parking lots, walkways, driveways, walls, partitions, floors, ceilings, columns, windows, doors, glass of every kind, fixtures, systems for the furnishing of a fire alarm, fire protection, sprinkler, sewage, drainage and telephone service, including lines, pipes, rains, wires, conduits, and other equipment connected with or appurtenant to all such systems at its own expense as necessary. Lessor shall have the right to enter upon the premises at reasonable times, in a manner which does not materially interrupt Lessee's business, for the purpose of inspection, to determine Lessee's compliance with Lessee's obligation under this Section 11.

23. Enforcement Rights. If Lessee fails to perform its obligations under Section 22, Lessor shall have the right to give written notice to the Lessee specifying the deficiencies in maintenance. If within 30 days after receipt of such notice, Lessor does not make arrangements for the curing of such deficiencies in maintenance, Lessor shall have the right to enter the premises and perform the necessary maintenance, the cost of which shall be born by the Lessee.

24. Utilities. Lessee shall pay all costs and charges for utility services requested by and furnished to the Lessee during the term hereof. Lessee shall, however, have the right to connect to any and all storm and sanitary sewers and water and utility outlets located on adjoining property of the Lessor. The Lessee shall pay for all cost and expense attendant to such connections, but no charge shall be assessed by the Lessor for the right to make such connections.

25. Ingress and Egress. Lessee and approved sublessees, and their contractors, suppliers of materials and furnishers of services, and employees and invitees, shall have the right of ingress

and egress between the premises and the public rights-of-way outside the Airport by means of existing access roads, the same to be used in common with others having rights of passage within the Airport, provided that the Airport may from time to time substitute other means of ingress and egress which shall be reasonably equivalent to the means now provided. The use of such roadways shall be subject to reasonable rules and regulations established by the Airport.

26. Lessee's Right to Cancel. This lease shall be subject to cancellation, at the option of Lessee, upon the default of Lessor in the performance of any covenant or agreement herein required to be performed by Lessor and the failure of Lessor to remedy such default for a period of sixty (60) days after receipt from Lessee of written notice to remedy the same. Lessee may exercise its right of cancellation by written notice to Lessor at any time after the lapse of the applicable periods of time. This lease shall then terminate as of the termination date specified by Lessor in such notice.

27. Amounts Payable Upon Cancellation by Lessee. In the event this lease is canceled by Lessee pursuant to Lessee's rights under this Section 26, rental due shall be payable only to the date of termination, and the Lessor shall pay to Lessee liquidated damages computed as follows:

- a. The liquidated damages shall be the sum of the depreciated book value of fixed improvements as of the date of termination of this lease, plus a premium of 2% of the adjusted book value multiplied by the number of years, plus the partial year, remaining in the unexpired term plus the option period of the lease, had the lease not been cancelled.
- b. For the purpose of Section (a), adjusted book value shall be the actual cost of the improvements placed, from time to time, on the demised premises, less depreciation

computed on a 30-year, straight line basis. With respect to original improvements, depreciation shall commence on the date Lessee certifies to Lessor that such improvements had been completed in accordance with plans and specifications. As to improvements thereafter constructed by Lessee, depreciation, for this purpose, shall commence on the date that Lessee certifies to Lessor that such subsequently constructed improvements have been completed.

- c. Actual cost shall be approved in writing by pertaining to construction and shall be approved in writing by the Lessor within 60 days after submission by the Lessee. Upon payment by Lessor to Lessee of liquidated damages, as computed above, Lessee shall have no further estate in the improvements and Lessor shall have exclusive right thereto.

28. Lessee's Option to Remove. In lieu of liquidated damages provided in Section 27 hereof, Lessee may, at its option, remove the improvements. If Lessee removes the improvements, the premium of 2% per year of unexpired term shall be payable by Lessee to Lessor.

29. Events of Cancellation. This lease shall be subject to cancellation at the option of the Lessor upon occurrence of any of the following events:

- a. Failure of Lessee to pay rent as herein provided within thirty (30) days after Lessor shall have given Lessee written notice of such default.
- b. The permanent abandonment of the premises by the Lessee.
- c. Default by Lessee in the performance of any of the covenants and conditions required herein (except rental payments) to be kept and performed by the Lessee, if such

default continues, without a good faith attempt by Lessee to remedy the default, for a period of thirty (30) days after receipt of written notice from Lessor specifying the default.

- d. Any other event specifically named in this lease which affords Lessor the right to cancel.

30. Method of Cancellation. Lessor may exercise such right to cancellation by written notice to Lessee at any time after the lapse of the applicable periods of time and this lease shall terminate as of the termination date specified by Lessor in such notice.

31. Lessor's Rights Upon Cancellation. In the event Lessor cancels this lease in the manner set out of this Section, all rental due hereunder to the date of termination shall be payable by the Lessee to the Lessor, and the Lessor shall be entitled to have the land demised herein returned to it clear of all improvements above ground level which have been constructed by Lessee; or Lessor at its option, may take possession of the premises and terminate Lessee's rights therein. Any notice of cancellation shall specify whether the Lessor wishes to retain the improvements or to cause Lessee to remove the improvements, such removal shall be completed within 90 days. If Lessee fails to remove the improvements, if so requested in the notice, the improvements may be removed by Lessor at Lessee's expense.

32. Attorney's Fees. In any action brought by either party against the other for enforcement of the terms of this lease, the prevailing party shall be entitled to recover reasonable attorney's fees in addition to such other relief as may be awarded.

33. Airport Expansion. In the event Lessor requires the premises for expansion or development

of the Airport, Lessor reserves the right, upon six (6) months' written notice to Lessee, to relocate or replace Lessee's improvements in substantially the same form acceptable to the Lessee at another comparable location on the Airport acceptable to the Lessee. The replacement facility shall be completed prior to relocation so that there is no interruption of Lessee's business operation.

34. Governmental Agreements. This lease shall not impair any existing or future agreement between Lessor and the United States relative to the operation or maintenance of the Airport, the execution of which has been or may be required as a condition precedent to the expenditure of Federal Funds for the development of the Airport. Should the effect of such agreement with the United States Government be to take any of the property under the lease, or substantially destroy the commercial value of the improvements, or to materially impair Lessee's operations, Lessor shall relocate the improvements in the manner described in Section 33.

35. Option in Event of Relocation. In the event a relocation of improvements is required by the Lessee under Section 33, or necessitated under Section 34 above, Lessee shall have the option, in lieu of accepting such relocated premises, to cancel this lease prior to the commencement of construction of relocation facilities, in which event, Lessee shall be entitled to the liquidated damages provided in Section 27.

36. Assignment. Lessee shall not assign this lease or sublet all or any portion of the premises without the prior written consent of Lessor, which consent shall not be unreasonably withheld. However, Lessor's consent shall not be required for any (a) assignment or

- subletting to an affiliate or subsidiary of the Lessee, or (b) the assignment or subletting to any mortgagee or to a purchaser from any mortgagee at foreclosure.
37. Other Instruments. Upon the request of either party, the Lessor and the Lessee will execute a recordable short form lease evidencing that the premises have been demised to the Lessee and a recordable instrument evidencing the term of this lease and its commencement date, when commencement date shall have been determined.
38. Paragraph Headings. The paragraph headings contained herein are for convenience and reference and are not intended to define or limit the scope of any provision of this lease.
39. Successors and Assigns. All of the terms, covenants and agreements herein contained shall be binding upon and shall inure to the benefit of successors and assigns of the respective parties hereto.
40. Termination of Lease. This lease shall terminate at the end of the full term hereof. Upon such termination, Lessee shall have no further right or interest in any of the land hereby demised or in any of the improvements thereon.
41. Notices. Notices to Lessor provided for herein shall be sufficient if sent by Registered or Certified Mail, postage prepaid, addressed to:

Airport Manager  
 Jack Brooks Regional Airport  
 4875 Parker Drive  
 Beaumont, TX 77705

and notices to Lessee, if sent by Registered or Certified Mail, postage prepaid addressed to:

J. K. Chevrolet

P.O. Box 1406

Nederland, Texas 77627

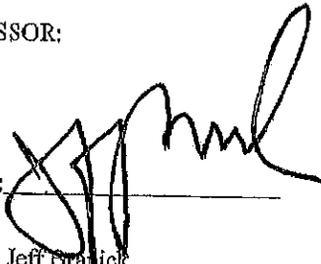
or to such other addresses as the parties may designate to each other in writing from time to time.

EXECUTED in duplicate originals as of the date first above written.

LESSOR:

ATTEST:

BY:



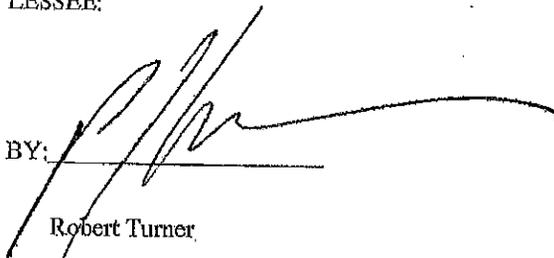
Jeff Dralick  
Jefferson County Judge

BY:

Carolyn Guidry  
Jefferson County Clerk

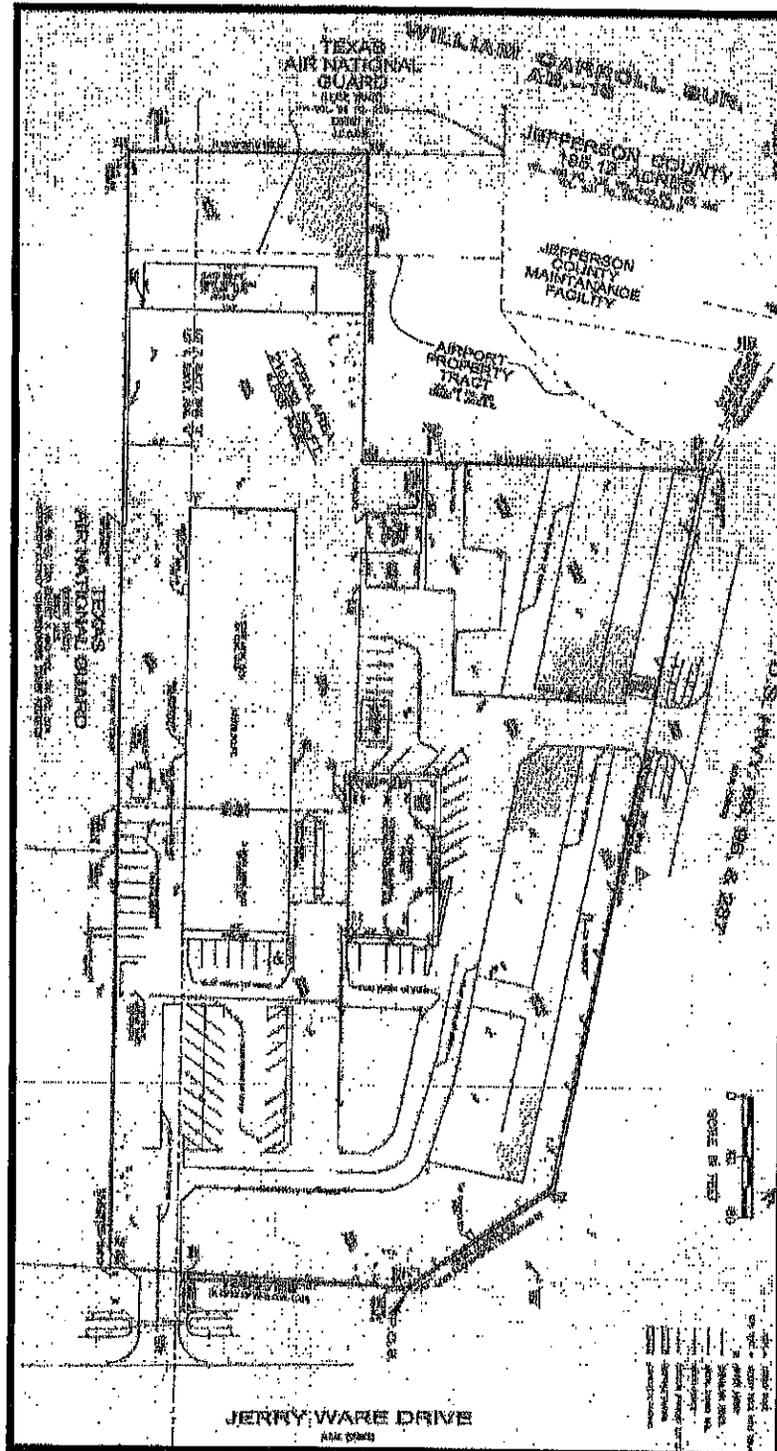
LESSEE:

BY:



Robert Turner  
Managing Partner - Nederland Chevrolet LLP

EXHIBIT "A"



**Fran Lee**

---

**From:** Mike Trahan <mtrahan@co.jefferson.tx.us>  
**Sent:** Wednesday, April 16, 2014 8:39 AM  
**To:** 'Fran Lee'  
**Subject:** Budget Transfer form Crushed Stone to Overtime

**To: Fran Lee**  
**From: Mike Trahan**  
**Re: Budget Transfer**  
**Date: April 16, 2014**

Fran,

I would like to request a transfer of \$2000.00 from 112-0202-431.30-79 Crushed Stone to 112-0202-431.10-98 Overtime Allowance, to cover the cost of overtime for future road work in Precinct-2.

I do know that this has to go through Commissioner's Court.

Thanks for your help.

Sincerely,  
*Mike Trahan*

Superintendent, Road and Bridge Precinct 2

Jefferson County Sub-Courthouse  
525 Lakeshore Drive  
Port Arthur, Texas 77640



OFFICE: (409) 983-8300  
FAX: (409) 983-8303  
Email: msinegal@co.jefferson.tx.us

COMMISSIONER  
MICHAEL SHANE SINEGAL  
PRECINCT #.3

## Memorandum

**To:** Fran Lee, Financial Manager  
**From:** Michael Shane Sinegal, Commissioner Pct. 3   
**Date:** 4/11/2014  
**Re:** Budget Transfer

---

Could you please transfer \$11,500 from 116-0606-452-40.09 Buildings and Grounds to 116-0606-452.30-01 Asphalt.

Thank you

MSS/mrn

---

**CORY J. H. CRENSHAW**

CRIMINAL DISTRICT ATTORNEY

Jefferson County Courthouse  
1001 Pearl Street-3rd Floor  
Beaumont, Texas 77701-3545  
(409) 835-8550  
FAX: (409) 835-8573**PAT KNAUTH**  
First Assistant

TO: Honorable Jeff Branick, County Judge

FROM: Cory Crenshaw

DATE: April 16, 2014

RE: Computer Equipment Request

The new year brought new requirements for prosecutors in Texas. Specifically, the Morton Act requires significant changes to discovery obligations for my attorneys. My office worked diligently with the good folks in the MIS Department to develop a system and create software to make our office compliant with the new rules. However, these changes require additional computer needs that our current computers and software simply cannot handle. Many of my attorneys are working with equipment that is nearly a decade old and this is very inefficient.

Please consider purchasing new laptop computers for all attorneys in the Criminal Division of my office as their need is the most significant at this time. Additionally, these computers will allow increased efficiency and capability in sharing information with law enforcement agencies and defense attorneys, preparing criminal cases for prosecution, and the presentation of cases in the courtroom.

Attorneys=24

Estimated cost per attorney for new equipment (per discussions with MIS)=\$1500

Total Cost=\$36,000

Please transfer \$36,000.00 from account number 12020304122003 (employee insurance) and move to 12020304126002 (Capitol Computer Hardware).

Respectfully,

A handwritten signature in black ink that reads "Cory J. H. Crenshaw". The signature is written in a cursive, slightly slanted style.

Cory J. H. Crenshaw  
District Attorney

Cc: Patrick Swain  
Jefferson County Auditor



PATTILLO, BROWN & HILL, L.L.P.  
 CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

To the Honorable County Judge and  
 Commissioners' Court  
 Jefferson County, Texas

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County for the year ended September 30, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 1, 2013. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Findings**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended September 30, 2013. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimates of accumulated depreciation, the related useful lives of capital assets, estimates related to pension and OPEB liabilities and the allowance for uncollectible fines and property taxes. We evaluated the key facts and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statements are neutral, consistent, and clear.

### ***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### ***Disagreements with Management***

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated March 31, 2013.

### ***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### ***Other Audit Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. During our audit we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. The result of this discussion was not a condition to our retention.

### **Other Matters**

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

## **Significant Forthcoming Accounting Standards**

### *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*

Governmental Accounting Standards Board Statement No. 65 (“GASB 65”), *Items Previously Reported as Assets and Liabilities*, is effective for periods beginning after December 15, 2012. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities.

Concepts Statement No. 4, *Elements of Financial Statements*, introduced and defined the elements included in financial statements, including deferred outflows of resources and deferred inflows of resources. In addition, Concepts Statement 4 provides that reporting a deferred outflow of resources or a deferred inflow of resources should be limited to those instances identified in authoritative pronouncements that are established after applicable due process. Prior to the issuance of this Statement, only two such pronouncements have been issued. Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, requires the reporting of a deferred outflow of resources or a deferred inflow of resources for the changes in fair value of hedging derivative instruments, and Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, requires a deferred inflow of resources to be reported by a transferor government in a qualifying service concession arrangement. This Statement amends the financial statement element classification of certain items previously reported as assets and liabilities to be consistent with the definitions in Concepts Statement 4.

This Statement also provides other financial reporting guidance related to the impact of the financial statement elements deferred outflows of resources and deferred inflows of resources, such as changes in the determination of the major fund calculations and limiting the use of the term *deferred* in financial statement presentations.

### *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*

Governmental Accounting Standards Board Statement No. 68 (“GASB 68”), *Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27*, is effective for periods beginning after June 15, 2014. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. The new standards are intended to provide more comparable and visible information within the annual financial statements of governments that provide defined benefit pensions.

Notably, GASB 68 requires employers to report the difference between the actuarial total pension liability and the fair value of the legally restricted plan assets as the net pension liability on the statement of net position. Previously, a liability was only recorded if the actual contributions made to the plan were less than the actuarial calculated contributions for the year. These new standards relate only to the *accounting and reporting* of defined benefit pensions within the GAAP based financial statements of governmental entities. They do not establish requirements as to the actual funding of these benefits. These decisions are left to management and the governing body. This Statement may have a material impact on recorded pension liabilities compared to application of current standards. Your processes should be updated to incorporate the new information requirements and begin gathering information now to determine the future impacts on financial reporting.

This information is intended solely for the use of the Honorable County Judge, Commissioners' Court, and management of the County and is not intended to be and should not be used by anyone other than these specified parties.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas  
March 31, 2013

# **JEFFERSON COUNTY, TEXAS**

**Independent Auditors' Report on Compliance With  
Requirements Applicable to the Passenger Facility Charge  
Program and on Internal Control Over Compliance**

**Schedule of Expenditures  
of Passenger Facility Charges**

**September 30, 2013**

## JEFFERSON COUNTY, TEXAS

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**INDEPENDENT AUDITORS' 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**

To the Honorable County Judge  
and Commissioners Court  
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 governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Texas ("the County"), as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 31, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County'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 determination of financial statement amounts. 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.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas  
March 31, 2014



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE TO THE PASSENGER FACILITY CHARGE  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE**

To the Honorable County Judge and  
Commissioners' Court  
Jefferson County, Texas

**Compliance**

We have audited the compliance of Jefferson County, Texas (the "County") with the compliance requirements described in the Passenger Facility Charge Audit Guide for Public Agencies, issued by the Federal Aviation Administration (Guide), for its passenger facility charge program for the year ended September 30, 2013. Compliance with the requirements of laws and regulations applicable to its passenger facility charge program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Guide. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the passenger facility charge program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Jefferson County, Texas, complied, in all material respects, with the requirements referred to above that are applicable to its passenger facility charge program for the year ended September 30, 2013.

### **Internal Control Over Compliance**

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws and regulations applicable to the passenger facility charge program. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have direct and material effect on its passenger facility charge program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Guide.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws and regulations that would be material in relation to the passenger facility charge program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

### **Schedule of Expenditures of Passenger Facility Charges**

We have audited the financial statements of the County as of and for the year ended September 30, 2013, and have issued our report thereon dated March 31, 2014. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Passenger Facility Charges is presented for purposes of additional analysis as specified by the Guide and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the Commissioners' Court, management and the Federal Aviation Administration and is not intended to be and should not be used by anyone other than these specified parties.

*Pattillo, Brown & Hill, L.L.P.*

March 31, 2014

**JEFFERSON COUNTY, TEXAS**  
**PASSENGER FACILITY CHARGES AUDIT SUMMARY**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2013**

1. Type of report issued on PFC financial statements	<u>✓</u>	Unqualified	<u>    </u>	Qualified
2. Type of report on PFC compliance	<u>✓</u>	Unqualified	<u>    </u>	Qualified
3. Quarterly Revenue and Disbursements reconcile with submitted quarterly reports.	<u>✓</u>	Yes	<u>    </u>	No
4. PFC Revenue and Interest is accurately reported on FAA Form 5100-127.	<u>✓</u>	Yes	<u>    </u>	No
5. The Public Agency maintains a separate financial accounting record for each application.	<u>✓</u>	Yes	<u>    </u>	No
6. Funds disbursed were for PFC eligible items as identified in the FAA Decision to pay only for the allowable costs of the projects.	<u>✓</u>	Yes	<u>    </u>	No
7. Monthly carrier receipts were reconciled with quarterly carrier reports.	<u>✓</u>	Yes	<u>    </u>	No
8. PFC revenues were maintained in a separate interest-bearing capital account or commingled only with other interest-bearing airport capital funds.	<u>✓</u>	Yes	<u>    </u>	No
9. Serving carriers were notified of PFC program actions/changes approved by the FAA.	<u>✓</u>	Yes	<u>    </u>	No
10. Quarterly Reports were transmitted (or available via website) to remitting carriers.	<u>✓</u>	Yes	<u>    </u>	No
11. The Public Agency is in compliance with Assurances 5, 6, 7 and 8.	<u>✓</u>	Yes	<u>    </u>	No
12. Project administration is carried out in accordance with Assurance 10.	<u>✓</u>	Yes	<u>    </u>	No
13. For those public agencies with excess revenue, a plan for the use of this revenue has been submitted to the FAA for review and concurrence.	<u>    </u>	Yes	<u>    </u>	No
	<u>✓</u>	N/A	<u>    </u>	

**JEFFERSON COUNTY, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED SEPTEMBER 30, 2013**

**Findings and Questioned Costs**

None

## JEFFERSON COUNTY, TEXAS

### REVENUE AND DISBURSEMENT SCHEDULE OF PASSENGER FACILITY CHARGES

**FISCAL YEAR ENDED SEPTEMBER 30, 2013**

	Fiscal Year 2012					Fiscal Year 2013	
	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Fiscal Year	Fiscal Year	
Program	October - December	January - March	April - June	July - September	2013	2013	Program
Total	Total	Total	Total	Total	Total	Total	Total
<b>Revenue</b>							
Passenger Facility Collections	\$ 846,811	\$ 511	\$ 3,397	\$ 49,654	\$ 49,829	\$ 103,391	\$ 950,202
Interest	<u>28,964</u>	<u>122</u>	<u>45</u>	<u>26</u>	<u>52</u>	<u>245</u>	<u>29,209</u>
	<u>875,775</u>	<u>633</u>	<u>3,442</u>	<u>49,680</u>	<u>49,881</u>	<u>103,636</u>	<u>979,411</u>
<b>Application 07-06-C-00-BPT</b>							
I - Airfield Equipment	36,317	-	-	-	-	-	36,317
II - Apron "F" Rehabilitation	28,746	-	-	-	-	-	28,746
III - Airfield Pavement Joint Rehab	9,458	-	-	-	-	-	9,458
IV - Runway 12/30 Rehab	14,751	-	-	-	-	-	14,751
V - Airfield Drilage Improvements	8,749	335	-	-	144	479	9,228
VI - Airfield Electrical Upgrades	-	-	-	-	-	-	-
VII - Administrative Costs	25,675	-	-	-	-	-	25,675
VIII - Pavement Maintenance Plan	<u>5,717</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,717</u>
	<u>129,413</u>	<u>335</u>	<u>-</u>	<u>-</u>	<u>144</u>	<u>479</u>	<u>129,892</u>
<b>Application 11-07-C-00-BPT</b>							
I - Planning - Road, WHA, Geom	16,537	-	-	-	-	-	16,537
II - Apron Rehab - Phase I	29,528	-	-	-	-	-	29,528
III - Airfield Sweeper	10,431	-	-	-	-	-	10,431
V - Airfield Pavement Marking	36,098	-	169,270	-	-	169,270	205,368
VI - AOA Security Improvement	18,470	( 470)	-	-	-	( 470)	18,000
VII - Apron Rehab - Phase II	129,484	-	-	-	-	-	129,484
VIII - Administrative	<u>29,828</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,828</u>
	<u>270,376</u>	<u>( 470)</u>	<u>169,270</u>	<u>-</u>	<u>-</u>	<u>168,800</u>	<u>439,176</u>
<b>Total Disbursements</b>	<u>399,789</u>	<u>( 135)</u>	<u>169,270</u>	<u>-</u>	<u>144</u>	<u>169,279</u>	<u>569,068</u>
<b>Excess (Deficiency)</b>	<u>\$ 475,986</u>	<u>\$ 768</u>	<u>\$( 165,828)</u>	<u>\$ 49,680</u>	<u>\$ 49,737</u>	<u>\$( 65,643)</u>	<u>\$ 410,343</u>

**See accompanying note to Schedule of Expenditures of Passenger Facility Charges.**

**JEFFERSON COUNTY, TEXAS****NOTE TO SCHEDULE OF EXPENDITURES  
OF PASSENGER FACILITY CHARGES****YEAR ENDED SEPTEMBER 30, 2013****BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Passenger Facility Charges includes the Passenger Facility Charge (PFC) activity of the Southeast Texas Regional Airport of Jefferson County, Texas, (the County). The information in this schedule is presented in accordance with the requirements of 14 Code of Federal Regulations Part 158.67 and the Passenger Facility Charge Audit Guide for Public Agencies issued by the Federal Aviation Administration. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The County reports expenditures on the Schedule of Expenditures of Passenger Facility Charges collected and expended as reimbursements (to the extent of PFC's actually collected) of costs incurred by the County during the current and prior fiscal years.

# **JEFFERSON COUNTY, TEXAS**

## **SINGLE AUDIT REPORT**

**For Fiscal Year  
September 30, 2013**



**JEFFERSON COUNTY, TEXAS**

**SINGLE AUDIT REPORT**

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**SEPTEMBER 30, 2013**

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PATTILLO, BROWN & HILL, L.L.P.  
 CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

**INDEPENDENT AUDITORS' 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***

To the Honorable County Judge  
 and Commissioners Court  
 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 governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Texas ("the County"), as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 31, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County'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 determination of financial statement amounts. 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.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas  
March 31, 2014



PATTILLO, BROWN & HILL, L.L.P.  
 CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
 FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
 OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Honorable County Judge  
 and Commissioners' Court  
 Jefferson County, Texas

**Report on Compliance for Each Major Federal Program**

We have audited Jefferson County, Texas' ("the County") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2013. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs for the year ended September 30, 2013.

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 31, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures,

including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Pattillo, Brown & Hill, L.L.P.*

Waco, Texas  
March 31, 2014

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**JEFFERSON COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**YEAR ENDED SEPTEMBER 30, 2013**

<b>Federal Grantor/Pass-through Grantor/ Program Title</b>	<b>Federal CFDA Number</b>	<b>Grantor's ID Number</b>	<b>Federal Expenditures</b>
<b><u>U. S. Department of Agriculture</u></b>			
Passed through the Texas Department of Agriculture			
Summer Food Service Program	10.559	123-1007	<u>2,640</u>
Total Passed through the Texas Department of Agriculture			<u>2,640</u>
Total U. S. Department of Agriculture			<u>2,640</u>
<b><u>U. S. Department of Housing and Urban Development</u></b>			
Passed through the Texas General Land Office			
Community Development Block Grants/States Program - Ike	14.228	DRS-010219	2,720,277
Cheek Step Sewer Improvement	14.228	GLO-711281	<u>35,500</u>
Total Passed through the Texas General Land Office			<u>2,755,777</u>
Total U. S. Department of Housing and Urban Development			<u>2,755,777</u>
<b><u>U. S. Department of the Interior</u></b>			
Passed through Bureau of Ocean Energy Management, Regulation and Enforcement			
Coastal Impact Assistance Program - Admin	15.426	M11AF00076	<u>1,920</u>
Total Passed through Bureau of Ocean Energy Management, Regulation and Enforcement			<u>1,920</u>
Passed through U.S. Fish and Wildlife Service			
Coastal Impact Assistance	15.668	F12AF70144	1,081,296
Coastal Impact Assistance	15.668	F12AF01207	<u>88,302</u>
Total Passed through U.S. Fish and Wildlife Service			<u>1,169,598</u>
Total U. S. Department of the Interior			<u>1,171,518</u>
<b><u>U. S. Department of Justice</u></b>			
Passed through the City of Beaumont			
Edward Byrne Memorial Formula Grant Program	16.579	2010DJBX0139	1,092
Edward Byrne Memorial Formula Grant Program	16.579	2011DJBX3245	20,090
Edward Byrne Memorial Formula Grant Program	16.579	2012DJBX0253	<u>15,388</u>
Total Passed through the City of Beaumont			<u>36,570</u>

**JEFFERSON COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**YEAR ENDED SEPTEMBER 30, 2013**

<b>Federal Grantor/Pass-through Grantor/ Program Title</b>	<b>Federal CFDA Number</b>	<b>Grantor's ID Number</b>	<b>Federal Expenditures</b>
<b><u>U. S. Department of Justice</u></b>			
Passed through the Office of Attorney General			
Project Safe Neighborhoods	16.609	2011-GPBX-0051	<u>19,045</u>
Total Passed through the Office of Attorney General			<u>19,045</u>
Passed through the Office of the Governor, Criminal Justice Division			
Violence Against Women Formula Grants	16.588	13466-15	71,711
Violence Against Women Formula Grants	16.588	13466-16	<u>8,625</u>
Total Program 16.588			<u>80,336</u>
Crime Victim Assistance - Crime Victim's Clearinghouse	16.575	21032-04	45,838
Crime Victim Assistance - Crime Victim's Clearinghouse	16.575	21032-05	<u>4,162</u>
Total Program 16.575			<u>50,000</u>
Juvenile Accountability Block Grants	16.523	17327-08	19,201
Juvenile Accountability Block Grants	16.523	17327-09	<u>1,051</u>
Total Program 16.523			<u>20,252</u>
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	18129-03	<u>24,351</u>
Total Passed through the Office of the Governor, Criminal Justice Division			<u>174,939</u>
Direct Program			
State Criminal Alien Assistance Program (SCAAP)	16.606	2010APBX0304	6,057
State Criminal Alien Assistance Program (SCAAP)	16.606	2011APBX0305	<u>15,751</u>
Total Program 16.606			<u>21,808</u>
Total U. S. Department of Justice			<u>252,362</u>

**JEFFERSON COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**YEAR ENDED SEPTEMBER 30, 2013**

<b>Federal Grantor/Pass-through Grantor/ Program Title</b>	<b>Federal CFDA Number</b>	<b>Grantor's ID Number</b>	<b>Federal Expenditures</b>
<b><u>U. S. Department of Transportation</u></b>			
Passed through Federal Aviation Administration			
Rehabilitation of the North General Aviation Apron, Wildlife Hazard Assessment, Airfield Approach/Geometry Study, Acquisition of Airfield Sweeper, and Environmental Assessment for West Ditch	20.106	3-48-0018-027-2010	2,865
Design Only of Runway Safety Area Improvements, New Electrical Vault, Taxiway D Replacement, Airport Operating Area Security Improvements, and Update Airport Layout	20.106	3-48-0018-029-2012	<u>993,308</u>
Total Passed through Federal Aviation Administration			<u>996,173</u>
Passed through Texas Department of Transportation			
Click it or Ticket	20.601	2013-JeffersonCoSO-S-CIOT-26	5,464
Violent Offender Task Force	20.601	2013-JLEOTFS4-25302-TFO	11,954
Selective Traffic Enforcement Program - Impaired Driver Mobilization	20.601	2014-Jefferson-S-IYG-0073	<u>369</u>
Total Passed through Texas Department of Transportation			<u>17,787</u>
Total U. S. Department of Transportation			<u>1,013,960</u>
<b><u>U. S. Election Commission</u></b>			
Passed through Texas Secretary of State			
Help America Vote Act Requirements Payments - General HAVA Compliance/Voting System Replacement	90.401	N/A	<u>75,325</u>
Total Passed through the Texas Secretary of State			<u>75,325</u>
Total U. S. Election Commission			<u>75,325</u>
<b><u>U. S. Department of Health and Human Services</u></b>			
Passed through Texas Department of Family & Protective Services			
Children's Justice Grants to State - Family Group Conferencing	93.643	23362284	-
Foster Care - Title IV-E Child Welfare Services	93.658	23939002	48,817
Foster Care - Title IV-E Legal Services	93.658	23939003	<u>47,683</u>
Total Passed through Texas Department of Family & Protective Services			<u>96,500</u>

**JEFFERSON COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**YEAR ENDED SEPTEMBER 30, 2013**

<b>Federal Grantor/Pass-through Grantor/ Program Title</b>	<b>Federal CFDA Number</b>	<b>Grantor's ID Number</b>	<b>Federal Expenditures</b>
<b><u>U. S. Department of Health and Human Services</u></b>			
Passed through Texas Juvenile Probation Commission			
Foster Care - Title IV-E - Reimbursement Program	93.658	TJPC-E-2012-123	<u>8,789</u>
Total Passed through Texas Juvenile Probation Commission			<u>8,789</u>
Passed through Texas Department of State Health Services			
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	93.988	DIAB/CDSP 2012-040780-001	<u>23,246</u>
Total Passed through Texas Department of State Health Services			<u>23,246</u>
Total U. S. Department of Health and Human Services			<u>128,535</u>
<b><u>Office of National Drug Control Policy</u></b>			
Direct Program			
High Intensity Drug Trafficking Area	95.001	G12HN0010A - DHE	<u>34,813</u>
Total Office of National Drug Control Policy			<u>34,813</u>
<b><u>U. S. Department of Homeland Security</u></b>			
Passed through the Texas Division of Emergency Management			
Homeland Security Grant Program - 2011 SHSP	97.073	EMW-2011-SS-00019	17,127
Homeland Security Grant Program - 2011 SHSP LEAP	97.073	EMW-2011-SS-00019	9,956
Homeland Security Grant Program - 2012 SHSP	97.073	EMW-2012-SS-00018-S01	<u>25,141</u>
Total Program 97.073			<u>52,224</u>
<b><u>U. S. Department of Homeland Security</u></b>			
Passed through the Texas Division of Emergency Management			
Hazard Mitigation Grant DR 1791-001/004	97.039	FEMA-1791-DR-001/004	1,630
Emergency Management Performance Grant	97.042	12TX-EMPG-0389	<u>29,481</u>
Total Passed through the Texas Division of Emergency Management			<u>83,335</u>

**JEFFERSON COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**YEAR ENDED SEPTEMBER 30, 2013**

<b>Federal Grantor/Pass-through Grantor/ Program Title</b>	<b>Federal CFDA Number</b>	<b>Grantor's ID Number</b>	<b>Federal Expenditures</b>
<b><u>U. S. Department of Homeland Security</u></b>			
Direct Programs			
ARRA Port Security Grant	97.116	2009PUR10410	984,375
2008 Port Security Grant	97.056	2008-GB-T8-K007	1,366,257
2009 Port Security Grant	97.056	2009-PU-T9-K002	2,945,042
2010 Port Security Grant	97.056	2010-PU-T0-K040	2,927,008
2011 Port Security Grant	97.056	EMW2011PUK00134	1,537,383
2012 Port Security Grant	97.056	EMW2012PU00156	<u>83,876</u>
Total Direct Programs			<u>9,843,941</u>
Total U. S. Department of Homeland Security			<u>9,927,276</u>
Total Expenditures of Federal Awards			<u><u>15,362,206</u></u>

## JEFFERSON COUNTY, TEXAS

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

SEPTEMBER 30, 2013

1. The County utilizes the fund types specified in the Resource Guide.

Special Revenue Funds are used to account for resources restricted to, or designated for, specific purposes by a grantor. Capital Projects Funds are used to account for all resources used for the acquisition or construction of capital facilities. Federal and state financial assistance generally is accounted for in a Special Revenue Fund. GASB Statement No. 54 allows grants used for the construction or acquisition of capital assets to be accounted for in the Capital Projects Funds. Generally, used balances are returned to the grantor at the close of specified project periods.

2. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund types and private purpose trust fund types are accounted for using a current financial resources measurement focus. All federal grant funds were accounted for in the Special Revenue Fund, a component of the governmental fund type, with the exception of the Office of Rural Affairs grants, which are recorded in Capital Projects Funds, due to the implementation of GASB Statement 54. Capital Projects Funds also are a component of the government fund type. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for the governmental funds, the private purpose trust funds, and agency funds. This basis of accounting recognizes revenue in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as deferred revenues until earned.

3. The period of availability for federal grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal project period, extended 30 days beyond the federal project period ending date, in accordance with provisions in Section H. Period of Availability of Federal Funds, Part 3, OMB Circular A-133 Compliance Supplement updated as of June 2013.

**JEFFERSON COUNTY, TEXAS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**Summary of Auditors' Results**

Financial Statements:

Type of auditors' report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	None
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	None

Federal Awards:

Internal control over major programs:	
Material weakness(es) identified?	None
Significant deficiency(ies) identified?	None
Type of auditors' report issued on compliance for major programs	Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	None
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Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster:</u>
15.426, 15.668	Coastal Impact Assistance
14.228	Community Development Block Grant
97.116 ARRA, 97.056	Port Security Grant

Dollar threshold used to distinguish between type A and type B programs	\$460,866
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Auditee qualified as low-risk auditee?	No
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**Findings Relating to the Financial Statements Which Are  
Required to be Reported in Accordance With  
Generally Accepted Government Auditing Standards**

None

**Findings and Questioned Costs for Federal Awards**

None

**JEFFERSON COUNTY, TEXAS**  
**SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**Findings and Questioned Costs for Federal Awards**

<b><u>Item 2012 – 1:</u></b>	<b>Port Security Program – Sub-recipient Monitoring</b>
<b><u>Condition:</u></b>	The County did not properly perform sub-recipient monitoring of the Sub- recipient’s administration of Davis-Bacon Act for the Port Security Program.
<b><u>Criteria:</u></b>	The County receives grant funds for the Federal Port Security Grant. The County in turn sends that money to sub-recipient’s to administer the program. The grant agreement states that the County is required to monitor the sub-recipient’s administration of Davis-Bacon Act for the Port Security Grant Program.
<b><u>Effect:</u></b>	The County is not certain that the Port Security Program plan was administered properly by the sub-recipients.
<b><u>Cause:</u></b>	The County did not properly monitor the Port Security Grant Program for sub-recipient compliance with the Davis-Bacon Act.
<b><u>Current Status:</u></b>	This matter has been resolved.

**JEFFERSON COUNTY, TEXAS**  
**SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**Item 2012 – 2:**

**Port Security Program – FFATA**

**Condition:**

The County did not comply with the FFATA reporting requirements for the Port Security Program. The county did not report such awards subject to FFATA and lacks controls to determine when the FFATA report requirements are applicable.

**Criteria:**

The Federal Funding Accountability and Transparency Act (FFATA) requires the Office of Management and Budget (OMB) to maintain a single, searchable website that contains information on all Federal spending awards. FFATA prescribes specific pieces of information to be reported. For grants and cooperative agreements, the effective date is October 1, 2010 for all discretionary and mandatory awards equal to or exceeding \$25,000 made with a new Federal Assistance Identification Number (FAIN) on or after that date.

Once the requirement applies, the recipient must report, for any subaward under the award with a value of \$25,000 or more, each obligating action of \$25,000 or more in Federal Funds. Recipients are not required to report on subawards made on or after October 1, 2010 that use funds awarded prior to that date.

For contracts, implementation was phased in based on their total dollar value. Based on the FAR interim final rule, FFATA reporting is required for:

- Starting March 1, 2011, any newly awarded subcontract of \$25,000 or more must be reported if the value of the Federal prime contract award under which that subcontract was awarded was \$25,000 or more.

Grant and cooperative agreement recipients and contractors are required to register in the Federal Funding Accountability and Transparency Subaward Reporting System (FSRS) and report subaward data through FSRS. To do so, they are first required to register in Central Contractor Registration (CCR) and actively maintain the registration.

Grant and cooperative agreement recipients and contractors must report information related to a subaward by the end of the month following the month in which the subaward or obligation of \$25,000 or greater was made, and for contracts, the month in which the modification was issued that changed previously reported information.

**JEFFERSON COUNTY, TEXAS**  
**SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2013**

**Item 2012 – 2:**

**Port Security Program – FFATA**

**Effect:**

The County was not aware of the reporting requirements for FFATA, as applicable to the Port Security Program, resulting in noncompliance with those reporting requirements.

**Cause:**

The County was not aware that for audits of fiscal years ending on or after June 30, 2011 reporting requirements of the FFATA are applicable to the Port Security program. The county did not note the program requirement and did not take action to be in compliance with the reporting requirements.

**Current Status:**

This matter has been resolved.

JEFFERSON COUNTY, TEXAS

FINANCIAL & OPERATING  
STATEMENTS - COUNTY FUNDS ONLY

For the Month Ending January 31, 2014



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Patrick Swain - County Auditor

PATRICK SWAIN  
COUNTY AUDITOR  
(409) 835-8500



1149 PEARL ST. - 7TH FLOOR  
BEAUMONT, TEXAS 77701

April 14, 2014

Honorable Commissioners Court:  
Judge Jeff R. Branick  
Commissioner Eddie Arnold  
Commissioner Brent Weaver  
Commissioner Michael "Shane" Sinegal  
Commissioner Everette "Bo" Alfred

Gentlemen:

In compliance with Section 114.023 of the Local Government Code, I herewith present the monthly report of the financial condition of Jefferson County as of January 31, 2014 together with the results of operations of the budget for the fourth period then ended.

**Revenue:**

Total budgeted revenue collected for the month ending January 31, 2014 is \$52,059,110. Budgeted Revenues are \$120,094,477 leaving \$68,038,367 in revenue to be collected in order to meet our budgetary revenue goals. Highlights of revenues are as follows:

**Property Taxes:**

Property tax collections are \$42,980,344 for the first four months of the year. This amount represents 51% of the budgeted amount of \$84,630,980.

**Sales Taxes:**

Eighteen percent of budgeted revenue for sales taxes has been collected.  
Sales Tax revenue is budgeted to be \$21,450,000.

Page Two

**Licenses & Permits:**

Twenty-eight percent of budgeted revenue from Licenses & Permits has been collected. Licenses & Permits are budgeted to be \$430,000 for the year.

**Intergovernmental:**

Eighteen percent of Intergovernmental Revenue has been collected. Intergovernmental Revenue is budgeted to be \$1,497,541.

**Fees:**

Forty-three percent of the budgeted revenue for Fees has been collected. Revenue from Fees is budgeted to be \$10,167,106 for the year.

**Fines and Forfeitures:**

Twenty-two percent of Fines and Forfeitures have been collected. Revenues from Fines and Forfeitures are budgeted to be \$1,675,000.

**Interest:**

Thirty percent of the budgeted revenue for Interest has been collected. Revenues from Interest are budgeted to be \$219,850.

**Other Revenues:**

Thirty-eight dollars has been collected in Other Revenues. Revenues from Other Revenues are budgeted to be \$24,000 for the year.

**Expenditures:**

Overall for the County's budgeted funds, thirty-four percent of the expenditures have been spent.

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JEFFERSON COUNTY, TEXAS  
FINANCIAL & OPERATING  
STATEMENTS - COUNTY FUNDS ONLY  
FOR THE MONTH ENDING JANUARY 31, 2014  
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Page Three

Expenditures are budgeted to be \$120,226,587, which includes General Funds and debt service funds, excluding budgeted transfers of \$4,435,441 for the fiscal year ending September 30, 2014.

Please call me if you have any questions on the enclosed report.

Sincerely,

A handwritten signature in black ink, appearing to read 'Patrick Swain', with a long horizontal flourish extending to the right.

Patrick Swain  
County Auditor

Jefferson County, Texas  
Consolidated Balance Sheet  
For The Month Ending January 31, 2014

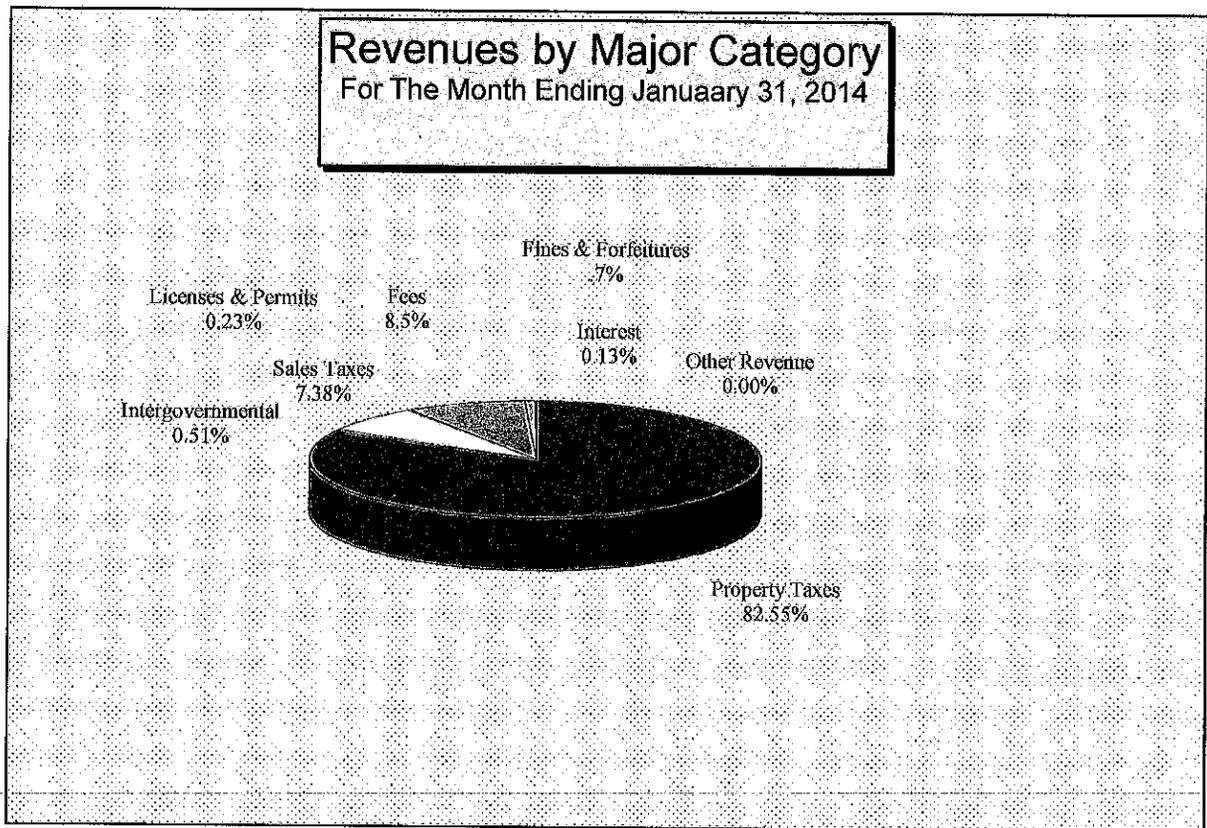
	<u>General Funds</u>	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Debt Service Funds</u>	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Total</u>
<u>ASSETS</u>							
Cash and Cash Equivalents	\$ 61,166,008	15,247,776	11,168,275	3,028,593	(413,616)	2,798,031	\$ 92,995,067
Receivables & Prepaids	5,956,445	100,681	-	149,689	(3,563)	-	6,203,252
Intergovernmental Receivables	1,450,452	(6,082)	-	-	-	-	1,444,370
Due From Other Funds	425,920	-	-	-	-	-	425,920
Inventory	587,972	39,911	-	-	196,373	-	824,256
Other Assets	-	-	-	-	87,043,444	-	87,043,444
 Total Assets	 \$ <u>69,586,797</u>	 \$ <u>15,382,286</u>	 \$ <u>11,168,275</u>	 \$ <u>3,178,282</u>	 \$ <u>86,822,638</u>	 \$ <u>2,798,031</u>	 \$ <u>188,936,309</u>
<u>LIABILITIES AND FUND BALANCE/EQUITY</u>							
Payables	\$ 4,707,703	432,280	-	108,376	54,388	1,711,178	\$ 7,013,925
Intergovernmental Payables	360	-	-	-	(7)	-	353
Due To Other Funds	-	275,677	-	-	-	-	275,677
Other Liabilities	5,639,416	82,625	-	130,866	407,967	-	6,260,874
Fund Balance/Equity	59,239,318	14,591,704	11,168,275	2,939,040	86,360,290	1,086,853	175,385,480
 Total Liabilities and Fund Balance/Equity	 \$ <u>69,586,797</u>	 \$ <u>15,382,286</u>	 \$ <u>11,168,275</u>	 \$ <u>3,178,282</u>	 \$ <u>86,822,638</u>	 \$ <u>2,798,031</u>	 \$ <u>188,936,309</u>

Jefferson County, Texas  
Statement of Changes in Fund Balances  
For The Month Ending January 31, 2014

	12/31/2013	Month Ending 1/31/14			1/31/2014	
	Fund Balance	Receipts	Disbursements	Transfers In/(Out)	Prior Period Adjustment	Fund Balance
Jury Fund	\$ 212,631	\$ 163,370	\$ 66,397	\$ -	\$ -	\$ 309,604
Road & Bridge Pct. 1	734,544	442,680	130,077	-	-	1,047,147
Road & Bridge Pct. 2	101,095	410,895	139,865	-	-	372,125
Road & Bridge Pct. 3	274,531	368,232	140,982	-	-	501,781
Road & Bridge Pct. 4	500,400	479,382	156,245	-	-	823,537
Engineering Fund	(101,386)	365,777	101,253	-	-	163,138
Parks & Recreation	17,135	36,075	13,322	-	-	39,888
General Fund	25,794,791	36,010,787	10,226,566	(140,168)	-	51,438,844
Mosquito Control Fund	(130,628)	922,648	-	-	-	792,020
Tobacco Settlement Fund	3,867,925	1,713	118,404	-	-	3,751,234
Total General Funds	31,271,038	39,201,559	11,093,111	(140,168)	-	59,239,318
Total Special Revenue Funds	15,468,472	1,451,835	2,278,603	(50,000)	-	14,591,704
Total Capital Project Funds	10,388,376	1,179,755	449,856	50,000	-	11,168,275
Total Debt Service Funds	1,381,047	2,476,516	918,523	-	-	2,939,040
Total Enterprise Funds	86,544,778	447,977	772,633	140,168	-	86,360,290
Total Internal Service Funds	1,309,088	1,519,399	1,741,634	-	-	1,086,853
Total Balances	\$ 146,362,799	\$ 46,277,041	\$ 17,254,360	\$ -	\$ -	\$ 175,385,480

Jefferson County Texas  
 Statement of Revenues by Category - Compared with Budget Allocation  
 For The Month Ending January 31, 2014

Category	Cumulative Actual	Annual Budget	Unrealized Balance	Percentage Unrealized
Property Taxes	\$ 42,980,344	\$ 84,630,980	\$ 41,650,636	49.21%
Sales Taxes	3,843,000	21,450,000	17,607,000	82.08%
Licenses & Permits	119,376	430,000	310,624	72.24%
Intergovernmental	266,535	1,497,541	1,231,006	82.20%
Fees	4,419,423	10,167,106	5,747,683	56.53%
Fines & Forfeitures	365,095	1,675,000	1,309,905	78.20%
Interest	65,299	219,850	154,551	70.30%
Other Revenue	38	24,000	23,962	99.84%
	<u>\$ 52,059,110</u>	<u>\$ 120,094,477</u>	<u>\$ 68,035,367</u>	<u>56.65%</u>



Jefferson County, Texas  
Statement of Revenues - Compared With Budget Allocation  
For The Month Ending January 31, 2014

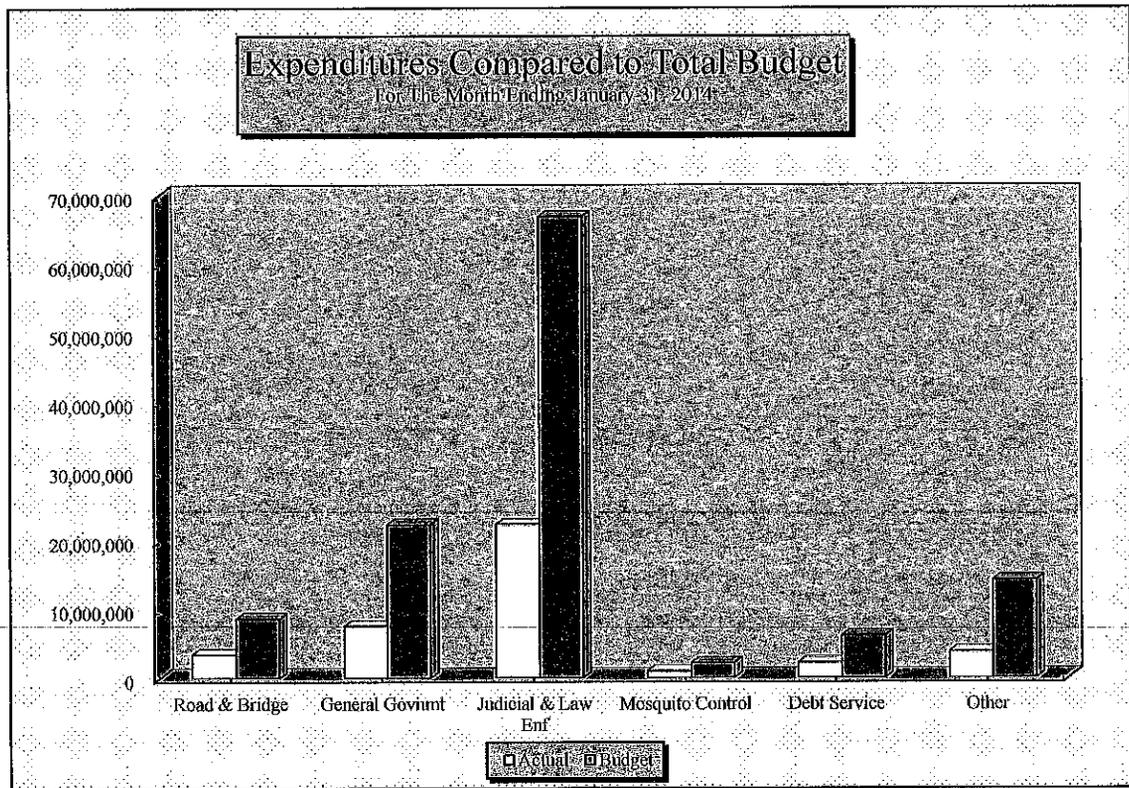
	October 2013		Cumulative Total	Annual Budget	Unrealized Balance
	-December	January			
<b>Jury Fund</b>					
Current Taxes	\$ 14,574	\$ 128,246	\$ 142,820	\$ 309,641	\$ 166,821
Delinquent Taxes	1,109	194	1,303	3,766	2,463
Jury Fees	4,742	2,426	7,168	55,000	47,832
Intergovernmental Revenue	69,733	32,504	102,237	550,000	447,763
<b>Road &amp; Bridge Pct. 1</b>					
Current Taxes	28,602	251,691	280,293	607,692	327,399
Delinquent Taxes	270	47	317	917	600
Intergovernmental Revenue	-	-	-	-	-
Auto Registration Fees	-	125,122	125,122	495,140	370,018
Road & Bridge Fees	110,144	47,265	157,409	534,230	376,821
Sales, Rentals & Services	-	42	42	-	(42)
Fines and Forfeitures	43,696	18,513	62,209	273,630	211,421
<b>Road &amp; Bridge Pct. 2</b>					
Current Taxes	26,385	232,181	258,566	560,588	302,022
Delinquent Taxes	638	112	750	2,167	1,417
Intergovernmental Revenue	-	-	-	-	-
Auto Registration Fees	-	115,424	115,424	456,760	341,336
Road & Bridge Fees	101,606	43,601	145,207	492,820	347,613
Sales, Rentals & Services	-	2,500	2,500	-	(2,500)
Fines and Forfeitures	40,307	17,077	57,384	252,420	195,036
<b>Road &amp; Bridge Pct. 3</b>					
Current Taxes	23,816	209,582	233,398	506,022	272,624
Delinquent Taxes	1,929	338	2,267	6,552	4,285
Intergovernmental Revenue	-	-	-	-	-
Auto Registration Fees	-	104,188	104,188	412,300	308,112
Road & Bridge Fees	91,716	39,357	131,073	444,850	313,777
Sales, Rentals & Services	(5)	(649)	(654)	-	654
Fines and Forfeitures	36,386	15,416	51,802	227,850	176,048
<b>Road &amp; Bridge Pct. 4</b>					
Current Taxes	30,950	272,359	303,309	657,595	354,286
Delinquent Taxes	270	47	317	917	600
Intergovernmental Revenue	-	-	-	2,000	2,000
Auto Registration Fees	-	135,398	135,398	535,800	400,402
Road & Bridge Fees	119,190	51,146	170,336	578,100	407,764
Sales, Rentals & Services	(712)	400	(312)	-	312
Fines and Forfeitures	47,281	20,032	67,313	296,100	228,787
Other Revenue	-	-	-	-	-

Jefferson County, Texas  
Statement of Revenues - Compared With Budget Allocation  
For The Month Ending January 31, 2014

	October 2013		Cumulative	Annual	Unrealized
	-December	January	Total	Budget	Balance
<b>Engineering Fund</b>					
Current Taxes	\$ 41,425	\$ 364,536	\$ 405,961	\$ 880,149	\$ 474,188
Delinquent Taxes	3,091	541	3,632	10,499	6,867
Licenses and Permits	200	700	900	1,000	100
Sales, Rentals & Services	500	-	500	1,500	1,000
<b>Parks &amp; Recreation</b>					
Current Taxes	3,614	31,804	35,418	76,788	41,370
Delinquent Taxes	576	101	677	1,958	1,281
Sales, Rentals & Services	13,121	4,170	17,291	45,400	28,109
<b>General Fund</b>					
Current Taxes	3,791,636	33,365,999	37,157,635	71,907,283	34,749,648
Delinquent Taxes	285,578	50,023	335,601	970,030	634,429
Sales Taxes	1,880,232	1,962,768	3,843,000	21,450,000	17,607,000
Other Taxes	38	-	38	24,000	23,962
Licenses and Permits	79,793	38,683	118,476	429,000	310,524
Intergovernmental Revenue	130,866	33,432	164,298	945,541	781,243
Fees of Office	668,378	511,970	1,180,348	4,370,244	3,189,896
Other Sales, Rentals & Svcs.	812,471	(24,088)	788,383	1,744,962	956,579
Fines & Forfeitures	79,906	46,481	126,387	625,000	498,613
Interest	33,521	25,519	59,040	200,000	140,960
Other Revenue	-	-	-	-	-
<b>Mosquito Control Fund</b>					
Current Taxes	104,681	921,178	1,025,859	2,224,130	1,198,271
Delinquent Taxes	8,390	1,470	9,860	28,499	18,639
Spraying Contract	-	-	-	-	-
Sales, Rentals & Services	-	-	-	-	-
<b>Tobacco Settlement Fund</b>					
Interest	2,366	1,713	4,079	11,000	6,921
<b>Debt Service</b>					
Current Taxes	280,730	2,470,397	2,751,127	5,801,092	3,049,965
Delinquent Taxes	26,454	4,780	31,234	74,695	43,461
Interest	841	1,339	2,180	8,850	6,670
Other, Sales, Rentals & Svcs.	1,340,000	-	1,340,000	-	(1,340,000)
<b>Total</b>	<b>\$ 10,381,035</b>	<b>\$ 41,678,075</b>	<b>\$ 52,059,110</b>	<b>\$ 120,094,477</b>	<b>\$ 68,035,367</b>

Jefferson County, Texas  
 Statement of Expenditures - Compared With Budget Allocation - 33% of Budget Expended  
 For The Month Ending January 31, 2014

	Cumulative Actual	Annual Budget	Unencumbered Balance	Percentage Unencumbered
Jury Fund	\$ 224,988	\$ 1,081,343	\$ 856,355	79.19%
Road & Bridge Funds	3,045,621	7,413,654	4,368,033	58.92%
Engineering Fund	337,792	979,849	642,057	65.53%
Parks & Recreation Fund	54,205	211,236	157,031	74.34%
<b>General Fund:</b>				
General Government	7,536,036	22,241,279	14,705,243	66.12%
Judicial	5,496,254	17,156,744	11,660,490	67.96%
Law Enforcement	16,569,563	48,613,066	32,043,503	65.92%
Education	129,952	394,557	264,605	67.06%
Health & Welfare	1,642,668	8,378,683	6,736,015	80.39%
Maintenance	1,303,815	3,623,048	2,319,233	64.01%
Other	719,319	1,772,961	1,053,642	59.43%
Mosquito Control Fund	1,000,138	2,170,655	1,170,517	53.92%
Tobacco Settlement	50,000	50,000	-	-
Debt Service Funds	2,256,515	6,139,512	3,882,997	63.25%
	<u>\$ 40,366,866</u>	<u>\$ 120,226,587</u>	<u>\$ 79,859,721</u>	<u>66.42%</u>



Jefferson County, Texas  
Statement of Expenditures - Compared With Budget Allocation  
For The Month Ending January 31, 2014

	October 2012		Encumbrances	Cumulative	Annual	Unencumbered
	December	January		Total	Budget	Balance
Jury Fund	\$ 149,628	\$ 66,397	\$ 8,963	\$ 224,988	\$ 1,081,343	\$ 856,355
Road & Brdg Pct. 1	279,037	130,077	376,566	785,680	1,638,400	852,720
Road & Brdg Pct. 2	324,044	139,865	365,694	829,603	1,816,739	987,136
Road & Brdg Pct. 3	271,531	140,982	189,263	601,776	1,815,598	1,213,822
Road & Brdg Pct. 4	373,811	156,245	290,506	828,562	2,142,917	1,314,355
Engineering	208,586	101,253	27,953	337,792	979,849	642,057
Parks & Recreation	36,840	13,322	4,043	54,205	211,236	157,031
Tax Assessor/Col.	832,150	408,810	9,992	1,250,952	3,599,623	2,348,671
Human Resources	90,386	42,408	2,285	135,079	427,626	292,547
County Auditor	339,110	146,985	270	486,365	1,378,829	892,464
County Clerk	480,907	237,463	60,777	779,147	2,157,843	1,378,696
County Judge	192,297	87,343	-	279,640	872,942	593,302
Risk Management	51,021	25,938	210	77,169	234,594	157,425
County Treasurer	78,486	38,654	197	117,337	364,587	247,250
Printing Department	30,809	13,626	14,255	58,690	155,883	97,193
Purchasing Department	115,108	54,825	13,342	183,275	528,967	345,692
General Services	2,431,232	640,732	91,910	3,163,874	9,513,248	6,349,374
MIS	460,521	187,034	20,093	667,648	1,882,451	1,214,803
Voter's Registration	90,405	14,543	9,022	113,970	261,725	147,755
Elections	174,295	33,185	15,410	222,890	862,961	640,071
District Attorney	1,215,003	603,851	25,016	1,843,870	5,739,766	3,895,896
District Clerk	351,820	173,613	8,700	534,133	1,752,456	1,218,323
Criminal Dist. Court	195,591	81,691	2,635	279,917	1,418,967	1,139,050
58th Dist. Court	64,980	31,920	403	97,303	291,940	194,637
60th Dist. Court	62,747	31,002	287	94,036	280,993	186,957
136th Dist. Court	65,648	31,763	-	97,411	282,919	185,508
172nd Dist. Court	63,744	30,122	154	94,020	288,063	194,043
252nd Dist. Court	437,819	153,111	498	591,428	1,223,025	631,597
279th Dist. Court	80,172	30,609	-	110,781	382,163	271,382
317th Dist. Court	166,590	59,207	3,953	229,750	686,721	456,971
J.P. Pct. 1 PI 1	77,051	37,335	-	114,386	340,389	226,003
J.P. Pct. 1 PI 2	76,121	37,422	-	113,543	340,774	227,231
J.P. Pct. 2	63,133	31,783	130	95,046	328,477	233,431
J.P. Pct. 4	73,582	37,329	1,176	112,087	345,086	232,999
J.P. Pct. 6	81,073	41,363	577	123,013	354,336	231,323
J.P. Pct. 7	72,882	34,713	-	107,595	345,341	237,746
J.P. Pct. 8	68,776	33,531	106	102,413	354,100	251,687
Cnty. Court at Law 1	101,945	50,926	-	152,871	462,464	309,593
Cnty. Court at Law 2	147,345	67,524	-	214,869	649,763	434,894
Cnty. Court at Law 3	133,061	63,108	-	196,169	613,901	417,732
Court Master	82,500	40,952	61	123,513	424,479	300,966

Jefferson County, Texas  
Statement of Expenditures - Compared With Budget Allocation  
For The Month Ending January 31, 2014

	October 2012		Encumbrances	Cumulative	Annual	Unencumbered
	December	January		Total	Budget	Balance
Dispute Resolution	\$ 42,855	\$ 23,364	\$ 1,881	\$ 68,100	\$ 250,621	\$ 182,521
Alternative School	73,369	40,076	-	113,445	371,870	258,425
Comm. Supervision	39,522	469	-	39,991	47,601	7,610
Sheriff's Dept.	2,772,184	1,508,569	187,858	4,468,611	12,680,763	8,212,152
Crime Lab	280,790	124,844	22,241	427,875	1,239,795	811,920
Jail	5,465,311	3,318,449	372,595	9,156,355	26,951,026	17,794,671
Juvenile Probation	277,766	138,762	5,027	421,555	1,523,590	1,102,035
Juvenile Detention	376,623	195,981	89,166	661,770	1,993,436	1,331,666
Constable Pct. 1	150,938	74,189	10,415	235,542	759,381	523,839
Constable Pct. 2	140,848	44,761	5,676	191,285	492,630	301,345
Constable Pct. 4	117,200	44,390	1,942	163,532	447,738	284,206
Constable Pct. 6	112,193	52,858	1,844	166,895	549,693	382,798
Constable Pct. 7	120,062	44,593	1,257	165,912	446,393	280,481
Constable Pct. 8	116,772	44,162	622	161,556	449,150	287,594
County Morgue	115,697	71,090	8,452	195,239	660,000	464,761
Agriculture Ext.	85,387	42,975	1,590	129,952	394,557	264,605
Public Health # 1	249,617	106,563	8,047	364,227	1,236,606	872,379
Public Health # 2	237,459	113,215	2,451	353,125	1,181,709	828,584
Nurse Practitioner	66,857	34,194	7,163	108,214	314,467	206,253
Child Welfare	38,057	8,465	-	46,522	158,900	112,378
Env. Control	77,514	39,154	-	116,668	361,356	244,688
Ind. Medical Svcs.	237,569	105,983	240,564	584,116	4,906,729	4,322,613
Emergency Mgmt.	46,325	23,471	-	69,796	218,916	149,120
Beaumont Maintenance	413,118	197,835	396,472	1,007,425	2,746,831	1,739,406
Port Arthur Maint.	122,878	58,484	41,644	223,006	673,253	450,247
Mid-County Maint.	33,118	15,415	24,851	73,384	202,964	129,580
Service Center	215,057	90,110	322,935	628,102	1,200,245	572,143
Veteran Service	61,233	29,724	260	91,217	275,450	184,233
Mosquito Control	611,065	118,404	270,669	1,000,138	2,170,655	1,170,517
Tobacco Settlement	50,000	-	-	50,000	50,000	-
Debt Service Funds	1,337,992	918,523	-	2,256,515	6,139,512	3,882,997
Contingency	-	-	-	-	297,266	297,266
<b>Total</b>	<b>\$ 24,777,163</b>	<b>\$ 12,011,634</b>	<b>\$ 3,578,069</b>	<b>\$ 40,366,866</b>	<b>\$ 120,226,587</b>	<b>\$ 79,859,721</b>

Jefferson County, Texas  
Statement of Bonded Indebtedness  
For The Month Ending January 31, 2014

Issue	Beginning Amount Outstanding	2013-2014 Requirements				2013-2014 Payments				Ending Amount Outstanding
		Principal	Interest	Fees	Total	Principal	Interest	Fees	Total	
2012 Refunding Bonds	43,615,000	2,955,000	1,690,000	5,000	4,650,000	-	845,000	1,600	846,600	43,615,000
2013 Refunding Bonds	1,285,000	240,000	53,362	4,000	297,362	-	4,093	555	4,648	1,285,000
2011 Refunding Bonds	4,405,000	1,055,000	132,150	5,000	1,192,150	-	66,075	1,200	67,275	4,405,000
	<u>\$ 49,305,000</u>	<u>\$ 4,250,000</u>	<u>\$ 1,875,512</u>	<u>\$ 14,000</u>	<u>\$ 6,139,512</u>	<u>\$ -</u>	<u>\$ 915,168</u>	<u>\$ 3,355</u>	<u>\$ 918,523</u>	<u>\$ 49,305,000</u>

Jefferson County, Texas  
Statement of Transfers In and Out

Fund	Transfers In	Transfers Out
120 General Fund	-	788,588 (a)
211 Highway Improvement Fund	-	155,654 (b)
245 Crime Victim's Clearing	1,736 (a)	-
286 Hotel Occupancy Fund	-	50,000 (a)
311 Capital Projects Fund	233,161 (a)(b)	-
325 Keith Lake Fish Pass	-	77,507 (b)
321 Certificates of Obligation 2000 Construction	50,000 (a)	-
429 2013 Refunding Bonds	12,946 (b)	-
425 2003B Certificates of Obligation	-	12,946 (b)
550 SETEC Fund	786,852 (a)	-
874 Port Security Grant	12,708 (a)	-
865 Marine Division	-	12,708 (a)
	<u>\$1,097,403</u>	<u>\$1,097,403</u>

(a) Budgeted Transfer

(b) Close Fund

JEFFERSON COUNTY, TEXAS

FINANCIAL & OPERATING  
STATEMENTS - COUNTY FUNDS ONLY

For the Month Ending February 28, 2014



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Patrick Swain - County Auditor

PATRICK SWAIN  
COUNTY AUDITOR  
(409) 835-8500



1149 PEARL ST. - 7TH FLOOR  
BEAUMONT, TEXAS 77701

April 15, 2014

Honorable Commissioners Court:  
Judge Jeff R. Branick  
Commissioner Eddie Arnold  
Commissioner Brent Weaver  
Commissioner Michael "Shane" Sinegal  
Commissioner Everette "Bo" Alfred

Gentlemen:

In compliance with Section 114.023 of the Local Government Code, I herewith present the monthly report of the financial condition of Jefferson County as of February 28, 2014 together with the results of operations of the budget for the fifth period then ended.

**Revenue:**

Total budgeted revenue collected for the month ending February 28, 2014 is \$95,209,742. Budgeted Revenues are \$120,094,477 leaving \$24,884,735 in revenue to be collected in order to meet our budgetary revenue goals. Highlights of revenues are as follows:

**Property Taxes:**

Property tax collections are \$82,501,682 for the first five months of the year. This amount represents 97% of the budgeted amount of \$84,630,980.

**Sales Taxes:**

Twenty-nine percent of budgeted revenue for sales taxes has been collected. Sales Tax revenue is budgeted to be \$21,450,000.

Page Two

**Licenses & Permits:**

Thirty-six percent of budgeted revenue from Licenses & Permits has been collected. Licenses & Permits are budgeted to be \$430,000 for the year.

**Intergovernmental:**

Twenty-four percent of Intergovernmental Revenue has been collected. Intergovernmental Revenue is budgeted to be \$1,497,541.

**Fees:**

Fifty-three percent of the budgeted revenue for Fees has been collected. Revenue from Fees is budgeted to be \$10,167,106 for the year.

**Fines and Forfeitures:**

Twenty-nine percent of Fines and Forfeitures have been collected. Revenues from Fines and Forfeitures are budgeted to be \$1,675,000.

**Interest:**

Forty-one percent of the budgeted revenue for Interest has been collected. Revenues from Interest are budgeted to be \$219,850.

**Other Revenues:**

Thirty-eight dollars has been collected in Other Revenues. Revenues from Other Revenues are budgeted to be \$24,000 for the year.

**Expenditures:**

Overall for the County's budgeted funds, thirty-nine percent of the expenditures have been spent.

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Page Three

Expenditures are budgeted to be \$120,226,587, which includes General Funds and debt service funds, excluding budgeted transfers of \$4,435,441 for the fiscal year ending September 30, 2014.

Please call me if you have any questions on the enclosed report.

Sincerely,

A handwritten signature in black ink, appearing to read 'Patrick Swain', written in a cursive style.

Patrick Swain  
County Auditor

JEFFERSON COUNTY, TEXAS  
FINANCIAL & OPERATING  
STATEMENTS - COUNTY FUNDS ONLY  
FOR THE MONTH ENDING FEBRUARY 28, 2014  
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Jefferson County, Texas  
Consolidated Balance Sheet  
For The Month Ending February 28, 2014

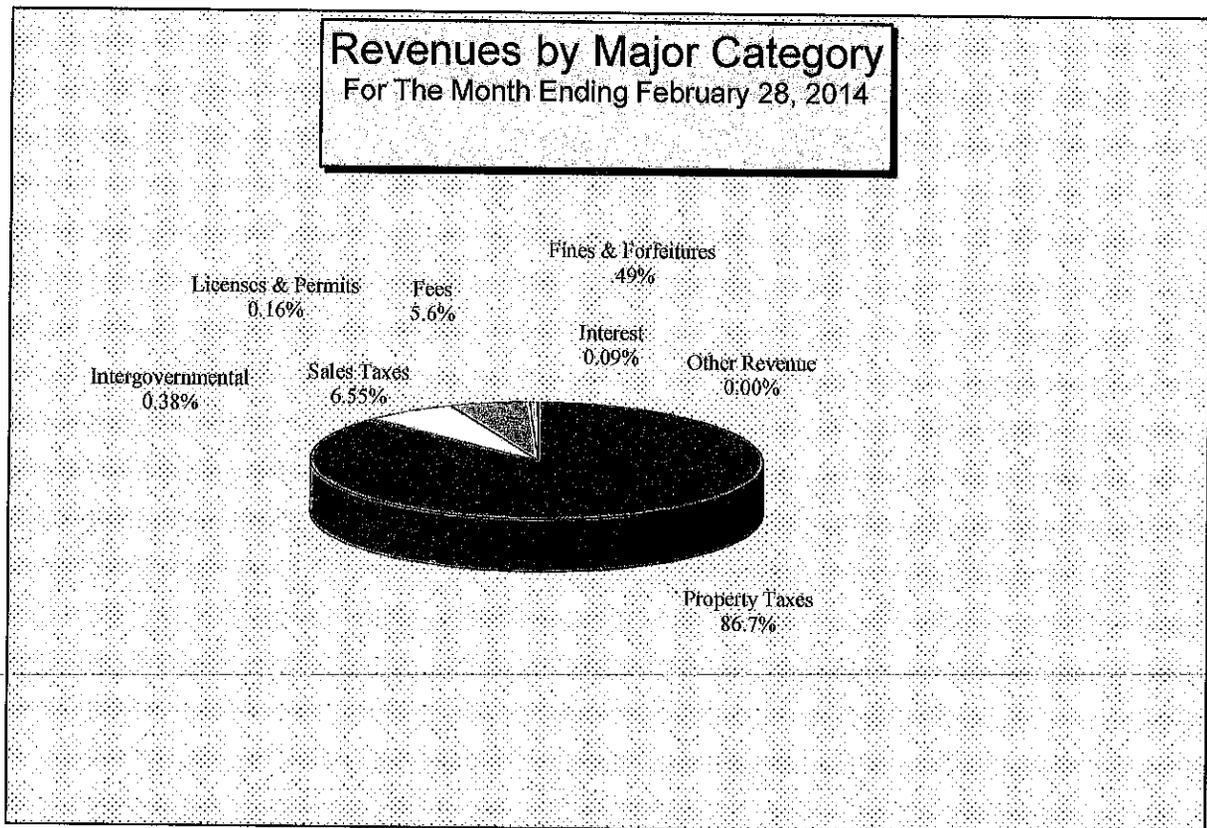
	<u>General Funds</u>	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Debt Service Funds</u>	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Total</u>
<u>ASSETS</u>							
Cash and Cash Equivalents	\$ 94,077,317	15,037,285	10,235,656	6,060,375	(414,940)	2,612,477	\$ 127,608,170
Receivables & Prepaids	5,956,134	74,674	-	149,689	(3,563)	-	6,176,934
Intergovernmental Receivables	1,426,844	(6,082)	-	-	-	-	1,420,762
Due From Other Funds	425,935	-	-	-	-	-	425,935
Inventory	587,972	39,911	-	-	196,373	-	824,256
Other Assets	-	-	-	-	87,043,444	-	87,043,444
<b>Total Assets</b>	<b>\$ <u>102,474,202</u></b>	<b>\$ <u>15,145,788</u></b>	<b>\$ <u>10,235,656</u></b>	<b>\$ <u>6,210,064</u></b>	<b>\$ <u>86,821,314</u></b>	<b>\$ <u>2,612,477</u></b>	<b>\$ <u>223,499,501</u></b>
<u>LIABILITIES AND FUND BALANCE/EQUITY</u>							
Payables	\$ 4,706,705	432,217	-	108,376	54,388	1,711,178	\$ 7,012,864
Intergovernmental Payables	360	-	-	-	8	-	368
Due To Other Funds	-	275,677	-	-	-	-	275,677
Other Liabilities	5,639,418	82,625	-	130,865	407,966	-	6,260,874
Fund Balance/Equity	<u>92,127,719</u>	<u>14,355,269</u>	<u>10,235,656</u>	<u>5,970,823</u>	<u>86,358,952</u>	<u>901,299</u>	<u>209,949,718</u>
<b>Total Liabilities and Fund Balance/Equity</b>	<b>\$ <u>102,474,202</u></b>	<b>\$ <u>15,145,788</u></b>	<b>\$ <u>10,235,656</u></b>	<b>\$ <u>6,210,064</u></b>	<b>\$ <u>86,821,314</u></b>	<b>\$ <u>2,612,477</u></b>	<b>\$ <u>223,499,501</u></b>

Jefferson County, Texas  
Statement of Changes in Fund Balances  
For The Month Ending February 28, 2014

	1/31/2014	Month Ending 2/28/14				2/28/2014
	Fund Balance	Receipts	Disbursements	Transfers In/(Out)	Prior Period Adjustment	Fund Balance
Jury Fund	\$ 309,604	\$ 188,958	\$ 55,096	\$ -	\$ -	\$ 443,466
Road & Bridge Pct. 1	1,047,147	376,152	102,543	-	-	1,320,756
Road & Bridge Pct. 2	372,125	347,080	110,875	-	-	608,330
Road & Bridge Pct. 3	501,781	313,591	116,428	-	-	698,944
Road & Bridge Pct. 4	823,537	407,036	99,127	-	-	1,131,446
Engineering Fund	163,138	447,226	93,728	-	-	516,636
Parks & Recreation	39,888	41,350	11,178	-	-	70,060
General Fund	51,438,844	36,866,751	6,555,955	-	-	81,749,640
Mosquito Control Fund	792,020	1,129,758	85,518	-	-	1,836,260
Tobacco Settlement Fund	3,751,234	947	-	-	-	3,752,181
<b>Total General Funds</b>	<b>59,239,318</b>	<b>40,118,849</b>	<b>7,230,448</b>	<b>-</b>	<b>-</b>	<b>92,127,719</b>
Total Special Revenue Funds	14,591,704	1,228,397	1,464,832	-	-	14,355,269
Total Capital Project Funds	11,168,275	6,736	939,355	-	-	10,235,656
Total Debt Service Funds	2,939,040	3,031,783	-	-	-	5,970,823
Total Enterprise Funds	86,360,290	486,907	488,245	-	-	86,358,952
Total Internal Service Funds	1,086,853	1,156,018	1,341,572	-	-	901,299
<b>Total Balances</b>	<b>\$ 175,385,480</b>	<b>\$ 46,028,690</b>	<b>\$ 11,464,452</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 209,949,718</b>

Jefferson County Texas  
 Statement of Revenues by Category - Compared with Budget Allocation  
 For The Month Ending February 28, 2014

Category	Cumulative Actual	Annual Budget	Unrealized Balance	Percentage Unrealized
Property Taxes	\$ 82,501,682	\$ 84,630,980	\$ 2,129,298	2.52%
Sales Taxes	6,231,508	21,450,000	15,218,492	70.95%
Licenses & Permits	152,762	430,000	277,238	64.47%
Intergovernmental	366,149	1,497,541	1,131,392	75.55%
Fees	5,375,540	10,167,106	4,791,566	47.13%
Fines & Forfeitures	492,188	1,675,000	1,182,812	70.62%
Interest	89,875	219,850	129,975	59.12%
Other Revenue	38	24,000	23,962	99.84%
	<u>\$ 95,209,742</u>	<u>\$ 120,094,477</u>	<u>\$ 24,884,735</u>	<u>20.72%</u>



Jefferson County, Texas  
Statement of Revenues - Compared With Budget Allocation  
For The Month Ending February 28, 2014

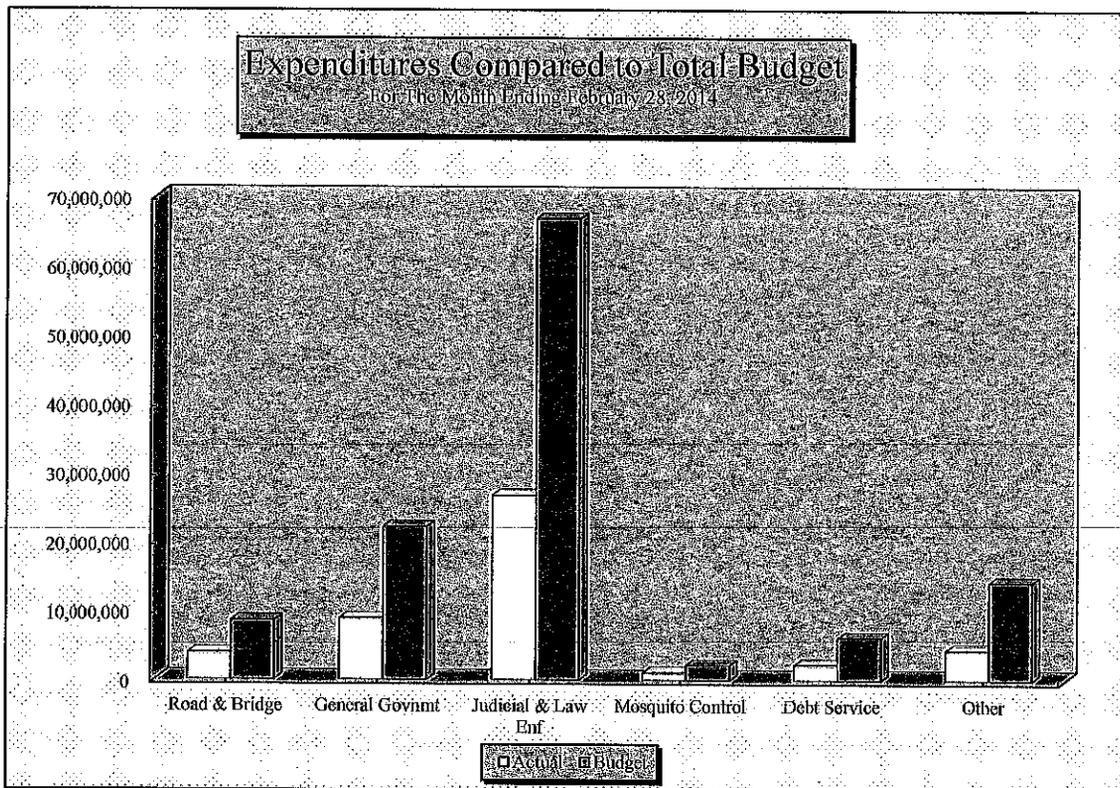
	October 2013			Cumulative	Annual	Unrealized
	-December	January	February	Total	Budget	Balance
<b>Jury Fund</b>						
Current Taxes	\$ 14,574	\$ 128,246	\$ 157,030	\$ 299,850	\$ 309,641	\$ 9,791
Delinquent Taxes	1,109	194	241	1,544	3,766	2,222
Jury Fees	4,742	2,426	2,753	9,921	55,000	45,079
Intergovernmental Revenue	69,733	32,504	28,934	131,171	550,000	418,829
<b>Road &amp; Bridge Pct. 1</b>						
Current Taxes	28,602	251,691	308,181	588,474	607,692	19,218
Delinquent Taxes	270	47	59	376	917	541
Intergovernmental Revenue	-	-	-	-	-	-
Auto Registration Fees	-	125,122	-	125,122	495,140	370,018
Road & Bridge Fees	110,144	47,265	44,784	202,193	534,230	332,037
Sales, Rentals & Services	-	42	-	42	-	(42)
Fines and Forfeitures	43,696	18,513	23,128	85,337	273,630	188,293
<b>Road &amp; Bridge Pct. 2</b>						
Current Taxes	26,385	232,181	284,294	542,860	560,588	17,728
Delinquent Taxes	638	112	139	889	2,167	1,278
Intergovernmental Revenue	-	-	-	-	-	-
Auto Registration Fees	-	115,424	-	115,424	456,760	341,336
Road & Bridge Fees	101,606	43,601	41,313	186,520	492,820	306,300
Sales, Rentals & Services	-	2,500	-	2,500	-	(2,500)
Fines and Forfeitures	40,307	17,077	21,334	78,718	252,420	173,702
<b>Road &amp; Bridge Pct. 3</b>						
Current Taxes	23,816	209,582	256,622	490,020	506,022	16,002
Delinquent Taxes	1,929	338	419	2,686	6,552	3,866
Intergovernmental Revenue	-	-	-	-	-	-
Auto Registration Fees	-	104,188	-	104,188	412,300	308,112
Road & Bridge Fees	91,716	39,357	37,291	168,364	444,850	276,486
Sales, Rentals & Services	(5)	(649)	-	(654)	-	654
Fines and Forfeitures	36,386	15,416	19,259	71,061	227,850	156,789
<b>Road &amp; Bridge Pct. 4</b>						
Current Taxes	30,950	272,359	333,489	636,798	657,595	20,797
Delinquent Taxes	270	47	59	376	917	541
Intergovernmental Revenue	-	-	-	-	2,000	2,000
Auto Registration Fees	-	135,398	-	135,398	535,800	400,402
Road & Bridge Fees	119,190	51,146	48,462	218,798	578,100	359,302
Sales, Rentals & Services	(712)	400	-	(312)	-	312
Fines and Forfeitures	47,281	20,032	25,026	92,339	296,100	203,761
Other Revenue	-	-	-	-	-	-

Jefferson County, Texas  
Statement of Revenues - Compared With Budget Allocation  
For The Month Ending February 28, 2014

	October 2013			Cumulative	Annual	Unrealized
	-December	January	February	Total	Budget	Balance
<b>Engineering Fund</b>						
Current Taxes	\$ 41,425	\$ 364,536	\$ 446,354	\$ 852,315	\$ 880,149	\$ 27,834
Delinquent Taxes	3,091	541	672	4,304	10,499	6,195
Licenses and Permits	200	700	-	900	1,000	100
Sales, Rentals & Services	500	-	200	700	1,500	800
<b>Parks &amp; Recreation</b>						
Current Taxes	3,614	31,804	38,942	74,360	76,788	2,428
Delinquent Taxes	576	101	125	802	1,958	1,156
Sales, Rentals & Services	13,121	4,170	2,283	19,574	45,400	25,826
<b>General Fund</b>						
Current Taxes	3,791,636	33,365,999	33,472,563	70,630,198	71,907,283	1,277,085
Delinquent Taxes	285,578	50,023	62,090	397,691	970,030	572,339
Sales Taxes	1,880,232	1,962,768	2,388,508	6,231,508	21,450,000	15,218,492
Other Taxes	38	-	-	38	24,000	23,962
Licenses and Permits	79,793	38,683	33,386	151,862	429,000	277,138
Intergovernmental Revenue	130,866	33,432	70,680	234,978	945,541	710,563
Fees of Office	668,378	511,970	343,333	1,523,681	4,370,244	2,846,563
Other Sales, Rentals & Svcs.	812,471	(24,088)	435,698	1,224,081	1,744,962	520,881
Fines & Forfeitures	79,906	46,481	38,346	164,733	625,000	460,267
Interest	33,521	25,519	22,147	81,187	200,000	118,813
Other Revenue	-	-	-	-	-	-
<b>Mosquito Control Fund</b>						
Current Taxes	104,681	921,178	1,127,934	2,153,793	2,224,130	70,337
Delinquent Taxes	8,390	1,470	1,824	11,684	28,499	16,815
Spraying Contract	-	-	-	-	-	-
Sales, Rentals & Services	-	-	-	-	-	-
<b>Tobacco Settlement Fund</b>						
Interest	2,366	1,713	947	5,026	11,000	5,974
<b>Debt Service</b>						
Current Taxes	280,730	2,470,397	3,024,871	5,775,998	5,801,092	25,094
Delinquent Taxes	26,454	4,780	5,430	36,664	74,695	38,031
Interest	841	1,339	1,482	3,662	8,850	5,188
Other, Sales, Rentals & Svcs.	1,340,000	-	-	1,340,000	-	(1,340,000)
<b>Total</b>	<b>\$ 10,381,035</b>	<b>\$ 41,678,075</b>	<b>\$ 43,150,632</b>	<b>\$ 95,209,742</b>	<b>\$ 120,094,477</b>	<b>\$ 24,884,735</b>

Jefferson County, Texas  
 Statement of Expenditures - Compared With Budget Allocation - 42% of Budget Expended  
 For The Month Ending February 28, 2014

	Cumulative Actual	Annual Budget	Unencumbered Balance	Percentage Unencumbered
Jury Fund	\$ 279,345	\$ 1,081,343	\$ 801,998	74.17%
Road & Bridge Funds	3,431,031	7,413,654	3,982,623	53.72%
Engineering Fund	406,486	979,849	573,363	58.52%
Parks & Recreation Fund	67,938	211,236	143,298	67.84%
<b>General Fund:</b>				
General Government	8,938,607	22,241,279	13,302,672	59.81%
Judicial	6,717,026	17,156,744	10,439,718	60.85%
Law Enforcement	19,760,948	48,613,066	28,852,118	59.35%
Education	157,942	394,557	236,615	59.97%
Health & Welfare	1,887,683	8,378,683	6,491,000	77.47%
Maintenance	1,490,179	3,623,048	2,132,869	58.87%
Other	790,153	1,772,961	982,808	55.43%
Mosquito Control Fund	1,102,413	2,170,655	1,068,242	49.21%
Tobacco Settlement	50,000	50,000	-	-
Debt Service Funds	2,256,515	6,139,512	3,882,997	63.25%
	<u>\$ 47,336,266</u>	<u>\$ 120,226,587</u>	<u>\$ 72,890,321</u>	<u>60.63%</u>



Jefferson County, Texas  
Statement of Expenditures - Compared With Budget Allocation  
For The Month Ending February 28, 2014

	October 2012			Encumbrances	Cumulative	Annual	Unencumbered
	December	January	February		Total	Budget	Balance
Jury Fund	\$ 149,628	\$ 66,397	\$ 55,096	\$ 8,224	\$ 279,345	\$ 1,081,343	\$ 801,998
Road & Brdg Pct. 1	279,037	130,077	102,543	362,080	873,737	1,638,400	764,663
Road & Brdg Pct. 2	324,044	139,865	110,875	360,591	935,375	1,816,739	881,364
Road & Brdg Pct. 3	271,531	140,982	116,428	169,007	697,948	1,815,598	1,117,650
Road & Brdg Pct. 4	373,811	156,245	99,127	294,788	923,971	2,142,917	1,218,946
Engineering	208,586	101,253	93,728	2,919	406,486	979,849	573,363
Parks & Recreation	36,840	13,322	11,178	6,598	67,938	211,236	143,298
Tax Assessor/Coll.	832,150	408,810	249,179	16,033	1,506,172	3,599,623	2,093,451
Human Resources	90,386	42,408	28,323	2,557	163,674	427,626	263,952
County Auditor	339,110	146,985	98,522	893	585,510	1,378,829	793,319
County Clerk	480,907	237,463	159,768	59,464	937,602	2,157,843	1,220,241
County Judge	192,297	87,343	61,108	212	340,960	872,942	531,982
Risk Management	51,021	25,938	18,365	-	95,324	234,594	139,270
County Treasurer	78,486	38,654	26,722	431	144,293	364,587	220,294
Printing Department	30,809	13,626	9,338	12,422	66,195	155,883	89,688
Purchasing Department	115,108	54,825	38,080	12,572	220,585	528,967	308,382
General Services	2,431,232	640,732	567,023	75,388	3,714,375	9,513,248	5,798,873
MIS	460,521	187,034	137,262	17,831	802,648	1,882,451	1,079,803
Voter's Registration	90,405	14,543	6,502	11,913	123,363	261,725	138,362
Elections	174,295	33,185	(446)	30,872	237,906	862,961	625,055
District Attorney	1,215,003	603,851	415,495	21,953	2,256,302	5,739,766	3,483,464
District Clerk	351,820	173,613	116,914	9,056	651,403	1,752,456	1,101,053
Criminal Dist. Court	195,591	81,691	102,773	2,438	382,493	1,418,967	1,036,474
58th Dist. Court	64,980	31,920	23,552	355	120,807	291,940	171,133
60th Dist. Court	62,747	31,002	20,916	287	114,952	280,993	166,041
136th Dist. Court	65,648	31,763	21,421	-	118,832	282,919	164,087
172nd Dist. Court	63,744	30,122	20,329	154	114,349	288,063	173,714
252nd Dist. Court	437,819	153,111	92,885	865	684,680	1,223,025	538,345
279th Dist. Court	80,172	30,609	24,574	-	135,355	382,163	246,808
317th Dist. Court	166,590	59,207	50,068	3,646	279,511	686,721	407,210
J.P. Pct. 1 P11	77,051	37,335	26,307	499	141,192	340,389	199,197
J.P. Pct. 1 P12	76,121	37,422	24,569	361	138,473	340,774	202,301
J.P. Pct. 2	63,133	31,783	21,556	935	117,407	328,477	211,070
J.P. Pct. 4	73,582	37,329	24,821	717	136,449	345,086	208,637
J.P. Pct. 6	81,073	41,363	26,425	602	149,463	354,336	204,873
J.P. Pct. 7	72,882	34,713	24,529	351	132,475	345,341	212,866
J.P. Pct. 8	68,776	33,531	23,317	626	126,250	354,100	227,850
Cnty. Court at Law 1	101,945	50,926	34,036	-	186,907	462,464	275,557
Cnty. Court at Law 2	147,345	67,524	47,386	-	262,255	649,763	387,508
Cnty. Court at Law 3	133,061	63,108	38,346	533	235,048	613,901	378,853
Court Master	82,500	40,952	26,383	71	149,906	424,479	274,573

Jefferson County, Texas  
Statement of Expenditures - Compared With Budget Allocation  
For The Month Ending February 28, 2014

	October 2012			Encumbrances	Cumulative	Annual	Unencumbered
	December	January	February		Total	Budget	Balance
Dispute Resolution	\$ 42,855	\$ 23,364	\$ 14,408	\$ 1,890	\$ 82,517	\$ 250,621	\$ 168,104
Alternative School	73,369	40,076	26,896	-	140,341	371,870	231,529
Comm. Supervision	39,522	469	605	107	40,703	47,601	6,898
Sheriff's Dept.	2,772,184	1,508,569	963,990	125,703	5,370,446	12,680,763	7,310,317
Crime Lab	280,790	124,844	82,391	28,830	516,855	1,239,795	722,940
Jail	5,465,311	3,318,449	1,693,707	362,080	10,839,547	26,951,026	16,111,479
Juvenile Probation	277,766	138,762	96,650	3,335	516,513	1,523,590	1,007,077
Juvenile Detention	376,623	195,981	130,618	81,579	784,801	1,993,436	1,208,635
Constable Pct. 1	150,938	74,189	49,985	11,435	286,547	759,381	472,834
Constable Pct. 2	140,848	44,761	35,768	818	222,195	492,630	270,435
Constable Pct. 4	117,200	44,390	31,724	369	193,683	447,738	254,055
Constable Pct. 6	112,193	52,858	36,969	2,106	204,126	549,693	345,567
Constable Pct. 7	120,062	44,593	31,644	586	196,885	446,393	249,508
Constable Pct. 8	116,772	44,162	30,838	46	191,818	449,150	257,332
County Morgue	115,697	71,090	65,012	4,609	256,408	660,000	403,512
Agriculture Ext.	85,387	42,975	27,798	1,782	157,942	394,557	236,615
Public Health # 1	249,617	106,563	76,163	3,939	436,282	1,236,606	800,324
Public Health # 2	237,459	113,215	76,628	3,985	431,287	1,181,709	750,422
Nurse Practitioner	66,857	34,194	21,435	7,735	130,221	314,467	184,246
Child Welfare	38,057	8,465	5,839	-	52,361	158,900	106,539
Env. Control	77,514	39,154	26,082	668	143,418	361,356	217,938
Ind. Medical Svcs.	237,569	105,983	89,854	175,154	608,560	4,906,729	4,298,169
Emergency Mgmt.	46,325	23,471	15,758	-	85,554	218,916	133,362
Beaumont Maintenance	413,118	197,835	167,374	359,576	1,137,903	2,746,831	1,608,928
Port Arthur Maint.	122,878	58,484	45,381	39,139	265,882	673,253	407,371
Mid-County Maint.	33,118	15,415	13,285	24,576	86,394	202,964	116,570
Service Center	215,057	90,110	71,686	301,148	678,001	1,200,245	522,244
Veteran Service	61,233	29,724	21,119	76	112,152	275,450	163,298
Mosquito Control	611,065	118,404	85,518	287,426	1,102,413	2,170,655	1,068,242
Tobacco Settlement	50,000	-	-	-	50,000	50,000	-
Debt Service Funds	1,337,992	918,523	-	-	2,256,515	6,139,512	3,882,997
Contingency	-	-	-	-	-	297,266	297,266
<b>Total</b>	<b>\$ 24,777,163</b>	<b>\$ 12,011,634</b>	<b>\$ 7,230,448</b>	<b>\$ 3,317,021</b>	<b>\$ 47,336,266</b>	<b>\$ 120,226,587</b>	<b>\$ 72,890,321</b>

Jefferson County, Texas  
 Statement of Bonded Indebtedness  
 For The Month Ending February 28, 2014

Issue	Beginning Amount Outstanding	2013-2014 Requirements				2013-2014 Payments				Ending Amount Outstanding
		Principal	Interest	Fees	Total	Principal	Interest	Fees	Total	
2012 Refunding Bonds	43,615,000	2,955,000	1,690,000	5,000	4,650,000	-	845,000	1,600	846,600	43,615,000
2013 Refunding Bonds	1,285,000	240,000	53,362	4,000	297,362	-	4,093	555	4,648	1,285,000
2011 Refunding Bonds	4,405,000	1,055,000	132,150	5,000	1,192,150	-	66,075	1,200	67,275	4,405,000
	<u>\$ 49,305,000</u>	<u>\$ 4,250,000</u>	<u>\$ 1,875,512</u>	<u>\$ 14,000</u>	<u>\$ 6,139,512</u>	<u>\$ -</u>	<u>\$ 915,168</u>	<u>\$ 3,355</u>	<u>\$ 918,523</u>	<u>\$ 49,305,000</u>

Jefferson County, Texas  
Statement of Transfers In and Out

Fund	Transfers In	Transfers Out
120 General Fund	-	788,588 (a)
211 Highway Improvement Fund	-	155,654 (b)
245 Crime Victim's Clearing	1,736 (a)	-
286 Hotel Occupancy Fund	-	50,000 (a)
311 Capital Projects Fund	233,161 (a)(b)	-
325 Keith Lake Fish Pass	-	77,507 (b)
321 Certificates of Obligation 2000 Construction	50,000 (a)	-
429 2013 Refunding Bonds	12,946 (b)	-
425 2003B Certificates of Obligation	-	12,946 (b)
550 SETEC Fund	786,852 (a)	-
874 Port Security Grant	12,708 (a)	-
865 Marine Division	-	12,708 (a)
	<u>\$1,097,403</u>	<u>\$1,097,403</u>

(a) Budgeted Transfer

(b) Close Fund

NAME	AMOUNT	CHECK NO.	TOTAL
<b>JURY FUND</b>			
TRI-CITY COFFEE SERVICE	91.75	392780	
WARREN'S DO-NUTS	42.23	392845	133.98**
ROAD & BRIDGE PCT.#1			
ENTERGY	879.30	392723	
DE LAGE LANDEN PUBLIC FINANCE	73.36	392900	952.66**
ROAD & BRIDGE PCT.#2			
DANNY BUCHHOLZ	160.00	392676	
APAC, INC. - TROTTI & THOMSOM	165.98	392691	
MID-COUNTY ALTERNATOR	300.00	392745	
MUNRO'S	32.40	392748	
TRI-CON, INC.	7,981.68	392779	
WASTE MGT. GOLDEN TRIANGLE, INC.	79.12	392785	
CENTERPOINT ENERGY RESOURCES CORP	206.42	392843	
MARTIN PRODUCT SALES LLC	203.15	392854	
INTERSTATE ALL BATTERY CENTER - BMT	231.80	392878	
DRAGO SUPPLY	150.84	392887	
DE LAGE LANDEN PUBLIC FINANCE	104.00	392900	9,615.39**
ROAD & BRIDGE PCT. # 3			
CITY OF PORT ARTHUR - WATER DEPT.	21.47	392701	
FARM & HOME SUPPLY	8.78	392712	
GULF COAST AUTOMOTIVE, INC.	213.33	392722	
HARBOR FREIGHT TOOLS	235.71	392726	
MUNRO'S	163.36	392748	
TRI-CON, INC.	9,472.10	392779	
MATHESON TRI-GAS	109.73	392781	
W. JEFFERSON COUNTY M.W.D.	25.52	392786	
AUTO ZONE	33.44	392790	
HOWARD'S AUTO SUPPLY	82.29	392795	
TEXAS GAS SERVICE	227.70	392829	
LANSDOWNE-MOODY CO	273.20	392851	
DE LAGE LANDEN PUBLIC FINANCE	154.80	392900	11,021.43**
ROAD & BRIDGE PCT.#4			
APAC, INC. - TROTTI & THOMSOM	151.14	392691	
COASTAL WELDING SUPPLY	46.50	392702	
J.K. CHEVROLET CO.	502.70	392732	
M&D SUPPLY	123.86	392739	
MUNRO'S	258.22	392748	
SMART'S TRUCK & TRAILER, INC.	280.22	392767	
AT&T	73.00	392771	
TRI-CON, INC.	5,930.51	392779	
ZEE MEDICAL SERVICE	133.70	392788	
UNITED STATES POSTAL SERVICE	37.95	392808	
SIERRA SPRING WATER CO. - BT	46.39	392811	
DE LAGE LANDEN PUBLIC FINANCE	45.68	392900	
ON TIME TIRE	219.99	392913	
ASCO	254.34	392920	
SOUTHEAST TEXAS PARTS AND EQUIPMENT	496.52	392936	8,600.72**
<b>ENGINEERING FUND</b>			
TRI-CITY COFFEE SERVICE	21.60	392780	
VERIZON WIRELESS	226.68	392804	
DE LAGE LANDEN PUBLIC FINANCE	105.34	392900	353.62**
<b>PARKS &amp; RECREATION</b>			
A&B OUTDOOR EQUIPMENT	75.99	392673	
FARM & HOME SUPPLY	58.21	392712	
ENTERGY	1,168.72	392723	
LOWE'S HOME CENTERS, INC.	28.46	392821	
SPRINT WASTE SERVICES LP	310.80	392937	1,642.18**
<b>GENERAL FUND</b>			

NAME	AMOUNT	CHECK NO.	TOTAL
JEFFERSON CTY. CLERK	3,372.88	392677	
JEFFERSON CTY. CLERK	1,066.07	392678	4,438.95*
TAX OFFICE			
TAX ASSESSOR-COLLECTOR ASSOCIATION	325.00	392773	
UNITED STATES POSTAL SERVICE	1,034.76	392808	
DE LAGE LANDEN PUBLIC FINANCE	506.82	392900	1,866.58*
COUNTY HUMAN RESOURCES			
CARY ERICKSON	22.00	392709	
CASH ADVANCE ACCOUNT	376.34	392734	
UNITED STATES POSTAL SERVICE	3.65	392808	
DE LAGE LANDEN PUBLIC FINANCE	105.34	392900	
TAC - TEXAS ASSN. OF COUNTIES	195.00	392941	702.33*
AUDITOR'S OFFICE			
FED EX	70.68	392714	
UNITED STATES POSTAL SERVICE	29.50	392808	
DE LAGE LANDEN PUBLIC FINANCE	148.43	392900	248.61*
COUNTY CLERK			
GAYLORD BROS.	27.55	392717	
OFFICE DEPOT	169.42	392753	
DECISION ONE CORPORATION	418.00	392791	
UNITED STATES POSTAL SERVICE	233.97	392808	
BUSINESS INK	327.00	392867	1,175.94*
COUNTY JUDGE			
REGINA BELL	500.00	392680	
JAN GIROUARD & ASSOCIATES	400.00	392719	
OFFICE DEPOT	243.62	392753	
UNITED STATES POSTAL SERVICE	2.79	392808	
LAURA HUGHES	612.00	392850	
LUKE NICHOLS	500.00	392852	
JEFF R BRANICK	117.89	392855	
FRED JACKSON	352.88	392868	
JERRY JOHN BRAGG	200.00	392883	
HARVEY L WARREN III	200.00	392885	
MARJORIE RUTH PERRY	500.00	392897	
DE LAGE LANDEN PUBLIC FINANCE	105.34	392900	3,734.52*
RISK MANAGEMENT			
UNITED STATES POSTAL SERVICE	13.38	392808	
DE LAGE LANDEN PUBLIC FINANCE	77.40	392900	90.78*
COUNTY TREASURER			
UNITED STATES POSTAL SERVICE	212.15	392808	
DE LAGE LANDEN PUBLIC FINANCE	105.34	392900	317.49*
PRINTING DEPARTMENT			
TRIANGLE BLUE PRINT CO., INC.	38.75	392778	
DE LAGE LANDEN PUBLIC FINANCE	1,198.98	392900	1,237.73*
PURCHASING DEPARTMENT			
UNITED STATES POSTAL SERVICE	8.55	392808	
DE LAGE LANDEN PUBLIC FINANCE	105.34	392900	113.89*
GENERAL SERVICES			
CASH ADVANCE ACCOUNT	25.00	392734	
TIME WARNER COMMUNICATIONS	192.23	392775	
DYNAMEX INC	231.00	392932	448.23*
DATA PROCESSING			

NAME	AMOUNT	CHECK NO.	TOTAL
CDW COMPUTER CENTERS, INC.	713.83	392796	
DE LAGE LANDEN PUBLIC FINANCE	148.43	392900	862.26*
VOTERS REGISTRATION DEPT			
UNITED STATES POSTAL SERVICE	144.90	392808	
DE LAGE LANDEN PUBLIC FINANCE	73.36	392900	218.26*
ELECTIONS DEPARTMENT			
THE EXAMINER	49.00	392711	
HART INTER CIVIC	4,520.00	392727	
OFFICE DEPOT	379.35	392753	
ELECTION SYSTEMS & SOFTWARE, INC.	141.40	392798	
UNITED STATES POSTAL SERVICE	1,391.63	392808	
DE LAGE LANDEN PUBLIC FINANCE	73.36	392900	
ABSOLUTE PRINT SOLUTIONS	1,324.21	392912	7,878.95*
DISTRICT ATTORNEY			
OFFICE DEPOT	181.46	392753	
TDCAA BOOK ORDERS	516.00	392774	
TEXAS DISTRICT & COUNTY ATTY ASSN.	60.00	392776	
UNITED STATES POSTAL SERVICE	424.76	392808	
ANITA U SEPEDA	100.00	392890	
DE LAGE LANDEN PUBLIC FINANCE	636.38	392900	
HEALTHPORT	168.64	392926	2,087.24*
DISTRICT CLERK			
OFFICE DEPOT	223.95	392753	
UNITED STATES POSTAL SERVICE	258.22	392808	
DE LAGE LANDEN PUBLIC FINANCE	125.46	392900	607.63*
CRIMINAL DISTRICT COURT			
GAYLYN COOPER	800.00	392681	
LINDA C. CANSLER	600.00	392697	
DONALD W. DUESLER & ASSOC.	8,334.00	392707	
TRAVIS EVANS	800.00	392710	
BRUCE N. SMITH	800.00	392768	
RENE MULHOLLAND	58.20	392783	
CDW COMPUTER CENTERS, INC.	116.52	392796	
UNITED STATES POSTAL SERVICE	3.25	392808	
JOEL WEBB VAZQUEZ	600.00	392839	
RYAN GERTZ	900.00	392884	
DE LAGE LANDEN PUBLIC FINANCE	77.40	392900	
JAMES R. MAKIN, P.C.	7,289.31	392901	
C. HADEN CRIBBS JR., PC	8,334.00	392911	
STEVEN GREENE	854.22	392929	29,566.90*
58TH DISTRICT COURT			
SOUTHEAST TEXAS WATER	29.95	392770	
UNITED STATES POSTAL SERVICE	2.03	392808	
DE LAGE LANDEN PUBLIC FINANCE	77.40	392900	109.38*
60TH DISTRICT COURT			
DE LAGE LANDEN PUBLIC FINANCE	73.36	392900	73.36*
136TH DISTRICT COURT			
UNITED STATES POSTAL SERVICE	.41	392808	
LEXIS-NEXIS	51.00	392809	
DE LAGE LANDEN PUBLIC FINANCE	73.36	392900	124.77*
172ND DISTRICT COURT			
UNITED STATES POSTAL SERVICE	13.44	392808	
LEXIS-NEXIS	51.00	392809	
DE LAGE LANDEN PUBLIC FINANCE	77.40	392900	141.84*
252ND DISTRICT COURT			

NAME	AMOUNT	CHECK NO.	TOTAL
GAYLYN COOPER	800.00	392681	
DAVID GROVE	800.00	392684	
THOMAS J. BURBANK, P.C.	4,050.00	392695	
TRAVIS EVANS	800.00	392710	
JIMMY D. HAMM	800.00	392725	
JOHN E. MACEY	800.00	392740	
KEVIN S. LAINE	800.00	392794	
CDW COMPUTER CENTERS, INC.	116.52	392796	
JOHN D WEST	900.00	392802	
UNITED STATES POSTAL SERVICE	251.29	392808	
LEXIS-NEXIS	102.00	392809	
JOEL WEBB VAZQUEZ	4,132.66	392839	
SUMMER TANNER	1,197.95	392856	
RYAN GERTZ	800.00	392884	
JAMES R. MAKIN, P.C.	20,214.22	392901	
SOUTHEAST TEXAS PSYCHIATRY PA	595.00	392905	
279TH DISTRICT COURT			37,159.64*
PHILLIP DOWDEN	150.00	392690	
ANITA F. PROVO	225.00	392759	
JOEL WEBB VAZQUEZ	1,050.00	392839	
KIMBERLY PHELAN, P.C.	225.00	392846	
ANGELA L MORMAN	325.00	392862	
STEFANIE L. ADAMS, ATTORNEY AT LAW	150.00	392895	
DE LAGE LANDEN PUBLIC FINANCE	285.95	392900	
317TH DISTRICT COURT			2,410.95*
UNITED STATES POSTAL SERVICE	1.92	392808	
DE LAGE LANDEN PUBLIC FINANCE	77.40	392900	
MATUSKA LAW FIRM	75.00	392938	
JUSTICE COURT-PCT 1 PL 1			154.32*
OFFICE DEPOT	170.21	392753	
UNITED STATES POSTAL SERVICE	28.68	392808	
DE LAGE LANDEN PUBLIC FINANCE	125.00	392900	
JUSTICE COURT-PCT 1 PL 2			323.89*
DE LAGE LANDEN PUBLIC FINANCE	73.36	392900	
JUSTICE COURT-PCT 4			73.36*
AT&T	73.00	392771	
DE LAGE LANDEN PUBLIC FINANCE	104.00	392900	
JUSTICE COURT-PCT 6			177.00*
UNITED STATES POSTAL SERVICE	48.78	392808	
DE LAGE LANDEN PUBLIC FINANCE	73.36	392900	
THOMSON REUTERS-WEST	212.00	392921	
JUSTICE COURT-PCT 7			334.14*
STACEY VIDRINE	41.67	392940	
JUSTICE OF PEACE PCT. 8			41.67*
CASH ADVANCE ACCOUNT	730.20	392734	
DE LAGE LANDEN PUBLIC FINANCE	265.00	392900	
COUNTY COURT AT LAW NO.1			995.20*
UNITED STATES POSTAL SERVICE	1.22	392808	
DE LAGE LANDEN PUBLIC FINANCE	73.36	392900	
COUNTY COURT AT LAW NO. 2			74.58*
DAVID GROVE	250.00	392684	
TERRENCE HOLMES	250.00	392729	
UNITED STATES POSTAL SERVICE	25.98	392808	

NAME	AMOUNT	CHECK NO.	TOTAL
MITCH ADAMS ATTORNEY AT LAW	250.00	392924	
THE DAWS LAW FIRM PLLC	250.00	392934	
MATUSKA LAW FIRM	250.00	392938	
COUNTY COURT AT LAW NO. 3			1,275.98*
THOMAS J. BURBANK, P.C.	250.00	392695	
MIKE CICHOWSKI	250.00	392698	
HERNANDEZ OFFICE SUPPLY, INC.	1,995.00	392728	
MIKE LAIRD, ATTORNEY AT LAW	1,000.00	392736	
MARVA PROVO	300.00	392758	
UNITED STATES POSTAL SERVICE	29.64	392808	
RYAN GERTZ	500.00	392884	
COURT MASTER			4,324.64*
JUDGE LARRY GIST	3,134.90	392718	
OFFICE DEPOT	203.68	392753	
UNITED STATES POSTAL SERVICE	1.29	392808	
LEXIS-NEXIS	51.00	392809	
DE LAGE LANDEN PUBLIC FINANCE	104.00	392900	
MEDIATION CENTER			3,494.87*
MARKET BASKET	250.84	392742	
JASON'S DELI	198.96	392799	
UNITED STATES POSTAL SERVICE	10.96	392808	
JOHN PAUL'S	98.00	392882	
DE LAGE LANDEN PUBLIC FINANCE	73.36	392900	
KARA HAWTHORN	302.89	392903	
COMMUNITY SUPERVISION			935.01*
DE LAGE LANDEN PUBLIC FINANCE	332.16	392900	
SHERIFF'S DEPARTMENT			332.16*
AMERICAN JAIL ASSOCIATION	48.00	392686	
LYNN PEAVEY CO., INC.	72.00	392738	
MOORMAN & ASSOCIATES, INC.	600.00	392747	
OFFICE DEPOT	331.16	392753	
CLASSEN BUCK SEMINAR INC	115.00	392792	
CHRISTOPHER BERRY	14.27	392801	
VERIZON WIRELESS	2,849.27	392803	
UNITED STATES POSTAL SERVICE	2,263.15	392808	
CODE BLUE	1,351.00	392836	
SNAP-ON-TOOLS	199.95	392866	
NMS LABS	47.00	392896	
DE LAGE LANDEN PUBLIC FINANCE	977.64	392900	
CRIME LABORATORY			8,868.44*
ACCUTOX, INC.	100.73	392674	
SIGMA-ALDRICH, INC.	43.31	392675	
GUARDIAN FORCE	465.47	392679	
AGILENT TECHNOLOGIES	338.40	392687	
SANITARY SUPPLY, INC.	338.00	392763	
SOUTHEAST TEXAS WATER	29.95	392769	
ULINE SHIPPING SUPPLY SPECIALI	168.49	392782	
STERALOIDS INC	112.00	392892	
DE LAGE LANDEN PUBLIC FINANCE	104.00	392900	
JAIL - NO. 2			1,700.35*
HERNANDEZ OFFICE SUPPLY, INC.	2,681.09	392728	
JACK BROOKS REGIONAL AIRPORT	2,787.28	392733	
M&D SUPPLY	40.45	392739	
PETTY CASH - SHERIFF'S OFFICE	114.77	392755	
SANITARY SUPPLY, INC.	3,830.11	392763	
SCOTT EQUIPMENT, INC.	143.26	392764	
AT&T	1,348.58	392771	
TEXAS CORRECTIONAL INDUSTRIES	550.00	392777	
WASTE MGT. GOLDEN TRIANGLE, INC.	3,830.55	392785	

NAME	AMOUNT	CHECK NO.	TOTAL
UNITED COMMUNICATIONS, INC.	809.00	392800	
LONE STAR UNIFORMS, INC.	565.75	392823	
TEXAS GAS SERVICE	581.57	392829	
INTERCONTINENTAL JET CORP	52.96	392842	
BELT SOURCE	57.34	392848	
FIRETROL PROTECTION SYSTEMS, INC.	608.00	392873	
WORLD FUEL SERVICES	1,723.49	392881	
FIVE STAR CORRECTIONAL SERVICE	17,468.72	392888	
DE LAGE LANDEN PUBLIC FINANCE	1,366.16	392900	
KROPP HOLDINGS INC	2,039.61	392925	
JUVENILE PROBATION DEPT.			40,598.69*
FED EX	30.26	392714	
UNITED STATES POSTAL SERVICE	17.31	392808	
SHANNA CITIZEN	122.08	392824	
JENNIFER SOLANO	237.30	392826	
DE LAGE LANDEN PUBLIC FINANCE	221.79	392900	
JUVENILE DETENTION HOME			628.74*
LABATT FOOD SERVICE	2,521.20	392692	
OVERHEAD DOOR CO.	8,502.00	392754	
OAK FARM DAIRY	294.90	392793	
FLOWERS FOODS	135.80	392834	
CENTERPOINT ENERGY RESOURCES CORP	799.61	392843	
BROTHERS PRODUCE	118.67	392909	
CONSTABLE PCT 1			12,372.18*
CASH ADVANCE ACCOUNT	743.63	392734	
MANNINGS SCHOOL SUPPLY	19.95	392741	
UNITED STATES POSTAL SERVICE	106.07	392808	
LOWE'S HOME CENTERS, INC.	10.91	392821	
DE LAGE LANDEN PUBLIC FINANCE	332.00	392900	
CITY OF TEXAS CITY	60.00	392933	
CONSTABLE-PCT 4			1,272.56*
AT&T	36.50	392771	
LEXISNEXIS MATTHEW BENDER	123.83	392822	
DE LAGE LANDEN PUBLIC FINANCE	229.00	392900	
CONSTABLE-PCT 6			389.33*
GT DISTRIBUTORS, INC.	43.80	392715	
SAM'S WESTERN WEAR, INC.	159.95	392762	
UNITED STATES POSTAL SERVICE	6.50	392808	
COLE INFORMATION SERVICES	483.95	392840	
DISCOUNT UNIFORM INTERNATIONAL INC	442.81	392849	
DE LAGE LANDEN PUBLIC FINANCE	73.36	392900	
CONSTABLE PCT. 7			1,210.37*
OFFICE DEPOT	55.38	392753	
CONSTABLE PCT. 8			55.38*
OFFICE DEPOT	95.66	392753	
DE LAGE LANDEN PUBLIC FINANCE	332.00	392900	
COUNTY MORGUE			427.66*
GOLD CREST ELECTRIC CO., INC.	255.00	392720	
ISI COMMERCIAL REFRIGERATION	303.75	392730	
AI FILTER SERVICE COMPANY	23.60	392910	
AGRICULTURE EXTENSION SVC			582.35*
BARBARA EVANS	86.80	392870	
DE LAGE LANDEN PUBLIC FINANCE	148.43	392900	
HEALTH AND WELFARE NO. 1			235.23*

NAME	AMOUNT	CHECK NO.	TOTAL
CITY OF BEAUMONT	40.00	392689	
COMMUNITY FUNERAL CHAPEL, INC.	1,500.00	392703	
GABRIEL FUNERAL HOME, INC.	1,500.00	392716	
ENTERGY	194.48	392724	
MUNRO'S	31.35	392748	
UNITED STATES POSTAL SERVICE	69.31	392808	
PROCTOR'S MORTUARY INC	3,000.00	392886	
ESSLINE KNOX	33.60	392894	
DE LAGE LANDEN PUBLIC FINANCE	480.43	392900	
SAM'S CLUB DIRECT	60.64	392916	
HEALTH AND WELFARE NO. 2			6,909.81*
DE LAGE LANDEN PUBLIC FINANCE	178.70	392900	
NURSE PRACTITIONER			178.70*
PHYSICIAN SALES & SERVICE, INC.	167.33	392757	
SIERRA SPRING WATER CO. - BT	26.55	392810	
DE LAGE LANDEN PUBLIC FINANCE	73.36	392900	
CHILD WELFARE UNIT			267.24*
BEAUMONT OCCUPATIONAL SERVICE, INC.	946.70	392817	
J.C. PENNEY'S	2,684.03	392818	
SEARS COMMERCIAL CREDIT	598.59	392819	
WILLIAM GILBERT	60.00	392908	
ENVIRONMENTAL CONTROL			4,289.32*
OFFICE DEPOT	48.25	392753	
AT&T	37.70	392771	
INDIGENT MEDICAL SERVICES			85.95*
LOCAL GOVERNMENT SOLUTIONS LP	3,773.00	392864	
CARDINAL HEALTH 110 INC	14,381.95	392923	
MAINTENANCE-BEAUMONT			18,154.95*
AAA LOCK & SAFE	990.00	392671	
MARK'S PLUMBING PARTS	125.18	392672	
BINSWANGER GLASS CO.	64.18	392694	
CINTAS, INC.	609.12	392699	
W.W. GRAINGER, INC.	1,688.49	392721	
M&D SUPPLY	315.44	392739	
MCCOWN PAINT & SUPPLY OF TEXAS	1,062.97	392743	
FRED MILLER STORES	48.90	392746	
NEWTON'S TOOL & HARDWARE, INC.	30.89	392750	
SW ELECTRIC	580.70	392761	
SANITARY SUPPLY, INC.	200.90	392763	
ACE IMAGEWEAR	462.16	392765	
WORTH HYDROCHEM	250.00	392787	
BAKER DISTRIBUTING COMPANY	349.50	392833	
FIRETROL PROTECTION SYSTEMS, INC.	600.00	392873	
DE LAGE LANDEN PUBLIC FINANCE	73.36	392900	
LANDSCAPER'S WHOLESALE MARKET	209.76	392902	
INDUSTRIAL & COMMERCIAL MECHANICAL	3,844.00	392914	
MEMBER'S BUILDING MAINTENANCE LLC	22,687.76	392927	
AFFILIATED POWER SERVICES LP	13,543.51	392930	
TEXAS GENERAL LAND OFFICE SEMP	222.24	392935	
MAINTENANCE-PORT ARTHUR			47,959.06*
DRAGO HARDWARE CO.	45.57	392706	
FAST SIGNS, INC.	364.00	392713	
ENTERGY	3,751.75	392723	
FRED MILLER STORES	293.25	392746	
SOLAR	132.24	392813	
PARKER LUMBER	311.43	392889	
DE LAGE LANDEN PUBLIC FINANCE	150.76	392900	
MAINTENANCE-MID COUNTY			5,049.00*

NAME	AMOUNT	CHECK NO.	TOTAL
ALL-PHASE ELECTRIC SUPPLY	16.20	392704	
PHILPOTT MOTORS, INC.	13.26	392756	
ACE IMAGEWEAR	55.34	392765	
WASTE MGT. GOLDEN TRIANGLE, INC.	151.62	392785	
W. JEFFERSON COUNTY M.W.D.	25.13	392786	
CENTERPOINT ENERGY RESOURCES CORP	172.37	392843	
DE LAGE LANDEN PUBLIC FINANCE	77.40	392900	511.32*
SERVICE CENTER			
ACTION AUTO GLASS	644.43	392683	
J.K. CHEVROLET CO.	504.63	392731	
KINSEL FORD, INC.	236.08	392735	
M&D SUPPLY	15.99	392739	
NOACK LOCKSMITH	9.00	392751	
OFFICE DEPOT	79.39	392753	
PHILPOTT MOTORS, INC.	1,018.16	392756	
TRI-CON, INC.	388.00	392779	
VINS PAINT & BODY, INC.	417.00	392784	
VOYAGER FLEET SYSTEM, INC.	33,227.03	392832	
PETROLEUM SOLUTIONS, INC.	68.54	392838	
BUMPER TO BUMPER	459.88	392841	
BOONE'S TOWING & RECOVERY	125.00	392853	
AMERICAN TIRE DISTRIBUTORS	1,582.84	392871	
INTERSTATE ALL BATTERY CENTER - BMT	395.80	392878	
UNIFIRST HOLDINGS INC	53.86	392880	
DE LAGE LANDEN PUBLIC FINANCE	73.36	392900	
MIGHTY OF SOUTHEAST TEXAS	153.14	392904	39,452.13*
VETERANS SERVICE			
UNITED STATES POSTAL SERVICE	13.78	392808	
DE LAGE LANDEN PUBLIC FINANCE	464.62	392900	478.40*
			299,830.21**
MOSQUITO CONTROL FUND			
SUPERIOR TIRE & SERVICE	76.92	392688	
MUNRO'S	98.95	392748	
SHERWIN-WILLIAMS	52.68	392766	
CENTERPOINT ENERGY RESOURCES CORP	340.51	392843	
DE LAGE LANDEN PUBLIC FINANCE	73.36	392900	642.42**
FAMILY GROUP CONFERENCING			
DE LAGE LANDEN PUBLIC FINANCE	77.40	392900	77.40**
JUVENILE DETENTION - TJPC			
VERIZON WIRELESS	58.92	392805	58.92**
GRT N MENTAL HEALTH SVCS			
OFFICE DEPOT	379.99	392753	379.99**
JUVENILE TJPC-A-2014-123			
HAYS COUNTY	5,880.00	392789	5,880.00**
JUVENILE PROB & DET. FUND			
HAYS COUNTY	7,595.00	392789	7,595.00**
COMMUNITY SUPERVISION FND			
FED EX	20.69	392714	
UNITED STATES POSTAL SERVICE	122.26	392808	
JCCSC	98.00	392893	240.95**
JEFF. CO. WOMEN'S CENTER			
AIR COMFORT, INC.	354.21	392682	
BELL'S LAUNDRY	1,112.51	392693	

NAME	AMOUNT	CHECK NO.	TOTAL
CITY OF BEAUMONT - WATER DEPT.	801.78	392700	
ECOLAB	82.95	392708	
LUBE SHOP	82.48	392737	
M&D SUPPLY	45.72	392739	
MARKET BASKET	620.76	392742	
KIM MCKINNEY, LPC, LMFT	210.00	392744	
AT&T	126.46	392771	
SYSCO FOOD SERVICES, INC.	1,938.09	392772	
OAK FARM DAIRY	332.75	392793	
TOWER COMMUNICATIONS, INC.	60.00	392806	
TALON INSURANCE AGENCY, LTD	1,962.00	392816	
BEN E KEITH FOODS	1,602.11	392835	
CENTERPOINT ENERGY RESOURCES CORP	468.63	392843	
ALLIED ELECTRICAL SYSTEMS&SOLUTIONS	122.80	392874	
DE LAGE LANDEN PUBLIC FINANCE	292.40	392900	
SAM'S CLUB DIRECT	293.94	392916	
			10,509.59**
MENTALLY IMPAIRED OFFEND.			
TDCJ - CASHIER'S OFFICE	100.00	392696	
			100.00**
COMMUNITY CORRECTIONS PRG			
DE LAGE LANDEN PUBLIC FINANCE	115.38	392900	
			115.38**
DRUG DIVERSION PROGRAM			
DE LAGE LANDEN PUBLIC FINANCE	115.38	392900	
			115.38**
COUNTY RECORDS MANAGEMENT			
DELL MARKETING L.P.	886.69	392705	
CDW COMPUTER CENTERS, INC.	1,749.55	392796	
SHI GOVERNMENT SOLUTIONS, INC.	328.20	392812	
			2,964.44**
DEPUTY SHERIFF EDUCATION			
CASH ADVANCE ACCOUNT	1,433.04	392734	
			1,433.04**
HOTEL OCCUPANCY TAX FUND			
MUSEUM OF THE GULF COAST	3,800.00	392797	
UNITED STATES POSTAL SERVICE	10.66	392808	
ART MUSEUM OF SOUTHEAST TEXAS	2,935.00	392814	
SOUTHEAST TEXAS BASEBALL/ACADEMY	16,585.00	392820	
TEXAS ENERGY MUSEUM	500.00	392825	
SPORTS SOCIETY FOR AMERICAN HEALTH	3,500.00	392827	
SOUTHEAST TEXAS ARTS COUNCIL	5,000.00	392828	
MARDI GRAS OF SOUTHEAST TEXAS	13,150.00	392830	
FIRE MUSEUM OF TEXAS	645.00	392831	
MOUNT GILEAD MISSIONARY BAPTIST	10,000.00	392847	
STARS OVER TEXAS SOFTBALL	500.00	392858	
STARS OVER TEXAS SOFTBALL	500.00	392859	
STARS OVER TEXAS SOFTBALL	500.00	392860	
STARS OVER TEXAS SOFTBALL	500.00	392861	
JESSIE DAVIS	106.40	392865	
GATOR COUNTRY LLC	4,875.00	392875	
THE STREETZ DANCE CONVENTION&COMPET	1,500.00	392876	
BILL PICKETT TRAIL RIDERS	4,500.00	392879	
HERITAGE LIFE CENTER	4,200.00	392891	
DE LAGE LANDEN PUBLIC FINANCE	431.67	392900	
BIG THICKET ASSOCIATION	500.00	392906	
PORT ARTHUR CONVENTION & TOURIST	7,388.00	392907	
			81,626.73**
DISTRICT CLK RECORDS MGMT			
DE LAGE LANDEN PUBLIC FINANCE	210.68	392900	
			210.68**
1957 ROAD BOND FUND			
TIM RICHARDSON	10,500.00	392931	
			10,500.00**
CAPITAL PROJECTS FUND			

NAME	AMOUNT	CHECK NO.	TOTAL
CASH ADVANCE ACCOUNT	73.00	392734	
BAILEY'S ARCHITECTS INC	23,513.64	392857	
SWEET SOUTHERN SOUND	927.34	392928	24,513.98**
2011 REFUNDING BONDS			
THE BANK OF NEW YORK MELLON	500.00	392922	500.00**
AIRPORT FUND			
AMERICAN ASSN. OF AIRPORT EXECUTIVE	1,710.00	392685	
ALL-PHASE ELECTRIC SUPPLY	131.00	392704	
ROGERS AUTO PARTS, INC.	19.18	392760	
SANITARY SUPPLY, INC.	528.10	392763	
TRI-CON, INC.	1,357.57	392779	
WASTE MGT. GOLDEN TRIANGLE, INC.	714.00	392785	
NATHAN DICKERSON AUTOMOTIVE SERVICE	14.50	392837	
CENTERPOINT ENERGY RESOURCES CORP	352.13	392843	
DURO-LAST ROOFING, INC	150.00	392844	
ASCENT AVIATION GROUP INC	105,136.52	392869	
LAMAR ADVERTISING	1,754.00	392877	
INTERSTATE ALL BATTERY CENTER - BMT	120.00	392878	
DE LAGE LANDEN PUBLIC FINANCE	177.36	392900	
CRAWFORD ELECTRIC SUPPLY COMPANY	15.34	392918	
ADVANCE AUTO PARTS	56.17	392919	112,235.87**
SE TX EMP. BENEFIT POOL			
MEDCO HEALTH SOLUTIONS INC	.45	392863	.45**
LIABILITY CLAIMS ACCOUNT			
PORTNER BOND PLLC	3,817.99	392917	3,817.99**
SHERIFF'S FORFEITURE FUND			
NEWTRON, INC.	2,633.89	392749	
PHILPOTT MOTORS, INC.	23,972.77	392756	
GAYLETTA'S PHOTOGRAPHY	400.00	392939	27,006.66**
GUARDIANSHIP FEE			
JERRY JOHN BRAGG	200.00	392883	200.00**
ORCA - IKE			
MK CONSTRUCTORS	214,168.95	392915	214,168.95**
MARINE DIVISION			
ENTERGY	434.94	392723	
JACK BROOKS REGIONAL AIRPORT	732.42	392733	
VERIZON WIRELESS	341.91	392803	
SABINE PASS PORT AUTHORITY	457.48	392815	
C & I OIL COMPANY INC	9,616.67	392872	11,583.42**
			847,867.45***

## LEASE AGREEMENT BETWEEN COUNTY OF JEFFERSON AND CITY OF CHINA FOR ELECTION EQUIPMENT

### 1. ADMINISTRATION

Jefferson County agrees to lease certain equipment, supplies and facilities to the CITY OF CHINA., TEXAS for the Election conducted by CITY OF CHINA, TEXAS to be held May 10, 2014. The CITY OF CHINA, TEXAS will be responsible for contracting all personnel required to administer the Election and remains responsible for the lawful conduct of their election.

### 2. PROGRAMMING AND TABULATION CONTRACTOR

The CITY OF CHINA, TEXAS is responsible for securing a contractor for the programming and tabulation of the election who has been trained on Election System & Software Voting System. The Jefferson County Clerk must approve the Contractor of choice.

### 3. LEASING CONDITION AND TIMEFRAME

A scheduled date and time for picking up the equipment at the Central Counting Station located at 7963 Viterbo Rd., Beaumont, Texas will be mutually agreed upon by both parties. All equipment must be returned by May 22, 2014, by 5:00 p.m. to the Central Counting Station. Any equipment returned damaged or in a lesser state than received, the full value of equipment to be repaired or replaced, will be the responsibility of CITY OF CHINA, TEXAS; and any equipment returned late will be assessed a fee of \$5.00 per day not to exceed the actual value of the equipment.

### 4. LIABILITY

CITY OF CHINA, TEXAS shall be responsible for insurance coverage for all County' s electronic voting equipment while in the Entity's' possession in a manner in which the CITY OF CHINA, TEXAS would provide coverage if owned by them.

## 5. LEASING RATES AND REPLACEMENT COST

The following rates will apply for leasing of equipment and facilities:

- |                               |                    |
|-------------------------------|--------------------|
| a. Counting Station Facility  | \$ 125.00 per hour |
| b. iVotronic ADA              | \$ 250.00 per unit |
| c. iVotronic Voter            | \$ 250.00 per unit |
| d. Generic Voting Booth       | \$ 24.50 per unit  |
| e. Printer                    | \$ 50.00 per unit  |
| f. Ballot Box                 | \$ 5.00 per unit   |
| g. PEB                        | \$ 7.50 per unit   |
| h. Supply Bag                 | \$ 10.00 per unit  |
| i. Cartridge for BOD          | \$230.00 per unit  |
| j. Image Drum for BOD         | \$230.00 per unit  |
| k. Paper Ballots (outsourced) | \$ .17 per sheet   |

(See attached worksheet Exhibit "A" for actual equipment being leased.)

## 6. RUNOFF ELECTION

In the event a runoff is necessary, the agreement will automatically be extended to cover the runoff, if requested by CITY OF CHINA, TEXAS and the same leasing rates would be applicable.

## 1. RECOUNT

A Recount cost would be billed at the applicable lease rate to the authority responsible for the canvassing of that election. The guidelines for a Recount can be found in the Texas Election Code, Title 13, Chapters 211 through 216.

## 8. SECURITY DEPOSIT

The signing of this Lease Agreement is in lieu of a deposit.

9. DISPUTE RESOLUTION PROCEDURE

The parties agree to use dispute resolution process provided for in Chapter 2260 of the Texas Government Code to attempt to resolve all disputes arising under this Agreement. Either party must give written notice to the other party of a claim for breach of this Agreement not later than the 180th day after the date of the event, giving rise to the claim. By their execution of their Agreement, the parties acknowledge and knowingly and voluntarily agree that neither the execution of this Agreement, nor the conduct, act or inaction by any person in the execution, administration, or performance of this Agreement constitutes or is intended to constitute a waiver of the party's immunity from suit with respect to claims of third parties.

10. ENTIRE AGREEMENT/AMENDMENT

This Agreement constitutes the entire agreement between The CITY OF CHINA, TEXAS, and Jefferson County. This Agreement may be amended only in writing and signed by both parties.

11. NOTICES

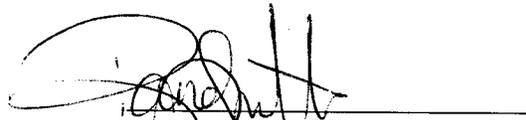
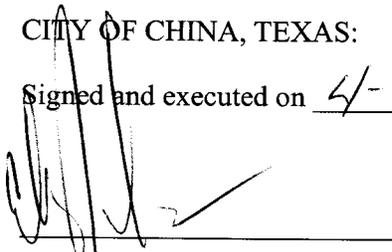
Except as otherwise provided in this section, all notices, consents, approvals, demands, request, or other communications provided for or permitted to be given under any of the provisions of this Agreement shall be in writing and shall be deemed to have duly given or served when delivered by hand delivery or when deposited in the U.S. mail by registered or certified mail, return receipt requested, postage prepaid, and addressed as set forth below or to such other person or address as may be given in writing by either party to the other in accordance with this section:

IN WITNESS WHEREOF, each of the parties agrees to the terms of this Agreement and has caused this Agreement to be executed.

CITY OF CHINA, TEXAS:

ATTEST:

Signed and executed on 4-9-14.



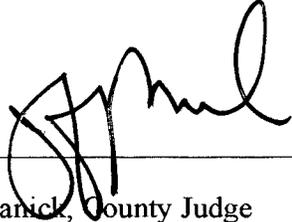
Ella Johnston-Leger, Mayor

Rana Smith, City Secretary

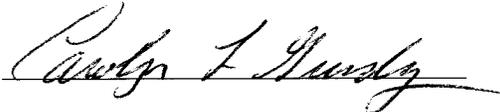
JEFFERSON COUNTY:

Signed and executed on 4/7/14.

*Attest:*

  
\_\_\_\_\_

Jeff Branick, County Judge

  
\_\_\_\_\_

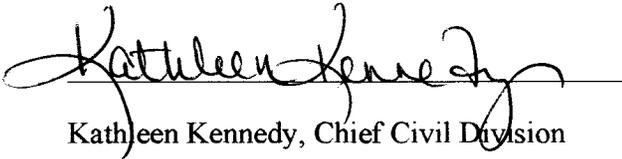
Carolyn L. Guidry, County Clerk

P.O. Box 1151

Beaumont, TX 77704



APPROVED AS TO FORM:

  
\_\_\_\_\_

Kathleen Kennedy, Chief Civil Division

Jefferson County Criminal District Attorney's Office

<b>Equipment Charges</b>				
Description	Per Item Fee	Number of Items	Fee by Equipment Type	
Voter I votronic	\$250.00	0	\$0.00	
ADA I votronic	\$250.00	2	\$500.00	
Privacy Booth	\$24.50	0	\$0.00	
I VO printer	\$50.00	1	\$50.00	
PEB	\$7.50	0	\$0.00	
EA Tablet Pollbook	\$70.00	0	\$0.00	
Ballot Box	\$5.00	1	\$5.00	
<b>Equipment Charges Sub-total:</b>				<b>\$555.00</b>
<b>Programming Charges</b>				
M650 Tabulator	\$175.00	0	\$0.00	
ERM file set-up	\$175.00	0	\$0.00	
Ballot Types	\$25.00	0	\$0.00	
Precincts	\$2.50	0	\$0.00	
Splits	\$2.50	0	\$0.00	
Ballot Faces	\$5.00	0	\$0.00	
Contest/Issues	\$6.00	0	\$0.00	
Candidates/Responses	\$2.50	0	\$0.00	
Polling Places	\$5.00	0	\$0.00	
Media Burns	\$5.00	0	\$0.00	
Electronic Transfer Files	\$8.00	0	\$0.00	
Reburns	\$50.00	0	\$0.00	
<b>Programming Charges Sub-total:</b>				<b>\$0.00</b>
<b>ADA Voice File Charges</b>				
Audio: Language Set-Up English	\$299.25	0	\$0.00	
Audio: Candidates / Yes - No	\$8.50	0	\$0.00	
Audio: Political Parties	\$6.10	0	\$0.00	
Audio: Contests / Issues	\$12.30	0	\$0.00	
Audio: Ballot Faces	\$12.30	0	\$0.00	
Audio: Language Set-Up Spanish	\$299.25	0	\$0.00	
Audio: Candidates / Yes - No	\$8.50	0	\$0.00	
Audio: Political Parties	\$6.10	0	\$0.00	

Audio: Contests / Issues	\$12.30	0	\$0.00	
Audio: Ballot Faces	\$12.30	0	\$0.00	
Admin Collection Surcharge may be deducted from the payment of this invoice if remittance is received within 45 days of invoice date	\$93.00	0	\$0.00	
<i>Voice Files Charges Sub-total:</i>				\$0.00
<b>Ballot Printing Charges</b>				
Sample Ballots	\$0.05	0	\$0.00	
Official Ballots (outsourced)	\$0.17	0	\$0.00	
<i>Ballot Printing Charges Sub-total</i>				\$0.00
<b>Consumables and Printing Charges</b>				
I/O printer tape	\$1.75	1	\$1.75	
<i>Consumables and Printing Charges Sub-total</i>				\$1.75
<b>Public Notice Charges</b>				
Notice of Public Test	\$51.00	0	\$0.00	
<i>Public Notice Charges Sub-total</i>				\$0.00
<b>Technical Support</b>				
	Per Hour			
Early Voting and Election Day Technical Support (ADMIN)	\$65.00	0	\$0.00	
<i>Technical Support sub-total</i>				\$0.00
<b>Central Counting Station Payroll and USAGE Charges</b>				
Public Test CCS usage	\$125.00	0	\$0.00	
Staff for Public Test	\$50.00	0	\$0.00	
Canvass Election Usage	\$125.00	0	\$0.00	
Staff required to canvass report only	\$50.00	0	\$0.00	
<i>Central Counting Station Sub-total</i>				\$0.00

CITY OF CHINA ELECTION  
MAY 10, 2014

EXHIBIT "A"

BILLING INVOICE

Contact sub-total				\$556.75
<b>Administrative Fee of 10%</b>	\$556.75	10%	\$55.68	
				\$55.68
<b>TOTAL ELECTION CHARGES TO ENTITY</b>				\$612.43



March 10, 2014

Jefferson County Clerk  
1001 Pearl Street  
Beaumont, TX 77701

Dear Jefferson County Clerk:

This letter is to advise you that the warranty maintenance on the hardware item(s) listed below will expire on May 4, 2014. You have the option after the expiration date to place any or all of these items under maintenance with Manatron. The prices are for Next Day on site Service. If you chose to put these items under maintenance, we would begin billing you at the date indicated.

If you decide not to select maintenance through Manatron, or if you do not return this letter, the hardware will be put on a "Per Call" status. This means that Manatron would charge for time and materials if you would contact us for service on these item(s).

**Powervault MD1000 Storage Array (SN#1KV2GQ1) @ \$1980/year**

To place any of these items under maintenance with Manatron, please sign the appropriate line below and fax this letter back to me before April 15 at 1-269-567-2930 or scan and email to me at Barbara.Fitzgerald@Thomsonreuters.com.

***Please mark an "X" next to your preferred option below.***

\*\*\*\*\*

Yes, I would like to put the items listed under maintenance at the price(s) listed.

No, I do not want to put the listed items under maintenance.

Signature \_\_\_\_\_ Date \_\_\_\_\_

If you have any questions regarding your maintenance needs, please contact Barbara Fitzgerald at (269) 388-2612.

Sincerely,

Barbara J Fitzgerald  
Manatron A Thomson Reuters Business

4/17/2014 9:37:56 AM



**Thank you. Your eQuote has been saved!**  
 eQuote # 1017626334992. This eQuote expires on June 01, 2014

**Order Contact**

**eQuote Contact** Vanessa Lachney  
 Jefferson County  
 (409) 835-8447  
 vlachney@co.jefferson.tx.us

**Tax exemption** No, I am not tax exempt

**Shipping**

**Shipping Contact** Vanessa Lachney  
 Jefferson County  
 (409) 835-8447

**Shipping Address** 1149 Pearl St  
 Ste 6th  
 Beaumont, TX 77701-3634

**Delivery method** no charge delivery

**Trade compliance** No, I will not be exporting

**Cart Contents**

Item	Quantity	Estimated Ship Date	Price
 Standard 7010 Minitower OptiPlex 7010 MT	(\$1,154.36/ea) 2	5/2/2014	\$2,308.72
<b>Subtotal</b>			<b>\$2,308.72</b>
<b>Estimated Shipping</b>			\$0.00
<b>Estimated Tax</b>			\$190.47
<b>Total</b>			<b>\$2,499.19</b>

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Smart Selection. Limited quantities. Only available for orders placed by 5:59 p.m. CT Mon.-Thurs. Systems shipped the next business day after an order is placed. Subject to order approval. Software and accessories not part of the configuration will be shipped separately and may arrive after your system. Please note that Smart Selection Configuration pricing cannot be combined with other pricing offers or discounts provided or agreed to by Dell. \*\* Orders with Custom Factory Integration might require additional processing time.



7421 Gateway Court  
Manassas, VA 20109

Duns #: 12-936-5420  
Tax ID #: 33-0964088

Quotes are valid 30 days from quote date

Rep: **Matt Caluori**  
Phone: 203.659.2445  
Fax: 310.630.3124  
Email: [mcaluori@pcmg.com](mailto:mcaluori@pcmg.com)

Agency: Jefferson County  
1149 Pearl Street  
Beaumont, TX 77701

32228900  
**Vanessa Lachney**  
[vlachney@co.jefferson.tx.us](mailto:vlachney@co.jefferson.tx.us)  
4/15/2014

Line	PC MALL GOV PART#	Manufacturer Part No.	Product Description	QTY	Product Unit Price	Product Extended Price
1	9399077	65195512AC02A00	Acrobat Pro XI	1	\$262.80	\$262.80
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13			Contract: DIR-SDD-2504			
14						
15						
16						
17						
18						
<b>Sub-total</b>						\$262.80
<b>TAX</b>						\$0.00
<b>Shipping</b>						\$0.00
<b>Total</b>						\$262.80

Payment Terms: Net 30

For Questions Related to ACH or EFT

Payment by Check

**ACH or EFT**  
**Bank of America**  
151 Long Beach Drive, 3rd  
Long Beach, CA 90801  
ABA#: 121000358  
Acct#: 14577-02450

**Sylvia DeMan**  
1-800-739-3282 ext 4165  
Fax: 310-630-3907  
**Payment Terms: Net 30**

**PCM-G, Inc.**  
File 55327  
Los Angeles, CA 90074-5327



Pricing Proposal  
Quotation #: 7838451  
Created On: 4/1/2014  
Valid Until: 4/30/2014

**County of JEFFERSON TX**

**Inside Sales Manager**

**Vanessa Lachney**  
1149 Pearl Street 6th Floor  
Beaumont, TX 77701  
United States  
Phone: (409) 835-8447  
Fax: (409) 839-2388  
Email: vlachney@co.jefferson.tx.us

**Jay Martell**  
1301 South Mo-Pac Expressway  
Suite 375  
Austin, TX 78746  
Phone: 800-870-6079  
Fax: 512-732-0232  
Email: Jay\_Martell@SHI.Com

All Prices are in US Dollar (USD)

Product	Qty	Your Price	Total
1 Microsoft Office Professional Plus 2013 - License - 1 PC - Select, Select Plus - Win - Single Language Microsoft - Part#: 79P-04712 <b>Note:</b> DIR-SDD-2503	2	\$328.20	\$656.40
<b>Total</b>			<b>\$656.40</b>

**Additional Comments**

**Thank you for choosing SHI Government Solutions.**

**The Products and Services above are available from SHI Government Solutions via DIR Contract # DIR-SDD-2503.**

*Thank You for choosing SHI-GS! To ensure the best level of service, please provide End User Name, Phone Number, and E-Mail Address when submitting a Purchase Order. For any additional information including Hardware and Software Contract Numbers, please contact an SHI-GS Sales Representative at 800-870-6079.*

*The Products offered under this proposal are subject to the SHI Return Policy posted at [www.shi.com/returnpolicy](http://www.shi.com/returnpolicy), unless there is an existing agreement between SHI and the Customer.*



# PROCLAMATION

STATE OF TEXAS	§	COMMISSIONERS' COURT
	§	
COUNTY OF JEFFERSON	§	OF JEFFERSON COUNTY, TEXAS

**BE IT REMEMBERED** at a meeting of Commissioners' Court of Jefferson County, Texas, held on the \_\_\_\_ day of \_\_\_\_\_, 2014, on motion made by \_\_\_\_\_, Commissioner of Precinct No. \_\_\_\_, and seconded by \_\_\_\_\_, Commissioner of Precinct No. \_\_\_\_, the following Proclamation was adopted:

## MOTORCYCLE SAFETY AND AWARENESS MONTH

**WHEREAS**, today's society is finding more citizens involved in motorcycling on the roads of our country; and

**WHEREAS**, motorcyclists are roughly unprotected and much more likely to be injured or killed in a crash than other vehicle drivers; and

**WHEREAS**, campaigns have helped inform riders and motorists alike on motorcycle safety issues to reduce motorcycle related risks, injuries, and most of all fatalities, through a comprehensive approach to motorcycle safety; and

**WHEREAS**, it is the responsibility of all who put themselves behind the wheel, to become aware of motorcyclists, regarding them with the same respect as any other vehicle traveling the highways of this country; and

**WHEREAS**, urging all of our community to become aware of the inherent danger involved in operating a motorcycle and give the operator the respect on the road they deserve;

**NOW, THEREFORE**, the Commissioners' Court of Jefferson County does hereby proclaim the month of May 2014 as **MOTORCYCLE SAFETY AND AWARENESS MONTH** in Jefferson County, Texas and we urge all citizens to remain aware of motorcyclists and afford them the courtesies they deserve while utilizing our highways.

SIGNED this \_\_\_\_ day of \_\_\_\_\_, 2014

\_\_\_\_\_  
**JUDGE JEFF R. BRANICK**  
 County Judge

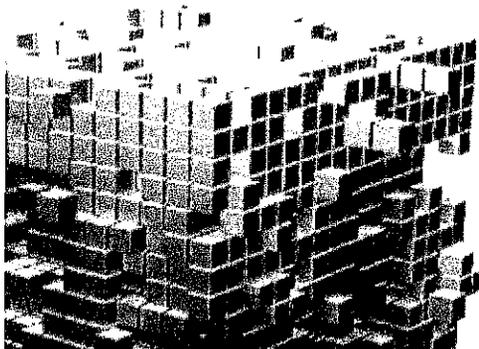
\_\_\_\_\_  
**COMMISSIONER EDDIE ARNOLD**  
 Precinct No. 1

\_\_\_\_\_  
**COMMISSIONER MICHAEL S. SINEGAL**  
 Precinct No. 3

\_\_\_\_\_  
**COMMISSIONER BRENT A. WEAVER**  
 Precinct No. 2

\_\_\_\_\_  
**COMMISSIONER EVERETTE D. ALFRED**  
 Precinct No. 4

**COMMUNITY DEVELOPMENT EDUCATION  
FOUNDATION**



# Administrative Services Agreement

---

Jefferson County, Texas

December 12, 2013

# ADMINISTRATIVE SERVICES AGREEMENT

This Administrative Services Agreement (the "Agreement") is effective December 12, 2013

**BETWEEN:**                    **Community Development Education Foundation**  
(the "Service Provider"), a corporation organized and existing under the laws of Texas, with its head office located at:

Community Development Education Foundation  
6560 College Street, Beaumont, TX 77707  
409/866-1811  
dgordy@communitydevfnd.org

**AND:**                            **Jefferson, Texas** (the "County"), a political subdivision of state of Texas, with its principal place of business located at:

Jefferson County Courthouse  
1149 Pearl Str, 4<sup>th</sup> floor, Beaumont , TX. 77701  
(409) 835-8507

Contact name: Fred Jackson and Don Raos

For good and valuable consideration, the receipt and legal sufficiency of professional services, which are hereby expressly acknowledged, the parties hereto agree as follows:

## 1. ENGAGEMENT

Upon the terms and subject to the conditions hereof, County hereby engages Community Development Education Foundation to provide County with professional services relating to the development and filing of a grant application as prescribed under Senate Bill 1747 of the 83<sup>rd</sup> Congressional Session and Service Provider hereby agrees to provide County with the services as authorized by Chapter 222 of the Texas Transportation Code.

## 2. ADMINISTRATIVE AND SUPPORT SERVICES

During the term hereof, Service Provider agrees to provide the County with professional, administrative and technical services (including administrative, value modeling, and clerical work) , and any other professional or administrative services reasonably requested by County and agreed to by Service Provider (hereinafter referred to as the "Services").

Subject to the provisions of Section 3, Service Provider agrees to provide the Services in good faith, in a professional and workmanlike manner and in accordance with the reasonable instructions of County.

## 3. MUTUAL SUPPORT AND COOPERATION

- A. Each of Service Provider and County agrees that it will take all steps reasonably necessary, at its own expense to:
- i. To designate key individuals to perform its obligations hereunder;
  - ii. To conduct periodic meetings of key individuals and others as necessary;
  - iii. To provide specific interactions with current professionals engaged by the county;
  - iii. To fully cooperate with all reasonable requests; and
  - iv. To take steps and execute documents as may be reasonably necessary in the integration of Service Provides work product into County needs.
- B. The parties will make diligent efforts through their respective key individuals to identify the causes of any problems in the Services and to make adjustments, in an equitable fashion, in order to address and resolve such problems, including the substitution or modification of the Services and the corresponding compensation therefore.

#### 4. FEES

Service Provider will invoice County for the Services performed hereunder on a Lump Sum basis. Grant Application Services shall be invoiced to the County at the rate of \$5000.00. County will pay the invoice in full no later than 10 days following the delivery of an invoice, after the filing of the grant program is completed. Each party shall be responsible for paying its own expenses, if any, imposed upon it by applicable law in connection with this Agreement.

#### 5. TERM AND TERMINATION

- A. Either party may, by delivering written notice thereof to the other party, terminate any or all of its obligations under this Agreement, effective immediately, if the other party hereto:
- i. If Service Provider is rendered bankrupt or becomes insolvent, and such insolvency is not cured within 21 days after written notice, or files a written petition in bankruptcy or an answer admitting the material facts recited in such petition filed by another, or discontinues its business, or has a receiver or other custodian of any kind appointed to administer any substantial amount of its property; or
  - ii. Commits a material breach of its duties, obligations or understandings under this Agreement, which breach is not cured within 14 days following written notice of such breach from the non-breaching party.

Any such termination shall be in addition to any other rights or remedies available at law or in equity to the terminating party.

- B. Each party hereto agrees to consult in advance with the other party and to bring to the attention of the other party any problems, differences of opinion, disagreements or any other matters that may lead such party to terminate or seek to terminate this Agreement. The purpose and intent of the parties in including this provision is to insure that both parties to this Agreement are made aware of any problems arising out of or relating to this Agreement or the relationship of the parties hereunder, so that the parties hereto may, in good faith, consult with one another concerning such problems and, where

possible, resolve such problems to the parties' mutual satisfaction, thereby preserving their contractual relationship and goodwill and mutual respect presently existing between the parties to this Agreement.

## **6. FORCE MAJEURE**

Any failure or delay in the performance by Service Provider of its obligations hereunder shall not be a breach of this Agreement if such failure or delay arises out of or results primarily from fire, storm, flood, earthquake or other acts of God, explosions, wars, insurrections, strikes, work stoppages or slowdowns, epidemic or quarantine restrictions, unforeseen equipment failure or inability to obtain essential raw materials despite commercially reasonable best efforts to do so (the occurrence of any of the foregoing shall be an "Event of Force Majeure").

## **7. CONFIDENTIALITY**

It is stipulated and agreed that during the term of this Agreement, Service Provider and County will be in a position to become acquainted with each other's confidential, privileged and proprietary information including, without limitation, identities of suppliers, expenses, techniques and strategies, and work product information, existing and future product information, research and development programs, specifications for work products, software designs, know-how, trade secrets and other intellectual property, business plans and records, budget and financial information and the goals and objectives of the other party, methods, practices and techniques for promoting and marketing, personnel matters and other confidential processes, formulate or materials regarded by such party as privileged, proprietary or confidential (each parties' respective confidential information is referred to herein as such party's "Confidential Information").

Service Provider agrees that the Confidential Information of County, and County agrees that the Confidential Information of Service Provider, is an integral and key part of the assets of each respective entity and that the unauthorized use or disclosure of the other party's Confidential Information would seriously damage the owner thereof in its business. As a consequence of the above, Service Provider and County hereby agree that, during the term of this Agreement and thereafter:

- A. Service Provider and County shall not, directly or indirectly:
  - i. Use any of the other party's Confidential Information; or
  - ii. Divulge, disclose, furnish or make accessible, or cause any person to divulge, disclose or furnish, any aspects of the other party's Confidential Information to any person or entity (other than the other party), except as may be reasonably necessary to perform their respective obligations hereunder, as may be expressly authorized by the other party in writing or as required by law or pursuant to a court order; provided, however, that, prior to any such compelled disclosure, the party whose obligation it is to keep such information confidential shall have given the other party notice of the circumstances relating to such compelled disclosure and an opportunity to seek an appropriate protective order with respect thereto.
- B. Service Provider and County shall each refrain from any action or conduct that might reasonably or foreseeably be expected to compromise the confidentiality or proprietary nature of the other party's Confidential Information.
- C. The term "Confidential Information" as used in this section shall not include information:

- i. Which is or becomes available to the public through an act, omission or fault of, and absent any breach of a covenant or obligation hereunder by, the party whose obligation is to keep such information confidential; or
- ii. Which the party whose obligation it is to keep such information confidential may have received lawfully from any third party without restrictions as to disclosure thereof.

## **8. ASSIGNMENT/SUCCESSORS**

Neither Party hereto may assign this Agreement or any rights hereunder to any other person, without the prior written consent of the other party hereto. This Agreement shall be binding upon and inure to the benefit of the successors of the parties hereto.

## **9. WAIVER OF BREACH**

The failure of any party hereto to enforce at any time any of the provisions of this Agreement shall in no way be construed to constitute a waiver of any such provision nor in any way to affect the validity of this Agreement or any part hereof, including the right of any party thereafter to enforce each and every provision. The waiver by any party to this Agreement of any breach or violation of any provision of this Agreement by the other party hereto shall not operate or be construed to be a waiver of any subsequent breach or violation thereof.

## **10. SEVERABILITY**

The terms and conditions of this Agreement are hereby deemed by the parties to be severable, and the invalidity or unenforceability of any one or more of the provisions of this Agreement shall not affect the validity and enforceability of the other provisions hereof.

## **11. NOTICES**

Any notice contemplated by or required or permitted to be given under this Agreement shall be in writing and sent by telecopy, with a copy promptly sent by first class mail, or delivered personally, or sent by next day or overnight courier or delivery, or mailed by registered or certified mail, return receipt requested, postage prepaid, as follows:

Service Provider: ATTN. Duane Gordy, Community Development Education Foundation  
6560 College Street Beaumont, Texas 77707 (409) 866-1811 [dgordy@mail.com](mailto:dgordy@mail.com)

County: ATTN: County Judge, Jeff Branick Jefferson County, Texas  
1149 Pearl Str, 4<sup>th</sup> floor, Beaumont, Texas 77701 (409) 835-8507

Or, in each case, at such other address or email as may be specified in writing to the other parties hereto. Such notices, requests and other communications sent as provided hereinabove shall be effective: if sent by email on a business day between the hours of 9:00 AM and 4:00 PM CST time, upon sending; upon receipt, when personally delivered; the next business day, if sent by overnight courier or delivery; and if sent by registered or certified mail, return receipt requested, upon the expiration of the fifth business day after being deposited in the mail.

## **12. CHOICE OF LAW**

This Agreement shall in all respects be governed by and construed in accordance with the laws of the State of Texas.

**13. RELATIONSHIP OF THE PARTIES**

Service Provider and County are acting solely as independent contractors under this Agreement. It is expressly understood and agreed by the parties hereto that nothing in this Agreement, its provisions or transactions and relationships contemplated hereby shall constitute either party as the agent, employee, partner or legal representative of the other for any purpose whatsoever, nor shall either party hold itself out as such. Neither party to this Agreement shall have the authority to bind or commit the other party hereto in any manner or for any purpose whatsoever, except as may be expressly provided for herein, but rather each party shall at all times act and conduct itself in all respects and events as an independent contractor. This Agreement creates no relationships of joint ventures, partners, associates or principal and agent between the parties hereto.

**14. CONSTRUCTION OF AGREEMENT; ENTIRE AGREEMENT; AMENDMENTS**

This Agreement may be executed in counterparts in order to provide each party hereto with a fully executed original hereof. In that this Agreement was prepared as a result of negotiation and mutual agreement between the parties hereto; neither this Agreement nor any provision hereof shall be construed against either party hereto as the party who prepared this Agreement or any such provision. This Agreement reflects the complete understanding of the parties as of the date hereof and constitutes their entire agreement regarding the subject matter hereof, all prior negotiations, representations and statements having been merged herein. This Agreement may be amended only by a written amendment between the parties hereto.

IN WITNESS WHEREOF, each party to this agreement has caused it to be executed on the date indicated above.

**Community Development Education Fnd.**

**Jefferson County, Texas**

  
\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Authorized Signature

*Duane L. Gordy*  
\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name



# Resolution

STATE OF TEXAS

§  
§  
§

COMMISSIONERS' COURT

COUNTY OF JEFFERSON

OF JEFFERSON COUNTY, TEXAS

BE IT REMEMBERED at a meeting of Commissioners' Court of Jefferson County, Texas, held on the \_\_\_\_ day of \_\_\_\_\_, 2014, on motion made by \_\_\_\_\_, Commissioner of Precinct No. \_\_\_\_, and seconded by \_\_\_\_\_, Commissioner of Precinct No. \_\_\_\_, the following Resolution was adopted:

**WHEREAS** the current state budget includes approximately \$5 billion per year in construction funding and will, based on current revenue projections, drop to only \$2.5 billion the available funds for construction for the next biennium; and

**WHEREAS** according to the latest report of the 2030 Commission, approximately \$6.1 billion per year in construction funding is needed to achieve "worst possible" conditions and \$9.5 billion per year is needed to achieve "minimally competitive" conditions; and

**WHEREAS** the proposed amendment would result in an estimated \$1.4 billion per year for the state highway fund; and

**WHEREAS** while the proposed amendment would not fully fund the state's overall transportation needs, it would be a key step toward securing critical funding for transportation projects in Texas;

**THEREFORE BE IT RESOLVED**, that the **Commissioner's Court of Jefferson County** supports the proposed amendment to address Texas' transportation infrastructure needs on the November 4, 2014 ballot.

Signed this \_\_\_\_ of \_\_\_\_\_, 2014

\_\_\_\_\_  
**JUDGE JEFF R.BRANICK**  
County Judge

\_\_\_\_\_  
**COMMISSIONER EDDIE ARNOLD**  
Precinct No. 1

\_\_\_\_\_  
**COMMISSIONER MICHAEL S. SINEGAL**  
Precinct No. 3

\_\_\_\_\_  
**COMMISSIONER BRENT A. WEAVER**  
Precinct No. 2

\_\_\_\_\_  
**COMMISSIONER EVERETTE D. ALFRED**  
Precinct No. 4

**Special, April 21, 2014**

There being no further business to come before the Court at this time,  
same is now here adjourned on this date, April 21, 2014