

**REGULAR, 4/13/2015 1:30:00 PM**

BE IT REMEMBERED that on April 13, 2015, there was begun and holden a REGULAR 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 13, 2015*

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 13, 2015**

Notice is hereby given that the Commissioners' Court of Jefferson County, Texas, will meet at **1:30 PM**, on the **13th** day of **April 2015** 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 **Regular** 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:

**INVOCATION: Brent A. Weaver, Commissioner, Precinct Two**

**PLEDGE OF ALLEGIANCE: Michael S. Sinegal, Commissioner, Precinct Three**

## **PURCHASING:**

1. Consider and possibly approve a sole exemption pursuant to Local Government Code 262.024(3) an item necessary because of unforeseen damage to public property for the repairs of the Jefferson County Sheriff's Department OH-58 helicopter to Vector Aerospace.

**SEE ATTACHMENTS ON PAGES 9 - 9**

**Motion by: Commissioner Weaver**

**Second by: Commissioner Sinegal**

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

**Action: APPROVED**

2. Consider and possibly approve, execute, receive, and file Motorola Services Annual Agreement for the Countywide 800 MHz Radio System in the amount of \$639,844.44. This is in accordance with HGAC Agreement RA01-08. Cost is shared by all local entities in Jefferson, Hardin and Orange Counties.

**SEE ATTACHMENTS ON PAGES 10 - 16**

**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 disposal of Motorola microwave and Pelco camera equipment property. Scrap property to be transported to a metal salvage company and there sold for such price as it may command and return funds to the County.

**SEE ATTACHMENTS ON PAGES 17 - 18**

**Motion by: Commissioner Weaver**

**Second by: Commissioner Sinegal**

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

**Action: APPROVED**

## **COUNTY AUDITOR:**

4. Consider and approve budget transfer - District Clerk - coffee supplies for jurors.

120-2031-414-5077	CONTRACTUAL SERVICE	\$700.00	
120-2031-414-1002	ASSISTANTS & CLERKS		\$700.00

*Notice of Meeting and Agenda and Minutes  
April 13, 2015*

SEE ATTACHMENTS ON PAGES 19 - 19

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

5. Consider and approve budget transfer - District Clerk - additional cost for passport supplies and chairs.

120-2031-414-3078	OFFICE SUPPLIES	\$1,500.00	
120-2031-414-1002	ASSISTANTS & CLERKS		\$1,500.00

SEE ATTACHMENTS ON PAGES 20 - 20

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

6. Consider and approve budget transfer - Road & Bridge, Precinct 2 - purchase two computers without monitors.

112-0209-431-6002	COMPUTER EQUIPMENT	\$2,347.00	
112-0201-431-4052	POSTAGE		\$296.00
112-0201-431-3078	OFFICE SUPPLIES		\$2,051.00

SEE ATTACHMENTS ON PAGES 21 - 23

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

7. Receive and file Financial & Operating Statements for the Three Months Ending December 31, 2014.

SEE ATTACHMENTS ON PAGES 24 - 40

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

*Notice of Meeting and Agenda and Minutes  
April 13, 2015*

8. Receive and file Financial & Operating Statements for the Month Ending January 31, 2015.

**SEE ATTACHMENTS ON PAGES 41 - 55**

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

9. Receive and file Jefferson County Community Supervision and Corrections Department Audited Financial Statements for the Year Ended August 31, 2014 and related SAS 114 letter.

**SEE ATTACHMENTS ON PAGES 56 - 90**

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

10. Regular County Bills - check #405708 through check #405984.

**SEE ATTACHMENTS ON PAGES 91 - 99**

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

**COUNTY COMMISSIONERS:**

11. Receive and file executed Affiliation Agreement between Lamar University and Jefferson County Health Department for training Pharmacy Technicians.

**SEE ATTACHMENTS ON PAGES 100 - 106**

**Motion by: Commissioner Sinegal  
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 13, 2015*

12. Receive and file corrected Exhibits A and C for the Inter-local Agreement between Jefferson County, Texas and the City of Port Arthur, Texas which created the Texas Tax Increment Reinvestment Zone No 1. which was approved, received and filed on March 9, 2015.

**SEE ATTACHMENTS ON PAGES 107 - 116**

**Motion by: Commissioner Sinegal**

**Second by: Commissioner Weaver**

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

**Action: APPROVED**

13. Consider, possibly approve and authorize the County Judge to execute a Memorandum of Understanding between Jefferson County, Texas and the City of Beaumont for a closed POD in the event of a disaster.

**SEE ATTACHMENTS ON PAGES 117 - 121**

**Motion by: Commissioner Sinegal**

**Second by: Commissioner Weaver**

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

**Action: APPROVED**

14. Consider and possibly approve a Proclamation for Older Americans Month.

**SEE ATTACHMENTS ON PAGES 122 - 122**

**Motion by: Commissioner Sinegal**

**Second by: Commissioner Arnold**

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

**Action: APPROVED**

15. Consider and possibly approve a Proclamation for National Safe Digging Month.

**SEE ATTACHMENTS ON PAGES 123 - 123**

**Motion by: Commissioner Sinegal**

**Second by: Commissioner Arnold**

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

**Action: APPROVED**

16. Consider and possibly approve a Proclamation for International Avenue of Flags.

**SEE ATTACHMENTS ON PAGES 124 - 124**

**Motion by: Commissioner Sinegal**

**Second by: Commissioner Arnold**

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

**Action: APPROVED**

## **COUNTY TREASURER:**

17. Receive and File Investment Schedule for March, 2015, including the year to date total earnings on County Funds.

**SEE ATTACHMENTS ON PAGES 125 - 127**

**Motion by: Commissioner Arnold**

**Second by: Commissioner Sinegal**

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

**Action: APPROVED**

18. Consider and possibly authorize the County Treasurer to execute Release of Excess Collateral with Wells Fargo Bank, N.A. for the funds of Jefferson County and the Jefferson County District and County Clerk's Trust Funds.

**SEE ATTACHMENTS ON PAGES 128 - 128**

**Motion by: Commissioner Arnold**

**Second by: Commissioner Sinegal**

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

**Action: APPROVED**

## **ENGINEERING:**

19. Consider, possibly approve and authorize the County Judge to execute a Tolling Agreement between Jefferson County, Texas and the U.S. Army Corps of Engineers regarding and After the Fact Permit Application for erosion work completed on the Neches River Waterway.

**SEE ATTACHMENTS ON PAGES 129 - 131**

**Motion by: Commissioner Weaver**

**Second by: Commissioner Sinegal**

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

**Action: APPROVED**

**SHERIFF'S DEPARTMENT:**

20. Consider and approve a Resolution to approve the Regional Crime Lab's application for the 2016 Paul Coverdell Forensic Science Improvement Grant which is fully funded for \$35,000.00 and requires no matching funds.

**SEE ATTACHMENTS ON PAGES 132 - 133**

**Motion by: Commissioner Alfred**

**Second by: Commissioner Sinegal**

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

**Action: APPROVED**

**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**



# JEFFERSON COUNTY SHERIFF'S OFFICE

## SHERIFF G. MITCH WOODS

CHIEF TIM SMITH  
*LAW ENFORCEMENT*

CHIEF GEORGE MILLER  
*CORRECTIONS*

CHIEF MARK DUBOIS  
*SERVICES*

CHIEF RON HOBBS  
*NARCOTICS*

Date: April 2, 2015

To: Deb Clark, Purchasing Agent

Re: Helicopter Repairs / Vector Aerospace

The Sheriff's Office recently enlisted Vector Aerospace to do repairs to our Department's backup OH-58 helicopter. The repairs needed are to the roof/cabin of the aircraft. Upon evaluation of the aircraft by Vector, they have advised us that it is possible that the repairs could exceed the \$50,000 mark. Unfortunately, it is impossible to tell the full extent of the repair, and therefore cost, until the vendor actually opens the aircraft's roof section and is able to fully evaluate the damage and repairs that will be needed.

I have advised the vendor not to begin the full repair work until we have given them approval to do so. We are using Sheriff's forfeiture funds for the repair.

Please feel free to contact me if you have any questions in this matter.

Chief Deputy Mark Dubois  
Jefferson County Sheriff's Office  
Office: 409-835-8734  
Cell: 409-719-3871



## SERVICES AGREEMENT

Attn: National Service Support/4th fl  
1301 East Algonquin Road  
(800) 247-2346

Contract Number: S00001017979  
Contract Modifier: RN28-SEP-14 20:31:12

Date: 02/25/2015

Company Name:	Jefferson County Sheriffs Dept
Attn:	
Billing Address:	1001 Pearl St
City, State, Zip:	Beaumont, TX, 77701
Customer Contact:	Mark Dubois
Phone:	(409)835-8734

Required P.O.: No  
Customer #: 1011951705  
Bill to Tag #: 0001  
Contract Start Date: 05/01/2015  
Contract End Date: 04/30/2016  
Anniversary Day: Apr 30th  
Payment Cycle: ANNUAL  
PO #:

QTY	MODEL/OPTION	SERVICES DESCRIPTION	MONTHLY EXT	EXTENDED AMT
		***** Recurring Services *****		
	SVC01SVC1101C	INFRASTRUCTURE REPAIR WITH ADV REPL		
3	SVC060AD	ASTRO25 DISPATCH SITE	\$231.00	\$2,772.00
6	SVC062AD	ASTRO25 OPERATOR POSITIONS	\$462.00	\$5,544.00
1	SVC135AG	ASTRO25 M2 CORE	\$933.33	\$11,199.96
15	SVC251AA	ENH: SMARTZONE SITE	\$1,980.00	\$23,760.00
101	SVC252AA	ENH: SMARTZONE STATION	\$6,948.80	\$83,385.60
27	SVC256AA	ENH: SMARTZONE OPER POSITION	\$3,423.60	\$41,083.20
2	SVC261AA	ENH: CONVENTIONAL SITE	\$126.80	\$1,521.60
10	SVC262AA	ENH: CONVENTIONAL STATION	\$528.00	\$6,336.00
	SVC01SVC1102C	DISPATCH SERVICE		
3	SVC084AD	ASTRO25 DISPATCH SITE	\$87.00	\$1,044.00
1	SVC226AG	ASTRO25 M2 CORE	\$408.16	\$4,897.92
8	SVC234AA	ENH: SMARTZONE SITE	\$254.40	\$3,052.80
101	SVC235AA	ENH: SMARTZONE STATION	\$747.40	\$8,968.80
27	SVC239AA	ENH: SMARTZONE OPERATOR POSITION	\$226.80	\$2,721.60
7	SVC242AC	ENH: DISPATCH CENTER LOCATION	\$560.00	\$6,720.00
2	SVC244AA	ENH: CONVENTIONAL SITE	\$63.60	\$763.20
10	SVC245AA	ENH: CONVENTIONAL STATION	\$54.00	\$648.00
	SVC01SVC1103C	NETWORK MONITORING		
1	SVC170AG	ASTRO25 M2 CORE	\$408.16	\$4,897.92
1	SVC271AA	ENH: SMARTZONE SYSTEM	\$1,276.00	\$15,312.00
8	SVC275AA	ENH: SMARTZONE SITE	\$313.60	\$3,763.20
101	SVC276AA	ENH: SMARTZONE STATION	\$1,494.80	\$17,937.60
	SVC01SVC1104C	TECHNICAL SUPPORT		
3	SVC040AD	ASTRO25 DISPATCH SITE	\$223.59	\$2,683.08
8	SVC131AA	ENH: SMARTZONE SITE	\$144.00	\$1,728.00
101	SVC132AA	ENH: SMARTZONE STATION	\$1,070.60	\$12,847.20
27	SVC134AA	ENH: SMARTZONE OPERATOR POSITI	\$226.80	\$2,721.60
2	SVC139AA	ENH: CONVENTIONAL SITE	\$25.60	\$307.20
10	SVC140AA	ENH: CONVENTIONAL STATION	\$74.00	\$888.00
1	SVC146AA	ENH: SMARTZONE SYSTEM	\$44.00	\$528.00
1	SVC206AG	ASTRO25 M2 CORE	\$952.38	\$11,428.56





## Service Terms and Conditions

Motorola Solutions Inc. ("Motorola") and the customer named in this Agreement ("Customer") hereby agree as follows:

### Section 1. APPLICABILITY

These Service Terms and Conditions apply to service contracts whereby Motorola will provide to Customer either (1) maintenance, support, or other services under a Motorola Service Agreement, or (2) installation services under a Motorola Installation Agreement.

### Section 2. DEFINITIONS AND INTERPRETATION

2.1. "Agreement" means these Service Terms and Conditions; the cover page for the Service Agreement or the Installation Agreement, as applicable; and any other attachments, all of which are incorporated herein by this reference. In interpreting this Agreement and resolving any ambiguities, these Service Terms and Conditions take precedence over any cover page, and the cover page takes precedence over any attachments, unless the cover page or attachment states otherwise.

2.2. "Equipment" means the equipment that is specified in the attachments or is subsequently added to this Agreement.

2.3. "Services" means those installation, maintenance, support, training, and other services described in this Agreement.

### Section 3. ACCEPTANCE

Customer accepts these Service Terms and Conditions and agrees to pay the prices set forth in the Agreement. This Agreement becomes binding only when accepted in writing by Motorola. The term of this Agreement begins on the "Start Date" indicated in this Agreement.

### Section 4. SCOPE OF SERVICES

4.1. Motorola will provide the Services described in this Agreement or in a more detailed statement of work or other document attached to this Agreement. At Customer's request, Motorola may also provide additional services at Motorola's then-applicable rates for the services.

4.2. If Motorola is providing Services for Equipment, Motorola parts or parts of equal quality will be used; the Equipment will be serviced at levels set forth in the manufacturer's product manuals; and routine service procedures that are prescribed by Motorola will be followed.

4.3. If Customer purchases from Motorola additional equipment that becomes part of the same system as the initial Equipment, the additional equipment may be added to this Agreement and will be billed at the applicable rates after the warranty for that additional equipment expires.

4.4. All Equipment must be in good working order on the Start Date or when additional equipment is added to the Agreement. Upon reasonable request by Motorola, Customer will provide a complete serial and model number list of the Equipment. Customer must promptly notify Motorola in writing when any Equipment is lost, damaged, stolen or taken out of service. Customer's obligation to pay Service fees for this Equipment will terminate at the end of the month in which Motorola receives the written notice.

4.5. Customer must specifically identify any Equipment that is labeled intrinsically safe for use in hazardous environments.

4.6. If Equipment cannot, in Motorola's reasonable opinion, be properly or economically serviced for any reason, Motorola may modify the scope of Services related to that Equipment; remove that Equipment from the Agreement; or increase the price to Service that Equipment.

4.7. Customer must promptly notify Motorola of any Equipment failure. Motorola will respond to Customer's notification in a manner consistent with the level of Service purchased as indicated in this Agreement.

### Section 5. EXCLUDED SERVICES

5.1. Service excludes the repair or replacement of Equipment that has become defective or damaged from use in other than the normal, customary, intended, and authorized manner; use not in compliance with applicable industry standards; excessive wear and tear; or accident, liquids, power surges, neglect, acts of God or other force majeure events.

5.2. Unless specifically included in this Agreement, Service excludes items that are consumed in the normal operation of the Equipment, such as batteries or magnetic tapes.; upgrading or reprogramming Equipment; accessories, belt clips, battery chargers, custom or special products, modified units, or software; and repair or maintenance of any transmission line, antenna, microwave equipment, tower or tower lighting, duplexer, combiner, or multicoupler. Motorola has no

obligations for any transmission medium, such as telephone lines, computer networks, the internet or the worldwide web, or for Equipment malfunction caused by the transmission medium.

#### **Section 6. TIME AND PLACE OF SERVICE**

Service will be provided at the location specified in this Agreement. When Motorola performs service at Customer's location, Customer will provide Motorola, at no charge, a non-hazardous work environment with adequate shelter, heat, light, and power and with full and free access to the Equipment. Waivers of liability from Motorola or its subcontractors will not be imposed as a site access requirement. Customer will provide all information pertaining to the hardware and software elements of any system with which the Equipment is interfacing so that Motorola may perform its Services. Unless otherwise stated in this Agreement, the hours of Service will be 8:30 a.m. to 4:30 p.m., local time, excluding weekends and holidays. Unless otherwise stated in this Agreement, the price for the Services exclude any charges or expenses associated with helicopter or other unusual access requirements; if these charges or expenses are reasonably incurred by Motorola in rendering the Services, Customer agrees to reimburse Motorola for those charges and expenses.

#### **Section 7. CUSTOMER CONTACT**

Customer will provide Motorola with designated points of contact (list of names and phone numbers) that will be available twenty-four (24) hours per day, seven (7) days per week, and an escalation procedure to enable Customer's personnel to maintain contact, as needed, with Motorola.

#### **Section 8. PAYMENT**

Unless alternative payment terms are stated in this Agreement, Motorola will invoice Customer in advance for each payment period. All other charges will be billed monthly, and Customer must pay each invoice in U.S. dollars within twenty (20) days of the invoice date. Customer will reimburse Motorola for all property taxes, sales and use taxes, excise taxes, and other taxes or assessments that are levied as a result of Services rendered under this Agreement (except income, profit, and franchise taxes of Motorola) by any governmental entity.

#### **Section 9. WARRANTY**

Motorola warrants that its Services under this Agreement will be free of defects in materials and workmanship for a period of ninety (90) days from the date the performance of the Services are completed. In the event of a breach of this warranty, Customer's sole remedy is to require Motorola to re-perform the non-conforming Service or to refund, on a pro-rata basis, the fees paid for the non-conforming Service. MOTOROLA DISCLAIMS ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

#### **Section 10. DEFAULT/TERMINATION**

10.1. If either party defaults in the performance of this Agreement, the other party will give to the non-performing party a written and detailed notice of the default. The non-performing party will have thirty (30) days thereafter to provide a written plan to cure the default that is acceptable to the other party and begin implementing the cure plan immediately after plan approval. If the non-performing party fails to provide or implement the cure plan, then the injured party, in addition to any other rights available to it under law, may immediately terminate this Agreement effective upon giving a written notice of termination to the defaulting party.

10.2. Any termination of this Agreement will not relieve either party of obligations previously incurred pursuant to this Agreement, including payments which may be due and owing at the time of termination. All sums owed by Customer to Motorola will become due and payable immediately upon termination of this Agreement. Upon the effective date of termination, Motorola will have no further obligation to provide Services.

#### **Section 11. LIMITATION OF LIABILITY**

Except for personal injury or death, Motorola's total liability, whether for breach of contract, warranty, negligence, strict liability in tort, or otherwise, will be limited to the direct damages recoverable under law, but not to exceed the price of twelve (12) months of Service provided under this Agreement. ALTHOUGH THE PARTIES ACKNOWLEDGE THE POSSIBILITY OF SUCH LOSSES OR DAMAGES, THEY AGREE THAT MOTOROLA WILL NOT BE LIABLE FOR ANY COMMERCIAL LOSS; INCONVENIENCE; LOSS OF USE, TIME, DATA, GOOD WILL, REVENUES, PROFITS OR SAVINGS; OR OTHER SPECIAL, INCIDENTAL, INDIRECT, OR CONSEQUENTIAL DAMAGES IN ANY WAY RELATED TO OR ARISING FROM THIS AGREEMENT OR THE PERFORMANCE OF SERVICES BY MOTOROLA PURSUANT TO THIS AGREEMENT. No action for contract breach or otherwise relating to the transactions contemplated by this Agreement may be brought more than one (1) year after the accrual of the cause of action, except for money due upon an open account. This limitation of liability will survive the expiration or termination of this Agreement and applies notwithstanding any contrary provision.

#### **Section 12. EXCLUSIVE TERMS AND CONDITIONS**

12.1. This Agreement supersedes all prior and concurrent agreements and understandings between the parties, whether written or oral, related to the Services, and there are no agreements or representations concerning the subject matter of this Agreement except for those expressed herein. The Agreement may not be amended or modified except by a written agreement signed by authorized representatives of both parties.

12.2. Customer agrees to reference this Agreement on any purchase order issued in furtherance of this Agreement, however, an omission of the reference to this Agreement will not affect its applicability. In no event will either party be bound by any terms contained in a Customer purchase order, acknowledgement, or other writings unless: the purchase order, acknowledgement, or other writing specifically refers to this Agreement; clearly indicate the intention of both parties to override and modify this Agreement; and the purchase order, acknowledgement, or other writing is signed by authorized representatives of both parties.

### **Section 13. PROPRIETARY INFORMATION; CONFIDENTIALITY; INTELLECTUAL PROPERTY RIGHTS**

13.1. Any information or data in the form of specifications, drawings, reprints, technical information or otherwise furnished to Customer under this Agreement will remain Motorola's property, will be deemed proprietary, will be kept confidential, and will be promptly returned at Motorola's request. Customer may not disclose, without Motorola's written permission or as required by law, any confidential information or data to any person, or use confidential information or data for any purpose other than performing its obligations under this Agreement. The obligations set forth in this Section survive the expiration or termination of this Agreement.

13.2. Unless otherwise agreed in writing, no commercial or technical information disclosed in any manner or at any time by Customer to Motorola will be deemed secret or confidential. Motorola will have no obligation to provide Customer with access to its confidential and proprietary information, including cost and pricing data.

13.3. This Agreement does not grant directly or by implication, estoppel, or otherwise, any ownership right or license under any Motorola patent, copyright, trade secret, or other intellectual property including any intellectual property created as a result of or related to the Equipment sold or Services performed under this Agreement.

### **Section 14. FCC LICENSES AND OTHER AUTHORIZATIONS**

Customer is solely responsible for obtaining licenses or other authorizations required by the Federal Communications Commission or any other federal, state, or local government agency and for complying with all rules and regulations required by governmental agencies. Neither Motorola nor any of its employees is an agent or representative of Customer in any governmental matters

### **Section 15. COVENANT NOT TO EMPLOY**

During the term of this Agreement and continuing for a period of two (2) years thereafter, Customer will not hire, engage on contract, solicit the employment of, or recommend employment to any third party of any employee of Motorola or its subcontractors without the prior written authorization of Motorola. This provision applies only to those employees of Motorola or its subcontractors who are responsible for rendering services under this Agreement. If this provision is found to be overly broad under applicable law, it will be modified as necessary to conform to applicable law

### **Section 16. MATERIALS, TOOLS AND EQUIPMENT**

All tools, equipment, dies, gauges, models, drawings or other materials paid for or furnished by Motorola for the purpose of this Agreement will be and remain the sole property of Motorola. Customer will safeguard all such property while it is in Customer's custody or control, be liable for any loss or damage to this property, and return it to Motorola upon request. This property will be held by Customer for Motorola's use without charge and may be removed from Customer's premises by Motorola at any time without restriction.

### **Section 17. GENERAL TERMS**

17.1. If any court renders any portion of this Agreement unenforceable, the remaining terms will continue in full force and effect.

17.2. This Agreement and the rights and duties of the parties will be interpreted in accordance with the laws of the State in which the Services are performed

17.3. Failure to exercise any right will not operate as a waiver of that right, power, or privilege.

17.4. Neither party is liable for delays or lack of performance resulting from any causes that are beyond that party's reasonable control, such as strikes, material shortages, or acts of God.

17.5. Motorola may subcontract any of the work, but subcontracting will not relieve Motorola of its duties under this Agreement.

17.6. Except as provided herein, neither Party may assign this Agreement or any of its rights or obligations hereunder without the prior written consent of the other Party, which consent will not be unreasonably withheld. Any attempted assignment, delegation, or transfer without the necessary consent will be void. Notwithstanding the foregoing, Motorola may assign this Agreement to any of its affiliates or its right to receive payment without the prior consent of Customer. In addition, in the event Motorola separates one or more of its businesses (each a "Separated Business"), whether by way of a sale, establishment of a joint venture, spin-off or otherwise (each a "Separation Event"), Motorola may, without the prior written consent of the other Party and at no additional cost to Motorola, assign this Agreement such that it will continue to benefit the Separated Business and its affiliates (and Motorola and its affiliates, to the extent applicable) following the Separation Event

17.7. THIS AGREEMENT WILL RENEW, FOR AN ADDITIONAL ONE (1) YEAR TERM, ON EVERY ANNIVERSARY OF THE START DATE UNLESS EITHER THE COVER PAGE SPECIFICALLY STATES A TERMINATION DATE OR ONE PARTY NOTIFIES THE OTHER IN WRITING OF ITS INTENTION TO DISCONTINUE THE AGREEMENT NOT LESS THAN THIRTY (30) DAYS OF THAT ANNIVERSARY DATE. At the anniversary date, Motorola may adjust the price of the Services to reflect its current rates.

17.8. If Motorola provides Services after the termination or expiration of this Agreement, the terms and conditions in effect at the time of the termination or expiration will apply to those Services and Customer agrees to pay for those services on a time and materials basis at Motorola's then effective hourly rates.

Revised Jan 1, 2010



## JEFFERSON COUNTY PURCHASING DEPARTMENT

*Deborah Clark, Purchasing Agent*

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

### MEMORANDUM

To: Commissioners' Court

From: Deborah Clark *dc*  
Purchasing Agent

Date: April 7, 2015

Re: Disposal of Scrap Property

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Consider and possibly approve disposal of Motorola microwave and camera equipment property. Scrap property to be transported to a metal salvage company and there sold for such price as it may command and return funds to the County.

Thank you.

JEFFERSON COUNTY, TEXAS  
 1149 PEARL STREET  
 BEAUMONT, TX 77701

DISPOSAL OF SALVAGE PROPERTY

April 13, 2014

DEPARTMENT	DESCRIPTION OF PROPERTY
SHERIFF	(6) Pelco fixed low light digital color camera and housing
SHERIFF	(3) Pelco Pan/Tilt/Zoom High Resolution Detection Camera
SHERIFF	(1) Radio Waves 2' Parabolic Antenna
SHERIFF	(7) Radio Waves 3' Parabolic Antenna
SHERIFF	(3) Radio Waves 4' Parabolic Antenna
SHERIFF	(8) Motorola PTP-400 Lite connected ethernet bridge
SHERIFF	(3) Motorola PTP-600 Lite connected ethernet bridge
SHERIFF	(2) Motorola PTA-400 power supply
SHERIFF	(1) HP Proliant ML 350 server
SHERIFF	(2) Motorola PTP-600 Lite connected Ethernet Bridge
SHERIFF	(3) Motorola PTP-400 Lite connected Ethernet Bridge
SHERIFF	(1) Radio Waves 3' Parabolic Antenna
SHERIFF	(2) Radio Waves 4' Parabolic Antenna

Approved by Commissioners' Court: \_\_\_\_\_

**Jefferson County  
District Clerk's Office**  
1085 Pearl Street  
Room 203  
Beaumont, TX 77701  
409-835-8580  
Fax 409-835-8527



**Family Law Division**  
409-835-8653

**Child Support**  
P. O. Box 3586  
Beaumont, TX 77704  
409-835-8425

**Jamie Smith  
District Clerk**

Dear Fran,

I am requesting to transfer \$700.00 from account 120-2031-414-1002 to account 120-2031-414-50-77 to cover expense for coffee supplies for the jurors.

Respectfully,

Jamie Smith  
Jefferson County District Clerk

**Jefferson County  
District Clerk's Office**

1085 Pearl Street  
Room 203  
Beaumont, TX 77701  
409-835-8580  
Fax 409-835-8527



**Family Law Division**

409-835-8653

**Child Support**

P. O. Box 3586  
Beaumont, TX 77704  
409-835-8425

**Jamie Smith  
District Clerk**

Dear Fran,

I am requesting to transfer \$1500.00 from account 120-2031-414-1002 to account 120-2031-414-30-78 to cover expense for passport supplies and replacement of broken chairs.

Respectfully,

Jamie Smith  
Jefferson County District Clerk

**Fran Lee**

---

**From:** Mike Trahan <mtrahan@co.jefferson.tx.us>  
**Sent:** Thursday, April 09, 2015 9:31 AM  
**To:** 'Fran Lee'  
**Subject:** BudgetTransfer for2 computers 04082015

To: Fran Lee

From: Mike Trahan

Date: April 9, 2015

Re: Budget Transfer-To Purchase Two Computer

Fran,

I need to transfer \$296.00 from account 112-0201-431-4052, Postage, and \$2051.30 from 112-0201-431-3078, Office Supplies, to account 112-0209-431-6002, Computer equipment. It will be to purchase two computers for Precinct-2 Road and Bridge administration office. I do understand that this transfer has to go through Commissioner's Court, so please see that this item is put on the next Commissioner's Court agenda.

Thanks for your help.

Mike Trahan

Superintendent, Road and Bridge Pct. 2

The attached quote was created on <https://www.publicsector.shidirect.com> by Vanessa Lachney.



**Pricing Proposal**

Quotation #:	9431684
Description:	MS Office Pro Plus 2013-Comm. Pct 2
Created On:	Mar-27-2015
Valid Until:	Mar-31-2015

**Texas Govt**

Vanessa Lachney  
 Phone: 4098358447  
 Fax:  
 Email: vlachney@co.jefferson.tx.us

All Prices are in US Dollar(USD)

Product	Qty	Your Price	Total
1 Microsoft Office Professional Plus 2013 - license Microsoft - Part#: 79P-04712 Note: DIR-SDD-2503 - Microsoft	2	\$328.20	\$656.40
Total			\$656.40

**Additional Comments**

Retrieve your quote:  
<https://www.publicsector.shidirect.com/Quotes/QuoteInfo.aspx>

The Products offered under this proposal are subject to the SHI Return Policy, unless there is an existing agreement between SHI and the Customer.

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

**PCMG, Inc.**  
14120 Newbrook Drive, Suite 100 - Chantilly, VA 20151

**PRICE QUOTATION**

QUOTE TOTAL: \$845.00  
QUOTE NO: S9054044  
ATTN: VANESSA LEACHNEY  
ACCOUNT NO: 32228900  
PROJECT REF: ROAD & BRIDGE PCL 2  
QUOTE DATE: 27-Mar-15  
QUOTE EXPIRES: 16-Apr-15

**BILL TO**  
Jefferson County Auditors Off  
Accounts Payable  
1149 Pearl St., 7th Fl.  
BEAUMONT, TX 77701  
409-835-8447

**ACCOUNT MANAGER**  
Jason Willett  
T: (800) 625-5468 x 38086  
F: (310) 630-6518  
jason.willett@pcmg.com

LN	QTY	MFR	PCMG NO.	MFR NO.	DESCRIPTION	CONTRACT	QUOTE PRICE	EXT. PRICE
1	1	DELL		ACRX	DELL OPTIPEX 7070 MT CTO	BuyBoard 409-12	\$845.00	\$845.00
*PRICE INCLUDES AMD RADEON R5 240 VIDEO CARD AND DELL THREE YEAR WARRANTY*								
VIA: UPS GROUND								
DELIVER TO: 146 PEARL STREET								

**SUBTOTAL:** \$845.00  
**TAX:** \$0.00  
**FREIGHT:** \$0.00  
**TOTAL:** \$845.00

**ORDERING INSTRUCTIONS/SPECIAL NOTES:**  
Please make your purchase order out to 'PCMG, Inc.' (i.e. not 'PCM', 'PC Mall', or 'Macmall').  
P. O. must include the quote number (i.e. S123456), part numbers, a signature, and payment terms (Net 30).  
Please \*e-mail\* (jason.willett@pcmg.com) or fax (310-630-6518 purchase order to 'Attn: JASON WILLETT'. E-mail is preferred.  
Software licenses: purchase orders must include an \*e-mail address\* and an end-user name, or order may be delayed.

PLEASE REMIT PAYMENT TO:  
PCMG, Inc.  
File 55327  
Los Angeles, CA 90074-5327

Prices are subject to change without notice.

JEFFERSON COUNTY, TEXAS

FINANCIAL & OPERATING  
STATEMENTS - COUNTY FUNDS ONLY

For the Three Months Ending December 31, 2014



Patrick Swain - County Auditor

PATRICK SWAIN  
COUNTY AUDITOR  
(409) 835-8500



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

April 2, 2015

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 December 31, 2014 together with the results of operations of the budget for the third period then ended.

**Revenue:**

Total budgeted revenue collected for the three months ending December 31, 2014 is \$17,815,533. Budgeted Revenues are \$118,400,967 leaving \$100,858,434 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 \$13,251,044 for the first three months of the year. This amount represents 16% of the budgeted amount of \$82,877,967.

**Sales Taxes:**

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

Page Two

**Licenses & Permits:**

Fifteen percent of budgeted revenue from Licenses & Permits has been collected. Licenses & Permits are budgeted to be \$418,200 for the year.

**Intergovernmental:**

Seventeen percent of Intergovernmental Revenue has been collected. Intergovernmental Revenue is budgeted to be \$1,574,315.

**Fees:**

Seventeen percent of the budgeted revenue for Fees has been collected. Revenue from Fees is budgeted to be \$10,110,620 for the year.

**Fines and Forfeitures:**

Seventeen percent of Fines and Forfeitures have been collected. Revenues from Fines and Forfeitures are budgeted to be \$1,725,000.

**Interest:**

Thirty-two percent of the budgeted revenue for Interest has been collected. Revenues from Interest are budgeted to be \$220,865.

**Other Revenues:**

Nothing 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, twenty-five percent of the expenditures have been spent.

Page Three

Expenditures are budgeted to be \$123,729,056, which includes General Funds and debt service funds, excluding budgeted transfers of \$4,876,206 for the fiscal year ending September 30, 2015.

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

Sincerely,

A handwritten signature in black ink, appearing to be 'Patrick Swain', written over a horizontal line.

Patrick Swain  
County Auditor

JEFFERSON COUNTY, TEXAS  
FINANCIAL & OPERATING  
STATEMENTS - COUNTY FUNDS ONLY  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2014  
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Jefferson County, Texas  
Consolidated Balance Sheet  
For The Three Months Ending December 31, 2014

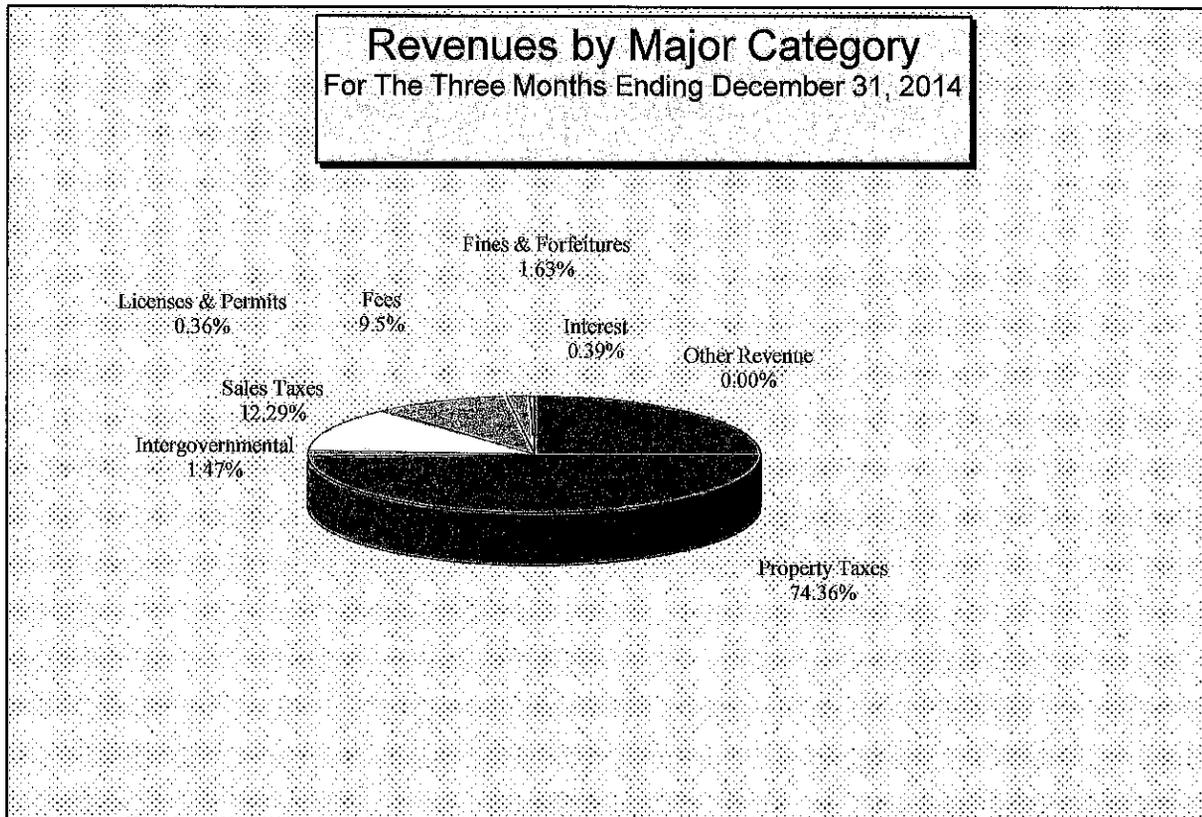
	General Funds	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds	Total
<u>ASSETS</u>							
Cash and Cash Equivalents	\$ 39,193,207	16,953,910	12,629,737	1,867,818	(513,114)	472,785	\$ 70,604,343
Receivables & Prepaids	6,326,412	63,546	-	150,648	(98,194)	-	6,442,412
Intergovernmental Receivables	1,856,231	-	-	-	-	-	1,856,231
Due From Other Funds	150,037	-	-	-	-	-	150,037
Inventory	469,644	48,943	-	-	188,262	-	706,849
Other Assets	-	-	-	-	84,297,572	-	84,297,572
 Total Assets	 \$ <u>47,995,531</u>	 \$ <u>17,066,399</u>	 \$ <u>12,629,737</u>	 \$ <u>2,018,466</u>	 \$ <u>83,874,526</u>	 \$ <u>472,785</u>	 \$ <u>164,057,444</u>
<u>LIABILITIES AND FUND BALANCE/EQUITY</u>							
Payables	\$ 3,114,920	490,014	-	-	67,933	2,253,759	\$ 5,926,626
Intergovernmental Payables	360	-	-	-	119	-	479
Due To Other Funds	-	-	-	-	-	-	-
Other Liabilities	7,549,138	82,624	-	132,948	393,124	-	8,157,834
Fund Balance/Equity	37,331,113	16,493,761	12,629,737	1,885,518	83,413,350	(1,780,974)	149,972,505
 Total Liabilities and Fund Balance/Equity	 \$ <u>47,995,531</u>	 \$ <u>17,066,399</u>	 \$ <u>12,629,737</u>	 \$ <u>2,018,466</u>	 \$ <u>83,874,526</u>	 \$ <u>472,785</u>	 \$ <u>164,057,444</u>

Jefferson County, Texas  
Statement of Changes in Fund Balances  
For The Three Months Ending December 31, 2014

	9/30/2014	Three Months Ending December 31, 2014			12/31/2014	
	Fund Balance	Receipts	Disbursements	Transfers In/(Out)	Prior Period Adjustment	Fund Balance
Jury Fund	\$ 267,478	\$ 141,602	\$ 184,614	\$ -	\$ -	\$ 224,466
Road & Bridge Pct. 1	1,355,298	243,302	274,090	-	-	1,324,510
Road & Bridge Pct. 2	349,765	224,379	323,233	-	-	250,911
Road & Bridge Pct. 3	439,243	202,753	297,435	-	-	344,561
Road & Bridge Pct. 4	733,354	261,249	354,852	-	-	639,751
Engineering Fund	20,902	140,355	217,954	-	-	(56,697)
Parks & Recreation	31,941	37,553	21,909	-	-	47,585
General Fund	39,635,770	15,401,415	24,141,621	(378,000)	-	30,517,564
Mosquito Control Fund	551,236	261,243	606,720	-	-	205,759
Tobacco Settlement Fund	3,879,413	3,290	50,000	-	-	3,832,703
<b>Total General Funds</b>	<b>47,264,400</b>	<b>16,917,141</b>	<b>26,472,428</b>	<b>(378,000)</b>	<b>-</b>	<b>37,331,113</b>
Total Special Revenue Funds	16,868,448	3,866,860	4,241,547	-	-	16,493,761
Total Capital Project Funds	12,732,306	17,897	120,466	-	-	12,629,737
Total Debt Service Funds	987,126	898,392	-	-	-	1,885,518
Total Enterprise Funds	84,203,612	494,158	1,662,420	378,000	-	83,413,350
Total Internal Service Funds	256,291	3,717,312	5,754,577	-	-	(1,780,974)
<b>Total Balances</b>	<b>\$ 162,312,183</b>	<b>\$ 25,911,760</b>	<b>\$ 38,251,438</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 149,972,505</b>

Jefferson County Texas  
 Statement of Revenues by Category - Compared with Budget Allocation  
 For The Three Months Ending December 31, 2014

Category	Cumulative Actual	Annual Budget	Unrealized Balance	Percentage Unrealized
Property Taxes	\$ 13,251,044	\$ 82,877,967	\$ 69,626,923	84.01%
Sales Taxes	2,189,442	21,450,000	19,260,558	89.79%
Licenses & Permits	63,338	418,200	354,862	84.85%
Intergovernmental	262,647	1,574,315	1,311,668	83.32%
Fees	1,689,225	10,110,620	8,421,395	83.29%
Fines & Forfeitures	289,949	1,725,000	1,435,051	83.19%
Interest	69,888	220,865	150,977	68.36%
Other Revenue	-	24,000	24,000	100.00%
	<u>\$ 17,815,533</u>	<u>\$ 118,400,967</u>	<u>\$ 100,585,434</u>	<u>84.95%</u>



Jefferson County, Texas  
Statement of Revenues - Compared With Budget Allocation  
For The Three Months Ending December 31, 2014

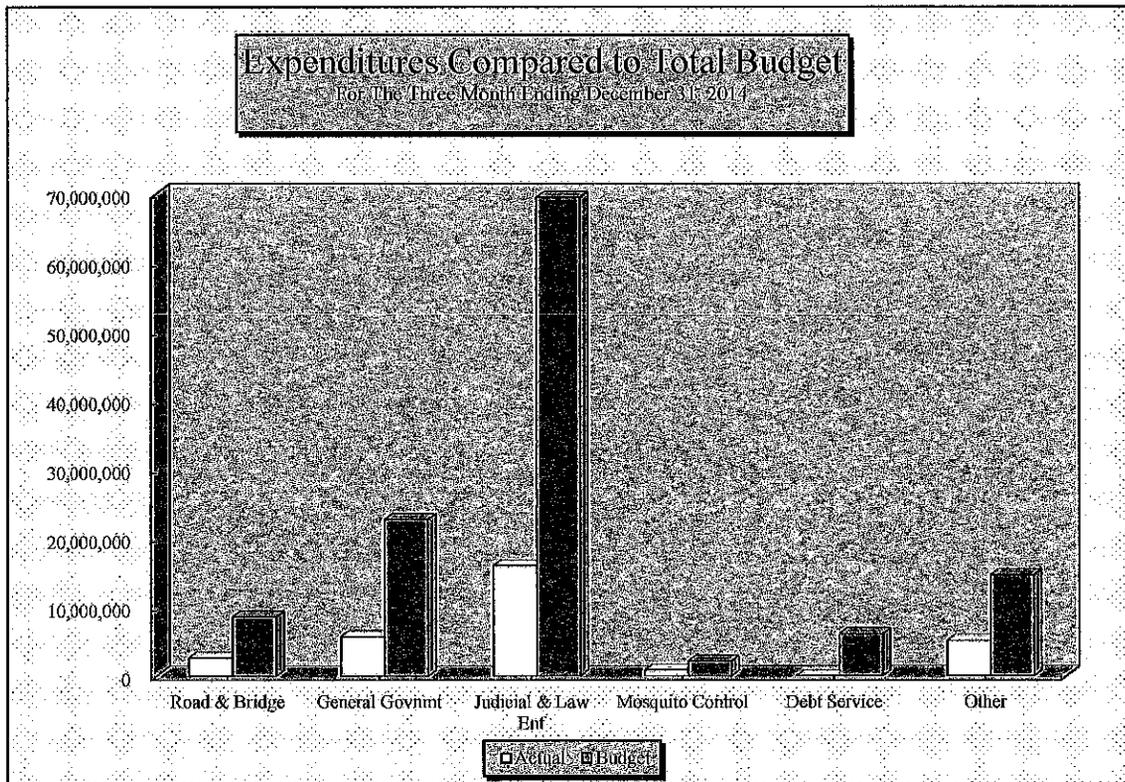
	October 2014 -December	Cumulative Total	Annual Budget	Unrealized Balance
<b>Jury Fund</b>				
Current Taxes	\$ 38,847	\$ 38,847	\$ 272,893	\$ 234,046
Delinquent Taxes	1,201	1,201	3,695	2,494
Jury Fees	5,742	5,742	40,000	34,258
Intergovernmental Revenue	95,812	95,812	550,000	454,188
<b>Road &amp; Bridge Pct. 1</b>				
Current Taxes	84,548	84,548	593,939	509,391
Delinquent Taxes	2,357	2,357	7,251	4,894
Intergovernmental Revenue	-	-	-	-
Auto Registration Fees	-	-	522,000	522,000
Road & Bridge Fees	114,504	114,504	535,050	420,546
Sales, Rentals & Services	-	-	-	-
Fines and Forfeitures	41,893	41,893	287,100	245,207
<b>Road &amp; Bridge Pct. 2</b>				
Current Taxes	77,972	77,972	547,744	469,772
Delinquent Taxes	2,175	2,175	6,689	4,514
Intergovernmental Revenue	-	-	-	-
Auto Registration Fees	-	-	481,400	481,400
Road & Bridge Fees	105,598	105,598	493,435	387,837
Sales, Rentals & Services	-	-	-	-
Fines and Forfeitures	38,634	38,634	264,770	226,136
<b>Road &amp; Bridge Pct. 3</b>				
Current Taxes	70,457	70,457	494,949	424,492
Delinquent Taxes	1,963	1,963	6,038	4,075
Intergovernmental Revenue	-	-	-	-
Auto Registration Fees	-	-	435,000	435,000
Road & Bridge Fees	95,420	95,420	445,875	350,455
Sales, Rentals & Services	-	-	-	-
Fines and Forfeitures	34,913	34,913	239,250	204,337
<b>Road &amp; Bridge Pct. 4</b>				
Current Taxes	90,962	90,962	638,997	548,035
Delinquent Taxes	2,551	2,551	7,847	5,296
Intergovernmental Revenue	-	-	2,000	2,000
Auto Registration Fees	-	-	561,600	561,600
Road & Bridge Fees	123,190	123,190	575,640	452,450
Sales, Rentals & Services	(520)	(520)	-	520
Fines and Forfeitures	45,066	45,066	308,880	263,814
Other Revenue	-	-	-	-

Jefferson County, Texas  
Statement of Revenues - Compared With Budget Allocation  
For The Three Months Ending December 31, 2014

	October 2014 -December	Cumulative Total	Annual Budget	Unrealized Balance
<b>Engineering Fund</b>				
Current Taxes	\$ 136,361	\$ 136,361	\$ 957,920	\$ 821,559
Delinquent Taxes	3,415	3,415	10,503	7,088
Licenses and Permits	129	129	1,000	871
Sales, Rentals & Services	450	450	1,500	1,050
<b>Parks &amp; Recreation</b>				
Current Taxes	19,697	19,697	138,370	118,673
Delinquent Taxes	298	298	916	618
Sales, Rentals & Services	17,558	17,558	50,250	32,692
<b>General Fund</b>				
Current Taxes	11,247,491	11,247,491	70,434,933	59,187,442
Delinquent Taxes	312,538	312,538	961,298	648,760
Sales Taxes	2,189,442	2,189,442	21,450,000	19,260,558
Other Taxes	-	-	24,000	24,000
Licenses and Permits	63,209	63,209	417,200	353,991
Intergovernmental Revenue	166,835	166,835	1,022,315	855,480
Fees of Office	731,059	731,059	4,266,044	3,534,985
Other Sales, Rentals & Svcs.	496,224	496,224	1,702,826	1,206,602
Fines & Forfeitures	129,443	129,443	625,000	495,557
Interest	65,174	65,174	200,000	134,826
Other Revenue	-	-	-	-
<b>Mosquito Control Fund</b>				
Current Taxes	252,614	252,614	1,774,578	1,521,964
Delinquent Taxes	8,629	8,629	26,540	17,911
Spraying Contract	-	-	-	-
Sales, Rentals & Services	-	-	-	-
<b>Tobacco Settlement Fund</b>				
Interest	3,290	3,290	12,000	8,710
<b>Debt Service</b>				
Current Taxes	869,868	869,868	5,923,644	5,053,776
Delinquent Taxes	27,100	27,100	69,223	42,123
Interest	1,424	1,424	8,865	7,441
Other, Sales, Rentals & Svcs.	-	-	-	-
<b>Total</b>	<b>\$ 17,815,533</b>	<b>\$ 17,815,533</b>	<b>\$ 118,400,967</b>	<b>\$ 100,585,434</b>

Jefferson County, Texas  
 Statement of Expenditures - Compared With Budget Allocation - 25% of Budget Expended  
 For The Three Months Ending December 31, 2014

	Cumulative Actual	Annual Budget	Unencumbered Balance	Percentage Unencumbered
Jury Fund	\$ 194,769	\$ 1,086,240	\$ 891,471	82.07%
Road & Bridge Funds	2,390,490	7,425,448	5,034,958	67.81%
Engineering Fund	221,123	985,864	764,741	77.57%
Parks & Recreation Fund	27,061	197,532	170,471	86.30%
<b>General Fund:</b>				
General Government	5,731,809	22,723,391	16,991,582	74.78%
Judicial	3,894,485	18,202,304	14,307,819	78.60%
Law Enforcement	11,922,421	50,142,288	38,219,867	76.22%
Education	89,258	404,159	314,901	77.92%
Health & Welfare	3,355,491	8,551,834	5,196,343	60.76%
Maintenance	1,088,675	3,733,238	2,644,563	70.84%
Other	555,724	1,913,838	1,358,114	70.96%
Mosquito Control Fund	890,333	2,189,276	1,298,943	59.33%
Tobacco Settlement	50,000	50,000	-	-
Debt Service Funds	-	6,123,644	6,123,644	100.00%
	<u>\$ 30,411,639</u>	<u>\$ 123,729,056</u>	<u>\$ 93,317,417</u>	<u>75.42%</u>



Jefferson County, Texas  
Statement of Expenditures - Compared With Budget Allocation  
For The Three Months Ending December 31, 2014

	October 2014		Cumulative	Annual	Unencumbered
	December	Encumbrances	Total	Budget	Balance
Jury Fund	\$ 184,614	\$ 10,155	\$ 194,769	\$ 1,086,240	\$ 891,471
Road & Brdg Pct. 1	274,090	307,612	581,702	1,644,279	1,062,577
Road & Brdg Pct. 2	323,233	315,182	638,415	1,855,393	1,216,978
Road & Brdg Pct. 3	297,435	70,831	368,266	1,751,562	1,383,296
Road & Brdg Pct. 4	354,852	447,255	802,107	2,174,214	1,372,107
Engineering	217,954	3,169	221,123	985,864	764,741
Parks & Recreation	21,909	5,152	27,061	197,532	170,471
Tax Assessor/Coll.	838,922	12,245	851,167	3,668,340	2,817,173
Human Resources	90,452	2,585	93,037	430,962	337,925
County Auditor	342,544	648	343,192	1,421,573	1,078,381
County Clerk	489,647	57,248	546,895	2,217,027	1,670,132
County Judge	199,580	-	199,580	894,428	694,848
Risk Management	54,645	129	54,774	240,745	185,971
County Treasurer	82,317	2,190	84,507	378,326	293,819
Printing Department	27,085	19,611	46,696	168,274	121,578
Purchasing Department	115,898	19,371	135,269	547,371	412,102
General Services	2,432,477	104,646	2,537,123	9,638,708	7,101,585
MIS	492,085	12,273	504,358	2,076,244	1,571,886
Voter's Registration	50,959	949	51,908	226,010	174,102
Elections	280,400	2,903	283,303	815,383	532,080
District Attorney	1,310,006	36,881	1,346,887	6,481,869	5,134,982
District Clerk	362,815	9,578	372,393	1,799,632	1,427,239
Criminal Dist. Court	289,341	-	289,341	1,509,101	1,219,760
58th Dist. Court	67,121	1,724	68,845	305,686	236,841
60th Dist. Court	64,592	198	64,790	287,724	222,934
136th Dist. Court	66,585	1,095	67,680	293,706	226,026
172nd Dist. Court	65,229	-	65,229	295,125	229,896
252nd Dist. Court	269,111	3,608	272,719	1,158,506	885,787
279th Dist. Court	91,612	202	91,814	387,285	295,471
317th Dist. Court	182,504	455	182,959	699,183	516,224
J.P. Pct. 1 Pl 1	79,539	-	79,539	355,094	275,555
J.P. Pct. 1 Pl 2	75,598	-	75,598	349,550	273,952
J.P. Pct. 2	65,797	72	65,869	330,558	264,689
J.P. Pct. 4	76,375	1,093	77,468	355,319	277,851
J.P. Pct. 6	80,638	334	80,972	364,634	283,662
J.P. Pct. 7	70,419	100	70,519	362,270	291,751
J.P. Pct. 8	79,569	1,146	80,715	364,959	284,244
Cnty. Court at Law 1	105,514	-	105,514	474,535	369,021
Cnty. Court at Law 2	143,648	159	143,807	653,755	509,948
Cnty. Court at Law 3	148,871	6,431	155,302	635,528	480,226
Court Master	84,014	355	84,369	483,603	399,234

Jefferson County, Texas  
Statement of Expenditures - Compared With Budget Allocation  
For The Three Months Ending December 31, 2014

	October 2014		Cumulative	Annual	Unencumbered
	December	Encumbrances	Total	Budget	Balance
Dispute Resolution	\$ 46,696	\$ 5,460	\$ 52,156	\$ 254,682	\$ 202,526
Alternative School	84,002	1,198	85,200	381,977	296,777
Comm. Supervision	1,994	1,355	3,349	14,728	11,379
Sheriff's Dept.	2,984,136	174,015	3,158,151	13,196,368	10,038,217
Crime Lab	372,327	20,395	392,722	1,469,693	1,076,971
Jail	5,986,058	574,420	6,560,478	27,520,354	20,959,876
Juvenile Probation	286,821	50,501	337,322	1,602,440	1,265,118
Juvenile Detention	383,506	94,452	477,958	2,042,112	1,564,154
Constable Pct. 1	193,751	8,062	201,813	784,351	582,538
Constable Pct. 2	125,394	173	125,567	464,729	339,162
Constable Pct. 4	93,718	178	93,896	426,867	332,971
Constable Pct. 6	120,318	2,239	122,557	569,176	446,619
Constable Pct. 7	121,294	201	121,495	455,985	334,490
Constable Pct. 8	120,690	3,043	123,733	453,508	329,775
County Morgue	117,235	945	118,180	760,000	641,820
Agriculture Ext.	87,957	1,301	89,258	404,159	314,901
Public Health # 1	272,216	1,716	273,932	1,308,594	1,034,662
Public Health # 2	267,796	1,929	269,725	1,256,570	986,845
Nurse Practitioner	61,786	898	62,684	299,070	236,386
Child Welfare	31,413	-	31,413	153,900	122,487
Env. Control	81,219	23,939	105,158	408,121	302,963
Ind. Medical Svcs.	2,107,352	457,103	2,564,455	4,900,891	2,336,436
Emergency Mgmt.	48,124	-	48,124	224,688	176,564
Beaumont Maintenance	451,065	399,452	850,517	2,754,648	1,904,131
Port Arthur Maint.	138,033	44,401	182,434	746,362	563,928
Mid-County Maint.	31,321	24,403	55,724	232,228	176,504
Service Center	186,066	306,134	492,200	1,307,879	815,679
Veteran Service	63,424	100	63,524	282,537	219,013
Mosquito Control	606,720	283,613	890,333	2,189,276	1,298,943
Tobacco Settlement	50,000	-	50,000	50,000	-
Debt Service Funds	-	-	-	6,123,644	6,123,644
Contingency	-	-	-	323,422	323,422
<b>Total</b>	<b>\$ 26,472,428</b>	<b>\$ 3,939,211</b>	<b>\$ 30,411,639</b>	<b>\$ 123,729,056</b>	<b>\$ 93,317,417</b>

Jefferson County, Texas  
 Statement of Bonded Indebtedness  
 For The Three Months Ending December 31, 2014

Issue	Beginning Amount Outstanding	2014-2015 Requirements				2014-20145 Payments				Ending Amount Outstanding
		Principal	Interest	Fees	Total	Principal	Interest	Fees	Total	
2012 Refunding Bonds	40,660,000	3,070,000	1,576,800	4,000	4,650,800	-	-	-	-	40,660,000
2013 Refunding Bonds	1,070,000	265,000	14,344	4,000	283,344	-	-	-	-	1,070,000
2011 Refunding Bonds	3,350,000	1,085,000	100,500	4,000	1,189,500	-	-	-	-	3,350,000
	<u>\$ 45,080,000</u>	<u>\$ 4,420,000</u>	<u>\$ 1,691,644</u>	<u>\$ 12,000</u>	<u>\$ 6,123,644</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,080,000</u>

Jefferson County, Texas  
Statement of Transfers In and Out

Fund	<u>Transfers In</u>	<u>Transfers Out</u>
120    General Fund	-	378,000 (a)
550    SETEC Fund	378,000 (a)	-
	<u>\$378,000</u>	<u>\$378,000</u>

(a) Budgeted Transfer

Jefferson County, Texas  
Statement of Comp-Time Liability  
For The First Quarter - December 31, 2014

Department	Cumulative Hours	Current Liability
Road & Bridge # 1	172.00	\$ 4,181.42
Road & Bridge # 2	476.50	11,239.80
Road & Bridge # 3	403.19	9,338.89
Road & Bridge # 4	0.03	0.65
Engineering	82.27	2,283.53
Tax Assessor/Collector	120.76	2,365.87
Human Resources	0.00	0.00
County Auditor	81.41	2,204.51
County Clerk	193.35	3,871.07
County Judge	73.64	1,817.29
Treasurer	0.01	0.08
Printing	1.00	23.45
Purchasing Department	8.75	175.66
MIS	284.05	6,944.98
Voter Registration	0.00	0.00
Elections Department	30.25	732.48
District Attorney	0.09	1.81
District Clerk	13.13	332.56
Criminal District Court	113.88	2,792.93
58th District Court	3.63	114.58
172nd District Court	0.00	0.00
252nd District Court	1.75	42.92
279th District Court	0.01	0.12
Justice of Peace Pct. 1 Pl. 1	51.63	1,226.25
Justice of Peace Pct. 1 Pl. 2	0.00	0.00
Justice of Peace Pct. 2	26.50	629.45
Justice of Peace Pct. 4	0.01	0.10
Justice of Peace Pct. 6	3.63	82.41
Justice of Peace Pct. 7	45.63	1,052.21
Justice of Peace Pct. 8	8.00	183.69
Court Master	1.88	45.99
ASAP	1.51	37.71
Marine Division	848.38	27,235.29
Alternative School	26.50	725.50
Sheriff's Department	6,314.75	201,688.31
Crime Lab	150.23	5,058.47
Correctional Facility	3,651.23	90,507.83
Juvenile Detention Home	108.75	1,948.56

Jefferson County, Texas  
Statement of Comp-Time Liability  
For The First Quarter - December 31, 2014

Department	Cumulative Hours	Current Liability
Juvenile Probation	27.26	\$ 678.05
Constable Pct. 1	99.75	3,502.04
Constable Pct. 2	0.01	0.15
Constable Pct. 4	0.00	0.00
Constable Pct. 6	21.21	664.56
Constable Pct. 7	28.13	1,026.91
Constable Pct. 8	24.00	468.84
Public Health No. 1	21.58	344.33
Public Health No. 2	7.25	162.96
Indigent Health	0.00	0.00
Mosquito Control	25.88	495.81
Maintenance - Beaumont	186.50	3,892.05
Maintenance - Port Arthur	50.00	1,054.40
Maintenance- Mid County	0.00	0.00
Visitors' Center	6.25	119.14
Service Center	0.50	11.48
Veterans' Services Office	0.63	13.07
Environmental Control	0.00	0.00
Emergency Management	11.25	315.12
Airport	357.55	6,785.69
Dispute Resolution Center	0.00	0.00
Juvenile Challenge Program	61.28	1,026.94
Intensive Supervision Program	0.01	0.08
Juvenile Progressive Sanctions	0.00	0.00
Runaway & Truant Program	0.00	0.00
Sheriff Mental Health Liason	0.00	0.00
County Court at Law #2	0.00	0.00
Community Supervision	104.28	2,761.98
Women's Center	1.75	23.53
Community Corrections	17.70	380.12
Adult Probation Boot Camp	0.00	0.00
Juvenile Special Needs	0.00	0.00
Diversion Supplemental	0.00	0.00
Juvenile Parole Case Aid	0.00	0.00
Drug Diversion	0.00	0.00
Juvenile Probation and Detention	0.00	0.00
Mentally Impaired Offender	0.00	0.00
Auto Theft	0.00	0.00
Courthouse Security	198.75	6,001.73
Total	<u>14,549.85</u>	<u>\$ 408,615.35</u>
Comp-Time Liability at 12/31/13	32,097.53	\$ 832,621.36

JEFFERSON COUNTY, TEXAS

FINANCIAL & OPERATING  
STATEMENTS - COUNTY FUNDS ONLY

For the Month Ending January 31, 2015



Patrick Swain - County Auditor

PATRICK SWAIN  
COUNTY AUDITOR  
(409) 835-8500



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

April 2, 2015

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, 2015 together with the results of operations of the budget for the fourth period then ended.

**Revenue:**

Total budgeted revenue collected for the four months ending January 31, 2015 is \$74,382,730. Budgeted Revenues are \$118,400,967 leaving \$44,018,237 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 \$66,085,196 for the first four months of the year. This amount represents 80% of the budgeted amount of \$82,877,967.

**Sales Taxes:**

Thirty-four 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-five percent of budgeted revenue from Licenses & Permits has been collected. Licenses & Permits are budgeted to be \$418,200 for the year.

**Intergovernmental:**

Twenty-two percent of Intergovernmental Revenue has been collected. Intergovernmental Revenue is budgeted to be \$1,574,315.

**Fees:**

Twenty-nine percent of the budgeted revenue for Fees has been collected. Revenue from Fees is budgeted to be \$10,110,620 for the year.

**Fines and Forfeitures:**

Twenty-five percent of Fines and Forfeitures have been collected. Revenues from Fines and Forfeitures are budgeted to be \$1,725,000.

**Interest:**

Thirty-six percent of the budgeted revenue for Interest has been collected. Revenues from Interest are budgeted to be \$220,865.

**Other Revenues:**

Five percent of the budgeted revenue for Interest has been collected. Revenues from Interest are budgeted to be \$24,000.

**Expenditures:**

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

Page Three

Expenditures are budgeted to be \$123,729,056, which includes General Funds and debt service funds, excluding budgeted transfers of \$4,876,206 for the fiscal year ending September 30, 2015.

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

Sincerely,



Patrick Swain  
County Auditor

JEFFERSON COUNTY, TEXAS  
FINANCIAL & OPERATING  
STATEMENTS - COUNTY FUNDS ONLY  
FOR THE MONTH ENDING JANUARY 31, 2015  
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Jefferson County, Texas  
Consolidated Balance Sheet  
For The Month Ending January 31, 2015

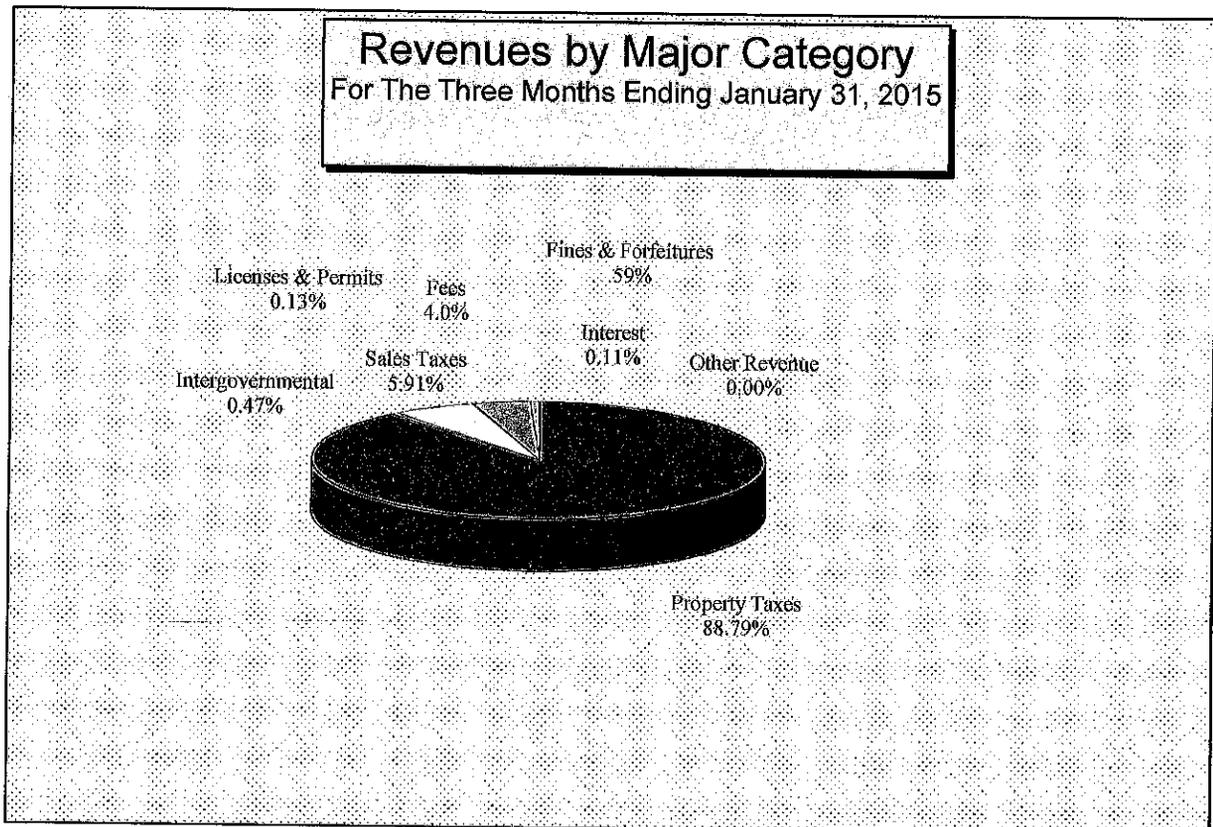
	<u>General Funds</u>	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Debt Service Funds</u>	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Total</u>
<u>ASSETS</u>							
Cash and Cash Equivalents	\$ 81,237,389	16,721,460	12,604,206	4,586,733	(252,904)	590,928	\$ 115,487,812
Receivables & Prepaids	6,327,487	91,901	-	150,648	(98,194)	-	6,471,842
Intergovernmental Receivables	1,927,664	-	-	-	-	-	1,927,664
Due From Other Funds	150,000	-	-	-	-	-	150,000
Inventory	469,644	48,944	-	-	188,262	-	706,850
Other Assets	-	-	-	-	84,297,572	-	84,297,572
<b>Total Assets</b>	<b>\$ <u>90,112,184</u></b>	<b>\$ <u>16,862,305</u></b>	<b>\$ <u>12,604,206</u></b>	<b>\$ <u>4,737,381</u></b>	<b>\$ <u>84,134,736</u></b>	<b>\$ <u>590,928</u></b>	<b>\$ <u>209,041,740</u></b>
<u>LIABILITIES AND FUND BALANCE/EQUITY</u>							
Payables	\$ 3,122,075	490,124	-	-	67,933	2,253,759	\$ 5,933,891
Intergovernmental Payables	360	-	-	-	(7)	-	353
Due To Other Funds	-	-	-	-	-	-	-
Other Liabilities	7,549,140	82,625	-	132,947	393,124	-	8,157,836
Fund Balance/Equity	<u>79,440,609</u>	<u>16,289,556</u>	<u>12,604,206</u>	<u>4,604,434</u>	<u>83,673,686</u>	<u>(1,662,831)</u>	<u>194,949,660</u>
<b>Total Liabilities and Fund Balance/Equity</b>	<b>\$ <u>90,112,184</u></b>	<b>\$ <u>16,862,305</u></b>	<b>\$ <u>12,604,206</u></b>	<b>\$ <u>4,737,381</u></b>	<b>\$ <u>84,134,736</u></b>	<b>\$ <u>590,928</u></b>	<b>\$ <u>209,041,740</u></b>

Jefferson County, Texas  
Statement of Changes in Fund Balances  
For The Month Ending January 31, 2015

	<u>12/31/2014</u>	<u>Month Ending January 31, 2015</u>			<u>1/31/2015</u>	
	<u>Fund Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers In(/Out)</u>	<u>Prior Period Adjustment</u>	<u>Fund Balance</u>
Jury Fund	\$ 224,466	\$ 185,379	\$ 55,971	\$ -	\$ -	\$ 353,874
Road & Bridge Pct. 1	1,324,510	497,488	130,503	-	-	1,691,495
Road & Bridge Pct. 2	250,911	458,795	149,185	-	-	560,521
Road & Bridge Pct. 3	344,561	414,574	135,798	-	-	623,337
Road & Bridge Pct. 4	639,751	535,630	162,738	-	-	1,012,643
Engineering Fund	(56,697)	558,958	102,654	-	-	399,607
Parks & Recreation	47,585	85,588	7,539	-	-	125,634
General Fund	30,517,564	49,227,280	9,653,968	(377,450)	-	69,713,426
Mosquito Control Fund	205,759	1,035,947	114,759	-	-	1,126,947
Tobacco Settlement Fund	3,832,703	422	-	-	-	3,833,125
<b>Total General Funds</b>	<b>37,331,113</b>	<b>53,000,061</b>	<b>10,513,115</b>	<b>(377,450)</b>	<b>-</b>	<b>79,440,609</b>
Total Special Revenue Funds	16,493,761	1,903,844	2,108,049	-	-	16,289,556
Total Capital Project Funds	12,629,737	175,223	215,754	15,000	-	12,604,206
Total Debt Service Funds	1,885,518	3,567,138	848,222	-	-	4,604,434
Total Enterprise Funds	83,413,350	734,246	836,360	362,450	-	83,673,686
Total Internal Service Funds	(1,780,974)	1,951,519	1,833,376	-	-	(1,662,831)
<b>Total Balances</b>	<b>\$ <u>149,972,505</u></b>	<b>\$ <u>61,332,031</u></b>	<b>\$ <u>16,354,876</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>194,949,660</u></b>

Jefferson County Texas  
 Statement of Revenues by Category - Compared with Budget Allocation  
 For The Month Ending January 31, 2015

Category	Cumulative Actual	Annual Budget	Unrealized Balance	Percentage Unrealized
Property Taxes	\$ 66,085,197	\$ 82,877,967	\$ 16,792,770	20.26%
Sales Taxes	4,396,870	21,450,000	17,053,130	79.50%
Licenses & Permits	96,552	418,200	321,648	76.91%
Intergovernmental	348,242	1,574,315	1,226,073	77.88%
Fees	2,939,709	10,110,620	7,170,911	70.92%
Fines & Forfeitures	435,549	1,725,000	1,289,451	74.75%
Interest	79,379	220,865	141,486	64.06%
Other Revenue	1,234	24,000	22,766	94.86%
	<u>\$ 74,382,732</u>	<u>\$ 118,400,967</u>	<u>\$ 44,018,235</u>	<u>37.18%</u>



Jefferson County, Texas  
Statement of Revenues - Compared With Budget Allocation  
For The Month Ending January 31, 2015

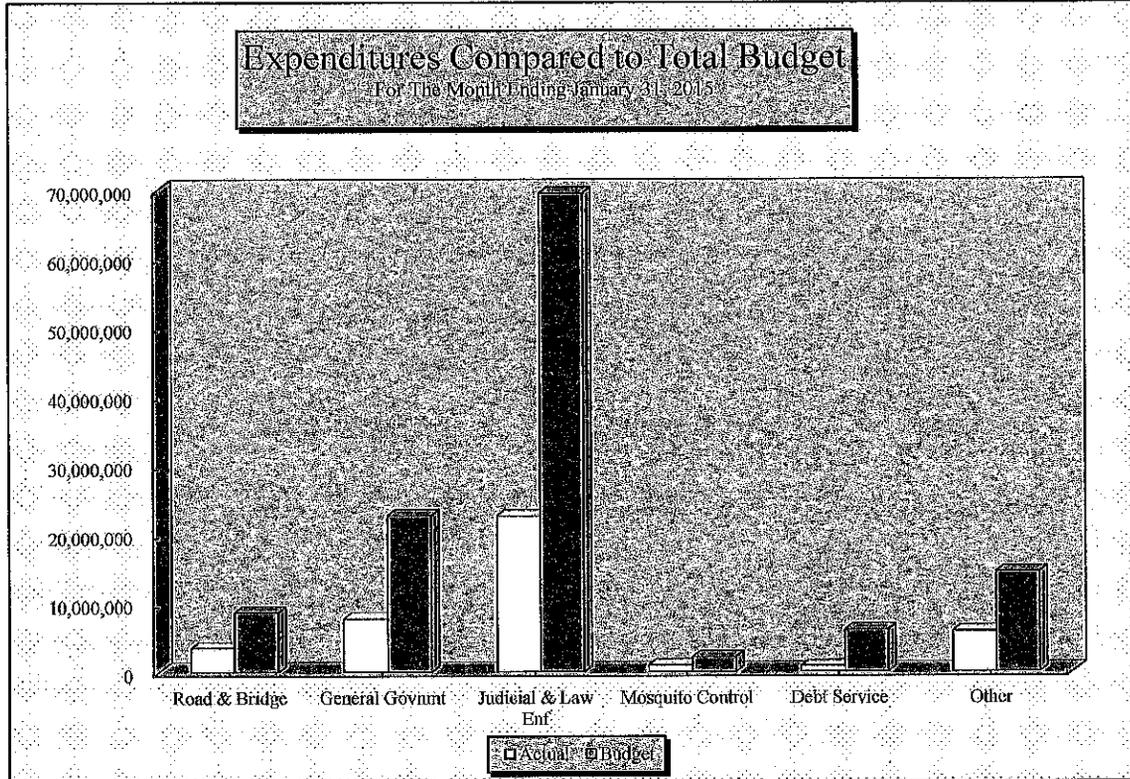
	October 2014		Cumulative		Annual		Unrealized
	-December	January	Total		Budget		Balance
Jury Fund							
Current Taxes	\$ 38,847	\$ 158,936	\$ 197,783	\$	272,893	\$	75,110
Delinquent Taxes	1,201	336	1,537		3,695		2,158
Jury Fees	5,742	2,545	8,287		40,000		31,713
Intergovernmental Revenue	95,812	23,562	119,374		550,000		430,626
Road & Bridge Pct. 1							
Current Taxes	84,548	345,916	430,464		593,939		163,475
Delinquent Taxes	2,357	659	3,016		7,251		4,235
Intergovernmental Revenue	-	-	-		-		-
Auto Registration Fees	-	81,060	81,060		522,000		440,940
Road & Bridge Fees	114,504	49,086	163,590		535,050		371,460
Sales, Rentals & Services	-	-	-		-		-
Fines and Forfeitures	41,893	20,767	62,660		287,100		224,440
Road & Bridge Pct. 2							
Current Taxes	77,972	319,012	396,984		547,744		150,760
Delinquent Taxes	2,175	608	2,783		6,689		3,906
Intergovernmental Revenue	-	-	-		-		-
Auto Registration Fees	-	74,755	74,755		481,400		406,645
Road & Bridge Fees	105,598	45,268	150,866		493,435		342,569
Sales, Rentals & Services	-	-	-		-		-
Fines and Forfeitures	38,634	19,152	57,786		264,770		206,984
Road & Bridge Pct. 3							
Current Taxes	70,457	288,263	358,720		494,949		136,229
Delinquent Taxes	1,963	549	2,512		6,038		3,526
Intergovernmental Revenue	-	-	-		-		-
Auto Registration Fees	-	67,550	67,550		435,000		367,450
Road & Bridge Fees	95,420	40,905	136,325		445,875		309,550
Sales, Rentals & Services	-	-	-		-		-
Fines and Forfeitures	34,913	17,307	52,220		239,250		187,030
Road & Bridge Pct. 4							
Current Taxes	90,962	372,159	463,121		638,997		175,876
Delinquent Taxes	2,551	713	3,264		7,847		4,583
Intergovernmental Revenue	-	-	-		2,000		2,000
Auto Registration Fees	-	87,209	87,209		561,600		474,391
Road & Bridge Fees	123,190	52,809	175,999		575,640		399,641
Sales, Rentals & Services	(520)	400	(120)		-		120
Fines and Forfeitures	45,066	22,340	67,406		308,880		241,474
Other Revenue	-	-	-		-		-

Jefferson County, Texas  
Statement of Revenues - Compared With Budget Allocation  
For The Month Ending January 31, 2015

	October 2014		Cumulative Total	Annual Budget	Unrealized Balance
	-December	January			
<b>Engineering Fund</b>					
Current Taxes	\$ 136,361	\$ 557,904	\$ 694,265	\$ 957,920	\$ 263,655
Delinquent Taxes	3,415	954	4,369	10,503	6,134
Licenses and Permits	129	100	229	1,000	771
Sales, Rentals & Services	450	-	450	1,500	1,050
<b>Parks &amp; Recreation</b>					
Current Taxes	19,697	80,589	100,286	138,370	38,084
Delinquent Taxes	298	83	381	916	535
Sales, Rentals & Services	17,558	4,916	22,474	50,250	27,776
<b>General Fund</b>					
Current Taxes	11,247,491	46,017,549	57,265,040	70,434,933	13,169,893
Delinquent Taxes	312,538	87,344	399,882	961,298	561,416
Sales Taxes	2,189,442	2,207,428	4,396,870	21,450,000	17,053,130
Other Taxes	-	1,234	1,234	24,000	22,766
Licenses and Permits	63,209	33,114	96,323	417,200	320,877
Intergovernmental Revenue	166,835	62,033	228,868	1,022,315	793,447
Fees of Office	731,059	538,933	1,269,992	4,266,044	2,996,052
Other Sales, Rentals & Svcs.	496,224	205,048	701,272	1,702,826	1,001,554
Fines & Forfeitures	129,443	66,034	195,477	625,000	429,523
Interest	65,174	8,563	73,737	200,000	126,263
Other Revenue	-	-	-	-	-
<b>Mosquito Control Fund</b>					
Current Taxes	252,614	1,033,536	1,286,150	1,774,578	488,428
Delinquent Taxes	8,629	2,411	11,040	26,540	15,500
Spraying Contract	-	-	-	-	-
Sales, Rentals & Services	-	-	-	-	-
<b>Tobacco Settlement Fund</b>					
Interest	3,290	422	3,712	12,000	8,288
<b>Debt Service</b>					
Current Taxes	869,868	3,558,958	4,428,826	5,923,644	1,494,818
Delinquent Taxes	27,100	7,674	34,774	69,223	34,449
Interest	1,424	506	1,930	8,865	6,935
Other, Sales, Rentals & Svcs.	-	-	-	-	-
<b>Total</b>	<b>\$ 17,815,533</b>	<b>\$ 56,567,199</b>	<b>\$ 74,382,732</b>	<b>\$ 118,400,967</b>	<b>\$ 44,018,235</b>

Jefferson County, Texas  
 Statement of Expenditures - Compared With Budget Allocation - 33% of Budget Expended  
 For The Month Ending January 31, 2015

	Cumulative Actual	Annual Budget	Unencumbered Balance	Percentage Unencumbered
Jury Fund	\$ 250,346	\$ 1,086,240	\$ 835,894	76.95%
Road & Bridge Funds	3,159,959	7,520,448	4,360,489	57.98%
Engineering Fund	323,702	985,864	662,162	67.17%
Parks & Recreation Fund	35,938	190,032	154,094	81.09%
<b>General Fund:</b>				
General Government	7,785,293	22,723,391	14,938,098	65.74%
Judicial	5,684,213	18,212,804	12,528,591	68.79%
Law Enforcement	16,702,256	50,142,288	33,440,032	66.69%
Education	131,304	404,159	272,855	67.51%
Health & Welfare	3,741,774	8,551,834	4,810,060	56.25%
Maintenance	1,307,256	3,725,738	2,418,482	64.91%
Other	680,798	1,808,338	1,127,540	62.35%
Mosquito Control Fund	1,007,331	2,189,276	1,181,945	53.99%
Tobacco Settlement	50,000	50,000	-	-
Debt Service Funds	848,222	6,123,644	5,275,422	86.15%
	<u>\$ 41,708,392</u>	<u>\$ 123,714,056</u>	<u>\$ 82,005,664</u>	<u>66.29%</u>



Jefferson County, Texas  
Statement of Expenditures - Compared With Budget Allocation  
For The Month Ending January 31, 2015

	October 2014		Encumbrances	Cumulative	Annual	Unencumbered
	December	January		Total	Budget	Balance
Jury Fund	\$ 184,614	\$ 55,971	\$ 9,761	\$ 250,346	\$ 1,086,240	\$ 835,894
Road & Brdg Pct. 1	274,090	130,503	300,958	705,551	1,644,279	938,728
Road & Brdg Pct. 2	323,233	149,185	336,209	808,627	1,855,393	1,046,766
Road & Brdg Pct. 3	297,435	135,798	156,487	589,720	1,751,562	1,161,842
Road & Brdg Pct. 4	354,852	162,738	538,471	1,056,061	2,269,214	1,213,153
Engineering	217,954	102,654	3,094	323,702	985,864	662,162
Parks & Recreation	21,909	7,539	6,490	35,938	190,032	154,094
Tax Assessor/Coll.	838,922	386,884	17,865	1,243,671	3,668,340	2,424,669
Human Resources	90,452	37,888	2,287	130,627	430,962	300,335
County Auditor	342,544	150,323	512	493,379	1,421,573	928,194
County Clerk	489,647	218,920	59,183	767,750	2,217,027	1,449,277
County Judge	199,580	86,879	971	287,430	894,428	606,998
Risk Management	54,645	25,011	63	79,719	240,745	161,026
County Treasurer	82,317	41,751	989	125,057	378,326	253,269
Printing Department	27,085	15,427	15,643	58,155	168,274	110,119
Purchasing Department	115,898	55,881	18,530	190,309	547,371	357,062
General Services	2,432,477	732,166	97,060	3,261,703	9,638,708	6,377,005
MIS	492,085	187,259	36,940	716,284	2,076,244	1,359,960
Voter's Registration	50,959	26,568	-	77,527	226,010	148,483
Elections	280,400	56,163	17,119	353,682	815,383	461,701
District Attorney	1,310,006	652,583	37,033	1,999,622	6,481,869	4,482,247
District Clerk	362,815	189,785	25,057	577,657	1,799,632	1,221,975
Criminal Dist. Court	289,341	112,202	61	401,604	1,509,101	1,107,497
58th Dist. Court	67,121	29,450	729	97,300	305,686	208,386
60th Dist. Court	64,592	31,656	198	96,446	287,724	191,278
136th Dist. Court	66,585	34,169	-	100,754	293,706	192,952
172nd Dist. Court	65,229	30,306	-	95,535	295,125	199,590
252nd Dist. Court	269,111	83,957	2,677	355,745	1,158,506	802,761
279th Dist. Court	91,612	29,597	202	121,411	387,285	265,874
317th Dist. Court	182,504	62,167	2,064	246,735	699,183	452,448
J.P. Pct. 1 Pl 1	79,539	39,129	224	118,892	355,094	236,202
J.P. Pct. 1 Pl 2	75,598	35,927	-	111,525	349,550	238,025
J.P. Pct. 2	65,797	32,116	20	97,933	330,558	232,625
J.P. Pct. 4	76,375	39,276	932	116,583	355,319	238,736
J.P. Pct. 6	80,638	39,150	882	120,670	364,634	243,964
J.P. Pct. 7	70,419	35,320	1,817	107,556	362,270	254,714
J.P. Pct. 8	79,569	40,232	172	119,973	364,959	244,986
Cnty. Court at Law 1	105,514	52,205	-	157,719	474,535	316,816
Cnty. Court at Law 2	143,648	68,491	-	212,139	653,755	441,616
Cnty. Court at Law 3	148,871	70,198	442	219,511	635,528	416,017
Court Master	84,014	40,239	10,229	134,482	494,103	359,621

Jefferson County, Texas  
Statement of Expenditures - Compared With Budget Allocation  
For The Month Ending January 31, 2015

	October 2014		Encumbrances	Cumulative	Annual	Unencumbered
	December	January		Total	Budget	Balance
Dispute Resolution	\$ 46,696	\$ 25,563	\$ 2,162	\$ 74,421	\$ 254,682	\$ 180,261
Alternative School	84,002	40,684	1,198	125,884	381,977	256,093
Comm. Supervision	1,994	1,823	-	3,817	14,728	10,911
Sheriff's Dept	2,984,136	1,384,607	145,620	4,514,363	15,196,368	8,682,005
Crime Lab	372,327	126,309	33,621	532,257	1,469,693	937,436
Jail	5,986,058	2,679,971	413,185	9,079,214	27,520,354	18,441,140
Juvenile Probation	286,821	143,413	50,792	481,026	1,602,440	1,121,414
Juvenile Detention	383,506	187,433	94,887	665,826	2,042,112	1,376,286
Constable Pct. 1	193,751	77,872	5,221	276,844	784,351	507,507
Constable Pct. 2	125,394	45,884	152	171,430	464,729	293,299
Constable Pct. 4	93,718	41,548	130	135,396	426,867	291,471
Constable Pct. 6	120,318	59,721	4,212	184,251	569,176	384,925
Constable Pct. 7	121,294	45,576	353	167,223	455,985	288,762
Constable Pct. 8	120,690	48,348	476	169,514	453,508	283,994
County Morgue	117,235	75,147	2,829	195,211	760,000	564,789
Agriculture Ext.	87,957	42,156	1,191	131,304	404,159	272,855
Public Health # 1	272,216	116,607	3,223	392,046	1,308,594	916,548
Public Health # 2	267,796	119,245	3,184	390,225	1,256,570	866,345
Nurse Practitioner	61,786	30,772	7,595	100,153	299,070	198,917
Child Welfare	31,413	6,009	-	37,422	153,900	116,478
Env. Control	81,219	63,981	-	145,200	408,121	262,921
Ind. Medical Svcs.	2,107,352	120,331	375,860	2,603,543	4,900,891	2,297,348
Emergency Mgmt.	48,124	25,061	-	73,185	224,688	151,503
Beaumont Maintenance	451,065	130,599	403,421	985,085	2,754,648	1,769,563
Port Arthur Maint.	138,033	73,348	40,704	252,085	738,862	486,777
Mid-County Maint.	31,321	15,771	22,994	70,086	232,228	162,142
Service Center	186,066	126,238	274,268	586,572	1,307,879	721,307
Veteran Service	63,424	30,675	127	94,226	282,537	188,311
Mosquito Control	606,720	114,759	285,852	1,007,331	2,189,276	1,181,945
Tobacco Settlement	50,000	-	-	50,000	50,000	-
Debt Service Funds	-	848,222	-	848,222	6,123,644	5,275,422
Contingency	-	-	-	-	217,922	217,922
<b>Total</b>	<b>\$ 26,472,428</b>	<b>\$ 11,361,336</b>	<b>\$ 3,874,628</b>	<b>\$ 41,708,392</b>	<b>\$ 123,714,056</b>	<b>\$ 82,005,664</b>

Jefferson County, Texas  
Statement of Bonded Indebtedness  
For The Month Ending January 31, 2015

Issue	Beginning Amount Outstanding	2014-2015 Requirements				2014-2015 Payments				Ending Amount Outstanding
		Principal	Interest	Fees	Total	Principal	Interest	Fees	Total	
2011 Refunding Bonds	3,350,000	1,085,000	100,500	4,000	1,189,500	-	50,250	1,200	51,450	3,350,000
2012 Refunding Bonds	40,660,000	3,070,000	1,576,800	4,000	4,650,800	-	788,400	1,200	789,600	40,660,000
2013 Refunding Bonds	1,070,000	265,000	14,344	4,000	283,344	-	7,172	-	7,172	1,070,000
	<u>\$ 45,080,000</u>	<u>\$ 4,420,000</u>	<u>\$ 1,691,644</u>	<u>\$ 12,000</u>	<u>\$ 6,123,644</u>	<u>\$ -</u>	<u>\$ 845,822</u>	<u>\$ 2,400</u>	<u>\$ 848,222</u>	<u>\$ 45,080,000</u>

Jefferson County, Texas  
Statement of Transfers In and Out

Fund	Transfers In	Transfers Out
120    General Fund	-	755,450 (a)
311    Capital Projects Fund	15,000 (a)	-
550    SETEC Fund	740,450 (a)	-
865    Marine Division	-	1,673 (a)
875    2013 Port Security Grant	1,673 (a)	-
	<u>\$757,123</u>	<u>\$757,123</u>

(a) Budgeted Transfer



Gayle W. Botley, CPA

Certified Public Accountant

Member of AICPA

"Supporting Your Financial Growth"

March 27, 2015

To the Honorable District Judge John B. Stevens, Jr.  
and Members of the Community Supervision and Corrections  
Department Board of Judges  
Jefferson County, Texas

We have audited the combined financial statements and the combining and individual funds of Jefferson County Community Supervision and Corrections Department (the "CSCD") for the year ended August 31, 2014, and have issued our report thereon dated March 27, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* 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 October 15, 2014. Professional standards 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 CSCD 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 August 31, 2014. We noted no transactions entered into by the CSCD 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.

The financial statements disclosures 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 the CSCD's financial statements taken as a whole.

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**Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's 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 27, 2015.

**Management Consultations with Other Independent Accountants**

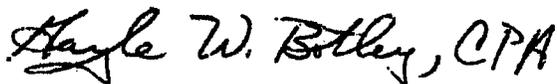
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the CSCD's financial statements or a determination of the type 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**

There were no other audit findings or issues to report.

This information is intended solely for the use of management, others within the CSCD, the Jefferson County Community Supervision and Corrections Department and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Gayle W. Botley, CPA  
Port Arthur, Texas

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
BEAUMONT, TEXAS**

**AUDITED FINANCIAL STATEMENTS**

**AUGUST 31, 2014**

*Prepared by: Gayle W. Botley, CPA*

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
BEAUMOUNT, TEXAS**

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*Gayle W. Botley, CPA*



*Certified Public Accountant*

*Member of AICPA*

*"Supporting Your Financial Growth"*

**JEFFERSON COUNTY COMMUNITY  
SUPERVISION AND CORRECTIONS DEPARTMENT  
BEAUMONT, TEXAS**

**INDEPENDENT AUDITOR'S REPORT**

To the Honorable District Judge John B. Stevens, Jr.  
and Members of the Community Supervision and Corrections  
Department Board of Judges  
Jefferson County, Texas

We have audited the accompanying financial statements of Jefferson County Community Supervision and Corrections Department (CSCD), which comprise the combined statement of financial position as of August 31, 2014, and the related combined statements of revenues, expenditures and changes in fund balances for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 27, 2015.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the provisions of the Texas Department of Criminal Justice - Community Justice Assistance Division (TDCJ-CJAD); this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risks assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is significant and appropriate to provide a basis for our opinions.

## Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities of Jefferson County Community Supervision and Corrections Department as of August 31, 2014, and the respective changes in financial position of the year ended, in accordance with the financial reporting provisions of the TDCJ-CJAD as described in Note 1.

## Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the basis of the financial reporting provisions of the TDCJ-CJAD, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the TDCJ-CJAD. Our opinion is not modified with respect to that matter.

## Emphasis of Matter

As discussed in Note 1, the financial statements presents the operations of the Jefferson County Community Supervision and Corrections Department only and are not intended to present fairly the financial position of Jefferson County and the results of its operations in conformity with accounting principles generally accepted in the United States of America.

## Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Jefferson County Community Supervision and Corrections Department's basic financial statements. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The combining and individual fund financial statements, the schedules of differences, compliance check-list, and schedule of findings and questioned costs are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 27, 2015, on our consideration of the Jefferson County Community Supervision and Corrections Department internal control over financial reporting and on our tests of its compliance with certain provisions of laws and regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Jefferson County Community Supervision and Corrections Department internal control over financial reporting and compliance.

## Restriction on Use

This report is intended solely for the information and use of management of the Jefferson County Community Supervision and Corrections Department, others within the organization, and the Texas Department of Criminal Justice - Community Justice Assistance Division and is not intended to be and should not be used by anyone other than these specified parties.

*Gayle W. Botley, CPA*

Gayle W. Botley, CPA  
Port Arthur, Texas  
March 27, 2015

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
COMBINED STATEMENT OF FINANCIAL POSITION  
AUGUST 31, 2014**

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Programs</u>	<u>Total</u>
<b>ASSETS</b>				
<b>Cash and Investments</b>				
Bank Balances	\$ 257,916.29	\$ 132,901.60	\$ 376,023.07	\$ 766,840.96
Petty Cash	0.00	0.00	1,000.00	1,000.00
Total Cash	<u>257,916.29</u>	<u>132,901.60</u>	<u>377,023.07</u>	<u>767,840.96</u>
<b>Accounts Receivable</b>				
Accounts Receivable	207,146.54	0.00	25,610.49	232,757.03
Prepaid Salaries and Fringe Benefits	4,192.02	1,165.14	710.11	6,067.27
Total Accounts Receivable	<u>211,338.56</u>	<u>1,165.14</u>	<u>26,320.60</u>	<u>238,824.30</u>
<b>Total Assets</b>	<u><u>\$ 469,254.85</u></u>	<u><u>\$ 134,066.74</u></u>	<u><u>\$ 403,343.67</u></u>	<u><u>\$ 1,006,665.26</u></u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 136,473.32	\$ 13,675.16	\$ 135,259.84	\$ 285,408.32
Due to Other Funds	0.00	0.00	0.00	0.00
Due to Intergovernmental	0.00	0.00	0.00	0.00
Due TDCJ-CJAD	0.00	0.00	0.00	0.00
Total Liabilities	<u>136,473.32</u>	<u>13,675.16</u>	<u>135,259.84</u>	<u>285,408.32</u>
Fund Balance	<u>332,781.53</u>	<u>120,391.58</u>	<u>268,083.83</u>	<u>721,256.94</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 469,254.85</u></u>	<u><u>\$ 134,066.74</u></u>	<u><u>\$ 403,343.67</u></u>	<u><u>\$ 1,006,665.26</u></u>

The accompanying notes are an integral part of these financial statements.

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
BEAUMONT, TEXAS**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED AUGUST 31, 2014**

	<u>Basic Supervision</u>	<u>Community Corrections</u>	<u>Diversion Programs</u>	<u>Total</u>
<b>Revenue</b>				
State Aid	\$ 1,432,052.00	\$ 500,031.00	\$ 1,990,280.00	\$ 3,922,363.00
State Aid: SAFFP	78,873.00	0.00	0.00	78,873.00
Community Supervision Fees	1,964,413.97	0.00	0.00	1,964,413.97
Payments by Program Participants	486,016.81	0.00	304,500.92	790,517.73
Interest Income	5,457.28	0.00	0.00	5,457.28
Other Revenue	7,226.55	0.00	17,317.98	24,544.53
<b>Total Revenue</b>	<u>3,974,039.61</u>	<u>500,031.00</u>	<u>2,312,098.90</u>	<u>6,786,169.51</u>
<b>Expenditures</b>				
Salaries and Fringe Benefits	3,841,046.53	345,157.17	1,727,272.27	5,913,475.97
Travel and Furnished Transportation	48,335.90	10,213.81	80,740.14	139,289.85
Contract Services	3,507.43	0.00	26,374.68	29,882.11
Professional Fees	105,822.30	3,427.00	20,257.64	129,506.94
Supplies and Operating Expenses	50,807.71	2,115.00	130,543.22	183,465.93
Facilities	0.00	0.00	74,118.49	74,118.49
Utilities	8,663.26	1,800.00	46,069.28	56,532.54
Equipment	0.00	16,926.44	17,734.52	34,660.96
<b>Total Expenditure</b>	<u>4,058,183.13</u>	<u>379,639.42</u>	<u>2,123,110.24</u>	<u>6,560,932.79</u>
<b>Excess of Revenue Over (Under) Expenditures</b>	(84,143.52)	120,391.58	188,988.66	225,236.72
<b>Fund Balance - September 1, 2013</b>	537,999.00	0.00	0.00	537,999.00
Prior Period Adjustment	0.00	0.00	0.00	0.00
Interfund Transfer In (Out)	(79,095.17)	0.00	79,095.17	0.00
Fund Balance before Refund to TDCJ-CJAD	374,760.31	120,391.58	268,083.83	763,235.72
Refund Due (or Paid) to TDCJ-CJAD (Based on Biennium 2012 Calculation)	(41,978.78)	0.00	0.00	(41,978.78)
<b>Fund Balance - August 31, 2014</b>	<u>\$ 332,781.53</u>	<u>\$ 120,391.58</u>	<u>\$ 268,083.83</u>	<u>\$ 721,256.94</u>

The accompanying notes are an integral part of these financial statements.

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
BEAUMONT, TEXAS**

**ALL COMMUNITY CORRECTIONS FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED AUGUST 31, 2014**

	<u>CC Program CSR</u>	<u>CC Program High Need</u>	<u>Total All CC Program Funds</u>
<b>Revenue</b>			
State Aid	\$ 343,091.00	\$ 156,940.00	\$ 500,031.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>343,091.00</u>	<u>156,940.00</u>	<u>500,031.00</u>
<b>Expenditures</b>			
Salaries and Fringe Benefits	282,408.71	62,748.46	345,157.17
Travel and Furnished Transportation	9,239.53	974.28	10,213.81
Contract Services	0.00	0.00	0.00
Professional Fees	2,252.00	1,175.00	3,427.00
Supplies and Operating Expenses	2,115.00	0.00	2,115.00
Facilities	0.00	0.00	0.00
Utilities	1,800.00	0.00	1,800.00
Equipment	16,926.44	0.00	16,926.44
Total Expenditure	<u>314,741.68</u>	<u>64,897.74</u>	<u>379,639.42</u>
<b>Excess of Revenue Over (Under) Expenditures</b>	28,349.32	92,042.26	120,391.58
<b>Fund Balance - September 1, 2013</b>	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Interfund Transfer In (Out)	0.00	0.00	0.00
Fund Balance before Refund to TDCJ-CJAD	28,349.32	92,042.26	120,391.58
Refund Due (or Paid) to TDCJ-CJAD	0.00	0.00	0.00
<b>Fund Balance - August 31, 2014</b>	<u>\$ 28,349.32</u>	<u>\$ 92,042.26</u>	<u>\$ 120,391.58</u>

The accompanying notes are an integral part of these financial statements.

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
BEAUMONT, TEXAS**

**ALL DIVERSION PROGRAMS FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED AUGUST 31, 2014**

	<u>Women's Center</u>	<u>Intervention &amp; Pre-Trial</u>	<u>Mental Health</u>	<u>Total All DP Funds</u>
<b>Revenue</b>				
State Aid	\$ 1,437,115.00	\$ 417,946.00	\$ 135,219.00	\$ 1,990,280.00
State Aid: SAFFP	0.00	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00	0.00
Payments by Program Participants	226,756.31	77,744.61	0.00	304,500.92
Interest Income	0.00	0.00	0.00	0.00
Other Revenue	17,317.98	0.00	0.00	17,317.98
<b>Total Revenue</b>	<u>1,681,189.29</u>	<u>495,690.61</u>	<u>135,219.00</u>	<u>2,312,098.90</u>
<b>Expenditures</b>				
Salaries and Fringe Benefits	1,063,725.65	555,863.78	107,682.84	1,727,272.27
Travel and Furnished Transportation	70,223.92	8,037.67	2,478.55	80,740.14
Contract Services	26,374.68	0.00	0.00	26,374.68
Professional Fees	12,688.64	6,555.00	1,014.00	20,257.64
Supplies and Operating Expenses	129,067.01	1,476.21	0.00	130,543.22
Facilities	74,118.49	0.00	0.00	74,118.49
Utilities	43,463.07	900.00	1,706.21	46,069.28
Equipment	15,781.40	1,953.12	0.00	17,734.52
<b>Total Expenditure</b>	<u>1,435,442.86</u>	<u>574,785.78</u>	<u>112,881.60</u>	<u>2,123,110.24</u>
<b>Excess of Revenue Over (Under) Expenditures</b>	245,746.43	(79,095.17)	22,337.40	188,988.66
<b>Fund Balance - September 1, 2013</b>	0.00	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00	0.00
Interfund Transfer In (Out)	0.00	79,095.17	0.00	79,095.17
Fund Balance before Refund to TDCJ-CJAD	245,746.43	0.00	22,337.40	268,083.83
Refund Due (or Paid) to TDCJ-CJAD	0.00	0.00	0.00	0.00
<b>Fund Balance - August 31, 2014</b>	<u>\$ 245,746.43</u>	<u>\$ 0.00</u>	<u>\$ 22,337.40</u>	<u>\$ 268,083.83</u>

The accompanying notes are an integral part of these financial statements.

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
BEAUMONT, TEXAS**

**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BASIC SUPERVISION PROGRAM**

**FOR THE YEAR ENDING AUGUST 31, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenue</b>			
State Aid	\$1,367,684.00	\$ 1,432,052.00	\$ 64,368.00
State Aid: SAFPF	80,000.00	78,873.00	(1,127.00)
Community Supervision Fees	2,000,000.00	1,964,413.97	(35,586.03)
Payments by Program Participants	265,950.00	486,016.81	220,066.81
Interest Income	2,000.00	5,457.28	3,457.28
Other Revenue	207,000.00	7,226.55	(199,773.45)
<b>Total Revenue</b>	<u>3,922,634.00</u>	<u>3,974,039.61</u>	<u>51,405.61</u>
<b>Expenditures</b>			
Salaries and Fringe Benefits	3,852,154.00	3,841,046.53	11,107.47
Travel and Furnished Transportation	68,000.00	48,335.90	19,664.10
Contract Services	5,500.00	3,507.43	1,992.57
Professional Fees	116,703.00	105,822.30	10,880.70
Supplies and Operating Expenses	141,533.00	50,807.71	90,725.29
Facilities	0.00	0.00	0.00
Utilities	11,960.00	8,663.26	3,296.74
Equipment	20,350.00	0.00	20,350.00
<b>Total Expenditure</b>	<u>4,216,200.00</u>	<u>4,058,183.13</u>	<u>158,016.87</u>
<b>Excess of Revenue Over (Under) Expenditures</b>	(293,566.00)	(84,143.52)	209,422.48
<b>Fund Balance - September 1, 2013</b>	496,020.00	537,999.00	41,979.00
Prior Period Adjustment	0.00	0.00	0.00
Interfund Transfer In (Out)	(202,454.00)	(79,095.17)	123,358.83
Fund Balance before Refund to TDCJ-CJAD	0.00	374,760.31	374,760.31
Refund Due (or Paid) to TDCJ-CJAD (Based on Biennium 2012 Calculation)	0.00	(41,978.78)	(41,978.78)
<b>Fund Balance - August 31, 2014</b>	<u>\$ 0.00</u>	<u>\$ 332,781.53</u>	<u>\$ 332,781.53</u>

The accompanying notes are an integral part of these financial statements.

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
BEAUMONT, TEXAS**

**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COMMUNITY CORRECTIONS PROGRAM - CSR  
FOR THE YEAR ENDED AUGUST 31, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenue</b>			
State Aid	\$ 357,604.00	\$ 343,091.00	\$ (14,513.00)
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
<b>Total Revenue</b>	<u>357,604.00</u>	<u>343,091.00</u>	<u>(14,513.00)</u>
<b>Expenditures</b>			
Salaries and Fringe Benefits	319,766.00	282,408.71	37,357.29
Travel and Furnished Transportation	16,650.00	9,239.53	7,410.47
Contract Services	0.00	0.00	0.00
Professional Fees	2,252.00	2,252.00	0.00
Supplies and Operating Expenses	0.00	2,115.00	(2,115.00)
Facilities	0.00	0.00	0.00
Utilities	1,800.00	1,800.00	0.00
Equipment	17,136.00	16,926.44	209.56
<b>Total Expenditure</b>	<u>357,604.00</u>	<u>314,741.68</u>	<u>42,862.32</u>
<b>Excess of Revenue Over (Under) Expenditures</b>	0.00	28,349.32	28,349.32
<b>Fund Balance - September 1, 2013</b>	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Interfund Transfer In (Out)	0.00	0.00	0.00
Fund Balance before Refund to TDCJ-CJAD	0.00	28,349.32	28,349.32
Refund Due (or Paid) to TDCJ-CJAD	0.00	0.00	0.00
<b>Fund Balance - August 31, 2014</b>	<u>\$ 0.00</u>	<u>\$ 28,349.32</u>	<u>\$ 28,349.32</u>

The accompanying notes are an integral part of these financial statements.

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
BEAUMONT, TEXAS**

**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COMMUNITY CORRECTIONS PROGRAM - HIGH NEED  
FOR THE YEAR ENDED AUGUST 31, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenue</b>			
State Aid	\$ 142,427.00	\$ 156,940.00	\$ 14,513.00
State Aid: SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>142,427.00</u>	<u>156,940.00</u>	<u>14,513.00</u>
<b>Expenditures</b>			
Salaries and Fringe Benefits	63,657.00	62,748.46	908.54
Travel and Furnished Transportation	1,750.00	974.28	775.72
Contract Services	0.00	0.00	0.00
Professional Fees	1,175.00	1,175.00	0.00
Supplies and Operating Expenses	75,845.00	0.00	75,845.00
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Total Expenditure	<u>142,427.00</u>	<u>64,897.74</u>	<u>77,529.26</u>
<b>Excess of Revenue Over (Under) Expenditures</b>	0.00	92,042.26	92,042.26
<b>Fund Balance - September 1, 2013</b>	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Interfund Transfer In (Out)	0.00	0.00	0.00
Fund Balance before Refund to TDCJ-CJAD	0.00	92,042.26	92,042.26
Refund Due (or Paid) to TDCJ-CJAD	0.00	0.00	0.00
<b>Fund Balance - August 31, 2014</b>	<u>\$ 0.00</u>	<u>\$ 92,042.26</u>	<u>\$ 92,042.26</u>

The accompanying notes are an integral part of these financial statements.

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
BEAUMONT, TEXAS**

**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DIVERSION TARGET PROGRAM - WOMEN'S CENTER  
FOR THE YEAR ENDED AUGUST 31, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenue</b>			
State Aid	\$ 1,437,115.00	\$ 1,437,115.00	\$ 0.00
State Aid: SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	163,000.00	226,756.31	63,756.31
Interest Income	0.00	0.00	0.00
Other Revenue	2,000.00	17,317.98	15,317.98
Total Revenue	<u>1,602,115.00</u>	<u>1,681,189.29</u>	<u>79,074.29</u>
<b>Expenditures</b>			
Salaries and Fringe Benefits	1,155,936.00	1,063,725.65	92,210.35
Travel and Furnished Transportation	90,600.00	70,223.92	20,376.08
Contract Services	28,760.00	26,374.68	2,385.32
Professional Fees	18,014.00	12,688.64	5,325.36
Supplies and Operating Expenses	230,904.00	129,067.01	101,836.99
Facilities	77,100.00	74,118.49	2,981.51
Utilities	56,533.00	43,463.07	13,069.93
Equipment	39,330.00	15,781.40	23,548.60
Total Expenditure	<u>1,697,177.00</u>	<u>1,435,442.86</u>	<u>261,734.14</u>
<b>Excess of Revenue Over (Under) Expenditures</b>	(95,062.00)	245,746.43	340,808.43
<b>Fund Balance - September 1, 2013</b>	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Interfund Transfer In (Out)	95,062.00	0.00	(95,062.00)
Fund Balance before Refund to TDCJ-CJAD	0.00	245,746.43	245,746.43
Refund Due (or Paid) to TDCJ-CJAD	0.00	0.00	0.00
<b>Fund Balance - August 31, 2014</b>	<u>\$ 0.00</u>	<u>\$ 245,746.43</u>	<u>\$ 245,746.43</u>

The accompanying notes are an integral part of these financial statements.

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
BEAUMONT, TEXAS**

**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DIVERSION TARGET PROGRAM - INTERVENTION AND PRE-TRIAL DIVERSION  
FOR THE YEAR ENDED AUGUST 31, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenue</b>			
State Aid	\$ 417,946.00	\$ 417,946.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	73,500.00	77,744.61	4,244.61
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>491,446.00</u>	<u>495,690.61</u>	<u>4,244.61</u>
<b>Expenditures</b>			
Salaries and Fringe Benefits	567,729.00	555,863.78	11,865.22
Travel and Furnished Transportation	15,200.00	8,037.67	7,162.33
Contract Services	0.00	0.00	0.00
Professional Fees	4,635.00	6,555.00	(1,920.00)
Supplies and Operating Expenses	7,000.00	1,476.21	5,523.79
Facilities	0.00	0.00	0.00
Utilities	1,650.00	900.00	750.00
Equipment	2,624.00	1,953.12	670.88
Total Expenditure	<u>598,838.00</u>	<u>574,785.78</u>	<u>24,052.22</u>
<b>Excess of Revenue Over (Under) Expenditures</b>	(107,392.00)	(79,095.17)	28,296.83
<b>Fund Balance - September 1, 2013</b>	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Interfund Transfer In (Out)	107,392.00	79,095.17	(28,296.83)
Fund Balance before Refund to TDCJ-CJAD	0.00	0.00	0.00
Refund Due (or Paid) to TDCJ-CJAD	0.00	0.00	0.00
<b>Fund Balance - August 31, 2014</b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

The accompanying notes are an integral part of these financial statements.

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
BEAUMONT, TEXAS**

**INDIVIDUAL STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DIVERSION TARGET PROGRAM - MENTAL HEALTH  
FOR THE YEAR ENDED AUGUST 31, 2014**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenue</b>			
State Aid	\$ 135,219.00	\$ 135,219.00	\$ 0.00
State Aid: SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>135,219.00</u>	<u>135,219.00</u>	<u>0.00</u>
<b>Expenditures</b>			
Salaries and Fringe Benefits	119,345.00	107,682.84	11,662.16
Travel and Furnished Transportation	5,500.00	2,478.55	3,021.45
Contract Services	0.00	0.00	0.00
Professional Fees	5,087.00	1,014.00	4,073.00
Supplies and Operating Expenses	3,487.00	0.00	3,487.00
Facilities	0.00	0.00	0.00
Utilities	1,800.00	1,706.21	93.79
Equipment	0.00	0.00	0.00
Total Expenditure	<u>135,219.00</u>	<u>112,881.60</u>	<u>22,337.40</u>
<b>Excess of Revenue Over (Under) Expenditures</b>	0.00	22,337.40	22,337.40
<b>Fund Balance - September 1, 2013</b>	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Interfund Transfer In (Out)	0.00	0.00	0.00
Fund Balance before Refund to TDCJ-CJAD	0.00	22,337.40	22,337.40
Refund Due (or Paid) to TDCJ-CJAD	0.00	0.00	0.00
<b>Fund Balance - August 31, 2014</b>	<u>\$ 0.00</u>	<u>\$ 22,337.40</u>	<u>\$ 22,337.40</u>

The accompanying notes are an integral part of these financial statements.

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
NOTES TO THE FINANCIAL STATEMENTS  
AUGUST 31, 2014**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The accompanying financial statements include the revenue of the Jefferson County Supervision and Corrections Department (CSCD) related to the receipt of funds administered by the Community Justice Assistance Division of the Texas Department of Criminal Justice from State Appropriations for the Basic Supervision Fund, Community Corrections Program Funds, Diversion Program Grant Funds, local fees collected for the use of the CSCD, and the expenditure of those funds.

The Jefferson County Community Supervision and Corrections Department, a special purpose district of state government, was organized to provide certain adult probation services to judicial districts.

**B. Basis of Accounting**

Since the Jefferson County Community Supervision and Corrections Department receives funding from State government, it must comply with requirements of the State. Therefore, the financial statements were prepared using the basis of accounting prescribed by the TDCJ-CJAD, a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Basis of accounting refers to the time at which revenues and expenditures are recognized in the accounts and reported in the statements. The accounts of Jefferson County CSCD are organized on the basis of fund accounting. Under fund accounting, each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. Resources are allocated to and accounted for in a fund based upon the source of the funds and the purposes for which they may be spent and the means by which the spending activities are controlled. Revenues and expenditures are accounted for using either the cash basis of accounting or the modified accrual basis of accounting until the last quarter when the modified accrual basis of accounting must be used.

The modified accrual basis of accounting is followed in that revenues are recorded when susceptible to accrual; i.e. earned, measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues received by October 31, 2014 for financial activity performed by August 31, 2014, are considered available. Also purchases for which the commitment has been established by August 31, 2014, are considered liabilities regardless of whether possession of these goods has been received by August 31, provided that the liability purchase is received and is paid by October 31, 2014. Exception to this method of accounting is the recording of refunds to the State as reductions of Fund Balance.

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
AUGUST 31, 2014**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Budgets (Accounting and Legal Compliance)**

The budgets governing the funding to the programs are approved by the district judges and the criminal court-at-law judges with jurisdiction over the department and by the Texas Department of Criminal Justice - Community Justice Assistance Division. Only budget adjustment requests, at year end, received by September 30, 2014 will be reviewed and approved/disapproved by TDCJ-CJAD. TDCJ-CJAD will not accept budget adjustments after September 30, 2014 for the previous fiscal year. Only budget adjustments approved by TDCJ-CJAD should be referred to in performing the financial audit.

**D. Encumbrance Accounting**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is utilized. All encumbrances not liquidated by October 31, 2014 became part of the subsequent year's budget.

**E. Compensated Absences**

All regular full-time employees shall earn four hours of sick leave per pay period and are limited to an accumulation of 1,440 hours at regular pay. Upon termination, employees hired prior to October 1, 2002 and with eight years of continuous service may receive payment for one-half of their unused sick leave up to a maximum of 720 hours. Employees that terminate and hired after October 1, 2002 with eight years of continuous service may receive payment for 10% of their unused sick leave hours. The liability for sick leave at August 31, 2014 was \$365,936.

Based on tenure, employees shall earn from 80 hours to 200 hours per year of vacation time. Employees may carry over to the next year a maximum of 80 hours per year with approval. Employees who have completed at least twelve consecutive months of service shall be paid for any accrued but unused vacation to which they are entitled upon separation. The liability for vacation pay at August 31, 2014 was \$110,359.

There were no compensated absences recorded in these financial statements.

**F. Capital Assets**

Capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in government-wide financial statements of Jefferson County. All purchased capital assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value when they are received. The County maintains records of capital assets purchased with CJAD grant funds.

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
AUGUST 31, 2014**

**NOTE 2 - FUNDING SOURCES – STATE AID**

**Basic Supervision Funds**

The state funding is a per capita allocation based on statistics from the previous full calendar year. The per capita formula includes calendar year misdemeanor placements, direct felony and felony pre-trial cases. Funding is first allocated to misdemeanor placements for 182 days. The remaining funding is allocated to felons under direct community supervision and pre-trial supervision based on the CSCD's share of the state total population of direct and pre-trial felons. Basic Supervision is distributed only to CSCDs.

**Community Corrections (CC) Program Funds**

This appropriation line item is allocation based. The funding is based on two equally assigned factors: the percentage of the state's population residing in the counties served by the department and the percentage of all felony defendants in the state under direct community supervision by the department. CSCDs are the only entities eligible for CC funds.

**Diversion Program Grant**

This discretionary appropriation line item funding is awarded on a competitive basis. The priorities for distribution are determined biennially. All requests are reviewed by TDCJ-CJAD staff, approved by management, and then presented to the Judicial Advisory Council. DP funds shall not be used for Basic Supervision services.

Substance Abuse Felony Punishment Facility (SAFPF) Funding: Aftercare caseloads are funded on a per case basis and must meet specific supervision requirements. Funding for SAFPF aftercare caseloads is allocated by TDCJ-CJAD through the DP line item but is budgeted and reported by CSCDs as state aid under Basic Supervision.

Dedicated Salary Funding: Funds were appropriated by the 81<sup>st</sup> Legislature specifically for community supervision officers and direct care staff salary increases of 3.5% of the salaries as of August 31, 2009 for FY 2010 and another 3.5% increase of the August 31, 2009 salaries for FY 2011. To date, the dedicated salary funding amounts are the same as in FY 2011. Appropriations of the Dedicated Salary are allocated by TDCJ-CJAD through the DP line item but are budgeted and reported by CSCDs as state aid under Basic Supervision.

**Funds - Not Applicable**

Treatment Alternative to Incarceration program grant funds were not received by CSCD.

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
AUGUST 31, 2014**

**NOTE 3 - FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (community supervision fees collected, program participation funds collected, interest, county contributions, donations, commissions, etc.)**

Source	Amount Received	Restrictions for Use	Expended In Accordance With Restriction
Community Supervision Fees	\$ 1,964,414	Operating expenses for probation program	Yes
Program Participation Funds	\$ 790,518	Operating expenses for applicable programs	Yes
Interest Income	\$ 5,457	Operating expenses for probation program	Yes
Other Revenue (Laundry, Vending, etc.) - Women's Center	\$ 24,545	Operating expenses for applicable programs	Yes

**NOTE 4 - FUNDS COLLECTED BY THE CSCD FROM SOURCES OTHER THAN TDCJ-CJAD WHICH ARE NOT REQUIRED TO BE REPORTED ON THE TDCJ-CJAD QUARTERLY FINANCIAL REPORTS (civil fees, victim restitution funds, federal grants, bond supervision funds, grants from sources other than TDCJ - CJAD, etc.)**

Source	Amount Received	Restrictions for Use	Expended In Accordance With Restriction	Fund Balance at August 31, 2014
Victim Restitution	\$ 513,014	Government Code 76.013, Paid directly to victim within certain timelines	Yes	\$ 17,427
Court Costs	\$ 482,424	Local Government Code, Chapter 113, Sec. 113.022	Yes	\$ 59,777
Civil Fees	\$ 83,274	Operating expenses for civil probation program	Yes	\$ 860
Family Violence	\$ 3,424	Not used by CSCD, 100% disbursed to County	Yes	\$ 0
Fines	\$ 611,536	Not used by CSCD, 100% disbursed to County	Yes	\$ 297,343
Sex Offender	\$ 2,912	Not used by CSCD, 100% disbursed to County	Yes	\$ 0
Attorney Fees	\$ 63,591	Not used by CSCD, 100% disbursed to County	Yes	\$ 11,543

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
NOTES TO FINANCIAL STATEMENTS  
AUGUST 31, 2014**

**NOTE 5 - CASH, PETTY CASH AND INVESTMENTS**

Collection or clearing accounts are trust funds and must be covered by pledged collateral to cover the estimated highest daily balance of funds operated in conjunction with or through the county depository by the CSCD. Collection accounts must be transferred to the county treasury within the time frames listed in Local Government Code 113.022. All CSCD funds must be in the county treasury and must be disbursed by the County Treasurer. (Government Code 509.011(c) and Local Government Code 140.003(f)).

The petty cash balance is \$1,000. The cashiers use petty cash for change and other departments purchase miscellaneous office expenses with petty cash. The petty cash account is replenished through the County's purchase order system.

Idle funds to be invested, if any, shall only be within the depository of the County in a manner that protects the integrity of the principal and guarantees no loss of principal to the CSCD.

**NOTE 6 - EXCESS OF EXPENDITURES OVER BUDGETS IN INDIVIDUAL PROGRAMS**

There were no excess of expenditures over budget in individual programs that exceeded the \$15,000 or 15% whichever is greater, rule.

**NOTE 7 - ACCOUNTS AND/OR INTERFUND TRANSFERS RECEIVABLE AND/OR PAYABLE AT AUGUST 31, 2014**

Short-term advances between funds are accounted for in the appropriate intefund receivable and payable accounts. These receivables and payables are classified as receivables or payables from or to the funds involved. There are no existing receivables or payables between funds at August 31, 2014.

**NOTE 8 - VENDOR CONTRACTS FOR OFFENDER SERVICES**

There were no vendor contracts and/or payments over \$100,000.

**NOTE 9 - COMMITMENTS AND CONTINGENCIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the State of Texas. Any disallowed expenditures or claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time.

**NOTE 10 - PRIOR PERIOD ADJUSTMENTS AND REFUNDS**

There were no prior period adjustments.

**NOTE 11 - SUBSEQUENT EVENTS**

There were no subsequent events that required disclosure.

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
BEAUMONT, TEXAS  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD  
SUPERVISION PROGRAM  
FOR THE YEAR ENDED AUGUST 31, 2014**

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
<b>Revenue</b>			
State Aid	\$ 1,432,052.00	\$ 1,432,052.00	\$ 0.00
State Aid: SAFPF	78,873.00	78,873.00	0.00
Community Supervision Fees	1,964,413.97	1,964,413.97	0.00
Payments by Program Participants	486,016.81	486,016.81	0.00
Interest Income	5,457.28	5,457.28	0.00
Other Revenue	7,226.55	7,226.55	0.00
<b>Total Revenue</b>	<u>3,974,039.61</u>	<u>3,974,039.61</u>	<u>0.00</u>
<b>Expenditures</b>			
Salaries and Fringe Benefits	3,841,046.53	3,841,046.53	0.00
Travel and Furnished Transportation	48,335.90	48,335.90	0.00
Contract Services	3,507.43	3,507.43	0.00
Professional Fees	105,822.30	105,822.30	0.00
Supplies and Operating Expenses	50,807.71	50,807.71	0.00
Facilities	0.00	0.00	0.00
Utilities	8,663.26	8,663.26	0.00
Equipment	0.00	0.00	0.00
<b>Total Expenditure</b>	<u>4,058,183.13</u>	<u>4,058,183.13</u>	<u>0.00</u>
<b>Excess of Revenue Over (Under) Expenditures</b>	(84,143.52)	(84,143.52)	0.00
<b>Fund Balance - September 1, 2013</b>	537,999.00	537,999.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Interfund Transfer In (Out)	(79,095.17)	(79,095.17)	0.00
Fund Balance before Refund to TDCJ-CJAD	374,760.31	374,760.31	0.00
Refund Due (or Paid) to TDCJ-CJAD (Based on Biennium 2012 Calculation)	(41,978.78)	(41,978.78)	0.00
<b>Fund Balance - August 31, 2014</b>	<u>\$ 332,781.53</u>	<u>\$ 332,781.53</u>	<u>\$ 0.00</u>

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
BEAUMONT, TEXAS  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD  
COMMUNITY CORRECTIONS PROGRAM - CSR  
FOR THE YEAR ENDED AUGUST 31, 2014**

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
<b>Revenue</b>			
State Aid	\$ 343,091.00	\$ 343,091.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
<b>Total Revenue</b>	<u>343,091.00</u>	<u>343,091.00</u>	<u>0.00</u>
<b>Expenditures</b>			
Salaries and Fringe Benefits	282,408.71	282,408.71	0.00
Travel and Furnished Transportation	9,239.53	9,239.53	0.00
Contract Services	0.00	0.00	0.00
Professional Fees	2,252.00	2,252.00	0.00
Supplies and Operating Expenses	2,115.00	2,115.00	0.00
Facilities	0.00	0.00	0.00
Utilities	1,800.00	1,800.00	0.00
Equipment	16,926.44	16,926.44	0.00
<b>Total Expenditure</b>	<u>314,741.68</u>	<u>314,741.68</u>	<u>0.00</u>
<b>Excess of Revenue Over (Under)</b>			
<b>Expenditures</b>	28,349.32	28,349.32	0.00
<b>Fund Balance - September 1, 2013</b>	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Interfund Transfer In (Out)	0.00	0.00	0.00
Fund Balance before Refund to TDCJ-CJAD	28,349.32	28,349.32	0.00
Refund Due (or Paid) to TDCJ-CJAD	0.00	0.00	0.00
<b>Fund Balance - August 31, 2014</b>	<u>\$ 28,349.32</u>	<u>\$ 28,349.32</u>	<u>\$ 0.00</u>

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD  
COMMUNITY CORRECTIONS PROGRAM - HIGH NEED  
FOR THE YEAR ENDED AUGUST 31, 2014**

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
<b>Revenue</b>			
State Aid	\$ 156,940.00	\$ 156,940.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>156,940.00</u>	<u>156,940.00</u>	<u>0.00</u>
<b>Expenditures</b>			
Salaries and Fringe Benefits	62,748.46	62,748.46	0.00
Travel and Furnished Transportation	974.28	974.28	0.00
Contract Services	0.00	0.00	0.00
Professional Fees	1,175.00	1,175.00	0.00
Supplies and Operating Expenses	0.00	0.00	0.00
Facilities	0.00	0.00	0.00
Utilities	0.00	0.00	0.00
Equipment	0.00	0.00	0.00
Total Expenditure	<u>64,897.74</u>	<u>64,897.74</u>	<u>0.00</u>
<b>Excess of Revenue Over (Under) Expenditures</b>	92,042.26	92,042.26	0.00
<b>Fund Balance - September 1, 2013</b>	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Interfund Transfer In (Out)	0.00	0.00	0.00
Fund Balance before Refund to TDCJ-CJAD	92,042.26	92,042.26	0.00
Refund Due (or Paid) to TDCJ-CJAD	0.00	0.00	0.00
<b>Fund Balance - August 31, 2014</b>	<u>\$ 92,042.26</u>	<u>\$ 92,042.26</u>	<u>\$ 0.00</u>

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD  
DIVERSION TARGET PROGRAM - WOMEN'S CENTER  
FOR THE YEAR ENDED AUGUST 31, 2014**

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
<b>Revenue</b>			
State Aid	\$ 1,437,115.00	\$ 1,437,115.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	226,756.31	226,756.31	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	17,317.98	17,317.98	0.00
Total Revenue	<u>1,681,189.29</u>	<u>1,681,189.29</u>	<u>0.00</u>
<b>Expenditures</b>			
Salaries and Fringe Benefits	1,063,725.65	1,063,725.65	0.00
Travel and Furnished Transportation	70,223.92	70,223.92	0.00
Contract Services	26,374.68	26,374.68	0.00
Professional Fees	12,688.64	12,688.64	0.00
Supplies and Operating Expenses	129,067.01	129,067.01	0.00
Facilities	74,118.49	74,118.49	0.00
Utilities	43,463.07	43,463.07	0.00
Equipment	15,781.40	15,781.40	0.00
Total Expenditure	<u>1,435,442.86</u>	<u>1,435,442.86</u>	<u>0.00</u>
<b>Excess of Revenue Over (Under)</b>			
<b>Expenditures</b>	245,746.43	245,746.43	0.00
<b>Fund Balance - September 1, 2013</b>	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Interfund Transfer In (Out)	0.00	0.00	0.00
Fund Balance before Refund to TDCJ-CJAD	245,746.43	245,746.43	0.00
Refund Due (or Paid) to TDCJ-CJAD	0.00	0.00	0.00
<b>Fund Balance - August 31, 2014</b>	<u>\$ 245,746.43</u>	<u>\$ 245,746.43</u>	<u>\$ 0.00</u>

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**DIVERSION TARGET PROGRAM - INTERVENTION AND PRE-TRIAL DIVERSION  
FOR THE YEAR ENDED AUGUST 31, 2014**

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
<b>Revenue</b>			
State Aid	\$ 417,946.00	\$ 417,946.00	\$ 0.00
State Aid: SAFFP	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	77,744.61	77,744.61	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>495,690.61</u>	<u>495,690.61</u>	<u>0.00</u>
<b>Expenditures</b>			
Salaries and Fringe Benefits	555,863.78	555,863.78	0.00
Travel and Furnished Transportation	8,037.67	8,037.67	0.00
Contract Services	0.00	0.00	0.00
Professional Fees	6,555.00	6,555.00	0.00
Supplies and Operating Expenses	1,476.21	1,476.21	0.00
Facilities	0.00	0.00	0.00
Utilities	900.00	900.00	0.00
Equipment	1,953.12	1,953.12	0.00
Total Expenditure	<u>574,785.78</u>	<u>574,785.78</u>	<u>0.00</u>
<b>Excess of Revenue Over (Under)</b>			
<b>Expenditures</b>	(79,095.17)	(79,095.17)	0.00
<b>Fund Balance - September 1, 2013</b>	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Interfund Transfer In (Out)	79,095.17	79,095.17	0.00
Fund Balance before Refund to TDCJ-CJAD	0.00	0.00	0.00
Refund Due (or Paid) to TDCJ-CJAD	0.00	0.00	0.00
<b>Fund Balance - August 31, 2014</b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
SCHEDULE OF DIFFERENCES BETWEEN  
AUDIT REPORT AND CSCD REPORTS SENT TO TDCJ-CJAD**

**DIVERSION TARGET PROGRAM - MENTAL HEALTH  
FOR THE YEAR ENDED AUGUST 31, 2014**

	<u>Audit</u>	<u>Per CSCD Quarterly Report</u>	<u>Difference</u>
<b>Revenue</b>			
State Aid	\$ 135,219.00	\$ 135,219.00	\$ 0.00
State Aid: SAFPF	0.00	0.00	0.00
Community Supervision Fees	0.00	0.00	0.00
Payments by Program Participants	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00
Total Revenue	<u>135,219.00</u>	<u>135,219.00</u>	<u>0.00</u>
<b>Expenditures</b>			
Salaries and Fringe Benefits	107,682.84	107,682.84	0.00
Travel and Furnished Transportation	2,478.55	2,478.55	0.00
Contract Services	0.00	0.00	0.00
Professional Fees	1,014.00	1,014.00	0.00
Supplies and Operating Expenses	0.00	0.00	0.00
Facilities	0.00	0.00	0.00
Utilities	1,706.21	1,706.21	0.00
Equipment	0.00	0.00	0.00
Total Expenditure	<u>112,881.60</u>	<u>112,881.60</u>	<u>0.00</u>
<b>Excess of Revenue Over (Under)</b>			
<b>Expenditures</b>	22,337.40	22,337.40	0.00
<b>Fund Balance - September 1, 2013</b>	0.00	0.00	0.00
Prior Period Adjustment	0.00	0.00	0.00
Interfund Transfer In (Out)	0.00	0.00	0.00
Fund Balance before Refund to TDCJ-CJAD	22,337.40	22,337.40	0.00
Refund Due (or Paid) to TDCJ-CJAD	0.00	0.00	0.00
<b>Fund Balance - August 31, 2014</b>	<u>\$ 22,337.40</u>	<u>\$ 22,337.40</u>	<u>\$ 0.00</u>



Gayle W. Botley, CPA

Certified Public Accountant

Member of AICPA

"Supporting Your Financial Growth"

**JEFFERSON COUNTY COMMUNITY  
SUPERVISION AND CORRECTIONS DEPARTMENT  
BEAUMONT, TEXAS**

**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 District Judge John B. Stevens, Jr.  
and Members of the Community Supervision and Corrections  
Department Board of Judges  
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 Jefferson County Community Supervision and Corrections Department as of and for the year ended August 31, 2014, and the related notes to the financial statements, which collectively comprise Jefferson County Community Supervision and Corrections Department's basic financial statements, and have issued our report thereon dated March 27, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Jefferson County Community Supervision and Corrections Department's internal control over financial reporting (internal control) to determine 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 Jefferson County Community Supervision and Corrections Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Jefferson County Community Supervision and Corrections Department'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.

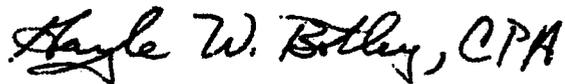
**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Jefferson County Community Supervision and Corrections Department's financial statements are free of 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.

This report is intended solely for the information and use of the Jefferson County Community Supervision and Corrections Department, others within the organization, and the Texas Department of Criminal Justice - Community Justice Assistance Division and is not intended to be and should not be used by anyone other than these specified parties.



Gayle W. Botley, CPA  
Port Arthur, Texas  
March 27, 2015

**JEFFERSON COUNTY COMMUNITY SUPERVISION  
AND CORRECTIONS DEPARTMENT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2014**

There were no findings and questioned costs.

### Fiscal Year 2014 TDCJ-CJAD Compliance Checklist

Indicate whether these compliance requirements have been met by answering "Yes", "No", or "NA" (Not Applicable): (Note: The first seventeen (17) checklist items are to be answered "Yes" or "No" only.)

Yes	No	N/A	
X			Is separate accountability maintained for TDCJ-CJAD funds; i.e., fund accounting? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Are Revenues and Expenditures reported to TDCJ-CJAD in agreement with, or reconcilable to, the funding recipient's accounting records and with audited expenditures in each budget category? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Are TDCJ-CJAD funds and locally generated revenues expended in accordance with the <i>Financial Management Manual for TDCJ-CJAD Funding (FMM)</i> , TDCJ-CJAD Standards, TDCJ-CJAD Field Correspondence, TDCJ-CJAD Policy Statements, Standard and Special Grant Conditions, and applicable laws? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Are proper cutoff procedures observed at the end of each fiscal period? The cutoff date for revenues recognition and expenditures payments for FY 2014 is October 31, 2014.
X			Is the modified accrual basis of accounting used in preparing the fourth quarter reports for submission to TDCJ-CJAD? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
	X		Are any TDCJ-CJAD funds used to pay judges' salaries (unless specifically approved by TDCJ-CJAD in a Program Budget; i.e., DWI Courts), community justice council members' salaries, or other court-related expenses? If any of these salaries or expenses are paid, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Are expenditures and revenues supported by adequate documentation? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Are all employees with access to funds covered by a surety bond? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Does the CSCD have an existing policy on budget approval, operate by the policy, and the policy has been approved in an open meeting by the judges charged with oversight of the CSCD (Government Code, Section 76.002, and the <i>Financial Management Manual for TDCJ-CJAD Funding (FMM Pages 8-10)</i> ). If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

**Fiscal Year 2014 TDCJ-CJAD Compliance Checklist (Continued)**

<u>Yes</u>	<u>No</u>	<u>N/A</u>
<u>X</u>	<u>      </u>	<u>      </u>
		Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account)? ( <i>FMM</i> Pages 7-8; Government Code, Section 509.011; Local Government Code, Section 140.003 (f); and Attorney General's Opinion DM-257, dated September 15, 1993) If not, explain in the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u>      </u>	<u>      </u>
		Are all of the CSCD's funds and collections disbursed by the county treasurer on behalf of the CSCD? ( <i>FMM</i> Pages 7-8; Government Code, Section 509.011; Local Government Code, Section 140.003 (f); and Attorney General's Opinion DM-257, dated September 15, 1993) If not, explain in the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u>      </u>	<u>      </u>
		Are all of the CSCD's funds and collections deposited in the county treasury (county's bank account) within the time period required by Local Government Code 113.022? ( <i>FMM</i> Pages 7-8) If not, explain in the Notes to the Financial Statements and include in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u>      </u>	<u>      </u>
		Did the Fiscal Officer follow the applicable laws, guidelines, and duties as specified on Pages 31-35 of the <i>Financial Management Manual for TDCJ-CJAD Funding</i> ? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u>      </u>	<u>      </u>
		Were purchasing laws, including required competitive bidding, followed as directed in accordance with the same procedures applicable to a county? (Texas Local Government Code Section 140.003 and Chapter 262, <i>FMM</i> Pages 35-36) If not, explain in the Notes to the Financial Statements or the Schedule of Findings and Questioned Costs.
<u>      </u>	<u>X</u>	<u>      </u>
		Were there any instances of fraud, non-compliance, waste, or abuse noted by the auditor (Chapter 4, Item 4.25 <i>Government Auditing Standards</i> )? If yes, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u>      </u>	<u>      </u>
		Are locally generated funds, and other collections, documented with a proper receipt system, and can they be traced to probationers' accounts, bank deposits and statements? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u>      </u>	<u>      </u>
		Is <u>equipment</u> physically inventoried and adequately supported with an inventory form? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	<u>      </u>	<u>      </u>
		Is surplus <u>equipment</u> disposed of in accordance with TDCJ-CJAD guidelines? ( <i>FMM</i> Page 24) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

**Fiscal Year 2014 TDCJ-CJAD Compliance Checklist (Continued)**

<u>Yes</u>	<u>No</u>	<u>N/A</u>	
<u>          </u>	<u>          </u>	<u>          </u>	Was an explanation given in the Schedule of Differences for any changes that were made to Revenues and Expenditures that adjusted the previous amounts reported to TDCJ-CJAD? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>          </u>	<u>          </u>	<u>  X  </u>	
<u>          </u>	<u>          </u>	<u>          </u>	Are expenditures that benefit both juveniles and adults prorated on an equitable basis? Is determination of the method of prorating such expenditures supported by adequate documentation, including an annual time study? ( <i>FMM</i> Page 26) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>          </u>	<u>          </u>	<u>  X  </u>	
<u>  X  </u>	<u>          </u>	<u>          </u>	If the CSCD determines that an increase or decrease in revenue or expenditures is required, were budget adjustments submitted to TDCJ-CJAD, by <b>September 30, 2014</b> , and in accordance with the <i>Financial Management Manual for TDCJ-CJAD Funding?</i> ( <i>FMM</i> Pages 8-10) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>  X  </u>	<u>          </u>	<u>          </u>	Are idle funds, if any, invested? ( <i>FMM</i> Page 7) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>  X  </u>	<u>          </u>	<u>          </u>	Are all non-TDCJ-CJAD funded program fees expended in accordance with applicable limitations; i.e., civil fees, Federal grants, bond fees, etc.? If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>  X  </u>	<u>          </u>	<u>          </u>	Are Victim Restitution Funds accounted for in accordance with Texas Government Code, Section 76.013, and are unclaimed funds tracked for the required five-year period prior to sending to the State Controller? ( <i>FMM</i> Page 28) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>  X  </u>	<u>          </u>	<u>          </u>	Have TDCJ-CJAD policies regarding contracts with vendors been followed, which includes maintaining a Contract Monitoring Plan (policy) to monitor vendor payments and compliance with contracts? ( <i>CMM</i> and Pages 10-11 of these Guidelines) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>  X  </u>	<u>          </u>	<u>          </u>	Does the CSCD have a policy regarding eligibility for employee salary merit increases, if merit or one-time increases are given? ( <i>FMM</i> Page 46) If such increases are given without a written policy, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>  X  </u>	<u>          </u>	<u>          </u>	If the CSCD allows offenders to pay a fee or donate goods to a local food bank in lieu of performing community service restitution (CSR) work hours, does the CSCD have a written <b>CSR Policy</b> stating this fact? (TDCJ-CJAD Policy Statement No. CJAD-PS-08) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

**Fiscal Year 2014 TDCJ-CJAD Compliance Checklist (Continued)**

Yes	No	N/A	
X			Are petty cash funds (not change funds) authorized by the county auditor or fiscal officer? ( <i>FMM</i> , Pages 7-8, 20 and 34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
			Are petty cash funds used only for specific purposes for allowable items as listed in the <i>Financial Management Manual for TDCJ-CJAD Funding</i> and expended only for emergency situations authorized by a written policy and approved by the CSCD director? ( <i>FMM</i> , page 7-8, 20 and 34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			Are Personal Bond, Surety Bond, Bail and Certain Other Supervision expenses relating to CSCD employees supervising these cases paid from the administrative fees (and not from state-funded budgets) set in Article 76.015 (c) of the Texas Government Code, as amended; i.e., salaries, fringe benefits, travel, supplies, equipment, etc., paid from these fees? If a CSCD employee (or more than one employee where cumulative time is not over 10% of one full-time equivalent position) spends no more than 10% of his/her time on the Bond/Other Supervision Program activities, separation of expenses is considered immaterial and is not required. However, all revenue generated from these fees must be accounted for separately in a local budget. Is this being properly captured? ( <i>FMM</i> Pages 20-21 and TDCJ-CJAD Policy Statement No. CJAD-PS-09) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
		X	With prior TDCJ-CJAD approval, CSCDs may use Basic Supervision, CC, DP, or TAIP funds as required cash matching for grants from other governmental agencies, non-profit organizations, or private foundations, etc., for the purpose of expanding an existing program. Was cash matching properly authorized, budgeted, and expended? ( <i>FMM</i> Pages 21-22) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
X			The Texas Code of Criminal Procedure, Article 42.12, Section 19 (e) requires as a condition of probation that certain sex offenders pay \$5.00 per month during the period of supervision. These fees are in addition to court costs or any other fee imposed on the offender as court ordered. Are these fees collected and accounted for by the CSCD and remitted to the State Comptroller? ( <i>FMM</i> Page 27) If fees are collected, include them in the Note to the Financial Statements for funds not required to be budgeted. If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

**Fiscal Year 2014 TDCJ-CJAD Compliance Checklist (Continued)**

<u>Yes</u>	<u>No</u>	<u>N/A</u>	
_____	_____	<u>X</u>	Article 42.12, Section 11(a) (18), Code of Criminal Procedure authorizes the court to order a defendant, as a condition of community supervision, to reimburse the Crime Victim's Compensation Fund for any amounts paid from that fund to a victim of the defendant's offense or, if no reimbursement is required, make one payment to the fund in an amount not to exceed \$50 if the offense is a misdemeanor or not to exceed \$100 if the offense is a felony. If these fees were collected, were they remitted to the State Comptroller in compliance with the timelines outlined by the State Comptroller's Office? ( <i>FMM</i> Pages 28-29) If these fees are collected, include in the Note to the Financial Statements for funds not required to be budgeted. If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	Were pretrial intervention fees properly collected and accounted for as payments by program participants? ( <i>FMM</i> Pages 28-29, Government Code, Section 76.015 (c), Texas Code of Criminal Procedure, Article 102.012) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	Is there proper identification on motor vehicles that are issued exempt license plates? ( <i>FMM</i> Pages 29-30, Transportation Code, Chapter 721) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	Is the transactions' administrative fee, if collected, accounted for on a consistent basis? ( <i>FMM</i> Page 30) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	If there were negative fund balances in programs, were they covered by interfund transfers as described in the <i>Financial Management Manual</i> ? ( <i>FMM</i> Pages 33-34) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.
<u>X</u>	_____	_____	Do action plans exist for all significant findings from previous audits, and are action plans current? (Chapter 4, Item 4.05, <i>Government Auditing Standards</i> ) If not, explain in the Notes to the Financial Statements or in the Schedule of Findings and Questioned Costs.

NAME	AMOUNT	CHECK NO.	TOTAL
ROAD & BRIDGE PCT.#2			
CITY OF NEDERLAND	87.41	405763	
ENTERGY	497.52	405781	
RITTER @ HOME	13.26	405819	
SETZER HARDWARE, INC.	21.10	405823	
LOWE'S HOME CENTERS, INC.	77.46	405868	
BUMPER TO BUMPER	16.49	405886	
PRO CHEM INC	107.90	405952	
			821.14**
ROAD & BRIDGE PCT. # 3			
HILO / O'REILLY AUTO PARTS	28.29	405738	
BEAUMONT TRACTOR COMPANY	43.20	405756	
BEAUMONT TROPHIES	227.00	405757	
FARM & HOME SUPPLY	16.96	405777	
ENTERGY	247.67	405781	
HARBOR FREIGHT TOOLS	89.99	405788	
HERTZ EQUIPMENT RENTAL	138.00	405790	
CASH ADVANCE ACCOUNT	504.82	405796	
MUNRO'S	46.13	405807	
OFFICE DEPOT	9.89	405810	
OIL CITY TRACTORS, INC.	212.50	405811	
PHYSICIAN SALES & SERVICE, INC.	817.84	405815	
PORT ARTHUR NEWS, INC.	129.00	405816	
ROMERO GLASS CO.	219.00	405820	
SANITARY SUPPLY, INC.	14.77	405821	
W. JEFFERSON COUNTY M.W.D.	26.93	405841	
HOWARD'S AUTO SUPPLY	112.99	405852	
LOWE'S HOME CENTERS, INC.	60.70	405868	
TEXAS GAS SERVICE	239.27	405875	
LANSDOWNE-MOODY CO	214.21	405894	
WINDSTREAM	46.50	405895	
BILL WILLIAMS	200.00	405900	
ASCO	66.16	405962	
			3,711.82**
ROAD & BRIDGE PCT.#4			
SPIDLE & SPIDLE	482.95	405743	
AUDILET TRACTOR SALES	46.00	405752	
COTTON CARGO	71.50	405767	
ENTERGY	14.38	405781	
M&D SUPPLY	48.25	405801	
MUNRO'S	72.93	405807	
OFFICE DEPOT	234.26	405810	
SANITARY SUPPLY, INC.	237.28	405821	
SMART'S TRUCK & TRAILER, INC.	141.81	405825	
WASTE MGT. GOLDEN TRIANGLE, INC.	64.17	405838	
WAUKESHA-PEARCE IND., INC.	190.12	405840	
W. JEFFERSON COUNTY M.W.D.	89.54	405841	
UNITED STATES POSTAL SERVICE	11.20	405860	
ON TIME TIRE	122.00	405951	
LESTER SMITH INSURANCE	71.00	405965	
SOUTHEAST TEXAS PARTS AND EQUIPMENT	265.30	405969	
TEXAS CEMETERIES ASSOCIATION	50.00	405981	
			2,212.69**
ENGINEERING FUND			
UNITED STATES POSTAL SERVICE	10.30	405860	
			10.30**
PARKS & RECREATION			
CITY OF PORT ARTHUR - WATER DEPT.	59.08	405761	
M&D SUPPLY	899.97	405801	
AT&T	28.94	405829	
W. JEFFERSON COUNTY M.W.D.	52.26	405841	
LOWE'S HOME CENTERS, INC.	27.28	405868	
			1,067.53**
GENERAL FUND			
TAX OFFICE			
UNITED STATES POSTAL SERVICE	1,232.26	405860	

NAME	AMOUNT	CHECK NO.	TOTAL
UNITED STATES POSTAL SERVICE	18.66	405861	
JEFFERSON COUNTY CREDIT CARDS	1,491.60	405933	2,742.52*
COUNTY HUMAN RESOURCES			
SETHRA	195.00	405827	
OUTSOLVE, LLC	2,800.00	405855	
PRE CHECK, INC.	243.75	405856	
UNITED STATES POSTAL SERVICE	6.90	405860	3,245.65*
AUDITOR'S OFFICE			
FED EX	33.67	405778	
UNITED STATES POSTAL SERVICE	148.91	405860	
JEFFERSON COUNTY CREDIT CARDS	257.00	405933	439.58*
COUNTY CLERK			
XEROX CORPORATION	1,349.77	405844	
UNITED STATES POSTAL SERVICE	285.73	405860	
UNITED STATES POSTAL SERVICE	81.88	405861	
KOFILE INC	42,090.00	405945	
WESTERN MICROGRAPHICS & IMAGING	740.00	405950	44,547.38*
COUNTY JUDGE			
JAN GIROUARD & ASSOCIATES	600.00	405779	
CASH ADVANCE ACCOUNT	300.00	405796	
UNITED STATES POSTAL SERVICE	11.11	405860	
DUNHAM HALLMARK PLLC	500.00	405941	1,411.11*
RISK MANAGEMENT			
UNITED STATES POSTAL SERVICE	.89	405860	
KIM ISAACS	123.63	405880	124.52*
COUNTY TREASURER			
OFFICE DEPOT	230.54	405810	
UNITED STATES POSTAL SERVICE	213.89	405860	444.43*
PRINTING DEPARTMENT			
OLMSTED-KIRK PAPER	656.00	405812	
CIT TECHNOLOGY FINANCING SERVICE	499.00	405914	1,155.00*
PURCHASING DEPARTMENT			
UNITED STATES POSTAL SERVICE	7.56	405860	7.56*
GENERAL SERVICES			
B&L MAIL PRESORT SERVICE	1,730.40	405753	
CASH ADVANCE ACCOUNT	30.00	405796	
OLMSTED-KIRK PAPER	1,494.00	405812	
TEXAS WILDLIFE DAMAGE MGMT FUND	2,700.00	405833	
INTERFACE EAP	1,716.00	405847	
VERIZON WIRELESS	303.92	405858	
MCGRIFF, SEIBELS & WILLIAMS OF TX	4,913.00	405872	
JOHN PAUL'S	118.00	405929	
DYNAMEX INC	203.30	405967	13,208.62*
DATA PROCESSING			
IP SWITCH, INC.	4,414.75	405747	
SOUTHERN COMPUTER WAREHOUSE	102.80	405749	
SHI GOVERNMENT SOLUTIONS, INC.	484.00	405863	5,001.55*
VOTERS REGISTRATION DEPT			
UNITED STATES POSTAL SERVICE	178.00	405860	178.00*
ELECTIONS DEPARTMENT			

NAME	AMOUNT	CHECK NO.	TOTAL
HART INTER CIVIC	548.00	405789	
UNITED STATES POSTAL SERVICE	22.14	405860	
DISTRICT ATTORNEY			570.14*
JONES MCCLURE PUBLISHING, INC.	93.00	405797	
OFFICE DEPOT	134.99	405810	
RELIABLE COURT REPORTING	234.15	405818	
STATE BAR OF TEXAS	6,072.00	405830	
TRIANGLE BLUE PRINT CO., INC.	269.52	405835	
UNITED STATES POSTAL SERVICE	220.56	405860	
UNITED STATES POSTAL SERVICE	3.76	405861	
UNIVERSITY OF TEXAS AT AUSTIN	350.00	405869	
SETAP	70.00	405917	
RDB SERVICES	400.00	405946	
HEALTHPORT	603.14	405966	
TRANSUNION RISK AND ALTERNATIVE	132.50	405979	
DISTRICT CLERK			8,583.62*
CURTIS 1000, INC.	442.90	405768	
UNITED STATES POSTAL SERVICE	162.90	405860	
COASTAL BUSINESS FORMS	681.03	405963	
VALENCIA SIMPSON	36.99	405982	
CRIMINAL DISTRICT COURT			1,323.82*
DAVID GROVE	250.00	405744	
DAVID W BARLOW	4,166.50	405755	
DONALD W. DUESLER & ASSOC.	8,333.00	405771	
EDWARD B. GRIPON, M.D., P.A.	1,785.00	405780	
MARSHA NORMAND	8,333.00	405808	
UNITED STATES POSTAL SERVICE	1.10	405860	
C. HADEN CRIBBS JR., PC	8,333.00	405948	
60TH DISTRICT COURT			31,201.60*
UNITED STATES POSTAL SERVICE	.41	405860	
136TH DISTRICT COURT			.41*
UNITED STATES POSTAL SERVICE	7.71	405860	
252ND DISTRICT COURT			7.71*
DAVID W BARLOW	4,166.50	405755	
EDWARD B. GRIPON, M.D., P.A.	595.00	405780	
TERRENCE HOLMES	800.00	405791	
OFFICE DEPOT	81.62	405810	
TEXAS COURT REPORTERS ASSOCIATION	325.00	405834	
MIKE VAN ZANDT	8,333.00	405837	
BRACK JONES JR.	8,333.33	405848	
RONALD E. LANIER	800.00	405849	
CHARLES ROJAS	1,700.00	405854	
UNITED STATES POSTAL SERVICE	144.42	405860	
LANGSTON ADAMS	800.00	405871	
ANTOINETTE BRADLEY	800.00	405879	
SUMMER TANNER	1,600.50	405897	
SOUTHEAST TEXAS PSYCHIATRY PA	595.00	405943	
MATUSKA LAW FIRM	259.40	405970	
279TH DISTRICT COURT			29,333.77*
THOMAS J. BURBANK, P.C.	1,050.00	405759	
ANITA F. PROVO	75.00	405817	
CHARLES ROJAS	75.00	405854	
UNITED STATES POSTAL SERVICE	.41	405860	
GLEN M. CROCKER	1,050.00	405864	
KIMBERLY PHELAN, P.C.	150.00	405892	
TONYA CONNELL TOUPS	75.00	405910	
JONATHAN L. STOVALL	150.00	405938	
STEFANIE L. ADAMS, ATTORNEY AT LAW	225.00	405939	
C. HADEN CRIBBS JR., PC	1,050.00	405947	

NAME	AMOUNT	CHECK NO.	TOTAL
MATUSKA LAW FIRM	150.00	405970	4,050.41*
317TH DISTRICT COURT			
GAYLYN COOPER	325.00	405741	15,109.27*
PHILLIP DOWDEN	510.00	405748	
SUSAN OLIVER	325.00	405750	
THOMAS J. BURBANK, P.C.	1,345.00	405759	
LAIRO DOWDEN, JR.	835.00	405769	
JIMMY D. HAMM	225.00	405786	
TERRENCE HOLMES	150.00	405791	
OFFICE DEPOT	15.94	405810	
ANITA F. PROVO	400.00	405817	
KEVIN PAULA SEKALY PC	500.00	405822	
KEVIN S. LAINE	650.00	405851	
CHARLES ROJAS	625.00	405854	
GLEN M. CROCKER	500.00	405864	
JOEL WEBB VAZQUEZ	585.00	405884	
JUDY PAASCH	2,278.33	405888	
COMMUNICATION AXESS ABILITY GROUP	180.00	405891	
RONALD PLESSALA	325.00	405916	
THE PARKER LAW FIRM	150.00	405928	
JONATHAN L. STOVALL	575.00	405938	
STEFANIE L. ADAMS, ATTORNEY AT LAW	300.00	405939	
LINDSAY LAW FIRM, PLLC	500.00	405940	
MATUSKA LAW FIRM	1,310.00	405970	
TARA SHELANDER	1,000.00	405972	
DANE DENNISON	1,500.00	405973	
JUSTICE COURT-PCT 1 PL 1			
UNITED STATES POSTAL SERVICE	29.67	405860	29.67*
JUSTICE COURT-PCT 6			
UNITED STATES POSTAL SERVICE	37.35	405860	37.35*
JUSTICE COURT-PCT 7			
CURTIS 1000, INC.	435.84	405768	435.84*
JUSTICE OF PEACE PCT. 8			
UNITED STATES POSTAL SERVICE	200.30	405861	200.30*
COUNTY COURT AT LAW NO.1			
UNITED STATES POSTAL SERVICE	.81	405860	.81*
COUNTY COURT AT LAW NO. 2			
TRAVIS EVANS	600.00	405774	2,535.88*
A. MARK FAGGARD	250.00	405775	
JOHN E MACEY	300.00	405802	
UNITED STATES POSTAL SERVICE	35.88	405860	
ANTOINETTE BRADLEY	550.00	405879	
JOEL WEBB VAZQUEZ	250.00	405884	
NORMAN DESMARAIS JR.	250.00	405927	
TERRENCE ALLISON	300.00	405958	
COUNTY COURT AT LAW NO. 3			
MANNINGS SCHOOL SUPPLY	79.80	405804	
CHARLES ROJAS	250.00	405854	
UNITED STATES POSTAL SERVICE	25.58	405860	355.38*
COURT MASTER			
UNITED STATES POSTAL SERVICE	1.70	405860	1.70*
MEDIATION CENTER			
SOUTHEAST TEXAS WATER	52.70	405828	

NAME	AMOUNT	CHECK NO.	TOTAL
UNITED STATES POSTAL SERVICE	2.84	405860	55.54*
SHERIFF'S DEPARTMENT			
FED EX	169.25	405778	3,424.62*
ENTERGY	945.12	405781	
JEFFERSON CTY. SHERIFF'S DEPARTMENT	406.00	405794	
OFFICE DEPOT	282.25	405810	
AT&T	31.11	405829	
WASTE MGT. GOLDEN TRIANGLE, INC.	74.65	405838	
UNITED STATES POSTAL SERVICE	1,276.28	405860	
INTERSTATE ALL BATTERY CENTER - BMT	239.96	405922	
CRIME LABORATORY			
FED EX	252.98	405778	
OFFICE DEPOT	99.14	405810	
SOUTHEAST TEXAS WATER	131.85	405828	
LIPOMED	113.00	405932	
STERALOIDS INC	47.00	405936	
ALDINGER COMPANY	548.71	405961	
JAIL - NO. 2			
ENTERGY	33,898.93	405781	
PETTY CASH - SHERIFF'S OFFICE	48.00	405813	
WORLD FUEL SERVICES	224.00	405926	
KROPP HOLDINGS INC	252.39	405964	
JUVENILE PROBATION DEPT.			34,423.32*
ELAINE MADOLE	95.45	405803	149.63*
UNITED STATES POSTAL SERVICE	19.68	405860	
CLINTON BUSHNELL	34.50	405919	
JUVENILE DETENTION HOME			
EPS	1,802.44	405772	6,745.64*
ENTERGY	4,943.20	405781	
CONSTABLE PCT 1			
UNITED STATES POSTAL SERVICE	67.56	405860	417.93*
CODE BLUE	178.00	405883	
SILSBEE FORD INC	172.37	405968	
CONSTABLE-PCT 4			
TRANSUNION RISK AND ALTERNATIVE	70.00	405979	70.00*
CONSTABLE-PCT 6			
UNITED STATES POSTAL SERVICE	15.43	405860	15.43*
CONSTABLE PCT. 8			
TASER INTERNATIONAL	96.86	405887	96.86*
COUNTY MORGUE			
BJ TRANSPORT SERVICE, INC.	8,833.33	405754	57,961.08*
ISI COMMERCIAL REFRIGERATION	1,277.75	405792	
FMMS HOLDINGS OF TEXAS LLC	47,850.00	405949	
AGRICULTURE EXTENSION SVC			
FED EX	19.03	405778	584.79*
OFFICE DEPOT	496.76	405810	
M J EBELING	69.00	405957	
HEALTH AND WELFARE NO. 1			
CLAYBAR FUNERAL HOME, INC.	2,997.00	405764	

NAME	AMOUNT	CHECK NO.	TOTAL
COMMUNITY FUNERAL CHAPEL, INC.	1,800.00	405766	
ENTERGY	70.00	405784	
UNITED STATES POSTAL SERVICE	72.97	405860	
TINA CHAMPAGNE	45.43	405915	
SAM'S CLUB DIRECT	60.94	405955	
HEALTH AND WELFARE NO. 2			5,046.34*
KINGS PHARMACY	49.69	405746	
O.W. COLLINS APARTMENTS	352.89	405765	
ENTERGY	70.00	405785	
HANNAH FUNERAL HOME, INC.	1,500.00	405787	
UNITED STATES POSTAL SERVICE	242.55	405861	
NURSE PRACTITIONER			2,215.13*
EXCEL MEDICAL WASTE LLC	142.80	405983	
CHILD WELFARE UNIT			142.80*
DISA, INC.	612.00	405770	
SEARS COMMERCIAL CREDIT	100.00	405867	
ENVIRONMENTAL CONTROL			712.00*
SHI GOVERNMENT SOLUTIONS, INC.	1,641.00	405863	
INDIGENT MEDICAL SERVICES			1,641.00*
SAM'S CLUB DIRECT	73.44	405955	
MAINTENANCE-BEAUMONT			73.44*
BINSWANGER GLASS CO.	195.00	405758	
ECOLAB	209.95	405773	
ENTERGY	5,494.33	405781	
M&D SUPPLY	170.57	405801	
MOORE SUPPLY, INC.	75.00	405806	
RITTER @ HOME	67.44	405819	
SANITARY SUPPLY, INC.	103.30	405821	
ACE IMAGEWEAR	148.69	405824	
AT&T	643.30	405829	
WASTE MGT. GOLDEN TRIANGLE, INC.	1,334.00	405839	
CENTERPOINT ENERGY RESOURCES CORP	2,776.12	405889	
GHX INDUSTRIAL LLC	48.00	405912	
ZENO IMAGING	1,278.49	405931	
MAINTENANCE-PORT ARTHUR			12,544.19*
SILSBEE FORD INC	20,583.05	405968	
MAINTENANCE-MID COUNTY			20,583.05*
CITY OF NEDERLAND	25.54	405762	
ENTERGY	2,138.54	405781	
RITTER @ HOME	6.98	405819	
SANITARY SUPPLY, INC.	65.10	405821	
ACE IMAGEWEAR	28.51	405824	
W. JEFFERSON COUNTY M.W.D.	50.21	405841	
SERVICE CENTER			2,314.88*
ACTION AUTO GLASS	805.95	405742	
J.K. CHEVROLET CO.	208.05	405793	
KINSEL FORD, INC.	179.27	405799	
M&D SUPPLY	99.96	405801	
PHILPOTT MOTORS, INC.	36.00	405814	
TRI-CON, INC.	7,920.55	405836	
JEFFERSON CTY. TAX OFFICE	7.50	405857	
BUMPER TO BUMPER	248.92	405886	
AMERICAN TIRE DISTRIBUTORS	482.12	405918	
UNIFIRST HOLDINGS INC	22.23	405924	
JEFFERSON COUNTY CREDIT CARDS	34.98	405933	

NAME	AMOUNT	CHECK NO.	TOTAL
SILSBEE FORD INC	279.38	405968	
WASTEWATER TRANSPORT SERVICES LLC	388.00	405971	
VETERANS SERVICE			10,712.91*
UNITED STATES POSTAL SERVICE	25.92	405860	
UNITED STATES POSTAL SERVICE	13.72	405861	
MOSQUITO CONTROL FUND			39.64*
			327,446.50**
ENTERGY	517.13	405781	
M&D SUPPLY	127.79	405801	
MUNRO'S	101.70	405807	
OFFICE DEPOT	90.09	405810	
FASTENAL	78.29	405853	
J.C. FAMILY TREATMENT CT.			915.00**
BEAUMONT OCCUPATIONAL SERVICE, INC.	181.80	405866	
LAW LIBRARY FUND			181.80**
JONES MCCLURE PUBLISHING, INC.	116.00	405797	
JUVENILE TJPC-A-2014-123			116.00**
LYNN BIERHALTER	43.13	405893	
KESHA NIXON	226.55	405896	
TANISHA GRIFFIN	197.23	405978	
COMMUNITY SUPERVISION FND			466.91**
CIMA COMPANIES, INC.	686.00	405760	
OFFICE DEPOT	327.03	405810	
UNITED STATES POSTAL SERVICE	116.48	405860	
UNITED STATES POSTAL SERVICE	264.60	405861	
ABSHIRE INTERPRETING SERVICES	110.00	405911	
JCCSC	725.00	405937	
SAM'S CLUB DIRECT	9.82	405955	
KRISTIN RICHARD	57.50	405960	
EXCEL MEDICAL WASTE LLC	531.21	405983	
JEFF. CO. WOMEN'S CENTER			2,827.64**
JEFFERSON CTY. WOMEN'S CENTER	20.00	405795	
LUBE SHOP	41.24	405800	
KIM MCKINNEY, LPC, LMFT	75.00	405805	
SYSCO FOOD SERVICES, INC.	1,083.48	405831	
PETTY CASH - RESTITUTION I	79.93	405846	
BEN E KEITH FOODS	719.31	405881	
ROCHESTER ARMORED CAR CO INC	121.64	405935	
SAM'S CLUB DIRECT	248.32	405955	
PRO-SEAL REFINISHING	495.00	405975	
COMMUNITY CORRECTIONS PRG			2,883.92**
SAM'S CLUB DIRECT	248.60	405955	
BUDGETLOCKERS.COM	2,002.05	405980	
DRUG DIVERSION PROGRAM			2,250.65**
THE CHANGE COMPANIES	919.13	405870	
COUNTY CLERK - RECORD MGT			919.13**
SOUTHERN COMPUTER WAREHOUSE	1,038.30	405749	
DRUG INTERVENTION COURT			1,038.30**
SANITARY SUPPLY, INC.	165.00	405821	
REDWOOD TOXICOLOGY LABORATORY	287.24	405899	
COUNTY RECORDS MANAGEMENT			452.24**

NAME	AMOUNT	CHECK NO.	TOTAL
OFFICE DEPOT	212.58	405810	
UNITED STATES POSTAL SERVICE	.81	405860	
DEPUTY SHERIFF EDUCATION			213.39**
AIRBORNE LAW ENFORCEMENT ASSN.	600.00	405740	
CONST. PCT. 2 EDUCATION			600.00**
CASH ADVANCE ACCOUNT	365.49	405796	
TAC - TEXAS ASSN. OF COUNTIES	175.00	405832	
HOTEL OCCUPANCY TAX FUND			540.49**
A&A EQUIPMENT	119.49	405737	
GUARDIAN FORCE	5,575.00	405739	
THERMACON SERVICE	246.70	405745	
COTTON CARGO	4,315.00	405767	
M&D SUPPLY	5.01	405801	
MUNRO'S	79.00	405807	
OFFICE DEPOT	151.88	405810	
SOUTH TEXAS COUNTY JUDGE & AT&T	4,500.00	405826	
WASTE MGT. GOLDEN TRIANGLE, INC.	172.08	405829	
WHOLESALE ELECTRIC SUPPLY CO.	81.18	405838	
ZEE MEDICAL SERVICE	124.50	405843	
PRESS CLUB OF SOUTHEAST TEXAS	230.26	405845	
ART MUSEUM OF SOUTHEAST TEXAS	30.00	405850	
SPORTS SOCIETY FOR AMERICAN HEALTH	5,610.50	405865	
SOUTHEAST TEXAS ARTS COUNCIL	3,500.00	405873	
CLASSIC FORMS AND PRODUCTS	5,000.00	405874	
MARDI GRAS OF SOUTHEAST TEXAS	803.74	405876	
FIRE MUSEUM OF TEXAS	13,180.00	405877	
SPINDLETOP-GLADYS CITY BOOMTOWN	1,450.00	405878	
STARS OVER TEXAS SOFTBALL	2,000.00	405882	
STARS OVER TEXAS SOFTBALL	500.00	405901	
STARS OVER TEXAS SOFTBALL	500.00	405902	
STARS OVER TEXAS SOFTBALL	500.00	405903	
STARS OVER TEXAS SOFTBALL	500.00	405904	
STARS OVER TEXAS SOFTBALL	500.00	405905	
STARS OVER TEXAS SOFTBALL	500.00	405906	
STARS OVER TEXAS SOFTBALL	500.00	405907	
JESSIE DAVIS	78.20	405913	
GATOR COUNTRY LLC	1,220.00	405920	
THE STREETZ DANCE CONVENTION&COMPET	1,500.00	405921	
BILL PICKETT TRAIL RIDERS	4,500.00	405923	
TEXAS STYLE COOL AUTUMN NITES	2,880.00	405930	
PORT ARTHUR CONVENTION & TOURIST	6,536.30	405944	
GT BASEBALL	500.00	405953	
GT BASEBALL	500.00	405954	
ROTARY CLUB OF BEAUMONT	2,300.00	405956	
ZIA BERTRAND	120.18	405976	
CLIFTON STEAMBOAT MUSEUM INC	2,190.00	405977	
SOUTHEAST TEXAS TENNIS ASSOCIATION	500.00	405984	
KEITH LAKE FISH PASS			73,499.02**
SHIRLEY & SONS CONSTRUCTION CO, INC	361,877.15	405862	
AIRPORT FUND			361,877.15**
CITY OF NEDERLAND	19.05	405762	
FAILS GARAGE	14.00	405776	
ENTERGY	10,998.84	405783	
KAY ELECTRONICS, INC.	194.04	405798	
WASTE MGT. GOLDEN TRIANGLE, INC.	493.48	405838	
LOWE'S HOME CENTERS, INC.	56.70	405868	
MOWERS TRACTORS INC	8.48	405942	
ADVANCE AUTO PARTS	13.49	405959	
EASTERN AVIATION FUELS INC	46,440.49	405974	
AIRPORT IMPROVE. GRANTS			58,238.57**
APAC, INC. - TROTTI & THOMSOM	233,472.26	405751	

NAME	AMOUNT	CHECK NO.	TOTAL
TOLUNAY-WONG ENGINEERS INC	1,925.00	405934	235,397.26**
SE TX EMP. BENEFIT POOL			
CHLIC-CHICAGO	62,743.58	405925	62,743.58**
SETEC FUND			
ALLIANCE MECHANICAL SERVICES	2,000.00	405885	3,127.45**
KNIFE RIVER	1,127.45	405908	
WORKER'S COMPENSATION FD			
MCGRIFF, SEIBELS & WILLIAMS OF TX	202.00	405872	202.00**
SHERIFF'S FORFEITURE FUND			
AIRBORNE LAW ENFORCEMENT ASSN.	150.00	405740	150.00**
PAYROLL FUND			
JEFFERSON CTY. - FLEXIBLE SPENDING	12,091.00	405708	
CLEAT	306.00	405709	
JEFFERSON CTY. TREASURER	18,796.27	405710	
RON STADTMUELLER - CHAPTER 13	1,917.50	405711	
INTERNAL REVENUE SERVICE	1,300.00	405712	
JEFFERSON CTY. ASSN. OF D.S. & C.O.	5,080.00	405713	
JEFFERSON CTY. COMMUNITY SUP.	10,717.93	405714	
JEFFERSON CTY. TREASURER - HEALTH	423,319.09	405715	
JEFFERSON CTY. TREASURER - GENERAL	20.00	405716	
JEFFERSON CTY. TREASURER - PAYROLL	1,613,353.07	405717	
JEFFERSON CTY. TREASURER - PAYROLL	636,237.98	405718	
JEFFERSON CTY. TREASURER	110.61	405719	
MONY/MLOA	231.74	405720	
POLICE & FIRE FIGHTERS' ASSOCIATION	3,155.56	405721	
UNITED WAY OF BEAUMONT& N JEFFERSON	54.77	405722	
JEFFERSON CTY. TREASURER - TCDRS	611,474.04	405723	
OPPENHEIMER FUNDS DISTRIBUTOR, INC	1,806.65	405724	
JEFFERSON COUNTY TREASURER	2,619.89	405725	
JEFFERSON COUNTY - TREASURER -	6,074.44	405726	
NECHES FEDERAL CREDIT UNION	62,194.57	405727	
JEFFERSON COUNTY - NATIONWIDE	51,704.35	405728	
TENNESSEE CHILD SUPPORT	115.38	405729	
SBA - U S DEPARTMENT OF TREASURY	168.49	405730	
CALIFORNIA STATE DISBURSEMENT UNIT	117.23	405731	
ECMC	233.47	405732	
WILLIAM E HEITKAMP	720.72	405733	
JOHN TALTON	567.69	405734	
IL DEPT OF HEALTHCARD AND FAMILY SER	49.85	405735	
COLLEGE ASIST	144.34	405736	3,463,682.63**
GUARDIANSHIP FEE			
CHRISTOPHER CADENA	200.00	405890	200.00**
ORCA - IKE			
CASH ADVANCE ACCOUNT	2,000.00	405796	2,000.00**
MARINE DIVISION			
NEDERLAND HARDWARE SUPPLY	17.88	405842	
DAVID KELLEY	208.00	405898	
THE DINGO GROUP-PETE JORGENSON MARI	4,219.60	405909	4,445.48**
			4,613,834.59***

**AGENDA ITEM****April 13, 2015**

Receive and file executed Affiliation Agreement between Lamar University and Jefferson County Health Department for training Pharmacy Technicians.

AFFILIATION AGREEMENT

AN AGREEMENT FOR THE USE OF CLINICAL FACILITIES  
FOR THE EDUCATION OF PHARMACY TECHNICIAN  
STUDENTS

Between

LAMAR INSTITUTE OF TECHNOLOGY

and

JEFFERSON COUNTY PUBLIC HEALTH DEPARTMENT

## CONTENT

- I. AGREEMENT
  - II. LAMAR INSTITUTE of TECHNOLOGY
  - III. CLINICAL AFFILIATE RESPONSIBILITY
  - IV. TERMS OF AGREEMENT
-

**AFFILIATION AGREEMENT**  
between  
**LAMAR INSTITUTE OF TECHNOLOGY**  
and  
**JEFFERSON COUNTY PUBLIC HEALTH DEPARTMENT**

This AGREEMENT ("Agreement") is made and entered into by and between Lamar Institute of Technology, Beaumont, Texas by for and on behalf of the Department of Allied Health and Sciences ("College,") and Jefferson County Public Health Department ("Clinical Affiliate"), a healthcare provider, with an office located at 1295 Pearl Street, Beaumont, TX, 77701. It is acknowledged and agreed that this agreement will become effective as of the date of the last signature of a party hereto.

NOW, THEREFORE, in consideration for mutual covenants and conditions contained in this Agreement, to facilitate training of Pharmacy Technician students, the parties agree as follows:

**A. IT IS MUTUALLY AGREED BY THE COLLEGE AND CLINICAL AFFILIATE THAT:**

1. The educational program and curricula of the College is and shall be the responsibility of, and shall be carried out under the direction of personnel of the College.
2. Whereas the Clinical Affiliate recognizes the need for the educational development of students and as matter of courtesy will cooperate with the College and student in such training.
3. It is mutually agreed that the provision and supervision of patient/client care or services is the responsibility of, and shall be carried out under the direction of personnel of the Clinical Affiliate. The Clinical Affiliate agrees to provide students admission to the program and to provide equipment, supplies and other resources which are available.
4. It is mutually agreed that clinical experiences for students enrolled in the pharmacy technician program of the College will be provided at the Clinical Affiliate and the College will designate, in writing, a contact person to regularly communicate with the Clinical Affiliate regarding routine operational matters described herein.
5. It is mutually agreed that College faculty will select and assign students for learning experiences and will further provide for teaching, evaluation, overall supervision, and record keeping of students. The College shall cooperate with the Clinical Affiliate to establish rotations for students. Faculty members, students and the College will adhere to all policies of the Clinical Affiliate and will assume responsibility for student's adherence to those policies.
6. It is mutually agreed that the College does not, and will not, discriminate against any student, employee, or applicant for registration or employment because of disability, race, religion, sex, color, creed, marital status, age, or national origin.
7. It is mutually agreed that the period of assignment, and the number and distribution of students among divisions of the Clinical Affiliate will be determined by representatives of the College and the Clinical Affiliate. The College shall be ultimately responsible for program admissions, administration, matriculation requirements, curriculum planning and accreditation requirements and student assignments. The College will be responsible for all final assessments of each student's clinical and academic performance and the assignment of final grades.
8. The Clinical Affiliate reserves the right to dismiss any student from its premises and otherwise terminate this agreement at any time and for any or not reason without notice and without recourse by the student, Faculty or College.

9. It is mutually agreed that representatives of the College and Clinical Affiliate shall meet as scheduled to discuss issues of mutual concern, and to make such suggestions and changes as are needed. Both parties will share information pertinent to the Affiliation Agreement.
10. It is mutually agreed that the College will comply with all regulatory and accreditation agency standards.
11. In the event a student or College member is exposed to infectious disease, environmental hazard, or sustains any injury or illness in the course of any rotation, the Clinical Affiliate will, with the consent of the student, provide first aid and emergency medical treatment at the site, if such injuries can be appropriately treated on site. If the injury or illness cannot be appropriately treated on site, then the Clinical Affiliate will make arrangements for such individuals to receive appropriate treatment at another facility. The Clinical Affiliate will inform the College of any such injuries and treatment and the student hereby waives all privacy rights as to such circumstances. It is agreed and understood that the student will be solely responsible for paying for any health care and expenses incurred for necessary treatment of the student at another facility during any rotation. The College will provide the Clinical Affiliate evidence of appropriate liability coverage and Personal Health Insurance for each student during each rotation.
12. The parties agree that the sole purpose of this agreement is to facilitate learning for the students and that the Clinical Affiliate is volunteering to participate in this program and that the students will occupy the status of "licensee" as that term is interpreted by Texas law. The students participating in the program shall not be agents, servants or employees of the Clinical Affiliate at any time nor otherwise have any right to or expectation of payment, compensation, remuneration or other material benefit from the Clinical Affiliate.

With regard to any of these general areas of agreement, The College is responsible for, and agrees to:

1. Protect the health and safety of all parties by:
  - a. Requiring student liability insurance coverage at no cost to the Clinical Affiliate;
  - b. Requiring an annual health and physical examination at no cost to the Clinical Affiliate;
  - c. Requiring compliance with the Center for Disease Control, Texas Department of Health, and Clinical Affiliate rules as regarding health, immunizations, safety, dress, and conduct (including for-cause drug screens at no expense to the Clinical Affiliate);
  - d. Providing, or otherwise arranging for, faculty and student orientation to the Clinical Affiliate, its major policies, rules and regulations.
  - e. Adequately indoctrinate students to inform them that the Clinical Affiliate shall have sole authority and control over and be responsible for its facilities, personnel and patient care and treatment and other clinical activities at the site, including without limitation any all student clinical activities at the site.
2. Make arrangements with the Client Services Administrator, and specified designates, for clinical learning experiences needed for students prior to each semester. The College representative will provide parties with:
  - a. Names of students;
  - b. Name(s) of faculty;
  - c. Dates, days, times of clinical practice periods will be agreed upon.

3. Assist with or contribute to Clinical Affiliate educational activities when requested.
4. Remove students for academic and /or behavioral misconduct according to the College's Student Code of Conduct per the Clinical Affiliation and the College's Policies.
5. Provide for, arrange and/to encourage Clinical Affiliate personnel participation in selected evaluation programs.
6. The individual student is responsible for equipment damaged or broken due to the student's negligence.
7. College shall require all students, faculty, employees, agents, and representatives of College participating in the Program (collectively "Program Participants") to sign and comply with a Statement of Confidentiality for Health Insurance Portability and Accountability Act (HIPAA) purposes and fully comply with all confidentiality and privacy laws, rules and regulations.
8. Notwithstanding any other provision herein, the governmental immunity, qualified immunity, official immunity and all other immunities and defenses of Clinical Affiliate and its employees and officials shall be unimpaired and in full force and effect at all times. Nothing in this agreement shall constitute a waiver of Clinical Affiliate's or Jefferson County's immunities to suit or liability. The Clinical Affiliate, Jefferson County, its employees, agents and officials shall, at all times, have the benefit of all defenses, immunities, rights and limitations of liability and damages recognized in law including, without limitation, the CPRC Chapter 101, Texas Tort Claims Act.
9. It is further understood and agreed that the students, faculty and College shall be solely liable for any and all damages, injuries, claims, suits and grievances of any student, faculty member or the College and anyone claiming on their behalf arising from the performance or implementation of this agreement. In no event shall the Clinical Affiliate or Jefferson County or any of its employees, agents or officials ever have any liability hereunder the fullest extent allow under law for such claims.

The Clinical Affiliate is responsible for, and agrees to:

1. Permit the use of clinical facilities by students enrolled in the Department of Allied Health and Sciences, Pharmacy Technician Program for the purpose of clinical education.
  2. Provide, to the extent reasonable, conference rooms for student education, and locker rooms or other secure space for faculty and students to store coats, books, etc., while on duty.
  3. Allow students and faculty reasonable and supervised access to, and use of, facilities maintained by the Clinical Affiliate following their specific policies, fees or charges, such as Library and Cafeteria.
4. Charge no fees for clinical laboratory practice.
  5. Legal responsibility for the performance of students during the program shall be and remain solely with student, Faculty and College and never with the Clinical Affiliate or Jefferson County. It is understood and agreed that the Clinical Affiliate will be under no obligation to compensate any student for any services rendered by the student during this training.

**DISPUTE RESOLUTION**

Should any dispute arise between the parties, the parties agree to use all reasonable efforts to resolve same amicably and, if necessary, agree to submit to mediation. All disputes in which litigation is required will be litigated in a court of competent jurisdiction in Jefferson County, Texas according to Texas Law.

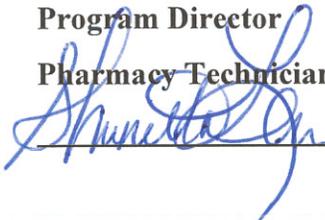
**TERMS OF AGREEMENT:**

Unless terminated earlier, this agreement shall be effective for the period beginning the Effective Date for the term of one (1) year commencing upon the Effective Date of August, 2015 through July, 2016. This agreement may be renewed for another term if both parties agree in writing.

**Lamar Institute of Technology**  
**Department Chair, Allied Health and Sciences**

\_\_\_\_\_ Date \_\_\_\_\_

**Program Director**  
**Pharmacy Technician**

 Date 3-29-15

**Clinical Affiliate, Chief Administrator**

 Date 4/7/2015

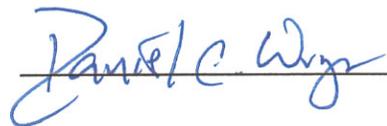
**Department Chair, Allied Health and Sciences**

 Date 3/27/15

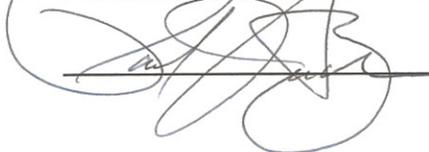
**Judge Jeff R. Branick**  
**Jefferson County Judge**

 Date: 03-23-2015

**Vice President of Academic Affairs**

 Date 3/27/15

**Paul J. Szuch, Ed.D.**  
**President, Lamar Institute of Technology**

 Date 3-26-15

**AGENDA ITEM****April 13, 2015**

Receive and file corrected Exhibits A and C for the Inter-local Agreement between Jefferson County, Texas and the City of Port Arthur, Texas which created the Texas Tax Increment Reinvestment Zone No 1. which was approved, received and filed on March 9, 2015.

## EXHIBIT A

### **Boundary Description**

The TIRZ is being proposed to facilitate the revitalization of approximately 372 acres strategically located within an area generally bounded by Houston Avenue on the west, Rev. Ransom Howard/ 7th Street on the north, Charleston Avenue on the east and the Port Arthur Ship Channel on the south, all as depicted in the photo map below.

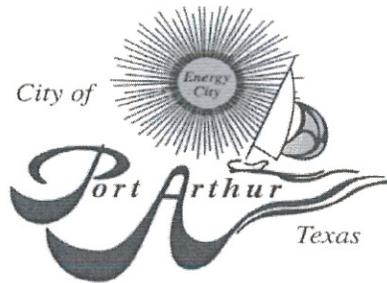
COMMISSIONERS COURT

March 9, 2015

Receive and file fully executed Inter-local Agreement between Jefferson County, Texas and the City of Port Arthur, Texas creating Texas Tax Increment Reinvestment Zone No. 1.

DELORIS "BOBBIE" PRINCE, MAYOR  
DERRICK FREEMAN, MAYOR PRO TEM

COUNCIL MEMBERS:  
RAYMOND SCOTT, JR.  
TIFFANY HAMILTON  
MORRIS ALBRIGHT III  
STEPHEN A. MOSELY  
WILLIE "BAE" LEWIS, JR.  
ROBERT E. WILLIAMSON  
KAPRINA RICHARDSON FRANK



VAL TIZENO  
CITY ATTORNEY

February 16, 2015

Mr. Fred L. Jackson  
Attorney to County Judge  
Jefferson County, Texas  
P.O. Box 4025  
Beaumont, TX 77704

Dear Mr. Jackson:

Please find attached a copy of Resolution No. 15-027, which the City Council approved on January 20, 2015. On February 6, 2015, we finally received the correct Exhibits to be attached to the Interlocal Agreement.

I have also attached two copies of the Interlocal Agreement relating to the Downtown Tax Increment Reinvestment Zone No. 1. Please have Judge Branick execute and return one (1) original back to our office, and retain the other for your records.

Thanks for your usual prompt attention.

Sincerely,

Gwen Thibodeaux  
Legal Assistant

Enclosures

cc: City Secretary's Office

P.O BOX 1089 · PORT ARTHUR, TEXAS 77641-1089 · 409/983-8125 · FAX 409/983-8124

s.jackson\_ltr

P. R. NO. 18429  
01/07/2015 gt

RESOLUTION NO. 15-027

A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO AN INTERLOCAL AGREEMENT BETWEEN THE CITY OF PORT ARTHUR, TEXAS, AND JEFFERSON COUNTY, TEXAS, RELATING TO THE CITY OF PORT ARTHUR'S DOWNTOWN TAX INCREMENT REINVESTMENT ZONE NO. 1

WHEREAS, per Resolution No. 12-264, the City Council authorized the City of Port Arthur Section 4A Economic Development Corporation to hire the Parker Law Firm to begin the tax increment reinvestment zone process pursuant to Chapter 311 of the Tax Code; and

WHEREAS, per Ordinance No. 12-75, the City Council, acting under the provisions of Chapter 311, Texas Tax Code, including Section 311.005(a), designated as a reinvestment zone, and created and designated a reinvestment zone over the area described in Exhibit "A" to promote the redevelopment of the area and named for identification as "Reinvestment Zone No. 1, which also may be referred to as the Downtown Tax Increment Reinvestment Zone; and

WHEREAS, per Resolution No. 12-615, the City Council appointed Floyd T. Johnson to the Downtown Reinvestment Board, which expired on December 18, 2014; and

WHEREAS, per Ordinance No. 13-10, the City Council adopted the final Project and Reinvestment Zone Financing Plan which was previously adopted by the Downtown Reinvestment Board No. 1 on February 7, 2013; and

## EXHIBIT C

### I. Project Plan

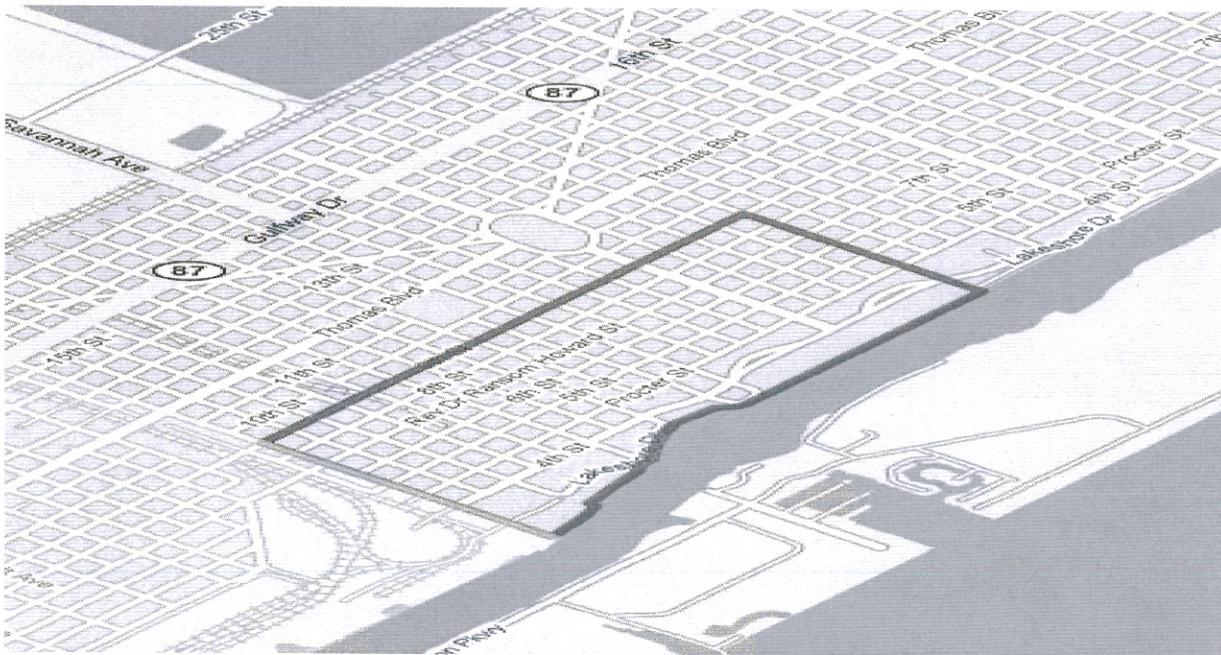
#### A. Overview

This document constitutes the Project Plan and Reinvestment Plan for the Port Arthur Tax Increment Reinvestment Zone Number 1 (the “TIRZ” or the “Zone”) and has been prepared in accordance with the requirements of Chapter 311.011 of the Texas Tax Code.

The Plan details the improvements to be funded by the Zone. Additionally, the Plan details the methods of financing and sources of funding available to the Zone, including the requested participation levels of the taxing entities.

The TIRZ is being proposed to facilitate the revitalization of approximately 372 acres strategically located within an area generally bounded by Houston Avenue on the west, Rev. Ransom Howard/ 7th Street on the north, Charleston Avenue on the east and the Port Arthur Ship Channel on the south, all as depicted in the photo map below.

#### BOUNDARY MAP



The revitalization of Proctor Street Reinvestment Zone is in concert with the City's adopted Comprehensive Plan, which targeted areas like Proctor as being ripe for revitalization. The TIRZ will serve as an implementation tool for the City's Comprehensive Plan through the development and implementation of the Project Plan and Reinvestment Zone Financing Plan that will be developed for the Zone. The TIRZ will provide a focused planning and financing vehicle to jumpstart, promote and monitor this critical revitalization effort to the benefit of all the citizens of Port Arthur, individual and corporate, as well as all taxing jurisdictions.

Most significant among the proposed public improvements are utility and roadway improvements, environmental remediation, streetscape/gateways/parks/cultural facilities, and real property assembly. The estimated budget for the TIRZ is approximately \$ 9,250,000 million dollars as detailed in the Financing Plan.

In summary, the proposed TIRZ will focus and accelerate the re-development of the Proctor area, the heart of the City of Port Arthur. But for the creation the TIRZ and participation of the City of Port Arthur, Jefferson County the Port Authority, the Navigation District, Drainage District, and the Port Arthur Independent School District (PAISD) this area is not likely to experience the magnitude of private investment necessary to stimulate revitalizing in the foreseeable future.

### **B. Existing Conditions and Proposed Uses 311.011(b)(1)**

The City of Port Arthur has a rich history as a community whose fortunes have waxed and waned over the past century. The area within the proposed boundary of the TIRZ shows many remnants of the waned fortunes of Port Arthur.

This proposed zone has vast numbers of vacant and decaying structures and environmental impacted properties. The proposed TIRZ area lack basic retail services and these lacks of services hinder efforts to attract additional residents and services to the city, especially in the proposed zone. The proposed Zone will create a mechanism to implement a redevelopment strategy by encouraging strategic partnerships and providing practical implementation tools. Proposed development, if this Zone is created includes higher education housing facilities, light industry expansion, and retail.

With the TIRZ in place, these opportunities can be managed to their full potential to create an economically dynamic area. This proposed TIRZ will provide a strategy of long-term stabilization and revitalization. Participation in the TIRZ creates a rare opportunity for taxing entities to interact with the development community regarding proposed developments to the benefit of all concerns.

### **C. Municipal Ordinances 311.011(b)(2)**

Other than the ordinances directly associated with the creation of the Zone, no changes to any ordinances including development ordinances or building codes are called for to implement the Project Plan and Reinvestment Zone Financing Plan.

### **D. Non-Project Costs 311.011(b)(3)**

Non-Project Costs represents costs and expenditures for projected private and public investments that will not be funded or reimbursed by the TIRZ. For example, the Non-Project Costs include planned roadway improvements that could be funded by the City of Port Arthur's Community Development Block Grant Program or other federal or state programs. Non-Project Costs also include nonreimbursable private investment that is anticipated by the Financing Plan and used for forecasting the future value and incremental revenue of the TIRZ.

### **E. Relocation 311.011(b)(4)**

The proposed TIRZ does not contemplate any condemnation to accomplish relocation, but should relocation be necessary to effectively implement the TIRZ Project Plan and Reinvestment Zone Financing Plan, the cost of such relocation will be eligible for reimbursement as provided in Chapter 311.002(f).

## **II. Reinvestment Zone Preliminary Financing Plan**

The TIRZ is intended to provide funding for public improvements, infrastructure and facilities to avert blight and business base decline and attract new development. This will result in an increase of the tax base of the TIRZ and surrounding areas to the benefit of the City and all other taxing jurisdictions and taxpayers.

## A. Estimated Project Costs Description 311.011c1

The project costs below follow the categories established in Section 311.002 of the Texas Tax Code as eligible project costs. The dollar amounts are approximate and are expressed in year 2012 dollars, and they may be adjusted for inflation. It is anticipated that most spending will be made in association with larger expenditure by private developers and public partners.

### CAPITAL PROJECTS

Utilities/Infrastructure	\$4,000,000
--------------------------	-------------

Costs include but are not limited to reimbursement for utility Expansions for water, sewer, drainage and paving improvements

Streetscape/Gateways/Parks/Community Facilities	\$1,500,000
---	-------------

These enhancements are proposed to properly serve existing and future development, and include but are not limited to lighting, walks, landscaping and related street furniture, greenbelts and paths, parks, Outdoor pavilions, non-profit community and arts space, and Recreation/sports facilities.

Demolition/Environmental Abatement	\$750,000
------------------------------------	-----------

TIRZ funds may be used to financially assist demolition and environmental abatement to serve public purpose including site work and fill, which will prepare sites and existing structures for new use.

Professional Services	\$500,000
-----------------------	-----------

These costs include but are not limited to those that may be incurred for architectural, planning, engineering, legal landscape architecture, financial, marketing, public relations, Management, leasing, bookkeeping, tax role verification,

Financing Costs	\$2,000,000
-----------------	-------------

This category of costs includes all interest, legal fees, brokerage charges, transfer or placement charges, premium and fees paid For loans, credit enhancement fees, notes, bonds or other instruments of credit issued to pay for project costs. This figure is conservatively estimated to amount to one-quarter of the total project costs.

Zone Operation	\$500,000
This category reflects anticipated cost of operation and administration of the Zone over its life	
<b>TOTAL ESTIMATED ZONE EXPENDITURES</b>	<b>\$9,250,000</b>

- **These numbers are estimates and do not take into account inflation and other factors possible changing before project implementation.**

**AGENDA ITEM****April 13, 2015**

Consider, possibly approve and authorize the County Judge to execute a Memorandum of Understanding between Jefferson County, Texas and the City of Beaumont for a closed POD in the event of a disaster.

## MEMORANDUM OF UNDERSTANDING

Between

City of Beaumont

And Jefferson County, Texas

This Memorandum of Understanding (MOU) between the City of Beaumont and Jefferson County, Texas witnesses that:

**Whereas**, the City of Beaumont is authorized to enter into agreements with other government entities, the private sector, and private, non-profit entities to ensure an expedient, effective, and coordinated response to any natural or man-made disaster; and

**Whereas** in the event of a Public Health Emergency event in the State of Texas, local and regional health and medical infrastructure and associated resources will be quickly committed to providing the necessary treatment and supporting strategies to effectively respond to a potential evolving event or to support the response to an actual event;

**Whereas** the existing local and regional medical and health infrastructure will also be compromised due to lack of adequate staff, equipment, and pharmaceutical support available due to the impacts and demands of the event;

**Whereas** resources from the state, federal, and private sector will be quickly mobilized to augment local and regional medical and health resources and support the effective management and distribution of the Strategic National Stockpile (SNS);

Now therefore, the parties agree as follows:

### A. Definitions:

- Push Site - During a public health emergency that requires preventive medications be provided to large numbers of people, a **Push Site** is a facility within a jurisdiction that is designated to either receive medication or to pick up medication in order to provide it to a group of people who would otherwise have to travel to a point of dispensing (POD) to receive the preventive medication. Push sites must have medical or pharmacy personnel and volunteers capable of providing the preventive medications to the facility population, staff, and others as locally determined.
  - RSS Push Site – Receives medications directly from the State RSS warehouse facility.
  - Local Push Site – Picks up medications from a pre-determined site away from the general public. May receive a delivery of the medications from the initial delivery site, **IF** such delivery plans have been made by the local health department.

**B. Use of Facility and staff:**

- As a Local Push Site, Jefferson County, Texas agrees to send designated staff to a pre-determined location that has been agreed to by the City of Beaumont and Jefferson County, Texas, to pick up the SNS materials, supplies, antibiotics, and/or vaccines. Jefferson County, Texas agrees to provide the City of Beaumont with names and identifying information of those staff who are designated to pick up the SNS materials, supplies, antibiotics, and/or vaccines.
- As a Local Push Site, Jefferson County, Texas agrees to make arrangements to provide security escorts for their staff if appropriate and available.
- Jefferson County, Texas agrees to provide the City of Beaumont with the estimated total number of people (adults and children) who will receive preventive medications at Jefferson County, Texas so that an appropriate amount of SNS material may be ordered.
- Jefferson County, Texas agrees to be responsible for maintaining the physical security and integrity of the SNS materials received and to comply with the handling instructions provided by the City of Beaumont.
- Jefferson County, Texas agrees to return unopened, unused antibiotics and/or vaccine to the City of Beaumont.
- Jefferson County, Texas agrees to use the Health History forms provided by the City of Beaumont Public Health Department and to submit copies of the completed Health History forms to the City of Beaumont following the public health emergency.
- Jefferson County, Texas agrees to develop a detailed plan and/or Standard Operating Guideline for providing preventive medications to its population, staff, and others during a public health emergency that requires preventive medications be provided to large numbers of people in the jurisdiction where Jefferson County, Texas is located and further agrees to allow the City of Beaumont to review its plan and/or Standard Operating Guideline.

**C. City of Beaumont:**

- The City of Beaumont agrees to ship preventive medications for Jefferson County, Texas to the pre-designated location where staff of Jefferson County, Texas, a Local Push Site, will pick up the materials, based on the apportionment and pre-determined, estimated number of people (children and adults) to receive preventive medication at Jefferson County, Texas.
- The City of Beaumont agrees to provide training on mass dispensing/mass vaccination to Jefferson County, Texas medical or pharmacy personnel and other staff and volunteers, prior to a public health emergency, if the training is requested.

- The City of Beaumont agrees to provide instructions and standing delegation orders to Jefferson County, Texas.
- The City of Beaumont agrees to provide Health History forms to Jefferson County, Texas and to accept completed Health History forms from Jefferson County, Texas following the public health emergency.
- The City of Beaumont agrees to receive unopened, unused antibiotics and/or vaccine from Jefferson County, Texas following the public health emergency.

**D. Contact Information:**

- Jefferson County, Texas agrees to provide the City of Beaumont with the appropriate facility 24-hour per day 7-day per week contact information, and update this information as necessary.
- The City of Beaumont agrees to provide Jefferson County, Texas with the contact information of those who are authorized to notify Jefferson County, Texas in the event of an emergency requiring the use of Jefferson County, Texas as a Push Site.

**E. Confidentiality:** To the extent allowed by the law, the Parties agree that they will not disclose this agreement and that the subject matter of this agreement is sensitive and confidential. This document is maintained by or for a governmental entity for the purpose of responding to an act of terrorism and relates to a tactical plan of governmental providers and thus should be confidential under Government Code §418.176(a)(2).

**F. Duration of Agreement:** The term of this MOU is five years from the date of the initial agreement. Renewal for additional one year terms shall be automatic unless one party terminates as provided in section H.

**G. Program Review:** A review will be conducted following a disaster event or within a six-month period after the effective date of this agreement. Any mutually agreed upon adjustments to this agreement will be made at that time. At the end of the five years, and if it is mutually desired, this agreement may be negotiated for a longer term. Any changes at the facility that may impact the execution of this agreement will be conveyed to the primary contacts to this agreement, identified below, or their designees, as soon as possible.

**H. Amendments:** This agreement may be amended at any time by signature approval of the parties signatory hereto, or their respective designee.

**I. Termination of Agreement:** Any Party may unilaterally withdraw at any time from this MOU, except as stipulated above, by transmitting a signed statement to that effect to the other Parties. This MOU and the public/private partnership created thereby shall be considered terminated thirty (30) days from the date the non-withdrawing Party actually receives the notice of withdrawal from the withdrawing Party.

**J. Primary Contacts:** The Parties intend that the work under this MOU shall be carried out in the most efficient manner possible. To that end, the Parties intend to designate individuals that will serve as primary contacts between the Parties. The Parties intend that, to the maximum extent possible and unless otherwise approved by the other Party, all significant communications between the Parties shall be made through the primary contacts or their designees. The designated primary contacts for each Party are:

City of Beaumont

Jefferson County, Texas

\_\_\_\_\_  
Sherry Ulmer  
Public Health Director  
950 Washington Blvd  
Beaumont, Texas 77705  
(409)832-4000

\_\_\_\_\_  
Dr. A.C. Walkes  
Director, Jefferson County Health Dept.  
1295 Pearl St.  
Beaumont, TX 77701  
409-835-8530

**K. Capacity to Enter into Agreement:** The persons executing this Memorandum of Understanding on behalf of their respective entities hereby represent and warrant that they have the right, power, legal capacity, and appropriate authority to enter into this Memorandum of Understanding on behalf of the entity for which they sign.

City of Beaumont

Jefferson County, Texas

\_\_\_\_\_  
Kyle Hayes  
City Manager

\_\_\_\_\_  
Jeff R. Branick  
Title: County Judge

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date



# 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 \_\_\_\_\_, 2015, on motion made by \_\_\_\_\_, Commissioner of Precinct No. \_\_\_\_, and seconded by \_\_\_\_\_, Commissioner of Precinct No. \_\_\_\_, the following Proclamation was adopted:

## OLDER AMERICANS MONTH

**Whereas**, May is Older Americans Month; and

**Whereas**, the older adults in Jefferson County are the roots from which our community grows, who bestow gifts of wisdom and insight upon younger generations, and strengthen the bonds between neighbors to create a better place to live; and,

**Whereas**, the older adults in Jefferson County should be commended for their role in creating and bolstering the fiber of our community and nation; and,

**Whereas**, to join together to extend assistance to the older adults of Jefferson County by increasing their opportunities to remain in their communities as active and engaged citizens; and,

**Whereas**, "Older Americans Month" is sponsored by Nutrition and Services for Seniors, a non-profit agency, dedicated to providing innovative, effective programs that assist older adults in leading quality lives while maintaining dignity and independence.

**Whereas**, the purpose of this initiative is to publicly recognize their contributions to the diversity, strength, and unity of our community and to identify ways to make their lives comfortable and respectable; and,

**Whereas**, to honor those who have significantly contributed to our community economically, socially, culturally or otherwise improving the quality of life in Jefferson County, Nutrition and Services for Seniors is hosting the fourth annual "*Deliver the Difference Luncheon – benefiting Meals on Wheels*" to honor and celebrate **Marie Broussard, Shirlene S. Cook and Pete Shelton on May 7, 2015.**

**NOW, THEREFORE, BE IT IS RESOLVED**, the Commissioners Court of Jefferson County, does hereby proclaim May 2015 as Older Americans Month and we urge all citizens to recognize our senior Americans for all of their contributions to our County and country.

Signed this \_\_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
**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



# 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 \_\_\_\_\_, 2015, on motion made by \_\_\_\_\_, Commissioner of Precinct No. \_\_\_\_, and seconded by \_\_\_\_\_, Commissioner of Precinct No. \_\_\_\_, the following Proclamation was adopted:

## NATIONAL SAFE DIGGING MONTH

**WHEREAS**, each year, the nation's underground utility infrastructure is jeopardized by unintentional damage by those who fail to call 811 to have underground lines located prior to digging; and

**WHEREAS** undesired consequences such as service interruption, damage to the environment and personal injury and even death are the potential results; and

**WHEREAS**, in an effort to reduce these damages for public safety, 811 provides potential excavators and homeowners a simple number to reach their local One Call Center to request utility line locations at the intended dig site; and

**WHEREAS**, through education of safe digging practices, excavators and homeowners can improve public safety by making a simple call to 811 in advance of any digging project; waiting the required amount of time; respecting the marked lines by maintaining visual definition throughout the course of the excavation; and finally, digging with care around the marks; and

**WHEREAS**, all parties agree that safe digging is a shared responsibility.

**NOW, THEREFORE, BE IT RESOLVED** that the Commissioners Court of Jefferson County, Texas does hereby proclaim April, 2015 as **NATIONAL SAFE DIGGING MONTH** in Jefferson County, Texas, and we encourage excavators and homeowners throughout the county to always call 811 before digging.

Signed this \_\_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
**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



# 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 \_\_\_\_\_, 2015, on motion made by \_\_\_\_\_, Commissioner of Precinct No. \_\_\_\_, and seconded by \_\_\_\_\_, Commissioner of Precinct No. \_\_\_\_, the following Proclamation was adopted:

## INTERNATIONAL AVENUE OF FLAGS

**WHEREAS,** The Rotary Club of Port Arthur celebrates one hundred years of service in Port Arthur; and

**WHEREAS,** in celebration of this event the Port Arthur Rotary and The Economic Development Corporation of Port Arthur pay tribute to the seafarers who sail ships on The Sabine Neches Waterway; and

**WHEREAS,** these ships fly under the flags of countries from around the world; and

**WHEREAS,** The United States Coast Guard has identified the flags that most frequently sail the Sabine Neches Waterway; and

**WHEREAS,** The International Avenue of Flags was made possible by generous donations to The Port Arthur Rotary Club and matched by the EDC; and

**WHEREAS,** The Port Arthur Rotary Club will honor these seafarers with the dedication of the International Avenue of Flags located adjacent to the City Hall Complex on the seawall and county land.

**NOW, THEREFORE, BE IT RESOLVED,** that the Commissioners Court of Jefferson County, Texas does hereby proclaim, the day of April 16<sup>th</sup>, 2015 as **PORT ARTHUR ROTARY CLUB INTERNATIONAL AVENUE OF FLAGS DAY** and we ask all citizens to join in honoring the One-Hundredth Anniversary of Rotary in Port Arthur as they dedicate The International Avenue of Flags.

Signed this \_\_\_\_ day of \_\_\_\_\_, 2015.

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**JUDGE JEFF R. BRANICK**  
County Judge

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**COMMISSIONER EDDIE ARNOLD**  
Precinct No. 1

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

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

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



**Joleen E. Fregia**  
**Chief Deputy**  
**E-Mail**  
[joleen@co.jefferson.tx.us](mailto:joleen@co.jefferson.tx.us)

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

**Office (409) 835-8509**  
**Fax (409) 839-2347**  
**E-Mail**  
[tfunchess@co.jefferson.tx.us](mailto:tfunchess@co.jefferson.tx.us)

April 8, 2015

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

Gentlemen:

Enclosed is the Investment Schedule as of March 31, 2015, including interest earnings.

The weighted average yield to maturity on the County's investments is 1.102%. The interest rate on funds invested in an investment account at Wells Fargo is currently .10%.

The 90 day Treasury interest rate on March 31, 2015 was .04% and the interest on your checking accounts for the month of March was .20%

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

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

This should be on the agenda April 13, 2015, to be received and filed.

Sincerely,

Tim Funchess, CCT, CIO  
 Enclosure

Agenda should read:

Receive and File Investment Schedule for March, 2015,  
 including the year to date total earnings on County funds.

## JEFFERSON COUNTY MONTH END MARCH 31, 2015 INVESTMENT SCHEDULE

SECURITY DESCRIPTION	SETTLEMENT DATE	PAR AMOUNT	AMOUNT PAID	PRICE PAID	EXP. YIELD	MATURITY DATE	CALL DATE	# Days to mat.	# Days Invested	CUSIP/C NUMBER	BROKER DEALER	CURRENT VALUE	Current Price	ACCRUED FROM PURCHASE COUPON	Coupon paid TO DATE	BOOK VALUE (ACCRUED INT.)
<b>POOLED CASH ACCOUNT</b>	01-Mar-15		\$7,667.50		100	0.100%	31-Mar-15		31	7580310398	WELLS FARGO	\$7,667.50				\$7,667.50
<b>CDS and Securities</b>																
FHLMC .85%	30-Dec-13	\$2,000,000.00	\$2,000,000.00	100	0.850%	30-Dec-16	30-Jun-14	640	1096	3134G4QW1	COASTAL SECURITIES	\$2,002,600.00	\$100.13	\$4,297.22	\$17,000.00	\$2,006,897.22
FHLMC .50%	20-Jun-13	\$2,000,000.00	\$2,000,000.00	100	0.500%	20-Jun-16	20-Dec-13	447	1096	313389EB9	COASTAL SECURITIES	\$1,999,200.00	\$99.96	\$2,805.56	\$15,000.00	\$2,002,005.56
FHLMC 1.20%	23-Feb-15	\$2,000,000.00	\$2,000,000.00	100	1.200%	20-Feb-18	20-Aug-15	1057	1093	3134G6BF9	NATIONAL ALLIANCE	\$2,000,600.00	\$100.03	\$2,533.33	\$0.00	\$2,003,133.33
FHLMC 1.20%	27-Feb-15	\$2,000,000.00	\$2,000,000.00	100	1.200%	27-Feb-18	27-May-15	1064	1096	3130A4512	WELLS SECURITIES	\$2,002,200.00	\$100.11	\$2,266.67	\$0.00	\$2,004,466.67
FHLMC 0.90%	20-Mar-14	\$2,000,000.00	\$2,000,000.00	100	0.900%	20-Mar-17	20-Jun-14	720	1096	3134G4WH7	WELLS SECURITIES	\$2,002,800.00	\$100.13	\$550.00	\$18,000.00	\$2,003,150.00
FHLMC 1.0%	27-Mar-14	\$2,000,000.00	\$2,000,000.00	100	1.000%	27-Mar-17	27-Jun-14	727	1096	3134G4XX1	COASTAL SECURITIES	\$2,002,800.00	\$100.14	\$222.22	\$20,000.00	\$2,003,022.22
FHLMC 1.0%	05-Mar-15	\$2,000,000.00	\$2,000,000.00	100	1.000%	05-Mar-18	05-Jun-15	1070	1096	3130A47B2	COASTAL SECURITIES	\$2,003,000.00	\$100.14	\$1,986.11	\$0.00	\$2,004,986.11
FHLMC 1.40% (NEW)	12-Mar-15	\$2,000,000.00	\$2,000,000.00	100	1.400%	12-Mar-18	12-Jun-15	1077	1096	3130A4CK6	NATIONAL ALLIANCE	\$2,000,200.00	\$100.15	\$1,477.78	\$0.00	\$2,004,477.78
FHLMC 1.12%	25-Aug-14	\$2,000,000.00	\$2,000,000.00	100	1.120%	25-Aug-17	25-Feb-15	878	1096	3130A2LB0	COASTAL SECURITIES	\$2,000,200.00	\$100.01	\$2,240.00	\$11,200.00	\$2,004,440.00
FHLMC 1.0%	10-Apr-14	\$2,000,000.00	\$2,000,000.00	100	1.000%	10-Apr-17	10-Jul-14	741	1096	3134G4YG7	WELLS SECURITIES	\$2,003,600.00	\$100.19	\$9,500.00	\$10,000.00	\$2,009,700.00
FHLMC 1.125%	15-Sep-14	\$2,000,000.00	\$2,000,000.00	100	1.125%	15-Sep-17	15-Mar-15	899	1096	3134G5GR0	WELLS SECURITIES	\$2,003,600.00	\$100.18	\$6,597.22	\$0.00	\$2,011,225.00
FHLMC 1.25%	26-Dec-14	\$2,000,000.00	\$2,000,000.00	100	1.250%	26-Dec-17	26-Mar-15	1001	1096	3134G5SP1	COASTAL SECURITIES	\$2,004,400.00	\$100.22	\$6,825.00	\$0.00	\$2,011,972.22
FHLMC 1.35%	30-Jan-15	\$2,000,000.00	\$2,000,000.00	100	1.350%	27-Dec-17	27-Mar-15	1002	1093	3134G5WB7	WELLS SECURITIES	\$2,004,400.00	\$99.94	\$3,897.22	\$0.00	\$2,002,697.22
FHLMC 1.15%	30-Jan-15	\$2,000,000.00	\$2,000,000.00	100	1.150%	30-Jan-18	30-Apr-15	1036	1096	3134G5AL7	WELLS SECURITIES	\$2,004,000.00	\$100.00	\$727.69	\$1,305.57	\$2,007,727.69
ICD-BMW Bank 1.05%*	26-Jun-14	\$248,000.00	\$248,000.00	100	1.050%	26-Jun-17	None	812	1096	256671X21	WELLS SECURITIES	\$248,000.00	\$100.00	\$717.50	\$1,367.74	\$248,717.50
ICD-Discover BK 1.10%*	26-Jun-14	\$248,000.00	\$248,000.00	100	1.100%	26-Jun-17	None	818	1096	0200BLFK4	WELLS SECURITIES	\$248,000.00	\$100.00	\$750.12	\$1,429.91	\$248,750.12
ICD-Ally Bank 1.15%*	26-Jun-14	\$248,000.00	\$248,000.00	100	1.150%	26-Jun-17	None	818	1096	38147JK76	WELLS SECURITIES	\$248,000.00	\$100.00	\$750.12	\$1,429.91	\$248,750.12
ICD-Goldman S. 1.15%*	26-Jun-14	\$248,000.00	\$248,000.00	100	1.150%	26-Jun-17	None	818	1096			\$248,000.00		\$49,143.76		\$248,750.12
* (Investment CDs)																
<b>INVESTMENT ACCT</b>			\$7,667.50									\$7,667.50				
<b>CDS and Securities</b>			\$28,992,000.00		1.102%	0.694%		880				\$29,018,800.00				\$29,018,800.00
<b>TOTALS ALL ACCTS:</b>			\$28,999,667.50	\$28,999,667.50								\$29,026,467.50				\$29,026,467.50
<b>PLENCE COLLATERAL REPORT WELLS FARGO</b>																
<b>ALL COUNTY FUNDS</b>																
<b>AS OF MARCH 31, 2015</b>																
<b>COMPLIANCE STATEMENT</b>																
This is an unaudited statement made in accordance with provisions of Government Code Title 10 Section 2256.023 The Public Funds Investment Act																
The investment portfolios of Jefferson County comply with the strategies in the Jefferson County Investment Policy and Procedures.																
<i>Jan Anne Lee</i> The Finance, Jefferson County Investment Officer																

### MARCH 2015, JEFFERSON COUNTY INVESTMENT MATURITIES MATURED SECURITIES AND INTEREST EARNED

SECURITY DESCRIPTION	PURCHASE DATE	PAR AMOUNT	AMOUNT INVESTED	PRICE PAID	EXPECT. YIELD	MATURITY DATE	Coupon Pay DATE	# DAYS INVEST.	CUSIP/C NUMBER	BROKER DEALER	INTEREST EARNINGS	COUPON
<b>POOLED CASH ACCOUNT</b>			\$7,667.50		0.100%	31-Mar-15		31	7580310398	WELLS FARGO	\$0.71	
INVESTMENT ACCT	01-Mar-15	\$7,667.50	\$7,667.50		0.100%	15-Sep-17	15-Mar-15	1096	3134G5GR0	COASTAL SECURITIES	\$11,250.00	COUPON
FHLMC 1.125%	16-Sep-14	\$2,000,000.00	\$2,000,000.00	100	0.900%	20-Mar-17	20-Jun-14	1096	3134G4WH7	WELLS SECURITIES	\$9,000.00	COUPON
FHLMC 0.90%	20-Mar-14	\$2,000,000.00	\$2,000,000.00	100	1.000%	27-Mar-17	27-Jun-14	1096	3134G4XX1	COASTAL SECURITIES	\$10,000.00	COUPON
FHLMC 1.0%	27-Mar-14	\$2,000,000.00	\$2,000,000.00	100	1.100%	30-Jun-17	30-Sep-14	1096	3134G5A00	COASTAL SECURITIES	\$5,500.00	CALLED
FHLMC 1.10%	30-Jun-14	\$2,000,000.00	\$2,000,000.00	100							\$35,750.71	
<b>CHECKING INTEREST</b>											\$16,304.01	
POOLED CASH ACCT					0.200%					WELLS FARGO	\$1,030.98	
OTHER COUNTY ACCTS					0.200%					WELLS FARGO	\$89.33	
TAX LICENSE ACCT											\$17,404.32	
<b>TOTAL</b>			\$8,007,667.50	\$8,007,667.50							\$63,155.03	\$63,155.03

<b>FISCAL YEAR 2014-2015</b>			
<b>YIELD TO MATURITY AND INTEREST EARNINGS</b>			
<b>MONTH</b>	<b>90 DAY T. BILL YIELD</b>	<b>INVESTMENT INTEREST EARNED</b>	<b>CHECKING ACCOUNT YIELD</b>
OCTOBER	0.01%	\$24,494.19	0.184%
NOVEMBER	0.03%	\$14,688.14	0.185%
DECEMBER	0.04%	\$46,195.44	0.188%
JANUARY	0.02%	\$14,253.61	0.200%
FEBRUARY	0.02%	\$25,251.01	0.200%
MARCH	0.04%	\$53,155.03	0.200%
APRIL			
MAY			
JUNE			
JULY			
AUGUST			
SEPTEMBER			
<b>ANNUAL TOTALS</b>		<b>\$ 178,037.42</b>	



Joleen E. Fregia  
 Chief Deputy  
 e-mail  
[joleen@co.jefferson.tx.us](mailto:joleen@co.jefferson.tx.us)

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

Office (409) 835-8509  
 Fax (409) 839-2347  
 e-mail  
[tfunchess@co.jefferson.tx.us](mailto:tfunchess@co.jefferson.tx.us)

April 8, 2015

Judge Jeff R. Branick  
 County Commissioners  
 Jefferson County  
 Beaumont, TX 77701

Dear Judge and Commissioners:

Wells Fargo Bank is requesting release of the excess collateral pledged to the funds of Jefferson County and the Jefferson County District and County Clerks Trust-funds, through the Bank of New York-Mellon Trust Company.

Currently we have collateral in place totaling \$222,941,873 versus our \$110,691,662 in deposits; 201%. The trust funds have \$6,873,800 in collateral versus \$6,059,969 in deposits; 113%

Please consider for approval this release at your next Commissioner's Court meeting.

Sincerely,

Tim Funchess, CCT, CIO  
 Enclosure

FOR COMMISSIONERS COURT AGENDA April 13, 2015  
 Agenda should read:

Consider and possibly authorize the County Treasurer to execute Release of Excess Collateral with Wells Fargo Bank, N.A. for the funds of Jefferson County and the Jefferson County District and County Clerk's Trust fund.

### TOLLING AGREEMENT

WHEREAS, the United States of America, on behalf of the United States Army Corps of Engineers (Corps) may file a complaint against Jefferson County ("potential defendant(s)") for, inter alia, alleged violations of Sections 404 of the Clean Water Act ("CWA"), 33 U.S.C. Section 1344, and Section 10 of the Rivers and Harbors Act of 1899, 33 U.S.C. Section 403, in the Sabine Neches Waterway, Port Arthur, Jefferson County, Texas.

WHEREAS, the purpose of any such complaint would be to obtain appropriate injunctive relief and to impose appropriate civil or criminal penalties for potential defendant'(s) alleged violations of the statute(s) cited above;

WHEREAS, the Corps accepted an after-the-fact (ATF) permit application from the potential defendant(s) in an attempt to settle the above claims;

WHEREAS, both parties believe that their interests will best be served by continuing the ATF permit process without the disruption that might be occasioned should the United States file a complaint in the immediate future;

AND WHEREAS both parties acknowledge the requirement found at 33 C.F.R. 331.11(c) for an applicant for an ATF permit to provide a signed tolling agreement;

THEREFORE, the United States and potential defendant(s) stipulate and agree as follows:

1. The United States and potential defendant(s) agree that the time between the acceptance by the Corps of the ATF permit application and the final Corps decision (as defined at 33 CFR 331.10), **plus one year thereafter**, will not be included in calculating any statute of limitations that might be applicable to the alleged statutory violation(s) described above. Potential defendants agree not to assert, plead, or raise in any fashion on behalf of any party, whether by answer, motion, or otherwise, any defense or avoidance based on the running of any statute of limitations that may apply during that period or any defense or avoidance based on laches or other principle concerning the timeliness of commencing a civil action, based on the failure of the United States to file its complaint during that period.

2. Potential defendants further agree not to transfer the property in question during the pendency of this tolling agreement nor during the pendency of any civil action brought as described above, without first notifying the United States and giving the United States a reasonable opportunity to oppose such transfer.

3. Nothing in this tolling agreement shall restrict or otherwise prevent the United States from filing a complaint regarding any alleged statutory violation(s) not described above, at any time.

4. This tolling agreement does not constitute any admission of liability on the part of potential defendants; nor does it constitute any admission or acknowledgment on the part of the United States that any statute of limitations has run or that any statute of limitations is applicable to the statutory claims described above.

5. This tolling agreement contains the entire agreement between the parties, and no statement, promise or inducement made by any party to this agreement, or any agent of such parties, that is not set forth in this agreement shall be valid or binding. This tolling agreement may not be enlarged, modified or altered except in writing signed by the parties. This tolling agreement may be executed in counterparts.

FOR the United States of America:

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P. Alex Petty

DATE

District Counsel

Galveston District, U.S. Army Corps of Engineers

FOR Jefferson County ("potential defendant")

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Judge Jeff R. Branick, County Judge

DATE



**AGENDA ITEM**

**April 13, 2015**

Consider and approve a Resolution to approve the Regional Crime Lab's application for the 2016 Paul Coverdell forensic Science Improvement Grant which is fully funded for \$35,000.00 and requires no matching funds.



# 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 \_\_\_\_\_, 2015, on motion made by \_\_\_\_\_, Commissioner of Precinct No. \_\_\_\_\_, and seconded by \_\_\_\_\_, Commissioner of Precinct No. \_\_\_\_\_, the following Resolution was adopted:

## **PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT PROGRAM**

**WHEREAS**, the County of Jefferson recognizes that the establishment, development, and maintenance of the Jefferson County Regional Crime Laboratory is a vital government purpose and function of the State and its legal and political subdivisions; and,

**WHEREAS**, the Jefferson County Regional Crime Laboratory provides support to the criminal justice system in the Southeast Texas Region through forensic science examination; and,

**WHEREAS**, the County of Jefferson finds it in the best interest of the citizens of Jefferson County, that the Crime Lab Funding Project be operated for the 2016 project year; and,

**WHEREAS**, there is no requirement for matching funds for this \$35,000.00 grant; and,

**WHEREAS**, the County of Jefferson agrees that in the event of loss or misuse of the Criminal Justice Division funds, the County of Jefferson assures that the funds will be returned to the Criminal Justice Division in full.

**WHEREAS**, the County of Jefferson designates the Jefferson County Judge as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency.

**NOW, THEREFORE, BE IT RESOLVED** that the Commissioner's Court of Jefferson County authorizes the submission of application to the Office of the Governor, Criminal Justice Division, State of Texas, for the Crime Lab Funding Project and the County Judge of Jefferson County, is hereby authorized to execute all necessary applications, contracts, and agreements to implement and carry out the purposes specified in this resolution.

Signed this \_\_\_\_ of \_\_\_\_\_, 2015.

\_\_\_\_\_  
**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

**Regular, April 13, 2015**

There being no further business to come before the Court at this time,  
same is now here adjourned on this date, April 13, 2015