

Special, 3/28/2023 10:30:00 AM

BE IT REMEMBERED that on March 28, 2023, there was begun and holden a SPECIAL session of the Commissioners Court of Jefferson County, Texas, with the following members and officers present and participating except those absent as indicated:

Honorable Jeff Branick, County Judge

Commissioner Vernon Pierce, Commissioner Pct. No. 1

Commissioner Cary Erickson, Commissioner Pct. No. 2

Commissioner Michael Sinegal, Commissioner Pct. No. 3

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

Honorable Zena Stephens, Sheriff

Honorable Roxanne Acosta-Hellberg, County Clerk

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

Notice of Meeting and Agenda
March 28, 2023

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



**NOTICE OF MEETING AND AGENDA
OF COMMISSIONERS' COURT
OF JEFFERSON COUNTY, TEXAS
March 28, 2023**

Notice is hereby given that the Commissioners' Court of Jefferson County, Texas, will meet at **10:30 AM**, on the **28th** day of **March 2023** at its regular meeting place in the Commissioners' Courtroom, 4th Floor, Jefferson County Courthouse, 1149 Pearl Street, Beaumont, Texas.

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

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

9:30 am - Announcement of an executive (closed) session pursuant to Texas Government Code Sec. 551.071 to consult with out attorney regarding pending or anticipated litigation.

9:45 am - Workshop to receive update on Odyssey Project implementation.

Jefferson County has taken steps to minimize the exposure of COVID-19 by implementing the following steps to allow the public to view the Commissioner's Court meeting. The following options are available: View live with audio from the County Webpage:

https://co.jefferson.tx.us/comm_crt/commlink.htm Listen to audio by calling 347-973-4395, conference id 113569383# The court will also have a time for public comments at the end of the meeting. If you would like to speak at that time, please be on the phone call. The Court will allow public

Notice of Meeting and Agenda
March 28, 2023

comments related to items on the agenda that day at the end of the meeting as time allows. Please be mindful that the audio portion of this meeting will be of better quality from the website.

INVOCATION: Vernon Pierce, Commissioner, Precinct One

PLEDGE OF ALLEGIANCE: Cary Erickson, Commissioner, Precinct Two

Notice of Meeting and Agenda
March 28, 2023

PURCHASING:

- (a).Reject all bids for (IFB 22-053/MR) Term Contract for Generator Inspections, Routine Maintenance and Service for Jefferson County, Pursuant to Chapter 262, Texas Local Government Code, the County Purchasing Act and 2 CFR Sections 200.318-326.

NO ATTACHMENTS

Motion by: Sinegal

Second by: Alfred

In Favor: Branick, Pierce, Erickson, Sinegal, Alfred

Action: APPROVED

- (b).Consider and approve specifications for Invitation for Bid (IFB 23-024/MR) Re-Bid Term Contract for Generator Inspections, Routine Maintenance and Service for Jefferson County, Pursuant to Chapter 262, Texas Local Government Code, the County Purchasing Act and 2 CFR Sections 200.318-326.

SEE ATTACHMENTS ON PAGES 12 - 76

Motion by: Sinegal

Second by: Alfred

In Favor: Branick, Pierce, Erickson, Sinegal, Alfred

Action: APPROVED

- (c).Consider and approve specifications for Request for Proposal (RFP 23-025/MR) Lease of Properties Acquired as a Result of Buy Out.

SEE ATTACHMENTS ON PAGES 77 - 98

Motion by: Sinegal

Second by: Alfred

In Favor: Branick, Pierce, Erickson, Sinegal, Alfred

Action: APPROVED

- (d).Consider and approve, execute, receive and file a contract extension for (RFP 17-048/YS) Automated Teller Machines (ATM) Installation and Operation for Jefferson County with Citywide ATM for an additional 90 days, to expire June 29, 2023.

SEE ATTACHMENTS ON PAGES 99 - 99

Motion by: Sinegal

Second by: Alfred

In Favor: Branick, Pierce, Erickson, Sinegal, Alfred

Action: APPROVED

Notice of Meeting and Agenda
March 28, 2023

- (e). Consider and approve, execute, receive and file Professional Agreement (PROF 23-026/MR) with Access Surveyors, LLC to perform surveying services for right of way establishment of the unimproved portion of Erie Street and Highland Avenue Extension in the amount of \$8,850.00; in accordance with a discretionary exemption as authorized by Local Government Code 262.024(a)(4) a personal or professional service.

SEE ATTACHMENTS ON PAGES 100 - 101

Motion by: Sinegal

Second by: Alfred

In Favor: Branick, Pierce, Erickson, Sinegal, Alfred

Action: APPROVED

COUNTY AUDITOR:

- (a). Consider and approve a one-time extension of time to use vacation carryover for employees that have been directly involved with the Tyler Technology implementation per attached list. Hours must be used by ___5/13_____.

SEE ATTACHMENTS ON PAGES 102 - 102

Motion by: Erickson

Second by: Pierce

In Favor: Branick, Pierce, Erickson, Sinegal, Alfred

Action: APPROVED

- (b). Receive and file the Jefferson County Annual Comprehensive Financial Report for the fiscal year ended September 30, 2022.

SEE ATTACHMENTS ON PAGES 103 - 301

Motion by: Erickson

Second by: Pierce

In Favor: Branick, Pierce, Erickson, Sinegal, Alfred

Action: APPROVED

- (c). Receive and file the SAS 114 Letter from Pattillo, Brown & Hill LLP for the fiscal year ended September 30, 2022.

SEE ATTACHMENTS ON PAGES 302 - 306

Motion by: Erickson

Second by: Pierce

In Favor: Branick, Pierce, Erickson, Sinegal, Alfred

Action: APPROVED

Notice of Meeting and Agenda
March 28, 2023

- (d).Receive and file Financial & Operating Statements – County Funds Only for the Three Months Ending December 31, 2022.

SEE ATTACHMENTS ON PAGES 307 - 323

Motion by: Erickson

Second by: Pierce

In Favor: Branick, Pierce, Erickson, Sinegal, Alfred

Action: APPROVED

- (e).Receive and file Financial & Operating Statements – County Funds Only for the Month Ending January 31, 2023.

SEE ATTACHMENTS ON PAGES 324 - 338

Motion by: Erickson

Second by: Pierce

In Favor: Branick, Pierce, Erickson, Sinegal, Alfred

Action: APPROVED

- (f).Receive and file Modification of Intergovernmental Agreement number 23 with the US Marshals Service to adjust the current per diem rates effective February 01, 2023.

SEE ATTACHMENTS ON PAGES 339 - 350

Motion by: Erickson

Second by: Pierce

In Favor: Branick, Pierce, Erickson, Sinegal, Alfred

Action: APPROVED

- (g).Consider and approve reallocation of Ford Park capital equipment funding in the amount of \$7,000 for the purchase of a 4 drawer refrigerated base unit with char-broiler and griddle. Additional item to be purchased is commercial grade popcorn machine.

SEE ATTACHMENTS ON PAGES 351 - 352

Motion by: Erickson

Second by: Pierce

In Favor: Branick, Pierce, Erickson, Sinegal, Alfred

Action: APPROVED

- (h).Regular County Bills – check #504660 through check #504868.

SEE ATTACHMENTS ON PAGES 353 - 361

Notice of Meeting and Agenda
March 28, 2023

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

- (i).Receive update on ARPA funding allocations.

NO ATTACHMENTS

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

ADDENDUMS:

- (j).Receive and file Financial & Operating Statement - County Funds Only for the Month Ending February 28, 2023.

SEE ATTACHMENTS ON PAGES 362 - 376

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

- (k).Consider and authorize County Judge to submit Release of Funds and Environmental Assessment Certification for the Crane Bayou Generator Project funded by the GLO CDBG-Hurricane Harvey Disaster Infrastructure Grant.

SEE ATTACHMENTS ON PAGES 377 - 410

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

COUNTY COMMISSIONERS:

- (a).Consider and possibly approve a Resolution recognizing Mark A. Lane for his 11 years and 10 months of service to Jefferson County Precinct # 4 and wishing him well in his retirement.

SEE ATTACHMENTS ON PAGES 411 - 411

Notice of Meeting and Agenda
March 28, 2023

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

- (b). Consider, possibly approve, receive and file Oath of Office and Statement of Officer for 2023 appointments as Commissioners of the Sabine-Neches Navigation District for Larry Grantham, Kenneth Duhon, Sheri Arnold, Joseph Johnson and Richard Lewis.

SEE ATTACHMENTS ON PAGES 412 - 436

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

- (c). Jefferson County, Texas will hold a public hearing at 10:30 a.m. CT on Tuesday, March 28, 2023 at the Jefferson County Historic Courthouse (Commissioners' Courtroom) located at 1149 Pearl Street (Fifth Floor), Beaumont, Texas 77701, regarding the submission of an application to the Texas Department of Agriculture for the Texas Community Development Block Grant Program (TxCDBG) for Program Year 2023/2024 Community Development (CD) fund.

SEE ATTACHMENTS ON PAGES 437 - 437

Motion by: Erickson
Second by: Alfred
Abstained: Branick, Pierce, Erickson, Sinegal, Alfred
Action: APPROVED

ADDENDUMS:

- (d). Conduct a public hearing to consider the Petition for Creation of Emergency Services District for the proposed Jefferson County Emergency Services District No. 5 pursuant to Sec. 775.015(b) of the Texas Health & Safety Code.

Delayed until 5/2

NO ATTACHMENTS

Action: TABLED

*Notice of Meeting and Agenda
March 28, 2023*

COUNTY TREASURER:

- (a). Consider and possibly approve a collateral substitution, held by the Federal Home Loan Bank on County funds. The substitution would involve replacing pledged securities with an irrevocable Standby Letter of Credit. Our collateral position will not change and will remain well over the 103% minimum.

NO ATTACHMENTS

Motion by: Pierce

Second by: Alfred

In Favor: Branick, Pierce, Erickson, Sinegal, Alfred

Action: APPROVED

- (b). Consider and possibly approve a \$74 wire transfer to Wells Fargo Securities for February Safekeeping fees.

NO ATTACHMENTS

Motion by: Pierce

Second by: Alfred

In Favor: Branick, Pierce, Erickson, Sinegal, Alfred

Action: APPROVED

MANAGEMENT INFORMATION SYSTEMS:

- (a). Consider and possibly approve a Resolution for Marianne Petry

SEE ATTACHMENTS ON PAGES 438 - 438

Motion by: Erickson

Second by: Pierce

In Favor: Branick, Pierce, Erickson, Sinegal, Alfred

Action: APPROVED

OTHER BUSINESS:

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

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

Notice of Meeting and Agenda
March 28, 2023

Jeff R. Branick
County Judge

Special, March 29, 2023

There being no further business to come before the Court at this time, same is now here adjourned on this date, March 29, 2023.



JEFFERSON COUNTY PURCHASING DEPARTMENT
Deborah L. Clark, Purchasing Agent

1149 Pearl Street
 1st Floor, Beaumont, TX 77701

OFFICE MAIN: (409) 835-8593
 FAX: (409) 835-8456

LEGAL NOTICE

Advertisement for Invitation for Bids

March 28, 2023

Notice is hereby given that sealed bids will be accepted by the Jefferson County Purchasing Department for Invitation for Bid **(IFB 23-024/MR) Re-Bid Term Contract for Generator Inspections, Routine Maintenance and Service for Jefferson County, Pursuant to Chapter 262, Texas Local Government Code, the County Purchasing Act and 2 CFR Sections 200.318-326**. Specifications for this project may be obtained from the Jefferson County website, <https://www.co.jefferson.tx.us/Purchasing/> or by calling 409-835-8593.

Bids are to be sealed and addressed to the Purchasing Agent with the bid number and name marked on the outside of the envelope or box. Bidders shall forward an original and one (1) copy of their bid to the address shown below. Jefferson County does not accept bids submitted electronically. Late bids will be rejected as non-responsive. Bids will be publicly opened and read aloud in the Jefferson County Engineering Department Conference Room (5th Floor, Historic Courthouse) 1149 Pearl Street, Beaumont, Texas 77701, at the time and date below. Bidders are invited to attend the sealed bid opening.

BID NAME: Re-Bid Term Contract for Generator Inspections, Routine Maintenance and Service for Jefferson County, Pursuant to Chapter 262, Texas Local Government Code, the County Purchasing Act and 2 CFR Sections 200.318-326

BID NUMBER: IFB 23-024/MR

DUE BY TIME/DATE: 11:00 AM CT, Wednesday, April 26, 2023

MAIL OR DELIVER TO: Jefferson County Purchasing Department
 1149 Pearl Street, 1st Floor
 Beaumont, Texas 77701

Any questions relating to these bid requirements should be directed to Mistey Reeves, Assistant Purchasing Agent, at 409-835-8593 or via email at: mistey.reeves@jeffcotx.us. If no response in 72 hours, contact Deborah Clark, Purchasing Agent, at 409-835-8593 or via email at deb.clark@jeffcotx.us.

Jefferson County encourages Disadvantaged Business Enterprises (DBEs), Minority/Women Business Enterprises (M/WBEs), and Historically Underutilized Businesses (HUBs) to participate in the bidding process. Jefferson County does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment, or the provisions of services. Individuals requiring special accommodations are requested to contact our office at least seven (7) days prior to the bid due date at 409-835-8593.

All interested firms are invited to submit a bid in accordance with the terms and conditions stated in this bid.

Bidders are strongly encouraged to carefully read the entire invitation, as failure to return and/or complete all required documentation will result in a response being declared as non-responsive.

Deborah L. Clark, Purchasing Agent
 Jefferson County, Texas

PUBLISH:
 Beaumont Enterprise & Port Arthur News:
March 29th and April 5th, 2023
 Examiner: **March 30, 2023**

TABLE OF CONTENTS

TABLE OF CONTENTS1

SECTION 1: GENERAL CONDITIONS OF BIDDING AND TERMS OF CONTRACT2

SECTION 2: FEMA MANDATED CONTRACT PROVISIONS12

BYRD ANTI-LOBBYING CERTIFICATION FORM 27

DEBARMENT/SUSPENSION CERTIFICATION 28

CIVIL RIGHTS COMPLIANCE PROVISIONS 29

SECTION 3: SPECIAL REQUIREMENTS/BID SUBMISSION REQUIREMENTS31

SYSTEM FOR AWARD MANAGEMENT (SAM) REGISTRATION PROOF (INSERTION PAGE).....33

SAMPLE FORM 1295.....35

FORM 1295 (INSERTION PAGE)36

SECTION 3: CONTINUED37

CERTIFICATE OF INSURANCE (COI) PROOF (INSERTION PAGE)40

BIDDER INFORMATION FORM41

SECTION 4: MINIMUM SPECIFICATIONS42

OFFER TO CONTRACT FORM47

ACCEPTANCE OF OFFER FORM48

BID FORM49

VENDOR REFERENCES50

SIGNATURE PAGE51

CERTIFICATION REGARDING LOBBYING52

CONFLICT OF INTEREST QUESTIONAIRE53

LOCAL GOVERNMENT OFFICER: CONFLICT DISCLOSURE STATEMENT FORM (OFFICE USE ONLY)54

GOOD FAITH EFFORT DETERMINATION CHECKLIST55

NOTICE OF INTENT56

HUB SUBCONTRACTING PARTICIPATION DECLARATION FORM.....57

RESIDENCE CERTIFICATION/TAX FORM.....61

HOUSE BILL 89 VERIFICATION62

SENATE BILL 252 CERTIFICATION63

BID AFFIDAVIT64

BID SUBMISSIONS:

One (1) Original and one (1) Bid Copy; with all copies to include a Completed Copy of this specifications packet, in its entirety.

Each Bidder shall ensure that required parts of their bid submission are completed with accuracy and submitted as per the requirements within this specifications packet, including any addenda.

Additionally, Bidder shall monitor the Jefferson County Purchasing Department Website for any addenda, additional instructions, or bid updates. <https://www.co.jefferson.tx.us/Purchasing/>

Failure to return and/or complete all required documentation will result in a response being declared as non-responsive.

SECTION 1: GENERAL CONDITIONS OF BIDDING AND TERMS OF CONTRACT

By execution of this document, the Vendor accepts all general and special conditions of the contract as outlined below and, in the specifications, and plans.

1. BIDDING.

1.1 BIDS.

All bids must be submitted on the bid form furnished in this package.

1.2 AUTHORIZED SIGNATURES.

The bid must be executed personally by the Vendor, duly authorized partner of the partnership, or duly authorized officer of the corporation. If executed by an agent, a power of attorney or other evidence of authority to act on behalf of the Vendor shall accompany the bid to become a valid bid.

1.3 LATE BIDS.

Bids must be in the office of the Jefferson County Purchasing Agent before or at the specified time and date bids are due. Bids received after the submission deadline shall be rejected as non-responsive and returned unopened.

1.4 WITHDRAWAL OF BID PRIOR TO OPENING.

A bid may be withdrawn before the opening date by submitting a written request to the Purchasing Agent. If time allows, the Bidder may submit a new bid. Bidder assumes full responsibility for submitting a new bid before or at the specified time and date bids are due. Jefferson County reserves the right to withdraw a request for bids before the opening date.

1.5 WITHDRAWAL OF BID AFTER OPENING.

Bidder agrees that its offer may not be withdrawn or cancelled by the Vendor for a period of ninety (90) days following the date and time designated for the receipt of bids unless otherwise stated in the bid and/or specifications.

1.6 BID AMOUNTS.

Bids shall show net prices, extensions where applicable and net total. In case of conflict between unit price and extension, the unit price will govern. Any ambiguity in the bid as a result of omission, error, unintelligible or illegible wording shall be interpreted in the favor of Jefferson County.

1.7 EXCEPTIONS AND/OR SUBSTITUTIONS.

All bids meeting the intent of the specifications and plans will be considered for award. Vendors taking exception to the specifications and plans, or offering substitutions, shall state these exceptions in the section provided. If bid is made on an article other than the one specified, which a Bidder considers comparable, the name and grade of said article must be specified in the bid and sufficient specifications and descriptive data must accompany same to permit thorough evaluation. The absence of stated exceptions and/or substitutions shall indicate that the Vendor has not taken any exceptions to the specifications and shall be responsible to perform in strict accordance with the specifications. As a matter of practice, Jefferson County rejects exception(s) and /or substitutions as non-responsive but reserves the right to accept any and/or all of the exception(s) and/or substitution(s) deemed to be in the best interest of Jefferson County.

1.8 ALTERNATES.

The Invitation for Bid and/or specifications may expressly allow Bidder to submit an alternate bid. Presence of such an offer shall not be considered an indication of non-responsiveness.

1.9 DESCRIPTIONS.

Unless otherwise specified, any reference to make, manufacturer and/or model used in the bid specifications is merely descriptive and not restrictive, and is used only to indicate type, style, or quality of material desired.

1.10 BID ALTERATIONS.

Bids cannot be altered or amended after submission deadline. Any interlineations, alterations, or erasures made before opening time must be initialed by the signer of the bid, guaranteeing authenticity.

1.11 TAX EXEMPT STATUS.

Jefferson County is exempt from federal excise tax and state sales tax. Unless the bid form or specifications specifically indicate otherwise, the bid price must be net, exclusive of above-mentioned taxes and will be so construed. Therefore, the bid price shall not include taxes.

1.12 QUANTITIES.

Quantities indicated are estimated quantities only and are not a commitment to buy. Approximate usage does not constitute an order, but only implies the probable quantity that will be used. Commodities will be ordered on an as-needed basis. Bidder is responsible for accurate final counts.

1.13 BID AWARD.

Award of contract shall be made to the most responsible, responsive Bidder, whose offer is determined to be the best value, taking into consideration the relative importance of price. Jefferson County reserves the right to be the sole judge as to whether items bid will serve the purpose intended.

Jefferson County reserves the right to award based upon individual line items, sections or total bid.

1.14 SILENCE OF SPECIFICATIONS FOR COMPLETE UNITS.

All materials, equipment and/or parts that will become a portion of the completed work, including items not specifically stated herein but, necessary to render the service(s) complete and operational per the specifications, are to be included in the bid price. Vendor may be required to furnish evidence that the service, as bid, will meet or exceed these requirements.

1.15 ADDENDA.

Any interpretations, corrections or changes to the specifications and plans will be made by addenda no later than forty-eight (48) hours prior to the bid opening. Addenda will be posted on the Purchasing web site. Vendors are responsible for monitoring the web site in order to remain informed on addenda. Vendors shall acknowledge receipt of all addenda with submission of bid.

1.16 GENERAL BID BOND/SURETY REQUIREMENTS.

Failure to furnish bid bond/surety, if requested, will result in bid being declared non-responsive. Non-responsive bids will not be considered for award.

1.17 GENERAL INSURANCE REQUIREMENTS.

Failure to furnish Affidavit of Insurance, if required in these specifications, will result in bid being declared non-responsive. Non-responsive bids will not be considered for award.

1.18 RESPONSIVENESS.

A responsive bid shall substantially conform to the requirements of this Invitation to Bid and/or specifications contained herein. Bidders who substitute any other terms, conditions, specifications and/or requirements or who qualify their bids in such a manner as to nullify or limit their liability to the contracting entity shall have their bids

deemed non-responsive. Also, bids containing any clause that would limit contracting authority shall be considered non-responsive. Examples of non-responsive bids include but shall not be limited to: a) bids that fail to conform to required delivery schedules as set forth in the bid request; b) bids with prices qualified in such a manner that the bid price cannot be determined, such as with vague wording that may include "price in effect at the time of delivery," and c) bids made contingent upon award of other bids currently under consideration.

1.19 RESPONSIBLE STANDING OF BIDDER.

To be considered for award, Bidder must at least: have the ability to obtain adequate financial resources, be able to comply with required or proposed delivery/completion schedule, have a satisfactory record of performance; have a satisfactory record of integrity and ethics, and be otherwise qualified and eligible to receive award.

1.20 CONFIDENTIAL/PROPRIETARY INFORMATION.

If any material in the bid submission is considered by Bidder to be confidential or proprietary information (including manufacturing and/or design processes exclusive to the Bidder), Bidder **must** clearly mark the applicable pages of bid submission to indicate each claim of confidentiality. Additionally, Bidder must include a statement on company letterhead identifying all Bid Submission section(s) and page(s) that have been marked as confidential. Jefferson County will protect from public disclosure such portions of a bid, unless directed otherwise by legal authority, including existing open records acts. Merely making a blanket claim that the entire bid submission is protected from disclosure because it contains some proprietary information is not acceptable, and will make the entire bid submission subject to release under the Texas Public Information Act.

By submitting a bid, Bidder agrees to reproduction by Jefferson County, without cost or liability, of any copyrighted portions of Bidder's bid submission or other information submitted by Bidder.

1.21 PUBLIC BID OPENING.

Bidders are invited to be present at the opening of bids. After the official opening of bids, a period of not less than one week is necessary to evaluate bids. The amount of time necessary for bid evaluation may vary and is determined solely by the County. Following the bid evaluation, all bids submitted are available for public review.

2. PERFORMANCE.

2.1 DESIGN, STRENGTH, AND QUALITY.

Design, strength, and quality of materials and workmanship must conform to the highest standards of manufacturing and engineering practices. The apparent silence of specifications and/or plans as to any detailed description concerning any point shall be regarded as meaning that only the best commercial practices are to prevail. All interpretations of these specifications and/or plans shall be made on the basis of this statement.

2.2 AGE AND MANUFACTURE.

All tangible goods being bid must be new and unused, unless otherwise specified, in first-class condition, of current manufacture, and furnished ready to use. All items not specifically mentioned that are required for a complete unit shall be furnished.

2.3 DELIVERY LOCATION.

All deliveries will be made to the address(es) specified on the purchase order during normal working hours of 8:00 am CT to 4:00 pm CT, Monday through Friday, unless otherwise authorized by the Purchasing Agent or designee.

2.4 DELIVERY SCHEDULE.

Delivery time may be an important consideration in the evaluation of best value. The maximum number of days necessary for delivery ARO shall be stated in the space, if provided, on the bid form.

2.5 DELIVERY CHARGES.

All delivery and freight charges, F.O.B. destination shown on Jefferson County purchase order, as necessary to perform contract are to be included in the bid price.

2.6 INSTALLATION CHARGES.

All charges for assembly, installation and set-up shall be included in the bid price. Unless otherwise stated, assembly, installation and set-up will be required.

2.7 OPERATING INSTRUCTIONS AND TRAINING.

Clear and concise operating instructions and descriptive literature will be provided in English, if requested. On-site detailed training in the safe and efficient use and general maintenance of item(s) purchased shall be provided as needed at the request of Jefferson County. Instructions and training shall be at no additional cost to the County.

2.8 STORAGE.

Bidder agrees to provide storage of custom ordered materials, if requested, for up to thirty (30) calendar days.

2.9 COMPLIANCE WITH FEDERAL, STATE, COUNTY, AND LOCAL LAWS.

Bids must comply with all federal, state, county and local laws, including, but not limited to, all applicable standard safety, emission, and noise control requirements. Any vehicles or equipment shall contain all standard safety, emission, and noise control requirements required for the types and sizes of equipment at the time of their manufacture. The contractor agrees, during the performance of work or service, to comply with all applicable codes and ordinances of Jefferson County or the State of Texas as they may apply, as these laws may now read, or as they may hereafter be changed or amended.

2.10 OSHA.

The Bidder will certify all equipment complies with all regulations and conditions stipulated under the Williams-Steiger Occupational Safety and Health Act of 1971, as amended. The successful Bidder will further certify that all items furnished under this project will conform and comply with federal and State of Texas OSHA standards. The successful Bidder will agree to indemnify and hold harmless Jefferson County for any and all damages that may be assessed against the County.

2.11 PATENTS AND COPYRIGHTS.

The successful Vendor agrees to protect the County from claims involving infringements of patents and/or copyrights.

2.12 SAMPLES, DEMONSTRATIONS, AND TESTING.

At Jefferson County's request and direction, Bidder shall provide product samples and/or testing of items bid to ensure compliance with specifications. Samples, demonstrations and/or testing may be requested at any point prior to or following bid award. Samples, demonstrations and/or testing may be requested upon delivery and/or any point during the term of resulting contract. All samples (including return thereof), demonstrations, and/or testing shall be at the expense of the Bidder/Vendor.

2.13 ACCEPTABILITY.

All articles enumerated in the bid shall be subject to inspection by an officer designated for that purpose by Jefferson County. If found inferior to the quality called for, or not equal in value to the specifications, deficient in workmanship or otherwise, this fact shall be certified to the Purchasing Agent, who shall have the right to reject the whole or any part of the same. Items and/or work determined to be contrary to specifications must be replaced at the vendor's expense. Inferior items not retrieved by the vendor within thirty (30) calendar days, or an otherwise agreed upon time, shall become the property of the County. If disposal of such items warrants an expense, an amount equal to the disposal expense will be deducted from amounts payable to the vendor.

2.14 MAINTENANCE.

Maintenance required for equipment bid should be available in Jefferson County by a manufacturer authorized maintenance facility. Cost for this service shall be shown on the bid sheet as requested or on a separate sheet, as required. If Jefferson County opts to include maintenance, it shall be so stated in the purchase order and said cost will be included. Service will commence only upon expiration of applicable warranties and should be priced accordingly.

2.15 MATERIAL SAFETY DATA SHEETS.

Under the "Hazardous Communications Act," common known as the "Texas Right to Know Act," a Bidder must provide the user department, with each delivery, material safety data sheets which are applicable to hazardous substances defined in the Act. Failure of the Bidder to furnish this documentation, will be cause to reject any bid applying thereto.

2.16 EVALUATION.

Evaluation shall be used as a determinant as to which services are the most efficient and/or most economical for the County. It shall be based on all factors having a bearing on price and performance of the items in the user environment. All bids are subject to tabulation by the Jefferson County Purchasing Department and recommendation to Jefferson County Commissioners' Court. Compliance with all bid requirements and needs of the using department are considered in evaluating bids. Pricing is not the only criteria for making a recommendation. The Jefferson County Purchasing Department reserves the right to contact any Bidder, at any time, to clarify, verify or requirement information with regard to this bid.

3. PURCHASE ORDERS AND PAYMENT.

3.1 PURCHASE ORDERS.

A purchase order(s) shall be generated by the Jefferson County Purchasing Agent to the successful vendor. The purchase order number must appear on all itemized invoices and packing slips. The County will not be held responsible for any work orders placed and/or performed without a valid current purchase order number. Payment will be made for all services rendered and accepted by the contract administrator for which a valid invoice has been received.

3.2 INVOICES.

All invoices shall reference the Purchase Order number. Invoices shall reference the bid item number or a detailed description for each item invoiced. If an item purchased and itemized on the invoice does not correspond to an item in any of the categories awarded to the vendor, invoice shall reference the item as "N/C" to indicate that it is a non-contract item. This requirement is to assist the County in verifying contract pricing on all invoices. Payment will be made under terms of net thirty (30) days unless otherwise agreed upon by seller and the purchasing department.

3.3 PROMPT PAYMENT.

In accordance with the State of Texas Prompt Payment Act, Article 601f V.T.C.S., payment will be made after receive and acceptance by the County of the merchandise ordered and of a valid invoice. Successful Bidder(s) is required to pay subcontractors within ten (10) days after the successful Bidder receives payment from the County.

3.4 FUNDING.

Jefferson County is operated and funded on an October 1 to September 30 basis; accordingly, the County reserves the right to terminate, without liability to the County, any contract for which funding is not available.

4. CONTRACT.

4.1 CONTRACT DEFINITION.

The General Conditions of Bidding and Terms of Contract, Specifications, Plans, Bidding Forms, Addenda, and any

other documents made a part of this bid shall constitute the complete bid. This bid, when duly accepted by Jefferson County, shall constitute a contract equally binding between the successful Bidder and Jefferson County.

4.2 CHANGE ORDER.

No different or additional terms will become part of this contract with the exception of a change order. No oral statement of any person shall modify or otherwise change, or affect the terms, conditions or specifications stated in the resulting contract. All change orders to the contract will be made in writing and at the discretion and approval of Jefferson County. No change order will be binding unless signed by an authorized representative of the County and the vendor.

4.3 PRICE RE-DETERMINATION.

A price re-determination may be requested at the time of annual renewal. All requests for price re-determination shall be in written form. Cause for such request, i.e., manufacturer's direct cost, postage rates, Railroad Commission rates, Federal/State minimum wage law, Federal/State unemployment taxes, F.I.C.A, Insurance Coverage Rates, etc., shall be substantiated in writing by the source of the cost increase. The Bidder's past experience of honoring contracts at the bid price will be an important consideration in the evaluation of the lowest and best bid. Jefferson County reserves the right to accept or reject any/all requests for price re-determination as it deems to be in the best interest of the County.

4.4 TERMINATION.

Jefferson County reserves the right to terminate the contract for default if the Bidder breached any of the terms therein, including warranties of Bidder or if the Bidder becomes insolvent or commits acts of bankruptcy. Such right of termination is in addition to and not in lieu of any other remedies which Jefferson County may have in law or equity. Default may be construed as, but not limited to, failure to deliver the proper goods and/or service within the proper amount of time, and/or to properly perform any and all services required to Jefferson County's satisfaction and/or to meet all other obligations and requirements. Contracts may be terminated without cause upon thirty (30) days' written notice to either party unless otherwise specified. Jefferson County reserves the right to award canceled contract to the next lowest Bidder. Bidder, in submitting this bid, agrees that Jefferson County shall not be liable to prosecution for damages in the event that the County declares the Bidder in default.

4.5 CONFLICT OF INTEREST.

Employees of the County are not permitted to maintain financial interest in, or receive payment, directly or indirectly, borrow from, lend to, invest in, or engage in any substantial financial transaction with any individual, organization, supplier, or subcontractor who does business with the County without disclosure. When conflict of interest is discovered, it shall be grounds for termination of contract.

4.6 INTEREST BY PUBLIC OFFICIALS.

No public official shall have interest in this contract, in accordance with Texas Local Government Code.

4.7 PRE-AWARD/CONTRACT CONTACT BETWEEN COUNTY AND VENDORS.

The Jefferson County Purchasing Department may initiate discussions with selected vendors; however, discussions may not be initiated by vendors.

The Jefferson County Purchasing Department expects to conduct discussions with vendor's representatives authorized to contractually obligate the vendor with an offer. **Vendors shall not contact any Jefferson County personnel during the IFB process without the express permission from the Jefferson County Purchasing Agent. The Purchasing Agent will disqualify any vendor who has made site visits, contacted Jefferson County personnel, or distributed any literature without authorization from the Jefferson County Purchasing Department.**

All correspondence relating to this IFB, from advertisement to award shall be sent to the Jefferson County Purchasing Department. All presentations and/or meetings between Jefferson County and the vendor relating to this IFB shall be coordinated by the Jefferson County Purchasing Department.

Selected vendors may be expected to make a presentation/product demonstration to an Evaluation Committee. Proposals, vendor presentations, and product/service evaluations may develop into negotiating sessions with the vendor(s) as selected by the Evaluation Committee. Jefferson County expects to conduct negotiations with vendor representatives authorized to contractually obligate the vendor with an offer. If vendor is unable to agree to contract terms and conditions, Jefferson County reserves the right to terminate contract negotiations with that vendor and initiate negotiations with another vendor. In addition to a presentation, visits by the Evaluation Committee to representative vendor client sites may be conducted where the proposed solution can be demonstrated in a production environment.

4.8 INJURIES OR DAMAGES RESULTING FROM NEGLIGENCE.

Successful vendor shall defend, indemnify and save harmless Jefferson County and all its officers, agents and employees from all suits, actions, or other claims of any character, name and description brought for or on account of any injuries or damages received or sustained by any person, persons, or property on account of any negligent act or fault of the successful vendor, or of any agent, employee, subcontractor or supplier in the execution of, or performance under, any contract which may result from bid award. Successful vendor shall pay any judgment with cost which may be obtained against Jefferson County growing out of such injury or damages.

4.9 WARRANTY.

The successful vendor shall warrant that all materials utilized in the performance of this contract shall conform to the proposed specifications and/or all warranties as stated in the Uniform Commercial Code and be free from all defects in material, workmanship and title.

4.10 UNIFORM COMMERCIAL CODE.

The successful vendor and Jefferson County agree that both parties have all rights, duties, and remedies available as stated in the Uniform Commercial Code.

4.11 VENUE.

This agreement will be governed and construed according to the laws of the State of Texas. This agreement is performable in the County of Jefferson, Texas.

4.12 SALE, ASSIGNMENT, OR TRANSFER OF CONTRACT.

The successful vendor shall not sell, assign, transfer or convey this contract, in whole or in part, without the prior written consent of Jefferson County.

4.13 SILENCE OF SPECIFICATIONS.

The apparent silence of these specifications as to any detailed description concerning any point, shall be regarded as meaning that only the best commercial practices are to prevail. All interpretations of these specifications shall be made on the basis of this statement.

5. REJECTION OR WITHDRAWAL.

Submission of additional terms, conditions or agreements with the bid document are grounds for deeming a bid non-responsive and may result in bid rejection. Jefferson County reserves the right to reject any and all bids and to waive any informalities and minor irregularities or defects in bids. Bids may be withdrawn in person by a bidder or authorized representative, provided their identity is made known and a receipt is signed for the bid, but only if the withdrawal is made prior to the time set for receipt of bids. Bids are an irrevocable offer and may not be withdrawn within 90 days after opening date.

6. EMERGENCY/DECLARED DISASTER REQUIREMENTS.

In the event of an emergency or if Jefferson County is declared a disaster area, by the County, State, or Federal Government, this Acceptance of Offer may be subjected to unusual usage. Contractor shall service the county during such an emergency or declared disaster under the same terms and conditions that apply during non-emergency/disaster conditions. The pricing as specified in this Acceptance of Offer shall apply to serving the County's needs regardless of the circumstances. If Contractor is unable to supply the services under the terms of the Acceptance of Offer, then Contractor shall provide proof of such disruption and a copy of the invoice from Contractor's supplier(s).

Additional profit margin as a result of supplying services during an emergency or declared disaster shall not be permitted. In the event that additional equipment, supplies, and materials are required during the declared disaster, additional shipping, handling and drayage fees may apply.

7. AWARD.

The bid will be awarded to the responsible, responsive bidder(s) whose bid, conforming to the solicitation, will be most advantageous to Jefferson County – price and other factors considered. Unless otherwise specified in this IFB, Jefferson County reserves the right to accept a bid in whole or in part, and to award by item or by group, whichever is deemed to be in the best interest of Jefferson County. Any bidder who is in default to Jefferson County at the time of submittal of the bid shall have that bid rejected.

Jefferson County reserves the right to clarify any contractual terms with the concurrence of the Contractor; however, any substantial non-conformity in the offer, as determined by Jefferson County, shall be deemed non-responsive and the offer rejected.

In evaluating bids, Jefferson County shall consider the qualifications of the bidders, and, where applicable, operating costs, delivery time, maintenance requirements, performance data, and guarantees of materials and equipment.

In addition, Jefferson County may conduct such investigation as it deems necessary to assist in the evaluation of a bid and to establish the responsibility, qualifications, and financial ability of the bidders to fulfill the contract.

Jefferson County reserves the right to award this contract on the basis of **lowest and best bid** in accordance with the laws of the State of Texas, to waive any formality or irregularity, to make awards to more than one offeror, and/or to reject any or all bids. In the event the lowest dollar offeror meeting specifications is not awarded a contract, Offeror may appear before the Commissioners' Court and present evidence concerning Offeror responsibility after officially notifying the Office of the Purchasing Agent of Offeror's intent to appear.

8. CONTRACT.

A response to an IFB is an offer to contract with Jefferson County based upon the terms, conditions, and specifications contained in the IFB. Bids do not become contracts unless and until they are executed by Jefferson County, eliminating a formal signing of a separate contract. For that reason, all of the terms and conditions of the contract are contained in the IFB, unless any of the terms and conditions is modified by an IFB Amendment, a Contract Amendment, or by mutually agreed terms and conditions in the contract documents.

9. WAIVER OF SUBROGATION.

Bidder and bidder's insurance carrier waive any and all rights whatsoever with regard to subrogation against Jefferson County as an indirect party to any suit arising out of personal or property damages resulting from bidder's performance under this agreement.

10. FISCAL FUNDING.

A multi-year contract (if requested by the specifications) continuing as a result of an extension option must include fiscal funding out. If, for any reason, funds are not appropriated to continue the contract, said contract shall become null and void.

11. BID RESULTS.

Bid results are not provided in response to telephone inquiries. A preliminary tabulation of bids received will be posted on the Purchasing web page at <https://www.co.jefferson.tx.us/Purchasing/> as soon as possible following bid opening. A final tabulation will be posted following bid award, and will also be available for review in the Purchasing Department.

12. CHANGES AND ADDENDA TO BID DOCUMENTS.

Each change or addendum issued in relation to this IFB document will be on file in the Office of the Purchasing Agent, and will be posted on the Purchasing web site as soon as possible. It shall be the bidder's responsibility to make inquiry as to change or addenda issued, and to monitor the web site. All such changes or addenda shall become part of the contract and all bidders shall be bound by such addenda. Information on all changes or addenda issued will be available at the Office of the County Purchasing Agent.

13. SPECIFICATIONS.

Unless otherwise stated by the bidder, the bid will be considered as being in accordance with Jefferson County's applicable standard specifications, and any special specifications outlined in the bid document. References to a particular trade name, manufacturer's catalogue, or model number are made for descriptive purposes to guide the bidder in interpreting the requirements of Jefferson County, and should not be construed as excluding bids on other types of materials, equipment, and supplies. However, the bidder, if awarded a contract, will be required to furnish the particular item referred to in the specifications or description unless departure or substitution is clearly noted and described in the bid.

Jefferson County reserves the right to determine if equipment/ product being bid is an acceptable alternate. All goods shall be new unless otherwise so stated in the bid. Any unsolicited alternate bid, or any changes, insertions, or omissions to the terms and conditions, specifications, or any other requirements of the bid, may be considered non-responsive.

14. DELIVERY.

Bids shall include all charges for delivery, packing, crating, containers, etc. Unless otherwise stated by the bidder (in writing on the included Bid Form), prices bid will be considered as being based on F.O.B. destination/delivered freight included.

15. INTERPRETATION OF BID AN/OR CONTRACT DOCUMENTS.

All inquiries shall be made within a reasonable time prior to the date and time fixed for the bid opening, in order that a written response in the form of an addendum, if required, can be processed before the bids are opened. Inquiries received that are not made in a timely fashion may or may not be considered.

16. CURRENCY.

Prices calculated by the bidder shall be stated in U.S. dollars.

17. PRICING.

Prices shall be stated in units of quantity specified in the bid documents. In case of discrepancy in computing the amount of the bid, the unit price shall govern.

18. NOTICE TO PROCEED/PURCHASE ORDER.

The successful bidder may not commence work under this contract until authorized to do so by the Purchasing Agent.

19. CERTIFICATION.

By signing the offer section of the Offer and Acceptance page, Bidder certifies:

- The submission of the offer did not involve collusion or other anti-competitive practices.
- The Bidder has not given, offered to give, nor intends to give at any time hereafter, any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor, or service to any public servant in connection with the submitted offer.
- The Bidder hereby certifies that the individual signing the bid is an authorized agent for the Bidder and has the authority to bind the Bidder to the contract.

20. DEFINITIONS.

“County” – Jefferson County, Texas.

“Contractor” – The Bidder whose proposal is accepted by Jefferson County.

21. MINORITY-OWNED (MWBE), WOMEN-OWNED (WBE) AND HISTORICALLY UNDERUTILIZED (HUB) BUSINESS ENTERPRISE PARTICIPATION.

It is the desire of Jefferson County to increase the participation of Minority-Owned (MBE) , Women-Owned (WBE), and Historically Underutilized (HUB) business enterprises in its contracting and procurement programs. While the County does not have any preference or set aside programs in place, it is committed to a policy of equitable participation for these firms.

**SECTION 2: FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA)
MANDATED CONTRACT PROVISIONS FOR NON-FEDERAL ENTITY UNDER FEDERAL AWARDS
REQUIRED BY 2 C.F.R. §200.326 APPENDIX II TO 2 CFR §200**

(REVISED JUNE 2022)

REMEDIES

(For all awarded contracts with a value greater than \$150,000.00)

Any violation or breach of terms of this contract on the part of the Contractor or the Contractor's subcontractors may result in the suspension or termination of this contract or such other action that may be necessary to enforce the rights of the parties of this contract. The duties and obligations imposed by the contract documents and the rights and remedies available thereunder shall be in addition to and not a limitation of any duties, obligations, rights and remedies otherwise imposed or available by law. Any violation or breach of terms of this contract of the Contractor or the Contractor's sub-contractors will be subject to the remedies, including liquidated damages, described in the bid specifications or Request for Proposal and the Client rules and regulations and special conditions which are incorporated herein by reference in their entirety.

TERMINATION FOR CAUSE AND CONVENIENCE

(For all awarded contracts with a value greater than \$10,000.00)

The Client reserves the right to terminate this contract for cause or convenience pursuant to the rules and regulations and special conditions which are incorporated herein by reference in their entirety.

EQUAL EMPLOYMENT OPPORTUNITY

(For all awarded contracts that meet the definition of "federally assisted construction contract" provided in 41 CFR Part 60-1.3) ***Contractor must complete enclosed certification***

During the performance of this contract, the contractor agrees as follows:

1. The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following:

Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this non-discrimination clause.

2. The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.

3. The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.

4. The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor

union or workers' representatives of the contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

5. The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

6. The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

7. In the event of the contractor's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

8. The contractor will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance:

Provided, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

The applicant further agrees that it will be bound by the above equal opportunity clause with respect to its own employment practices when it participates in federally assisted construction work: Provided, that if the applicant so participating is a State or local government, the above equal opportunity clause is not applicable to any agency, instrumentality or subdivision of such government which does not participate in work on or under the contract.

The applicant agrees that it will assist and cooperate actively with the administering agency and the Secretary of Labor in obtaining the compliance of contractors and subcontractors with the equal opportunity clause and the rules, regulations, and relevant orders of the Secretary of Labor, that it will furnish the administering agency and the Secretary of Labor such information as they may require for the supervision of such compliance, and that it will otherwise assist the administering agency in the discharge of the agency's primary responsibility for securing compliance.

The applicant further agrees that it will refrain from entering into any contract or contract modification subject to Executive Order 11246 of September 24, 1965, with a contractor debarred from, or who has not demonstrated eligibility for, Government contracts and federally assisted construction contracts pursuant to the Executive Order and will carry out such sanctions and penalties for violation of the equal opportunity clause as may be imposed upon contractors and subcontractors by the administering agency or the Secretary of Labor pursuant to Part II, Subpart D of the Executive Order. In addition, the applicant agrees that if it fails or refuses to comply with these undertakings, the administering agency may take any or all of the following actions: Cancel, terminate, or suspend in whole or in part this grant (contract, loan, insurance, guarantee); refrain from extending any further assistance to the applicant under the program with respect to which the failure or refund occurred until satisfactory assurance of future compliance has been received from such applicant; and refer the case to the Department of Justice for appropriate legal proceedings.

DAVIS-BACON ACT AND COPELAND "ANTI-KICKBACK" ACT

(The Davis-Bacon Act only applies to the Emergency Management Preparedness Grant Program, Homeland Security Grant Program, Nonprofit Security Grant Program, Tribal Homeland Security Grant Program, Port Security Grant Program, and Transit Security Grant Program. It DOES NOT apply to other FEMA grant and cooperative agreement programs, including the Public Assistance Program.

1. *Minimum wages.*

- i. All laborers and mechanics employed or working upon the site of the work (or under the United States Housing Act of 1937 or under the Housing Act of 1949 in the construction or development of the project), will be paid unconditionally and not less often than once a week, and without subsequent deduction or rebate on any account (except such payroll deductions as are permitted by regulations issued by the Secretary of Labor under the Copeland Act (29 CFR part 3)), the full amount of wages and bona fide fringe benefits (or cash equivalents thereof) due at time of payment computed at rates not less than those contained in the wage determination of the Secretary of Labor which is attached hereto and made a part hereof, regardless of any contractual relationship which may be alleged to exist between the contractor and such laborers and mechanics.

Contributions made or costs reasonably anticipated for bona fide fringe benefits under section 1 (b)(2) of the Davis-Bacon Act on behalf of laborers or mechanics are considered wages paid to such laborers or mechanics, subject to the provisions of paragraph (a)(1)(iv) of this section; also, regular contributions made or costs incurred for more than a weekly period (but not less often than quarterly) under plans, funds, or programs which cover the particular weekly period, are deemed to be constructively made or incurred during such weekly period. Such laborers and mechanics shall be paid the appropriate wage rate and fringe benefits on the wage determination for the classification of work actually performed, without regard to skill, except as provided in §5.5(a)(4). Laborers or mechanics performing work in more than one classification may be compensated at the rate specified for each classification for the time actually worked therein: *Provided*, that the employer's payroll records accurately set forth the time spent in each classification in which work is performed. The wage determination (including any additional classification and wage rates conformed under paragraph (a)(1)(ii) of this section) and the Davis Bacon poster (WH-1321) shall be posted at all times by the contractor and its subcontractors at the site of the work in a prominent and accessible place where it can be easily seen by the workers.

- ii. (A) The contracting officer shall require that any class of laborers or mechanics, including helpers, which is not listed in the wage determination, and which is to be employed under the contract shall be classified in conformance with the wage determination. The contracting officer shall approve an additional classification and wage rate and fringe benefits therefore only when the following criteria have been met:

- 1) The work to be performed by the classification requested is not performed by a classification in the wage determination; and
- 2) The classification is utilized in the area by the construction industry; and
- 3) The proposed wage rate, including any bona fide fringe benefits, bears a reasonable relationship to the wage rates contained in the wage determination.

(B) If the contractor and the laborers and mechanics to be employed in the classification (if known), or their representatives, and the contracting officer agree on the classification and wage rate (including the amount designated for fringe benefits where appropriate), a report of the action taken shall be sent by the contracting officer to the Administrator of the Wage and Hour Division, Employment Standards Administration, U.S. Department of Labor, Washington, DC 20210. The Administrator, or an authorized representative, will approve, modify, or disapprove every additional classification action within 30 days of receipt and so advise the contracting officer or will notify the contracting officer within the 30-day period that additional time is necessary.

(C) In the event the contractor, the laborers or mechanics to be employed in the classification or their representatives, and the contracting officer do not agree on the proposed classification and wage rate (including the amount designated for fringe benefits, where appropriate), the contracting officer shall refer the questions, including the views of all interested parties and the recommendation of the contracting officer, to the Administrator for determination. The Administrator, or an authorized representative, will issue a determination within 30 days of receipt and so advise the contracting officer or will notify the contracting officer within the 30-day period that additional time is necessary.

(D) The wage rate (including fringe benefits where appropriate) determined pursuant to paragraphs (a)(1)(ii) (B) or (C) of this section, shall be paid to all workers performing work in the classification under this contract from the first day on which work is performed in the classification.

- i. Whenever the minimum wage rate prescribed in the contract for a class of laborers or mechanics includes a fringe benefit which is not expressed as an hourly rate, the contractor shall either pay the benefit as stated in the wage determination or shall pay another bona fide fringe benefit or an hourly cash equivalent thereof.
- ii. If the contractor does not make payments to a trustee or other third person, the contractor may consider as part of the wages of any laborer or mechanic the amount of any costs reasonably anticipated in providing bona fide fringe benefits under a plan or program, *Provided*, That the Secretary of Labor has found, upon the written request of the contractor, that the applicable standards of the Davis-Bacon Act have been met. The Secretary of Labor may require the contractor to set aside in a separate account assets for the meeting of obligations under the plan or program.

2. Withholding.

The Federal Agency and/or Client shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld from the contractor under this contract or any other Federal contract with the same prime contractor, or any other federally-assisted contract subject to Davis-Bacon prevailing wage requirements, which is held by the same prime contractor, so much of the accrued payments or advances as may be considered necessary to pay laborers and mechanics, including apprentices, trainees, and helpers, employed by the contractor or any subcontractor the full amount of wages required by the contract. In the event of failure to pay any laborer or mechanic, including any apprentice, trainee, or helper, employed or working on the site of the work (or under the United States Housing Act of 1937 or under the Housing Act of 1949 in the construction or development of the project), all or part of the wages required by the contract, the (Agency) may, after written notice to the contractor, sponsor, applicant, or owner, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds until such violations have ceased.

3. Payrolls and basic records.

- i. Payrolls and basic records relating thereto shall be maintained by the contractor during the course of the work and preserved for a period of three years thereafter for all laborers and mechanics working at the site of the work (or under the United States Housing Act of 1937, or under the Housing Act of 1949, in the construction or development of the project). Such records shall contain the name, address, and social security number of each such worker, his or her correct classification, hourly rates of wages paid (including rates of contributions or costs anticipated for bona fide fringe benefits or cash equivalents thereof of the types described in section 1 (b) (2) (B) of the Davis-Bacon Act), daily and weekly number of hours worked, deductions made and actual wages paid. Whenever the Secretary of Labor has found under 29 CFR 5.5(a)(1)(iv) that the wages of any laborer or mechanic include the amount of any costs reasonably anticipated in providing benefits under a plan or program described in section 1(b)(2)(B) of the Davis-Bacon Act, the contractor shall maintain records which show that the commitment to provide such benefits is enforceable, that the plan or program is financially responsible, and that the plan or program has been communicated in writing to the laborers or mechanics affected, and records which show the costs anticipated or the actual cost incurred in providing such benefits. Contractors employing apprentices or trainees under approved programs shall of trainee programs, the registration of the apprentices and trainees, and the ratios and wage rates prescribed in the applicable programs.

- ii. (A) The contractor shall submit weekly for each week in which any contract work is performed a copy of all payrolls to the federal agency if the agency is a party to the contract, but if the agency is not such a party, the contractor will submit the payrolls to the applicant, sponsor, or owner, as the case may be, for transmission to the federal agency. The payrolls submitted shall set out accurately and completely all of the information required to be maintained under 29 CFR 5.5(a)(3)(i), except that full social security numbers and home addresses shall not be included on weekly transmittals. Instead the payrolls shall only need to include an individually identifying number for each employee (*e.g.*, the last four digits of the employee's social security number). The required weekly payroll information may be submitted in any form desired. Optional Form WH-347 is available for this purpose from the Wage and Hour Division Web site at <http://www.dol.gov/esa/whd/forms/wh347instr.htm> or its successor site. The prime contractor is responsible for the submission of copies of payrolls by all subcontractors. Contractors and subcontractors shall maintain the full social security number and current address of each covered worker, and shall provide them upon request to the federal agency if the agency is a party to the contract, but if the agency is not such a party, the contractor will submit them to the applicant, sponsor, or owner, as the case may be, for transmission to the federal agency, the contractor, or the Wage and Hour Division of the Department of Labor for purposes of an investigation or audit of compliance with prevailing wage requirements. It is not a violation of this section for a prime contractor to require a subcontractor to provide addresses and social security numbers to the prime contractor for its own records, without weekly submission to the sponsoring government agency (or the applicant, sponsor, or owner).

(B) Each payroll submitted shall be accompanied by a "Statement of Compliance," signed by the contractor or subcontractor or his or her agent who pays or supervises the payment of the persons employed under the contract and shall certify the following:

- 1) That the payroll for the payroll period contains the information required to be provided under §5.5 (a) (3) (ii) of Regulations, 29 CFR part 5, the appropriate information is being maintained under §5.5 (a) (3) (i) of Regulations, 29 CFR part 5, and that such information is correct and complete;
- 2) That each laborer or mechanic (including each helper, apprentice, and trainee) employed on the contract during the payroll period has been paid the full weekly wages earned, without rebate, either directly or indirectly, and that no deductions have been made either directly or indirectly from the full wages earned, other than permissible deductions as set forth in Regulations, 29 CFR part 3;
- 3) That each laborer or mechanic has been paid not less than the applicable wage rates and fringe benefits or cash equivalents for the classification of work performed, as specified in the applicable wage determination incorporated into the contract.

(C) The weekly submission of a properly executed certification set forth on the reverse side of Optional Form WH-347 shall satisfy the requirement for submission of the "Statement of Compliance" required by paragraph (a)(3)(ii)(B) of this section.

(D) The falsification of any of the above certifications may subject the contractor or subcontractor to civil or criminal prosecution under section 1001 of title 18 and section 231 of title 31 of the United States Code.

- i. The contractor or subcontractor shall make the records required under paragraph (a)(3)(i) of this section available for inspection, copying, or transcription by authorized representatives of the federal agency or the Department of Labor, and shall permit such representatives to interview employees during working hours on the job. If the contractor or subcontractor fails to submit the required records or to make them available, the Federal agency may, after written notice to the contractor, sponsor, applicant, or owner, take such action as may be necessary to cause the suspension of any further payment, advance, or guarantee of funds. Furthermore, failure to submit the required records upon request or to make such records available may be grounds for debarment action pursuant to 29 CFR 5.12.

4. **Apprentices and trainees.**

- i. **Apprentices.** Apprentices will be permitted to work at less than the predetermined rate for the work they performed when they are employed pursuant to and individually registered in a bona fide apprenticeship program registered with the U.S. Department of Labor, Employment and Training Administration, Office of Apprenticeship Training, Employer and Labor Services, or with a State Apprenticeship Agency recognized by the Office, or if a person is employed in his or her first 90 days of probationary employment as an apprentice in such an apprenticeship program, who is not individually registered in the program, but who has been certified by the Office of Apprenticeship Training, Employer and Labor Services or a State Apprenticeship Agency (where appropriate) to be eligible for probationary employment as an apprentice. The allowable ratio of apprentices to journeymen on the job site in any craft classification shall not be greater than the ratio permitted to the contractor as to the entire work force under the registered program. Any worker listed on a payroll at an apprentice wage rate, who is not registered or otherwise employed as stated above, shall be paid not less than the applicable wage rate on the wage determination for the classification of work actually performed. In addition, any apprentice performing work on the job site in excess of the ratio permitted under the registered program shall be paid not less than the applicable wage rate on the wage determination for the work actually performed. Where a contractor is performing construction on a project in a locality other than that in which its program is registered, the ratios and wage rates (expressed in percentages of the journeyman's hourly rate) specified in the contractor's or subcontractors registered program shall be observed. Every apprentice must be paid at not less than the rate specified in the registered program for the apprentice's level of progress, expressed as a percentage of the journeymen hourly rate specified in the applicable wage determination. Apprentices shall be paid fringe benefits in accordance with the provisions of the apprenticeship program. If the apprenticeship program does not specify fringe benefits, apprentices must be paid the full amount of fringe benefits listed on the wage determination for the applicable classification. If the Administrator determines that a different practice prevails for the applicable apprentice classification, fringes shall be paid in accordance with that determination. In the event the Office of Apprenticeship Training, Employer and Labor Services, or a State Apprenticeship Agency recognized by the Office, withdraws approval of an apprenticeship program, the contractor will no longer be permitted to utilize apprentices at less than the applicable predetermined rate for the work performed until an acceptable program is approved.
- ii. **Trainees.** Except as provided in 29 CFR 5.16, trainees will not be permitted to work at less than the predetermined rate for the work performed unless they are employed pursuant to and individually registered in a program which has received prior approval, evidenced by formal certification by the U.S. Department of Labor, Employment and Training Administration. The ratio of trainees to journeymen on the job site shall not be greater than permitted under the plan approved by the Employment and Training Administration. Every trainee must be paid at not less than the rate specified in the approved program for the trainee's level of progress, expressed as a percentage of the journeyman hourly rate specified in the applicable wage determination. Trainees shall be paid fringe benefits in accordance with the provisions of the trainee program. If the trainee program does not mention fringe benefits, trainees shall be paid the full amount of fringe benefits listed on the wage determination unless the Administrator of the Wage and Hour Division determines that there is an apprenticeship program associated with the corresponding journeyman wage rate on the wage determination which provides for less than full fringe benefits for apprentices. Any employee listed on the payroll at a trainee rate who is not registered and participating in a training plan approved by the Employment and Training Administration shall be paid not less than the applicable wage rate on the wage determination for the classification of work actually performed. In addition, any trainee performing work on the job site in excess of the ratio permitted under the registered program shall be paid not less than the applicable wage rate on the wage determination for the work actually performed. In the event the Employment and Training Administration withdraws approval of a training program, the contractor

will no longer be permitted to utilize trainees at less than the applicable predetermined rate for the work performed until an acceptable program is approved.

- iii. **Equal employment opportunity.** The utilization of apprentices, trainees and journeymen under this part shall be in conformity with the equal employment opportunity requirements of Executive Order 11246, as amended, and 29 CFR part 30.

5. Compliance with Copeland Act requirements.

The contractor shall comply with the requirements of 29 CFR part 3, which are incorporated by reference in this contract.

6. Subcontracts.

The contractor or subcontractor shall insert in any subcontracts the clauses contained in 29 CFR 5.5(a) (I) through (10) and such other clauses as FEMA may by appropriate instructions require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all the contract clauses in 29 CFR 5.5.

7. Contract termination: debarment.

A breach of the contract clauses in 29 CFR 5.5 may be grounds for termination of the contract, and for debarment as a contractor and a subcontractor as provided in 29 CFR 5.12.

8. Compliance with Davis-Bacon and Related Act requirements.

All rulings and interpretations of the Davis-Bacon and Related Acts contained in 29 CFR parts 1, 3, and 5 are herein incorporated by reference in this contract.

9. Breach.

A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

10. Disputes concerning labor standards.

Disputes arising out of the labor standards provisions of this contract shall not be subject to the general disputes clause of this contract. Such disputes shall be resolved in accordance with the procedures of the Department of Labor set forth in 29 CFR parts 5, 6, and 7. Disputes within the meaning of this clause include disputes between the contractor (or any of its subcontractors) and the contracting agency, the U.S. Department of Labor, or the employees or their representatives.

11. Certification of eligibility.

- 1) By entering into this contract, the contractor certifies that neither it (nor he or she) nor any person or firm who has an interest in the contractor's firm is a person or firm ineligible to be awarded Government contracts by virtue of section 3(a) of the Davis Bacon Act or 29 CFR 5.12(a)(I).
- 2) No part of this contract shall be subcontracted to any person or firm ineligible for award of a Government contract by virtue of section 3(a) of the Davis-Bacon Act or 29 CFR 5.12(a)(I).
- 3) The penalty for making false statements is prescribed in the U.S. Criminal Code, 18 U.S.C. 1001.

CONTRACT WORK HOURS AND SAFETY STANDARDS ACT

(For all awarded contracts related to "mechanics and laborers" with a value greater than \$100,000.00)

- 1) **Overtime requirements.** No contractor or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-

half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.

- 2) **Violation; liability for unpaid wages; liquidated damages.** In the event of any violation of the clause set forth in paragraph (b)(1) of this section the contractor and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, such contractor and subcontractor shall be liable to the United States (in the case of work done under contract for the District of Columbia or a territory, to such District or to such territory), for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in paragraph (b)(1) of this section, in the sum of \$27 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek of forty hours without payment of the overtime wages required by the clause set forth in paragraph (b)(1) of this section.
- 3) **Withholding for unpaid wages and liquidated damages.** The (write in the name of the Federal agency or the loan or grant recipient) shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld, from any moneys payable on account of work performed by the contractor or subcontractor under any such contract or any other Federal contract with the same prime contractor, or any other federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same prime contractor, such sums as may be determined to be necessary to satisfy any liabilities of such contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in paragraph (b)(2) of this section.
- 4) **Subcontracts.** The contractor or subcontractor shall insert in any subcontracts the clauses set forth in paragraph (b)(1) through (4) of this section and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in paragraphs (b)(1) through (4) of this section.

RIGHTS TO INVENTIONS MADE UNDER A CONTRACT OR AGREEMENT

(This requirement **does not apply** to the Public Assistance, Hazard Mitigation Grant Program, Fire Management Assistance Grant Program, Crisis Counseling Assistance and Training Grant Program, Disaster Case Management Grant Program, and Federal Assistance to Individuals and Households - Other Needs Assistance Grant Program, as FEMA awards under these programs do not meet the definition of "funding agreement." If FEMA federal award meets definition of "funding agreement" under 37 CFR §401.2(a), for all awarded contracts related to experimental, developmental, or research work type contracts)

(a) Definitions

- (1) *Invention* means any invention or discovery which is or may be patentable or otherwise protectable under Title 35 of the United States Code, or any novel variety of *et seq.*
- (2) *Subject invention* means any invention of the *contractor* conceived or first actually reduced to practice in the performance of work under this *contract*, provided that in the case of a variety of plant, the date of determination (as defined in section 41(d) of the Plant Variety Protection Act, 7 U.S.C. 2401 (d)) must also occur during the period of *contract* performance.
- (3) *Practical Application* means to manufacture in the case of a composition or product, to practice in the case of a process or method, or to operate in the case of a machine or system; and, in each case, under such conditions as to establish that the invention is being utilized and that its benefits are, to the extent permitted by law or government regulations, available to the public on reasonable terms.
- (4) *Made* when used in relation to any invention means the conception or first actual reduction to practice of such invention.
- (5) *Small Business Firm* means a small business concern as defined at section 2 of Pub. L. 85-536 (15 U.S.C. 632) and implementing regulations of the Administrator of the Small Business Administration. For the purpose of this clause, the size standards for small business concerns involved in government procurement and subcontracting at 13 CFR 121.3-8 and 13 CFR 121.3- 12, respectively, will be used.
- (6) *Nonprofit Organization* means a university or other institution of higher education or an organization of the type described in section 501 (c) {3} of the Internal Revenue Code of 1954 (26 U.S.C.

501(c) and exempt from taxation under section 501(a) of the Internal Revenue Code (25 U.S.C. 501(a)) or any nonprofit scientific or educational organization qualified under a state nonprofit organization statute.

(b) Allocation of Principal Rights

The *Contractor* may retain the entire right, title, and interest throughout the world to each subject invention subject to the provisions of this clause and 35 U.S.C. 203. With respect to any subject invention in which the *Contractor* retains title, the Federal government shall have a nonexclusive, non-transferable, irrevocable, paid-up license to practice or have practiced for or on behalf of the United States the subject invention throughout the world.

(c) Invention Disclosure, Election of Title and Filing of Patent Application by *Contractor*

- (1) The *contractor* will disclose each subject invention to the *Federal Agency* within two months after the inventor discloses it in writing to *contractor* personnel responsible for patent matters. The disclosure to the agency shall be in the form of a written report and shall identify the *contract* under which the invention was made and the inventor(s). It shall be sufficiently complete in technical detail to convey a clear understanding to the extent known at the time of the disclosure, of the nature, purpose, operation, and the physical, chemical, biological or electrical characteristics of the invention. The disclosure shall also identify any publication, on sale or public use of the invention and whether a manuscript describing the invention has been submitted for publication and, if so, whether it has been accepted for publication at the time of disclosure. In addition, after disclosure to the *agency*, the *Contractor* will promptly notify the *agency* of the acceptance of any manuscript describing the invention for publication or of any on sale or public use planned by the *contractor*.
- (2) The *Contractor* will elect in writing whether or not to retain title to any such invention by notifying the *Federal agency* within two years of disclosure to the *Federal agency*. However, in any case where publication, on sale or public use has initiated the one-year statutory period wherein valid patent protection can still be obtained in the United States, the period for election of title may be shortened by the *agency* to a date that is no more than 60 days prior to the end of the statutory period.
- (3) The *contractor* will file its initial patent application on a subject invention to which it elects to retain title within one year after election of title or, if earlier, prior to the end of any statutory period wherein valid patent protection can be obtained in the United States after a publication, on sale, or public use. The *contractor* will file patent applications in additional countries or international patent offices within either ten months of the corresponding initial patent application or six months from the date permission is granted by the Commissioner of Patents and Trademarks to file foreign patent applications where such filing has been prohibited by a Secrecy Order.
- (4) Requests for extension of the time for disclosure, election, and filing under subparagraphs (1), (2), and (3) may, at the discretion of the *agency*, be granted.

(d) Conditions When the Government May Obtain Title

The *contractor* will convey to the *Federal agency*, upon written request, title to any subject invention-

- (1) If the *contractor* fails to disclose or elect title to the subject invention within the times specified in (c), above, or elects not to retain title; provided that the *agency* may only request title within 60 days after learning of the failure of the *contractor* to disclose or elect within the specified times.
- (2) In those countries in which the *contractor* fails to file patent applications within the times specified in (c) above; provided, however, that if the *contractor* has filed a patent application in a country after the times specified in (c) above, but prior to its receipt of the written request of the *Federal agency*, the *contractor* shall continue to retain title in that country.
- (3) In any country in which the *contractor* decides not to continue the prosecution of any application for, to pay the maintenance fees on, or defend in reexamination or opposition proceeding on, a patent on a subject invention.

(e) Minimum Rights to *Contractor* and Protection of the *Contractor* Right to File

- (1) The *contractor* will retain a nonexclusive royalty-free license throughout the world in each subject invention to which the Government obtains title, except if the *contractor* fails to disclose the invention within the times specified in (c), above. The *contractor's* license extends to its domestic subsidiary and affiliates, if any, within the corporate structure of which the *contractor* is a party and includes the right to grant sublicenses of the same scope to the extent the *contractor* was legally obligated to do so at the time the *contract* was awarded. The license is transferable only with the approval of the *Federal* to which the invention pertains.
- (2) The *contractor's* domestic license may be revoked or modified by the *funding Federal agency* to the extent necessary to achieve expeditious practical application of the subject invention pursuant to an application for an exclusive license submitted in accordance with applicable provisions at 37 CFR part 404 and *agency* licensing regulations (if any). This license will not be revoked in that field of use or the geographical areas in which the *contractor* has achieved practical application and continues to make the benefits of the invention reasonably accessible to the public. The license in any foreign country may be revoked or modified at the discretion of the *funding Federal agency* to the extent the *contractor*, its licensees, or the domestic subsidiaries or affiliates have failed to achieve practical application in that foreign country.
- (3) Before revocation or modification of the license, the *funding Federal agency* will furnish the *contractor* a written notice of its intention to revoke or modify the license, and the *contractor* will be allowed thirty days (or such other time as may be authorized by the *funding Federal agency* for good cause shown by the *contractor*) after the notice to show cause why the license should not be revoked or modified. The *contractor* has the right to appeal, in accordance with applicable regulations in 37 CFR part 404 and *agency* regulations (if any) concerning the licensing of Government-owned inventions, any decision concerning the revocation or modification of the license.

(f) *Contractor* Action to Protect the Government's Interest

- (1) The *contractor* agrees to execute or to have executed and promptly deliver to the *Federal agency* all instruments necessary to
 - (i) establish or confirm the rights the Government has throughout the world in those subject inventions to which the *contractor* elects to retain title, and
 - (ii) convey title to the *Federal agency* when requested under paragraph (d) above and to enable the government to obtain patent protection throughout the world in that subject invention.
- (2) The *contractor* agrees to require, by written agreement, its employees, other than clerical and nontechnical employees, to disclose promptly in writing to personnel identified as responsible for the administration of patent matters and in a format suggested by the *contractor* each subject invention made under *contract* in order that the *contractor* can comply with the disclosure provisions of paragraph (c), above, and to execute all papers necessary to file patent applications on subject inventions and to establish the government's rights in the subject inventions. This disclosure format should require, as a minimum, the information required by (c) (1), above. The *contractor* shall instruct such employees through employee agreements or other suitable educational programs on the importance of reporting inventions in sufficient time to permit the filing of patent applications prior to U.S. or foreign statutory bars.
- (3) The *contractor* will notify the *Federal agency* of any decisions not to continue the prosecution of a patent application, pay maintenance fees, or defend in a reexamination or opposition proceeding on a patent, in any country, not less than thirty days before the expiration of the response period required by the relevant patent office.
- (4) The *contractor* agrees to include, within the specification of any United States patent applications and any patent issuing thereon covering a subject invention, the following statement, "This invention was made with government support under (identify the *contract*) awarded by (identify the *Federal agency*).

The government has certain rights in the invention."

(g) Subcontracts

- (1) The *contractor* will include this clause, suitably modified to identify the parties, in all subcontracts, regardless of tier, for experimental, developmental or research work. The subcontractor will retain all rights provided for the *contractor* in this clause, and the *contractor* will not, as part of the consideration for awarding the subcontract, obtain rights in the subcontractor's subject inventions.
- (2) In the case of subcontracts, at any tier, when the prime award with the Federal agency was a contract (but not a grant or cooperative agreement), the *agency*, subcontractor, and the *contractor* agree that the mutual obligations of the parties created by this clause constitute a contract between the subcontractor and the Federal agency with respect to the matters covered by the clause; provided, however, that nothing in this paragraph is intended to confer any jurisdiction under the Contract Disputes Act in connection with proceedings under paragraph (i) of this clause.

(h) Reporting on Utilization of Subject Inventions

The *Contractor* agrees to submit on request periodic reports no more frequently than annually on the utilization of a subject invention or on efforts at obtaining such utilization that are being made by the *contractor* or its licensees or assignees. Such reports shall include information regarding the status of development, date of first commercial sale or use, gross royalties received by the contractor, and such other data and information as the *agency* may reasonably specify. The *contractor* also agrees to provide additional reports as may be requested by the *agency* in connection with any march-in proceeding undertaken by the *agency* in accordance with paragraph (i) of this clause. As required by 35 U.S.C. 202(c) (5), the *agency* agrees it will not disclose such information to persons outside the government without permission of the *contractor*.

(i) Preference for United States Industry

Notwithstanding any other provision of this clause, the *contractor* agrees that neither it nor any assignee will grant to any person the exclusive right to use or sell any subject inventions in the United States unless such person agrees that any products embodying the subject invention or produced through the use of the subject invention will be manufactured substantially in the United States. However, in individual cases, the requirement for such an agreement may be waived by the *Federal agency* upon a showing by the *contractor* or its assignee that reasonable but unsuccessful efforts have been made to grant licenses on similar terms to potential licensees that would be likely to manufacture substantially in the United States or that under the circumstances domestic manufacture is not commercially feasible.

(j) March-in Rights

The *contractor* agrees that with respect to any subject invention in which it has acquired title, the *Federal agency* has the right in accordance with the procedures in 37 CFR 401.6 and any supplemental regulations of the *agency* to require the *contractor*, an assignee or exclusive licensee of a subject invention to grant a nonexclusive, partially exclusive, or exclusive license in any field of use to a responsible applicant or applicants, upon terms that are reasonable under the circumstances, and if the *contractor*, assignee, or exclusive licensee refuses such a request the *Federal agency* has the right to grant such a license itself if the *Federal agency* determines that:

- (1) Such action is necessary because the *contractor* or assignee has not taken or is not expected to take within a reasonable time, effective steps to achieve practical application of the subject invention in such field of use.
- (2) Such action is necessary to alleviate health or safety needs which are not reasonably satisfied by the *contractor*, assignee or their licensees;
- (3) Such action is necessary to meet requirements for public use specified by Federal regulations and such requirements are not reasonably satisfied by the *contractor*, assignee or licensees; or
- (4) Such action is necessary because the agreement required by paragraph (i) of this clause has not been obtained or waived or because a licensee of the exclusive right to use or sell any subject invention in the United States is in breach of such agreement.

(k) Special Provisions for *Contracts* with Nonprofit Organizations

If the *contractor* is a nonprofit organization, it agrees that:

- (1) Rights to a subject invention in the United States may not be assigned without the approval of the *Federal agency*, except where such assignment is made to an organization which has as one of its primary functions the management of inventions, provided that such assignee will be subject to the same provisions as the *contractor*;
- (2) The *contractor* will share royalties collected on a subject invention with the inventor, including Federal employee co-inventors (when the agency deems it appropriate) when the subject invention is assigned in accordance with 35 U.S.C. 202(e) and 37 CFR 401.10;
- (3) The balance of any royalties or income earned by the *contractor* with respect to subject inventions, after payment of expenses (including payments to inventors) incidental to the administration of subject inventions, will be utilized for the support of scientific research or education; and
- (4) It will make efforts that are reasonable under the circumstances to attract licensees of subject invention that are small business firms and that it will give a preference to a small business firm when licensing a subject invention if the *contractor* determines that the small business firm has a plan or proposal for marketing the invention which, if executed, is equally as likely to bring the invention to practical application as any plans or proposals from applicants that are not small business firms; provided, that the *contractor* is also satisfied that the small business firm has the capability and resources to carry out its plan or proposal. The decision whether to give a preference in any specific case will be at the discretion of the *contractor*. However, the *contractor* agrees that the Secretary applicants, and the *contractor* will negotiate changes to its licensing policies, procedures, or practices with the Secretary when the Secretary's review discloses that the *contractor* could take reasonable steps to implement more effectively the requirements of this paragraph (k)(4).

(l) Communication

Any communications to be given hereunder by either party to the other shall be deemed to be duly given if set forth in writing and personally delivered or sent by mail, registered or certified, postage prepaid with return receipt requested, **as follows:**

Written notices hereunder delivered personally shall be deemed communicated as of actual receipt; mailed notices shall be deemed communicated five (5) days after deposit in the mail, post prepaid, certified, in accordance with this Paragraph.

CLEAN AIR ACT

(For all awarded contracts with a value greater than \$150,000.00)

- (m) The contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. § 7401 et seq.
- (n) The contractor agrees to report each violation to the (name of applicant entering into the contract) and understands and agrees that the (name of the applicant entering into the contract) will, in turn, report each violation as required to assure notification to the Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.
- (o) The contractor agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with Federal assistance provided by FEMA.

FEDERAL WATER POLLUTION CONTROL ACT

(For all awarded contracts with a value greater than \$150,000.00)

- (1) The contractor agrees to comply with all applicable standards, orders, or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. 1251 et seq.

- (2) The contractor agrees to report each violation to the (name of the applicant entering into the contract) and understands and agrees that the (name of the applicant entering into the contract) will, in turn, report each violation as required to assure notification to the Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.
- (3) The contractor agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with Federal assistance provided by FEMA.

DEBARMENT AND SUSPENSION ***Contractor must complete enclosed certification***

- (1) This contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such, the contractor is required to verify that none of the contractor's principals (defined at 2 C.F.R. § 180.995) or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).
- (2) The contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.
- (3) This certification is a material representation of fact relied upon by Client. If it is later determined that the contractor did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to (insert name of recipient/subrecipient/applicant), the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.
- (4) The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

BYRD ANTI-LOBBYING AMENDMENT

(For all awarded contracts with a value greater than \$100,000.00.) ***Contractor must complete enclosed certification***

Byrd Anti-Lobbying Amendment, 31 U.S.C. § 1352 (as amended) Contractors who apply or bid for an award of \$100,000 or more shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, officer or employee of Congress, or an employee of a Member of Congress in connection with obtaining any Federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the recipient who in turn will forward the certification(s) to the awarding agency.

The Contractor certifies, to the best of his or her knowledge and belief that:

- (1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.
- (2) If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, the contractor shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- (3) Contractor will include language of this certification in all subcontract awards at any tier and require that all recipients of subcontract awards in excess of \$150,000.00 shall certify and disclose accordingly.

PROCUREMENT OF RECOVERED MATERIALS

(The requirements of Section 6002 include procuring only items designated in guidelines of the EPA at 40 C.F.R. Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired by the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.)

- (1) In the performance of this contract, the Contractor shall make maximum use of products containing recovered materials that are EPA designated items unless the product cannot be acquired:
 - a) Competitively within a timeframe providing for compliance with the contract performance schedule;
 - b) Meeting contract performance requirements; or
 - c) At a reasonable price.
- (2) Information about this requirement is available at EPA's Comprehensive Procurement Guidelines website, <http://www.epa.gov/cpg/>.
The list of EPA-designate items is available at <http://www.epa.gov/cpg/products.htm>.
- (3) The Contractor also agrees to comply with all other applicable requirements of Section 6002 of the "Solid Waste Disposal Act."

ACCESS TO RECORDS

The following access to records requirements apply to this contract:

- (1) The Contractor agrees to provide the Client, the FEMA Administrator, the Comptroller General of the United States, or any of their authorized representatives access to any books, documents, papers, and records of the Contractor which are directly pertinent to this contract for the purposes of making audits, examinations, excerpts, and transcriptions.
- (2) The Contractor agrees to permit any of the foregoing parties to reproduce by any means whatsoever or to copy excerpts and transcriptions as reasonably needed.
- (3) The Contractor agrees to provide the FEMA Administrator or his authorized representatives access to construction or other work sites pertaining to the work being completed under the contract.
- (4) In compliance with the Disaster Recovery Act of 2018, the Client and the Contractor acknowledge and agree that no language in this contract is intended to prohibit audits or internal reviews by the FEMA Administrator or the Comptroller General of the United States.

CHANGES

To be eligible for FEMA assistance under the non-Federal entity's FEMA grant or cooperative agreement, the cost of the change, modification, change order, or constructive change must be allowable, allocable, within the scope of its grant or cooperative agreement, and reasonable for the completion of project scope.

FEMA recommends, therefore, that a non-Federal entity include a changes clause in its contract that describes how, if at all, changes can be made by either party to alter the method, price, or schedule of the work without breaching the contract. The language of the clause may differ depending on the nature of the contract and the end-item procured.

DHS SEAL, LOGO, AND FLAGS

The contractor shall not use the DHS seal(s), logos, crests, or reproductions of flags or likenesses of DHS agency officials without specific FEMA pre-approval.

COMPLIANCE WITH FEDERAL LAW, REGULATIONS, AND EXECUTIVE ORDERS

This is an acknowledgement that FEMA financial assistance will be used to fund all or a portion of the contract. The

contractor will comply with all applicable Federal law, regulations, executive orders, FEMA policies, procedures, and directives.

NO OBLIGATION BY FEDERAL GOVERNMENT

The Federal Government is not a party to this contract and is not subject to any obligations or liabilities to the non-Federal entity, contractor, or any other party pertaining to any matter resulting from the contract.

PROGRAM FRAUD AND FALSE OR FRAUDULENT STATEMENTS OR RELATED ACTS

The Contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the Contractor's actions pertaining to this contract.

PROHIBITION ON CONTRACTING FOR COVERED TELECOMMUNICATIONS EQUIPMENT OR SERVICES

2 C.F.R. § 200.216, as implemented by FEMA Policy 405-143-1, prohibits the Contractor from using equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.

DOMESTIC PREFERENCES FOR PROCUREMENTS

As appropriate and to the extent consistent with law, the Contractor agrees, to the greatest extent practicable, prefer the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products).

AFFIRMATIVE SOCIOECONOMIC STEPS

If subcontracts are to be let, the prime contractor is required to take all necessary steps identified in 2_C.F.R. § 200.321(b)(1)-(5) to ensure that small and minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

COPYRIGHT AND DATA RIGHTS

"License and Delivery of Works Subject to Copyright and Data Rights"

The Contractor grants to the Client a paid-up, royalty-free, nonexclusive, irrevocable, worldwide license in data first produced in the performance of this contract to reproduce, publish, or otherwise use, including prepare derivative works, distribute copies to the public, and perform publicly and display publicly such data. For data required by the contract but not first produced in the performance of this contract, the Contractor will identify such data and grant to the Client or acquires on its behalf a license of the same scope as for data first produced in the performance of this contract. Data, as used herein, shall include any work subject to copyright under 17 U.S.C. § 102, for example, any written reports or literary works, software and/or source code, music, choreography, pictures or images, graphics, sculptures, videos, motion pictures or other audiovisual works, sound and/or video recordings, and architectural works. Upon or before the completion of this contract, the Contractor will deliver to the Client data first produced in the performance of this contract and data required by the contract but not first produced in the performance of this contract in formats acceptable by the Client."

BYRD ANTI-LOBBYING CERTIFICATION

Certification for Contracts, Grants, Loans, and Cooperative Agreements-The undersigned certifies, to the best of his or her knowledge and belief, that:

- 1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- 2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- 3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The Contractor _____ certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C.Chap. 38, Administrative Remedies for False Claims and Statements, apply to this certification and disclosure, if any.

Signature of Contractor's Authorized Official

Name and Title of Contractor's Authorized Official

Date

REQUIRED FORM
Bidder: Please complete this form and include with bid submission.

DEBARMENT/SUSPENSION CERTIFICATION

Non-Federal entities and contractors are subject to the debarment and suspension regulations implementing Executive Order 12549, Debarment and Suspension (1986) and Executive Order 12689, Debarment and Suspension (1989) at 2 C.F.R. Part 180 and the Department of Homeland Security's regulations at 2 C.F.R. Part 3000 (No procurement Debarment and Suspension).

This requirement applies to all FEMA grant and cooperative agreement programs.

Federal Executive Order (E .O.) 12549 "Debarment" requires that all contractors receiving individual awards, using federal funds, and all sub recipients certify that the organization and its principals are not debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any Federal department or agency from doing business with the Federal Government. By signing this document, you certify that your organization and its principals are not debarred. Failure to comply or attempts to edit this language may disqualify your bid. Information on debarment is available at the following websites: www.sam.gov and <https://acquisition.gov/far/index.html> see section 52.209-6.

The Contractor _____ certifies or affirms by your signature that neither you nor your principal is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.

Signature of Contractor's Authorized Official

Name and Title of Contractor's Authorized Official

Date

REQUIRED FORM

**Bidder: Please complete this form
and include with bid submission.**

CIVIL RIGHTS COMPLIANCE PROVISIONS

1. EQUAL EMPLOYMENT OPPORTUNITY (Equal Opportunity Clause)

(For all awarded contracts that meet the definition of "federally assisted construction contract" provided in 41 CFR Part 60-1.3)

During the performance of this contract, the contractor agrees as follows:

- 1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following:
 Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.
- 2) The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.
- 3) The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.
- 4) The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- 5) The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- 6) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
- 7) In the event of the contractor's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or order this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
- 8) The contractor will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance:

CIVIL RIGHTS COMPLIANCE PROVISIONS (CONTINUED)

Provided, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

The applicant further agrees that it will be bound by the above equal opportunity clause with respect to its own employment practices when it participates in federally assisted construction work: Provided, that if the applicant so participating is a State or local government, the above equal opportunity clause is not applicable to any agency, instrumentality or subdivision of such government which does not participate in work on or under the contract.

The applicant agrees that it will assist and cooperate actively with the administering agency and the Secretary of Labor in obtaining the compliance of contractors and subcontractors with the equal opportunity clause and the rules, regulations, and relevant orders of the Secretary of Labor, that it will furnish the administering agency and the Secretary of Labor such information as they may require for the supervision of such compliance, and that it will otherwise assist the administering agency in the discharge of the agency's primary responsibility for securing compliance.

The applicant further agrees that it will refrain from entering into any contract or contract modification subject to Executive Order 11246 of September 24, 1965, with a contractor debarred from, or who has not demonstrated eligibility for, Government contracts and federally assisted construction contracts pursuant to the Executive Order and will carry out such sanctions and penalties for violation of the equal opportunity clause as may be imposed upon contractors and subcontractors by the administering agency or the Secretary of Labor pursuant to Part II, Subpart D of the Executive Order. In addition, the applicant agrees that if it fails or refuses to comply with these undertakings, the administering agency may take any or all of the following actions: Cancel, terminate, or suspend in whole or in part this grant (contract, loan, insurance, guarantee); refrain from extending any further assistance to the applicant under the program with respect to which the failure or refund occurred until satisfactory assurance of future compliance has been received from such applicant; and refer the case to the Department of Justice for appropriate legal proceedings.

Signature of Contractor's Authorized Official

Name and Title of Contractor's Authorized Official

Date

REQUIRED FORM

**Bidder: Please complete this form
and include with bid submission.**

SECTION 3: SPECIAL REQUIREMENTS/BID SUBMISSION INSTRUCTIONS

The following requirements and instructions supersede General Requirements where applicable.

1. SUBMISSION OF BID.

Bidder is Responsible for Submitting:

One (1) Original and one (1) Bid Copy; with all copies to include a Completed Copy of this specifications packet, in its entirety.

The County requests that bid submissions NOT be bound by staples or glued spines.

Each Bidder shall ensure that required parts of their bid submission are completed with accuracy and submitted as per the requirements within this specifications packet, including any addenda.

Additionally, Bidder shall monitor the Jefferson County Purchasing Department Website for any addenda, additional instructions, or bid updates. <https://www.co.jefferson.tx.us/Purchasing/>

Failure to return and/or complete all required documentation will result in a response being declared as non-responsive.

Bids must be submitted in complete original form by mail or messenger to the following address:

Jefferson County Purchasing Department
1149 Pearl Street, 1st Floor
Beaumont, TX 77701

BID PACKAGING: Bidder shall submit response in a tightly sealed opaque envelope or box, plainly marked "SEALED BID." The outside of the envelope or box shall also include the IFB Number, IFB Name, IFB Due Date, and the Bidder's Name and Address; and shall be addressed to the Purchasing Agent.

All submissions must be received by 11:00 am CT, Wednesday, April 26, 2023.

Bids will be accepted at the above address until the time and date specified herein, and immediately after will be publicly opened and read aloud.

Jefferson County will not accept any responsibility for bids being delivered by third party carriers.

Late bids will not be accepted and will be returned unopened to the Bidder.

Jefferson County shall not be responsible for any effort or cost expended in the preparation of a response to this IFB.

All bid responses submitted in response to this invitation shall become the property of Jefferson County and will be a matter of public record available for review.

All protests should be coordinated through the Purchasing Office prior to award recommendation to Commissioners' Court.

COURTHOUSE SECURITY: All visitors to the Courthouse must pass through Security. Respondents planning to hand deliver proposals must allow time to get through Security, as a delay in entering the Courthouse will not be accepted as an excuse for late submittal. Mondays and Tuesdays are particularly heavy days. In response to the Covid-19

pandemic, Jefferson County has implemented precautionary measures as currently recommended by the CDC within its facilities. Bidders are strongly urged to plan accordingly.

COUNTY HOLIDAYS (2023):

January 16, 2023	Martin Luther King, Jr. Day	Monday
February 20, 2023	President's Day	Monday
April 7, 2023	Good Friday	Friday
May 29, 2023	Memorial Day	Monday
July 4, 2023	Independence Day	Tuesday
September 4, 2023	Labor Day	Monday
November 10, 2023	Veteran's Day	Friday
November 23 & 24, 2023	Thanksgiving	Thursday & Friday
December 25 & 26, 2023	Christmas	Monday & Tuesday
January 1, 2024	New Year's	Monday

Submissions During Time of Inclement Weather, Disaster, or Emergency:

In case of inclement weather or any other unforeseen event causing the County to close for business on the date of a bid/proposal/statement of qualifications submission deadline, the IFB closing will automatically be postponed until the next business day that County offices are open to the public. Should inclement weather conditions or any other unforeseen event cause delays in courier service operations, the County may issue an addendum to all known vendors interested in the project to extend the deadline. It will be the responsibility of the vendor to notify the county of their interest in the project should these conditions impact their ability to submit a bid/proposal/statement of qualifications submission before the stated deadline. The County reserves the right to make the final judgement call to extend any deadline.

Should an emergency or unanticipated event interrupt normal County processes, and bid/proposal/statement of qualifications submissions cannot be received by the Jefferson County Purchasing Department's office by the exact time specified in the IFB and urgent County requirements preclude amendment to the IFB, the time specified for receipt of Statements of Qualifications will be deemed to be extended to the same time of day specified in the solicitation on the first business day on which normal County processes resume.

2. PRE-BID MEETING AND WALK-THROUGH.

Due to the nature of this Bid, a Pre-Bid Conference will not be held for this project.

3. QUESTIONS/DEADLINE FOR QUESTIONS.

Questions may be emailed to **Mistey Reeves, ASSISTANT PURCHASING AGENT** at: mistey.reeves@jeffcotx.us. If no response within 72 hours, contact **Deborah Clark, PURCHASING AGENT** at: deb.clark@jeffcotx.us. The Deadline for asking questions or requesting additional information (in writing) is 5:00 pm, CT, April 19, 2023.

4. VENDOR REGISTRATION (System for Award Management).

Vendors doing business with Jefferson County are **required** to be registered with The System for Award Management (SAM), with an "active" status. The System for Award Management (SAM) is the Official U.S. Government system that consolidated the capabilities of CCR/FedReg, ORCA, and EPLS. There is NO fee to register for this site. Entities may register at no cost directly from the SAM website at: <https://www.sam.gov>

In instances where a vendor has either an "Inactive" SAM Registration or is not currently registered with the System for Award Management, the Purchasing Department may *initially* accept proof (printout from the SAM website) that the vendor has begun the registration process in order for the IFB/RFQ/RFP submission to be considered as "responsive" to the specifications for the project.

However, the SAM Registration must be completed (showing "active" status, with no exclusions) prior to the award and/or execution of an agreement or contract for the project.

BIDDER: INSERT PROOF OF SYSTEM FOR AWARD MANAGEMENT (SAM) BEHIND THIS PAGE.

5. FORM 1295 (Texas Ethics Commission) SUBMISSION REQUIREMENT/INSTRUCTIONS FOR BIDDERS.

All Non-Exempt Bidders are required to submit a completed FORM 1295 with bid submission.

1. Submit a FORM 1295 online via the Texas Ethics Commission website link below.

Vendors must enter the required information on Form 1295, and print a copy of the completed form.

The form will include a certification of filing that will contain a unique certification number.

2. Submit a FORM 1295 hard copy (completed & signed by an Authorized Agent of the Awarded Vendor), to the Jefferson County Purchasing Department with bid submission.

FORM 1295, Completion Instructions, and Login Instructions are available via the Texas Ethics Commission Website at: https://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm

A sample of a completed FORM 1295 is included on **PAGE 35**.

FORM 1295 Implementation Background:

In accordance with House Bill 1295 (passed January 1, 2016), Vendors entering into contracts and professional agreements with Jefferson County will be required to complete a Certificate of Interested Parties (FORM 1295), **unless contract is considered exempt as described below**.

In 2017, the Texas legislature amended the law to require Form 1295 to include an “unsworn declaration” which includes, among other things, the date of birth and address of the authorized representative signing the form. The unsworn declaration, including the date of birth and address of the signatory, replaces the notary requirement that applied to contracts entered into before January 1, 2018. The TEC filing application does not capture the date of birth or street address of the signatory and it will not appear on forms that are filed using the TEC filing application.

Changes to the law requiring certain businesses to file a Form 1295 are in effect for contracts entered into or amended on or after January 1, 2018. The changes exempt businesses from filing a Form 1295 for certain types of contracts and replace the need for a completed Form 1295 to be notarized. Instead, the person filing a 1295 needs to complete an “unsworn declaration.”

Question: Will the date of birth and address provided appear on the TEC’s website when the form is filed?

Answer: No. The TEC filing application does not capture the date of birth or street address of the signatory and it will not appear on forms that are filed using the TEC filing application. Although the TEC does not capture the date of birth and street address of the signatory, the contracting state agency or governmental agency will have a physical copy of the form that includes the date of birth and address of the signatory. The TEC cannot answer whether the contracting state agency or governmental agency may release such information. Questions regarding the Texas Public Information Act may be directed to the Office of the Attorney General. See also *Paxton v. City of Dall.*, No. 03-13-00546-CV, 2015 Tex. App. LEXIS 5228, at *10-11 (App.—Austin May 22, 2015) (mem. op.) (pet. denied) (available here)

FORM 1295 EXEMPTIONS:

What type of contracts are exempt from the Form 1295 filing requirement under the amended law?

The amended law adds to the list of types of contract exempt from the Form 1295 filing requirement.

A completed Form 1295 is not required for:

- a sponsored research contract of an institution of higher education
- an interagency contract of a state agency or an institution of higher education
- a contract related to health and human services if: the value of the contract cannot be determined at the time the contract is executed; and any qualified vendor is eligible for the contract
- a contract with a publicly traded business entity, including a wholly owned subsidiary of the business entity
- a contract with an electric utility, as that term is defined by Section 31.002, Utilities Code
- a contract with a gas utility, as that term is defined by Section 121.001, Utilities Code

(IFB 23-024/MR) Re-Bid Term Contract for Generator Inspections, Routine Maintenance & Service for Jefferson County

PAGE 34 OF 64

SAMPLE COMPLETED FORM 1295

CERTIFICATE OF INTERESTED PARTIES		FORM 1295	
Complete Nos. 1 - 4 and 6 if there are interested parties. Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.		OFFICE USE ONLY	
1 Name of business entity filing form, and the city, state and country of the business entity's place of business. **YOUR FIRM NAME HERE**		Must file online at www.ethics.state.tx.us/File	
2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed. **JEFFERSON COUNTY, TEXAS*			
3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract. **BID/CONTRACT/PO NUMBER GOES HERE**			
4 Name of Interested Party	City, State, Country (place of business)	Nature of Interest (check applicable)	
		Controlling	Intermediary
NAME OF PERSON/PERSONS THAT OWN BUSINESS GOES HERE. MUST LIST ANY PERSON THAT DOES NOT WORK FOR THE COMPANY LISTED IN #1 THAT WILL PROFIT FROM THE BID/CONTRACT/PO			
5 Check only if there is NO Interested Party. <input type="checkbox"/>		**ONLY CHECK IF NO CONTROLLING OR INTERMEDIARY PARTY**	
6 UNSWORN DECLARATION Vendor is to complete #6 - Unsworn Declaration			
My name is _____, and my date of birth is _____.			
My address _____ (street) _____ (city) _____ (state) _____ (zip code) _____ (country)			
I declare under penalty of perjury that the foregoing is true and correct.			
Executed in _____ County, State of _____, on the _____ day of _____, 20_____. (month) (year)			
_____ Signature of authorized agent of contracting business entity (Declarant)			
ADD ADDITIONAL PAGES AS NECESSARY			

BIDDER: INSERT COMPLETED FORM 1295 BEHIND THIS PAGE.

SECTION 3: SPECIAL REQUIREMENTS/BID SUBMISSION INSTRUCTIONS (CONTINUED)

6. MULTIPLE VENDOR AWARD.

Jefferson County reserves the right to award this contract to more than one vendor at the County's discretion.

7. DELIVERY.

If delivery is required, all items must be packaged so as to be protected from damage during shipping and handling. Any item(s) damaged in shipping must be replaced in kind, or repaired, by the contractor, at the discretion of, and at no additional charge to, Jefferson County.

8. PAYMENT.

Jefferson County will pay original invoices that clearly itemize the goods and/or services provided as to quantity, part number, description, price, applicable discount (if any), labor charges showing time differential, if applicable and if previously agreed to, and delivery, installation, and set-up costs, if applicable and if previously agreed to. Only charges as stated on the Bid Form(s) submitted as a part of the bid will be considered.

Invoices must indicate Jefferson County as applicable, the address to which the product(s) and/or service(s) were delivered, and the applicable purchase order number. Invoices will be matched to delivery tickets prior to payment; therefore, all delivery tickets should have an accurate description of the product(s) and/or service(s).

Invoices shall be submitted to:

Jefferson County Auditing Department
Attention: Accounts Payable
1149 Pearl Street, 7th floor
Beaumont, TX 77701.

9. USAGE REPORTS.

Jefferson County reserves the right to request, and receive at no additional cost, up to two (2) times during the contract period, a usage report detailing the products and/or services furnished to date under a contract resulting from this IFB. The reports must be furnished no later than five (5) working days after written request and itemize all purchases to date by Jefferson County department, description of each item purchased, including manufacturer, quantity of each item purchased, per unit and extended price of each item purchased, and total amount and price of all items purchased.

10. INSURANCE.

The contractor (including any and all subcontractors as defined in Section 11.1.3 below) shall, at all times during the term of this contract, maintain insurance coverages with not less than the type and requirements shown below. Such insurance is to be provided at the sole cost of the contractor. These requirements do not establish limits of the contractor's liability.

All policies of insurance shall waive all rights of subrogation against the County, its officers, employees and agents; a copy of the policy wording or endorsement is required.

Contractor shall furnish Jefferson County with Certificate of Insurance naming Jefferson County as additional insured and will provide the actual policy wording or endorsement showing as such.

All insurance must be written by an insurer licensed to conduct business in the State of Texas.

Minimum Insurance Requirements:

Public Liability, including Products & Completed Operations	\$1,000,000
Excess Liability	\$1,000,000

Property Insurance (policy below that is applicable to this project):

Improvements & Betterments Policy: Improvements/Remodeling (for Lease Tenants)

Builder's Risk Policy: Structural Coverage for Construction Projects

Installation Floater Policy: Improvements/Alterations to Existing Structure

Workers' Compensation

Statutory Coverage (See Section 9 Below)

11. WORKERS' COMPENSATION INSURANCE**11.1 Definitions:**

11.1.1 **Certificate of coverage ("Certificate")** – A copy of a certificate of insurance, a certificate of authority to self-insure issued by the commission, or a coverage agreement, DWC-81, DWC-82, DWC-83, or DWC-84 showing statutory workers' compensation insurance coverage for the person's or entity's employees providing services on a project, for the duration of the project.

11.1.2 **Duration of the project** – Includes the time from the beginning of the work on the project until the contractor's/person's work on the project has been completed and accepted by the governmental entity.

11.1.3 **Persons providing services on the project ("subcontractor") in article 406.096** – Includes all persons or entities performing all or part of the services under the contractor has undertaken to perform on the project, regardless of whether that person contracted directly with the contractor and regardless of whether that person has employees. This includes, without limitation, independent contractors, subcontractor, leasing companies, motor carriers, owner-operators, employees of any such entity, or employees of any entity which furnishes persons to provide services on the project. "Services" includes, without limitation, providing, hauling or delivering equipment or materials, or providing labor, transportation, or other service related to a project. "Services" does not include activities unrelated to the project, such as food/beverage vendors, office supply deliveries, and delivery of portable toilets.

11.2 The Contractor shall provide coverage, based on proper reporting of classification code and payroll amounts and filing any coverage agreements, which meets the statutory requirements of Texas Labor Code, Section 401.011(44) for all employees of the contractor providing services on the project, for the duration of the project.

11.3 The Contractor must provide a certificate of coverage to the governmental entity prior to being awarded the contract – refer to Section 10 above.

11.4 If the coverage period shown on the Contractor's current certificate of coverage ends during the duration of the project, the Contractor must, prior to the end of the coverage period, file a new certificate of coverage with the governmental entity showing that coverage has been extended.

11.5 The Contractor shall obtain from each person providing services on a project, and provide to the governmental entity:

11.5.1 A certificate of coverage, prior to that person beginning work on the project, so the governmental entity will have on file certificates of coverage showing coverage for all persons providing services on the project; and

11.5.2 No later than seven (7) days after receipt by the Contractor, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate ends during the duration of the project.

11.6 The Contractor shall retain all required certificates of coverage for the duration of the project and for one (1) year thereafter.

11.7 The Contractor shall notify the governmental entity in writing by certified mail or personal delivery, within ten (10) days after the contractor knew or should have known, of any change that materially affects the provision of coverage of any person providing services on the project.

- 11.8 The Contractor shall post on each project site a notice, in the text, form and manner prescribed by the Texas Department of Workers' Compensation, informing all persons providing services on the project that they are required to be covered, and stating how a person may verify coverage and report lack of coverage.
- 11.9 The Contractor shall contractually require each person with whom it contracts to provide services on a project to:
- 11.9.1 Provide coverage, based on reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code, Section 401.011(44) for all its employees providing services on the project, for the duration of the project.
 - 11.9.2 Provide to the Contractor, prior to that person beginning work on the project a certificate of coverage showing that coverage is being provided for all employees of the person providing services on the project, for the duration of the project.
 - 11.9.3 Provide the Contractor, prior to the end of coverage period, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate of coverage ends during the duration of the project.
 - 11.9.4 Obtain from each person with whom it contracts, and provide to the Contractor:
 - 11.9.4.1 A certificate of coverage, prior to the other person beginning work on the project; and
 - 11.9.4.2 the coverage period, if the coverage period shown on the current certificate of a new certificate of coverage showing extension of coverage, prior to the end of coverage ends during the duration of the project.
 - 11.9.5 Retain all required certificates of coverage on file for the duration of the project and for one (1) year thereafter.
 - 11.9.6 Notify the governmental entity in writing by certified mail or personal delivery, within ten (10) days after the person knew or should have known, of any change that materially affects the provision of coverage of any person providing services on the project; and
 - 11.9.7 Contractually require each person with whom it contracts to perform as required by paragraphs 11.1. – 11.7., with the certificates of coverage to be provided to the person for whom they are providing services.
- 11.10 By signing this contract or providing or causing to be provided a certificate of coverage, the Contractor is representing to the governmental entity that all employees of the contractor who will provide services of the project will be covered by workers' compensation coverage for the duration of the project, that the coverage will be based on proper reporting of classification codes and payroll amounts, and that all coverage agreements will be filed with the appropriate insurance carrier or, in the case of a self-insured, with the commission's Division of Self-Insurance Regulation. Providing false or misleading information may subject the contractor to administrative penalties, criminal penalties, civil penalties, or other civil actions.
- 11.11 The Contractor's failure to comply with any of these provisions is a breach of contract by the Contractor which entitles the governmental entity to declare the contract void if the Contractor does not remedy the breach within ten (10) days after receipt of notice of breach from the governmental entity.

BIDDER: INSERT COPY OF CERTIFICATE OF INSURANCE (COI) BEHIND THIS PAGE.

Note: For bid purposes, a general COI will suffice. However, a COI that includes the notation that “Jefferson County as an additional insured” will be required from Awarded Bidder(s) prior to the issuance of a Purchase Order.

BIDDER INFORMATION FORM

Instructions: Complete the form below. Please provide legible, accurate, and complete contact information. PLEASE PRINT.

Bid Number & Name: (IFB 23-024/MR) Re-Bid Term Contract for Generator Inspections, Routine Maintenance & Service for Jefferson County

Bidder's Company/Business Name: _____

Bidder's TAX ID Number: _____

If Applicable: HUB Vendor No. _____ DBE Vendor No. _____

Contact Person: _____ **Title:** _____

Phone Number (with area code): _____

Alternate Phone Number if available (with area code): _____

Fax Number (with area code): _____

Email Address: _____

Mailing Address (Please provide a physical address for bid bond return, if applicable):

Address

City, State, Zip Code

REQUIRED FORM
Bidder: Please complete this form and include with bid submission.

SECTION 4: MINIMUM SPECIFICATIONS

The following requirements and specifications supersede General Bid Requirements where applicable. Any questions relating to bid submission or bid item specifications requirements should be directed to Mistey Reeves, Assistant Purchasing Agent at 409-835-8593 or via email at: mistey.reeves@jeffcotx.us. If no response in 72 hours, contact Deborah Clark, Purchasing Agent at 409-839-8593 or via email at: deb.clark@jeffcotx.us. Please reference Bid Number: IFB 23-024/MR.

SCOPE OF PROJECT

Jefferson County is soliciting bids for a generator technician to perform inspections, preventative maintenance and service on generators located in various locations for Jefferson County. Vendor shall provide copy of any applicable license with proposal. Vendor shall perform all electrical and engine work on generators.

TERMS

Individual departments will call to schedule any inspection, preventive maintenance or service for their generator. No work is guaranteed for generators listed in this proposal.

The County reserves the right to change, add, or delete service and/or locations.

Service call agreements will be made on an "as needed" basis. Repair work, other than the initial service call, resulting from this agreement shall not begin without a Notice to Proceed or Purchase Order from the County to the Vendor.

The vendor shall only proceed with repairs after the estimate has been approved by the department requesting the repair and a notice to proceed or purchase order has been issued.

- A "not to exceed" amount and description of work to be completed will be set at the time of the Notice to Proceed or Purchase Order agreed upon by both parties.

Awarded vendor shall furnish all labor, tools, transportation, equipment materials and supplies as required to complete the service request, to provide a working system, complete in all respects. All work shall be in compliance with Federal, State and Local Codes. All equipment or components must be installed in accordance with manufacturer's recommendations.

Vendor shall repair any damage caused by the Vendor and its employees at no cost to the County.

Modification of contract price shall be allowed only on the anniversary date of the contract. Prices throughout the initial one (1) year term shall remain firm/fixed. Written requests for price revisions after the first year shall be submitted in advance to the Jefferson County Purchasing Department. Requests shall be based upon and include documentation of the actual change in cost of components or CPI increases, involved in the contract. Price increase shall not include overhead or profit. The County reserves the right to reject any price increase and/or to terminate the contract.

All hourly cost proposals must be to service the generators listed in the IFB. Any additional costs not included on the Bid Form on page 49 of this IFB will not be allowed. This includes but is not limited to inspection fee, service call charge, mileage charges, fuel surcharges, miscellaneous supply charges.

INSPECTIONS

Vendor will provide semi-annual inspections for generators for Jefferson County upon the request of each department. These inspections shall include the following systems:

1. General Condition of Generator
 - Check generator area for obstructions
 - Wipe off unit
 - Clean oil, coolant, fuel & acid deposits
 - Check housing for leaks or corrosion
2. Starting System & Charging System
 - Visually inspect batteries for damage or leakage
 - Clean batteries with acid neutralizer
 - Clean & tighten all battery cable connections
 - Perform battery load test
 - Inspect battery charger for proper operation, loose terminals and deteriorated wiring
 - Starting motor – inspect electrical connections and wiring.
 - Air starter – inspect oil jar and feeder operation
 - Inspect alternator for proper operation, loose connections and mounting hardware
 - Check belts, pulley and voltage output
3. Engine Cooling System
 - Visually inspect radiator/heat exchanger for leaks, damage and debris
 - Check radiator/heat exchanger louver operation
 - Visually inspect coolant for correct levels and condition of coolant
 - Check coolant conditioner concentration and temperature protection
 - Check filler cap gasket and sealing surface
 - Visually inspect all hoses for deterioration
 - Check tightness of connections
 - Fan Drive Pulley & Fan – check for loose or worn pulleys, lube fan drive bearing
 - Check fan operation and clearance
 - Inspect fan belts for wear and/or deterioration. Check tension and adjust as needed
 - Inspect jacket water heater for proper operation
 - Inspect water pump visually and operationally for leaks and/or unusual noises
4. Engine Fuel System
 - Visually inspect fuel tank for leaks, damage and fuel level
 - Test day tank pump for proper operation
 - Inspect fuel condition for contaminants
 - Drain water from fuel tank of water separator
 - Visually inspect fuel lines for leaks and tightness of connections
 - Check line brackets
 - Inspect governor oil level
 - Inspect controls and linkage for proper operation. Add oil as necessary
 - Inspect fuel filters for damage, leaks and proper operation. Change when necessary
 - Fill Port Info – Special fittings, adapters needed, extra hose length, access to tank and other restrictions that may hamper fueling
5. Air Induction & Exhaust System
 - Air Filter Service Indicator – Note reading. Inspect for proper operation. Reset indicator.
 - Inspect air filter. Clean and/or replace as necessary

- Air Inlet System – Inspect piping and air filter housing for damage, loose connections and evidence of leaks
 - Clean air filter housing if air filter is cleaned and replaced. Check housing seals and gaskets
 - Inspect turbocharger for oil leakage or exhaust leakage. Check for unusual noises and proper operation
 - Inspect exhaust manifold for damage, loose or missing hardware, and evidence of exhaust leakage and wet-stacking. Load bank recommendation if necessary
 - Exhaust System – Inspect silencer and piping for damage, corrosion or leakage. Check rain cap
 - Check supports for vibration damage and loose connections
6. Lube Oil System
- Visually inspect for correct oil level and add when necessary, inspect for leaks
 - Note oil pressure
 - Operational and visual inspection of prelube pump
 - Inspect crankcase breather for proper operation. Check connections and inspect hose for deterioration. Note and report excessive blow by
7. Engine Monitors & Safety Controls (All PM Levels)
- Check safety controls for loose connections and wiring deterioration
 - Check for proper operation of all safety controls and alarms
 - Remote Annunciator and Alarm – Inspect all panels and system alarms for proper functions
8. Ignition System (All PM Levels)
- Check spark plug condition and electrode gap
 - Check spark plug wires for condition and connections for corrosion
 - Check ignition coils condition and connections for corrosion
9. Control Panels (All PM Levels)
- Voltmeter – Operational check for correct reading. Check voltage level
 - Frequency Meter – Operational check for correct reading
 - Check alarm history
10. Generator Rear Bearings & Vibration Isolators
- Lubricate generator rear bearing if applicable
 - Check vibration isolators for proper adjustment and condition
11. Transfer Switch (All PM Levels)
- Check for leaks/corrosion on cabinets
 - Verify connections are tight on lugs
 - Check voltage across contacts
 - Lube as necessary
 - Verify exercise program
 - Functional test of unit
 - Verify time delays
 - Check for hot spots

Upon completion of the inspection, the vendor will ensure the generator is put back into stand-by mode.

Vendor will provide an inspection report within 15 days of the inspection to the department requesting the inspection that details the following:

1. Record of all findings of the inspections.
2. Record of any unsafe conditions.
3. Record of any corrective action taken.
4. Report recommendations for replacement of minor and major components.

PREVENTATIVE MAINTENANCE

Vendor will provide preventative maintenance for each generator upon the request of each department for Jefferson County as needed to maintain the proper functioning of the generators. This includes, but not limited to oil and filter changes.

Vendor will provide a report of all preventative maintenance performed on the generator to the department requesting the maintenance. Upon completion of preventative maintenance, the vendor will ensure the generator is put back into stand-by mode.

SERVICE CALLS

Vendor will provide service for generators when the generator is not functioning properly upon the request of each department or the Purchasing Department. Vendor will get approval from each department before replacing or ordering any parts for repair. Upon completion of service call, vendor will ensure the generator is put back into stand-by mode. This service will include calls 24 hours a day, 7 days a week. Vendor will also provide service during any man-made or natural disaster/emergency. Service calls in this agreement are made on an "as needed" basis as no repair work shall result from this agreement, other than the initial service call, without a written Notice to Proceed or Purchase Order from the County to the Vendor. A "not to exceed" amount and description of work to be completed will be set in the Notice to Proceed or Purchase Order agreed upon by both parties.

1. Non-Emergency Call-Out – Verbally respond to requests for non-emergency service to any generator within four (4) hours and be on site to perform repairs within forty-eight (48) hours after being contacted.
2. Emergency Call-Out – Verbally respond to requests for emergency service to any generator within one (1) hour and be on site to perform repairs within three (3) hours after being contacted.

GENERATOR LIST

This is the list of current generators located throughout Jefferson County that will need to be serviced and inspected. Generators may be added or removed upon the discretion of Jefferson County.

Department	Address	Make	Model	Output Rating	Inspection
Sabine Pass	5960 South 1st Street, Sabine Pass, TX 77655	Baldor	IDLC150-3JU	150 KW	Yes
Courthouse	1149 Pearl St., Beaumont, TX 77701	Baldor	IDLC 2000	2 MEG	Yes
JC Service Center	7789 Vitterbo Rd, Beaumont, TX 77705	Baldor	IDLC 40	40 KW	Yes

Department	Address	Make		Output Rating	Inspection
Pct. 1	20205 W. Hwy 90, China, TX 77613			200 KW	No
Pct. 2	7759 Viterbo Rd, Beaumont, TX 77705	Baldor	IDLC 100	100 KW	No
Pct. 3	5700 Jade Ave., Pt. Arthur, TX 77640	Baldor	TS80T	60 KW	Yes
Pct. 4	7780 Boyt Rd., Beaumont, TX 77713	Baldor	IDLC 150	150 KW	No
Health & Welfare/Annex 1	1295 Pearl St., Beaumont, TX 77701	Caterpillar	D545	500 KW	Yes
Mosquito Control	8905 First St., Beaumont, TX 77705	Baldor	IDLC 80	80 KW	Yes
Narcotics/Sheriff Hanger	4640 Hanger Dr., Beaumont, TX 77705	Baldor	TS 130T	100 KW	Yes
Pt. Arthur Courthouse	709 Lakeshore Dr., Pt. Arthur, TX 77640	Baldor	TS350T	250 KW	No
Correctional Facility	5030 Hwy 69 S, Beaumont, TX 77701	Onan	500DFF B	500 KW	Yes
Correctional Facility	5030 Hwy 69 S, Beaumont, TX 77701	Onan	400DFE B	400 KW	Yes
Radio Tower Hwy 73	118235 Hwy 73, Beaumont, TX 77705	Generac	RG0605 45ANAX	60 KW	Yes
Radio Tower Hwy 90	1991 N. Meeker Rd, Beaumont, TX 77713	Kohler		20 KW	Yes
Airport	5000 Jerry Ware Dr., Beaumont, TX 77705/ Gate 1	Kohler	150RE0 ZJ01	155 KW	Yes
Airport	5000 Jerry Ware Dr., Beaumont, TX 77705/ Jerry Ware Terminal	Kohler	100ROZJ D	100 KW	Yes
Airport	5000 Jerry Ware Dr., Beaumont, TX 77705/ Firehouse	Kohler	20ROZJ	25 KW	Yes
Airport	5000 Jerry Ware Dr., Beaumont, TX 77705/ New Terminal	Generac	P22FE	600 KW	Yes

**OFFER AND ACCEPTANCE FORM
OFFER TO CONTRACT**

To Jefferson County:

We hereby offer and agree to furnish the materials or service in compliance with all terms, conditions, specifications, and amendments in the Invitation for Bid and any written exceptions in the offer.

We understand that the items in this Invitation for Bid, including, but not limited to, all required certificates are fully incorporated herein as a material and necessary part of the contract.

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

We acknowledge receipt of the following amendment(s): _____, _____, _____, _____.

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

For clarification of this offer, contact:

Company Name

Address

City State Zip

Signature of Person Authorized to Sign

Printed Name

Title

Name & Title

Phone Fax

E-mail

**REQUIRED FORM
Bidder: Please complete this form
and include with bid submission.**

ACCEPTANCE OF OFFER

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

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

This contract shall henceforth be referred to as Contract No. IFB 23-024/MR, Re-Bid Term Contract for Generator Inspections, Routine Maintenance & Service for Jefferson County. The Contractor has not been authorized to commence any billable work or to provide any material or service under this contract until Contractor receives a purchase order and/or a notice to proceed from the Jefferson County Purchasing Agent.

COUNTERSIGNED:

Jeff R. Branick
Jefferson County Judge

Date

ATTEST:

Roxanne Acosta Hellberg
Jefferson County Clerk

BID FORM

Item	Description	Labor Charge Per Hour
1	Generator Technician during working hours (Monday-Friday, 8:00 am to 5:00 pm)	\$ _____/hour
2	Helper accompanying Generator Technician during working hours (Monday-Friday, 8:00 am to 5:00 pm)	\$ _____/hour
3	Generator Technician during after-hours (Monday-Friday 5:00 pm – 8:00 am, and all day Saturday & Sunday)	\$ _____/hour
4	Helper accompanying Generator Technician during after-hours (Monday-Friday 5:00 pm – 8:00 am, and all day Saturday & Sunday)	\$ _____/hour
5	Generator Technician for services on Holidays	\$ _____/hour
6	Helper accompanying Generator Technician for services on Holidays	\$ _____/hour
7	Generator Technician for disaster relief service during mandatory/voluntary County evacuation (Monday-Friday, 8:00 am to 5:00 pm)	\$ _____/hour
8	Helper accompanying Generator Technician for disaster relief service during mandatory/voluntary County evacuation (Monday-Friday, 8:00 am to 5:00 pm)	\$ _____/hour
9	Generator Technician for emergency disaster relief service after-hours during mandatory/voluntary County evacuation (Monday-Friday 5:00 pm to 8:00 am)	\$ _____/hour
10	Helper accompanying Generator Technician for emergency disaster relief service after-hours during mandatory/voluntary County evacuation (Monday-Friday 5:00 pm to 8:00 am)	\$ _____/hour
11	Generator Technician for emergency disaster service relief during mandatory/voluntary County evacuation (Holidays)	\$ _____/hour
12	Helper accompanying Generator Technician for emergency disaster service during mandatory/ voluntary county evacuation (Holidays)	\$ _____/hour
13	Materials, supplies, and/or equipment furnished by contractor shall be billed at _____% markup. Jefferson County reserves the right to request copies of invoices made to contractor from supplier including freight charges.	_____%
14	Additional charges (Including, but no limited to inspection fee, service call charge, mileage charges, fuel surcharges, miscellaneous supply charges)	

REQUIRED FORM

Bidder: Please complete this form and include with bid submission.

VENDOR REFERENCES FORM

Bidder: Please list at least three (3) companies or governmental agencies (preferably a municipality) where the same or similar products and/or services as contained in this specification package were recently provided.

REQUIRED FORM
Bidder: Please complete this form and include with bid submission.

REFERENCE ONE

Government/Company Name: _____

Address: _____

Contact Person and Title: _____

Phone: _____ Fax: _____

Email Address: _____ Contract Period: _____

Scope of Work:

REFERENCE TWO

Government/Company Name: _____

Address: _____

Contact Person and Title: _____

Phone: _____ Fax: _____

Email Address: _____ Contract Period: _____

Scope of Work:

REFERENCE THREE

Government/Company Name: _____

Address: _____

Contact Person and Title: _____

Phone: _____ Fax: _____

Email Address: _____ Contract Period: _____

Scope of Work: _____

SIGNATURE PAGE

As permitted under Article 4413 (32c) V.A.C.S., other governmental entities may wish to participate under the same terms and conditions contained in this contract (i.e., piggyback). In the event any other entity participates, all purchase orders will be issued directly from and shipped directly to the entity requiring supplies/services. Jefferson County shall not be held responsible for any orders placed, deliveries made or payment for supplies/services ordered by another entity. Each entity reserves the right to determine their participation in this contract.

Would Bidder be willing to allow other governmental entities to piggyback off this contract, if awarded, under the same terms and conditions?Yes No

This bid shall remain in effect for ninety (90) days from bid opening and shall be exclusive of federal excise and state and local sales tax (exempt).

The undersigned agrees, if this bid is accepted, to furnish any and all items upon which prices are offered, at the price and upon the terms and conditions contained in the Invitation for Bid, Conditions of Bidding, Terms of Contract, and Specifications and all other items made a part of the accepted contract.

The undersigned affirms that they are duly authorized to execute the contract, that this company, corporation, firm, partnership or individual has not prepared this bid in collusion with any other Bidder, and that the contents of this bid as to prices, terms or conditions of said bid have not been communicated by the undersigned nor by any employee or agent to any other Bidder or to any other person(s) engaged in this type of business prior to the official opening of this bid. And further, that neither the Bidder nor their employees nor agents have been for the past six (6) months directly nor indirectly concerned in any pool or agreement or combination to control the price of goods or services on, nor to influence any person to bid or not to bid thereon.

Bidder (Entity Name)

Signature

Street & Mailing Address

Print Name

City, State & Zip

Date Signed

Telephone Number

Fax Number

E-mail Address

REQUIRED FORM
Bidder: Please complete this form
and include with bid submission.

CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The Contractor, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. Chap. 38, Administrative Remedies for False Claims and Statements, apply to this certification and disclosure, if any.

Signature of Contractor's Authorized Official

Name and Title of Contractor's Authorized Official *(Please Print)*

Date

REQUIRED FORM

Bidder: Please complete this form and include with bid submission.

CONFLICT OF INTEREST QUESTIONNAIRE

CONFLICT OF INTEREST QUESTIONNAIRE For vendor doing business with local governmental entity		FORM CIQ
<p>This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.</p> <p>This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).</p> <p>By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.</p> <p>A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.</p>	OFFICE USE ONLY	
<p>1 Name of vendor who has a business relationship with local governmental entity.</p>	<p>Date Received</p>	
<p>2 <input type="checkbox"/> Check this box if you are filing an update to a previously filed questionnaire.</p> <p>(The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)</p>		
<p>3 Name of local government officer about whom the information in this section is being disclosed.</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Name of Officer</p> <p>This section (item 3 including subparts A, B, C, & D) must be completed for each officer with whom the vendor has an employment or other business relationship as defined by Section 176.001(1-a), Local Government Code. Attach additional pages to this Form CIQ as necessary.</p> <p>A. Is the local government officer named in this section receiving or likely to receive taxable income, other than investment income, from the vendor?</p> <p style="text-align: center;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer named in this section AND the taxable income is not received from the local governmental entity?</p> <p style="text-align: center;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>C. Is the filer of this questionnaire employed by a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more?</p> <p style="text-align: center;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>D. Describe each employment or business and family relationship with the local government officer named in this section.</p>		
<p>4</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Signature of vendor doing business with the governmental entity</p> <p style="text-align: right; margin-right: 100px;">_____</p> <p style="text-align: right; margin-right: 100px;">Date</p>		

Adopted 8/7/2015

REQUIRED FORM
Bidder: Please complete this form and include with bid submission.

**LOCAL GOVERNMENT OFFICER
CONFLICTS DISCLOSURE STATEMENT – OFFICE USE ONLY**

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT		FORM CIS
<p>This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.</p> <p>This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.</p>		OFFICE USE ONLY
1	Name of Local Government Officer	Date Received
2	Office Held	
3	Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code	
4	Description of the nature and extent of employment or other business relationship with vendor named in item 3	
5	<p>List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B).</p> <p>Date Gift Accepted _____ Description of Gift _____</p> <p>Date Gift Accepted _____ Description of Gift _____</p> <p>Date Gift Accepted _____ Description of Gift _____</p> <p align="center">(attach additional forms as necessary)</p>	
6	<p>AFFIDAVIT</p> <p>I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(B), Local Government Code.</p> <p align="center">_____</p> <p align="center">Signature of Local Government Officer</p> <p>AFFIX NOTARY STAMP / SEAL ABOVE</p> <p>Sworn to and subscribed before me, by the said _____, this the _____ day of _____, 20____, to certify which, witness my hand and seal of office.</p> <p>_____ Signature of officer administering oath Printed name of officer administering oath Title of officer administering oath</p>	

Adopted 8/7/2015

**THIS FORM IS FOR
OFFICE USE ONLY**

GOOD FAITH EFFORT (GFE) DETERMINATION CHECKLIST

Bidder intends to utilize subcontractors/subconsultants in the fulfillment of this contract (if awarded).

Yes No

Instructions: In order to determine if a "Good Faith Effort" was made in soliciting HUBs for subcontracting opportunities, the following checklist and supporting documentation shall be completed by the Prime Contractor/Consultant, and returned with the Prime Contractor/ Consultant's bid. This list contains the **minimum** efforts that should be put forth by the Prime Contractor/Consultant when attempting to achieve or exceed the goals of HUB Subcontractor participation. The Prime Contractor/Consultant may extend his/her efforts in soliciting HUB Subcontractor participation beyond what is listed below.

Did the Prime Contractor/Consultant . . . ?

- Yes No 1. To the extent practical, and consistent with standard and prudent industry standards, divide the contract work into the smallest feasible portions, to allow for maximum HUB Subcontractor participation?
- Yes No 2. **Notify** in writing a reasonable number of HUBs, allowing sufficient time for effective participation of the planned work to be subcontracted?
- Yes No 3. **Provide** HUBs that were genuinely interested in bidding on a subcontractor, adequate information regarding the project (i.e., plans, specifications, scope of work, bonding and insurance requirements, and a point of contact within the Prime Contractor/Consultant's organization)?
- Yes No 4. **Negotiate** in good faith with interested HUBs, and not reject bids from HUBs that qualify as lowest and responsive Bidders?
- Yes No 5. **Document** reasons HUBs were rejected? Was a written rejection notice, including the reason for rejection, provided to the rejected HUBs?
- Yes No 6. If Prime Contractor/Consultant has zero (0) HUB participation, **please explain the reasons why.**

**If "No" was selected, please explain and include any pertinent documentation with your bid.
If necessary, please use a separate sheet to answer the above questions.**

Printed Name of Authorized Representative

Signature

Title

Date

REQUIRED FORM
Bidder: Please complete this form
and include with bid submission.

NOTICE OF INTENT (NOI) TO SUBCONTRACT WITH HISTORICALLY UNDERUTILIZED BUSINESS (HUB)

Bidder intends to utilize subcontractors/subconsultants in the fulfillment of this contract (if awarded).

Yes No

Instructions for Prime Contractor/Consultant: Bidder shall submit this form with the bid; however, the information below may be submitted after contract award, but prior to beginning performance on the contract. Please submit one form for each HUB Subcontractor/Subconsultant with proper signatures, per the terms and conditions of your contract.

Contractor Name: _____ HUB: Yes No

Address: _____
Street City State Zip

Phone (with area code): _____ Fax (with area code): _____

Project Title & No.: _____

Prime Contract Amount: \$ _____

HUB Subcontractor Name: _____

HUB Status (Gender & Ethnicity): _____

Certifying Agency: Tx. Bldg & Procurement Comm. Jefferson County Tx Unified Certification Prog.

Address: _____
Street City State Zip

Phone (with area code): _____ Fax (with area code): _____

Proposed Subcontract Amount: \$ _____ Percentage of Prime Contract: _____ %

Description of Subcontract Work to be Performed: _____

Printed Name of Contractor Representative Signature of Representative Date

Printed Name of HUB Signature of Representative Date

Note: Nothing on this Notice of Intent Form is intended to confer any rights, expressed or implied, to any third parties. Pre-Approval for Subcontractor Substitutions must be obtained from the Jefferson County Purchasing Agent's Representative. The "HUB Subcontractor/Subconsultant Change Form" must be completed and faxed to 409-835-8456.

REQUIRED FORM
Bidder: Please complete this form and include with bid submission.

**HISTORICALLY UNDERUTILIZED BUSINESS (HUB)
SUCONTRACTING PARTICIPATION DECLARATION FORM**

PAGE 1 OF 4

Bidder intends to utilize subcontractors/subconsultants in the fulfillment of this contract (if awarded).

Yes No

Prime Contractor: _____ HUB: Yes No

HUB Status (Gender & Ethnicity): _____

Address: _____
Street City State Zip

Phone (with area code): _____ Fax (with area code): _____

Project Title & No.: _____ IFB/RFP No.: _____

Total Contract: \$ _____ Total HUB Subcontract(s): \$ _____

Construction HUB Goals: 12.8% MBE:: _____ % 12.6% WBE: _____ %

Sub-goals: 1.7 African-American, 9.7% Hispanic, 0.7% Native American, 0.8% Asian American.
Use these goals as a guide to diversify.

FOR HUB OFFICE USE ONLY:

Verification date HUB Program Office reviewed and verified HUB Sub information Date: _____ Initials: _____

PART I. HUB SUBCONTRACTOR DISCLOSURE

HUB Subcontractor Name: _____

HUB Status (Gender & Ethnicity): _____

Certifying Agency: Texas Bldg & Procurement Comm. Texas Unified Certification Prog.

Address: _____
Street City State Zip

Contact person: _____ Title: _____

Phone (with area code): _____ Fax (with area code): _____

Proposed Subcontract Amount: \$ _____ Percentage of Prime Contract: _____ %

Description of Subcontract Work to be Performed: _____

REQUIRED FORM
Bidder: Please complete this form
and include with bid submission.

HISTORICALLY UNDERUTILIZED BUSINESS (HUB)
SUBCONTRACTING PARTICIPATION DECLARATION FORM

PAGE 2 OF 4

HUB Subcontractor Disclosure

PART I: Continuation Sheet (Duplicate as Needed)

HUB Subcontractor Name: _____

HUB Status (Gender & Ethnicity): _____

Certifying Agency: [] Tx. Bldg & Procurement Comm. [] Jefferson County [] Tx Unified Certification Prog.

Address: _____
Street City State Zip

Contact person: _____ Title: _____

Phone (with area code): _____ Fax (with area code): _____

Proposed Subcontract Amount: \$ _____ Percentage of Prime Contract: _____ %

Description of Subcontract Work to be Performed: _____

HUB Subcontractor Name: _____

HUB Status (Gender & Ethnicity): _____

Certifying Agency: [] Tx. Bldg & Procurement Comm. [] Jefferson County [] Tx Unified Certification Prog.

Address: _____
Street City State Zip

Contact person: _____ Title: _____

Phone (with area code): _____ Fax (with area code): _____

Proposed Subcontract Amount: \$ _____ Percentage of Prime Contract: _____ %

Description of Subcontract Work to be Performed: _____

All HUB Subcontractor Participation may be verified with the
HUB Subcontractor(s) listed on Part I.

REQUIRED FORM
Bidder: Please complete this form
and include with bid submission.

HISTORICALLY UNDERUTILIZED BUSINESS (HUB)
SUCONTRACTING PARTICIPATION DECLARATION FORM

PAGE 3 OF 4

PART II: STATEMENT OF NON-COMPLIANCE FOR NOT MEETING HUB SUBCONTRACTING GOALS

Please complete Good Faith Effort (GFE) Checklist and attach any supporting documentation.

Our firm was unable to meet the HUB goals for this project for the following reasons:

- All subcontractors to be utilized are "Non-HUBs." (Complete Part III)
HUBs were solicited but did not respond.
HUBs solicited were not competitive.
HUBs were unavailable for the following trade(s):
Other:

Was the Jefferson County HUB Office contacted for assistance in locating HUBs? Yes No

PART III: DISCLOSURE OF OTHER "NON-HUB" SUBCONTRACTS

The Bidder shall use this area to provide a listing of all "Non-HUB" Subcontractors, including suppliers, that will perform under this project. A list of those "Non-HUB" Subcontractors the Bidder selects, after bid submission, shall be provided to the Purchasing Office not later than five (5) calendar days after being notified that Bidder is the apparent low Bidder. A list of those "Non-HUB" Subcontractors that are selected after contract award must be provided immediately after their selection.

Subcontractor Name:

Address: Street City State Zip

Contact person: Title:

Phone (with area code): Fax (with area code):

Proposed Subcontract Amount: \$ Percentage of Prime Contract: %

Description of Subcontract Work to be Performed:

Subcontractor Name:

Address: Street City State Zip

Contact person: Title:

Phone (with area code): Fax (with area code):

Proposed Subcontract Amount: \$ Percentage of Prime Contract: %

Description of Subcontract Work to be Performed:

REQUIRED FORM
Bidder: Please complete this form
and include with bid submission.

**HISTORICALLY UNDERUTILIZED BUSINESS (HUB)
SUBCONTRACTING PARTICIPATION DECLARATION FORM**

PAGE 4 OF 4

Subcontractor Name: _____

Address: _____
Street City State Zip

Contact person: _____ Title: _____

Phone (with area code): _____ Fax (with area code): _____

Proposed Subcontract Amount: \$ _____ Percentage of Prime Contract: _____ %

Description of Subcontract Work to be Performed: _____

Subcontractor Name: _____

Address: _____
Street City State Zip

Contact person: _____ Title: _____

Phone (with area code): _____ Fax (with area code): _____

Proposed Subcontract Amount: \$ _____ Percentage of Prime Contract: _____ %

Description of Subcontract Work to be Performed: _____

I hereby certify that I have read the *HUB Program Instructions and Information*, truthfully completed all applicable parts of this form, and **attached any necessary support documentation as required**. I fully understand that intentionally falsifying information on this document may result in my not receiving a contract award or termination of any resulting contract.

Name (print or type): _____

Title: _____

Signature: _____

Date: _____

E-mail address: _____

Contact person that will be in charge of invoicing for this project:

Name (print or type): _____

Title: _____

Date: _____

E-mail address: _____

REQUIRED FORM
Bidder: Please complete this form and include with bid submission.

RESIDENCE CERTIFICATION/TAX FORM

Pursuant to Texas Government Code §2252.001 *et seq.*, as amended, Jefferson County requests Resident Certification. §2252.001 *et seq.* of the Government Code provides some restrictions on the awarding of governmental contracts; pertinent provisions of §2252.001 are stated below:

- (3) "Non-resident Bidder" refers to a person who is not a resident.
- (4) "Resident Bidder" refers to a person whose principal place of business is in this state, including a contractor whose ultimate parent company or majority owner has its principal place of business in this state.

I certify that _____ [company name] is a Resident Bidder of Texas as defined in Government Code §2252.001.

I certify that _____ [company name] is a Nonresident Bidder as defined in Government Code §2252.001 and our principal place of business is _____ (city and state).

Taxpayer Identification Number (T.I.N.):	
Company Name submitting bid/proposal:	
Mailing address:	
If you are an individual, list the names and addresses of any partnership of which you are a general partner:	

Property: List all taxable property owned by you or above partnerships in Jefferson County.

Jefferson County Tax Acct. No.*	Property address or location**

* This is the property amount identification number assigned by the Jefferson County Appraisal District.
 ** For real property, specify the property address or legal description. For business property, specify the address where the property is located. For example, office equipment will normally be at your office, but inventory may be stored as a warehouse or other location.

REQUIRED FORM
Bidder: Please complete this form and include with bid submission.

HOUSE BILL 89 VERIFICATION

I, _____, the undersigned representative of (company or business name) _____ (heretofore referred to as company) being an adult over the age of eighteen (18) years of age, after being duly sworn by the undersigned notary, do hereby depose and verify under oath that the company named above, under the provisions of Subtitle F, Title 10, Government Code Chapter 2270:

- 1. Does not boycott Israel currently; and
- 2. Will not boycott Israel during the term of the contract.

Pursuant to Section 2270.002, Texas Government Code:

- 1. **“Boycott Israel”** means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made ordinary business purposes; and
- 2. **“Company”** means a for-profit sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or an limited liability company, including a wholly owned subsidiary, majority-owned subsidiary, parent company or affiliate of those entities or business association that exist to make a profit.

Signature of Company Representative

Date

On this _____ day of _____, 20____, personally appeared

_____, the above-named person, who after by me being duly sworn, did swear and confirm that the above is true and correct.

Notary Seal

Notary Signature

Date

REQUIRED FORM
Bidder: Please complete this form and include with bid submission.

SENATE BILL 252 CERTIFICATION

On this day, I, Deborah L. Clark, Purchasing Agent for Jefferson County, Texas, pursuant to Texas Government Code, Chapter 2252, Section 2252.152 and Section 2252.153, certify that I did review the website of the Comptroller of the State of Texas concerning the listing of companies that is identified under Section 806.051, Section 807.051, or Section 2253.253 and I have ascertained that the below named company is not contained on said listing of companies which do business with Iran, Sudan, or any Foreign Terrorist Organization.

Company Name

IFB/RFP/RFQ number

Certification check performed by:

Purchasing Representative

Date

BID AFFIDAVIT

The undersigned certifies that the bid prices contained in this bid have been carefully reviewed and are submitted as correct and final. Bidder further certifies and agrees to furnish any and/or all commodities upon which prices are extended at the price offered, and upon the conditions contained in the specifications and the Notice to Bidders.

STATE OF _____ COUNTY OF _____

BEFORE ME, the undersigned authority, a Notary Public in and for the State of _____,

on this day personally appeared _____, who
(name)

after being by me duly sworn, did depose and say:

"I, _____ am a duly authorized officer of/agent
(name)
for _____ and have been duly authorized to execute the
(name of firm)
foregoing on behalf of the said _____.
(name of firm)

I hereby certify that the foregoing bid has not been prepared in collusion with any other Bidder or other person or persons engaged in the same line of business prior to the official opening of this bid. Further, I certify that the Bidder is not now, nor has been for the past six (6) months, directly or indirectly concerned in any pool or agreement or combination, to control the price of services/commodities bid on, or to influence any person or persons to bid or not to bid thereon."

Name and address of Bidder: _____

Fax: _____ Telephone# _____

by: _____ Title: _____
(print name)

Signature: _____

SUBSCRIBED AND SWORN to before me by the above-named

_____ on

this the _____ day of _____, 20__.

REQUIRED FORM
Bidder: Please complete this form
and include with bid submission.

Notary Public in and for
the State of _____



JEFFERSON COUNTY PURCHASING DEPARTMENT
Deborah L. Clark, Purchasing Agent

1149 Pearl Street
1st Floor, Beaumont, TX 77701

OFFICE MAIN: (409) 835-8593
FAX: (409) 835-8456

LEGAL NOTICE
Advertisement for Request for Proposal

March 28, 2023

Notice is hereby given that sealed proposals will be accepted by the Jefferson County Purchasing Department for Request for Proposals (RFP 23-025/MR), Lease of Properties Acquired as a result of Buy Out. **Specifications for this project may be obtained from the Jefferson County website, <https://www.co.jefferson.tx.us/Purchasing/>, or by calling 409-835-8593.**

Proposals are to be sealed and addressed to the Purchasing Agent with the proposal number and name marked on the outside of the envelope or box. Proposers shall forward an original and two (2) hard copies of their proposal to the address shown below. Late proposals will be rejected as non-responsive. Proposals will be publicly opened and only the firm name will be read aloud in the Jefferson County Engineering Conference Room (5th Floor, Historic Courthouse) 1149 Pearl Street, Beaumont, Texas 77701 at the time and date below. Proposals shall be opened in a manner that avoids disclosure of the contents to competing Proposers and maintains the confidentiality of the proposals during negotiations. Proposals will be open for public inspection after the award of the contract, except for trade secrets and confidential information. Proposers are invited to attend the sealed proposal opening.

PROPOSAL NAME: Lease of Properties Acquired as a Result of Buy Out

PROPOSAL NUMBER: (RFP 23-025/MR)

DUE DATE/TIME: 11:00 AM CT, Wednesday, April 26, 2023

**MAIL OR DELIVER TO: Jefferson County Purchasing Department
1149 Pearl Street, 1st Floor
Beaumont, Texas 77701**

Any questions relating to these requirements should be directed to Mistey Reeves, Assistant Purchasing Agent at 409-835-8593 or mistey.reeves@jeffcotx.us. If no response in 72 hours, contact Deborah Clark, Purchasing Agent at 409-835-8593 or deb.clark@jeffcotx.us.

Jefferson County encourages Disadvantaged Business Enterprises (DBEs), Minority/Women Business Enterprises (M/WBEs), and Historically Underutilized Businesses (HUBs) to participate in the bidding process. Jefferson County does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment, or the provisions of services. Individuals requiring special accommodations are requested to contact our office at least seven (7) days prior to the bid due date at 409-835-8593.

All interested firms are invited to submit a proposal in accordance with the terms and conditions stated in this bid.

Proposers are strongly encouraged to carefully read the entire invitation, as failure to return and/or complete all required documentation will result in a response being declared as non-responsive.

A handwritten signature in black ink that reads "Deborah Clark".

Deborah L. Clark, Purchasing Agent
Jefferson County, Texas

PUBLISH:
Beaumont Enterprise & Port Arthur News:
March 29th and April 5th, 2023
The Examiner:
March 30, 2023

TABLE OF CONTENTS

TABLE OF CONTENTS	1
PROPOSAL SUBMITTAL CHECKLIST.....	2
SECTION 1. INTRODUCTION TO PROPOSERS AND GENERAL REQUIREMENTS.....	3
1.1 Vendor Instructions	3
1.2 Governing Law	3
1.3 Ambiguity, Conflict, or Other Errors in RFP.....	3
1.4 Notification of Most Current Address	3
1.5 Proposal Preparation Cost	3
1.6 Signature of Proposal.....	3
1.7 Economy of Presentation.....	4
1.8 Proposal Obligation	4
1.9 Incorporation by Reference and Precedence.....	4
1.10 Governing Forms	4
1.11 Implied Requirements	4
1.12 Compliance with RFP Specifications	4
1.13 Evaluation	4
1.14 Withdrawal of Proposal.....	4
1.15 Award	5
1.16 Ownership of Proposal	5
1.17 Disqualification of Proposal.....	5
1.18 Contractual Development	5
1.19 Assignment	5
1.20 Contract Obligation.....	5
1.21 Termination	5
1.22 Inspections.....	5
1.23 Loss, Damage, or Claim	6
1.24 Taxes	6
1.25 Conflict of Interest	6
1.26 Confidentiality/Proprietary Information	6
1.27 Waiver of Subrogation.....	7
SECTION 2. PROPOSAL SUBMISSION INSTRUCTIONS AND SPECIAL REQUIREMENTS	8
2.1 Submission of Proposal	8
2.2 Pre-Proposal Conference	9
2.3 Questions and Deadline for Question(s) Submission	9
SECTION 3. PROJECT OBJECTIVE AND SCOPE OF SERVICES	10
BIDDER INFORMATION FORM.....	11
PROPOSAL PRICE SCHEDULE	12
SECTION 4. PROPOSAL EVALUATION AND SELECTION PROCESS.....	15
4.1 Introduction	15
4.2 Proposal Price Schedule.....	15
4.3 Evaluation Committee	15
4.4 Evaluation Process	15
4.5 Proposal Evaluation Criteria	16
4.6 RFP Estimated Schedule	16
AFFIDAVIT.....	17
LEASE AGREEMENT (SAMPLE)	18
RELEASE OF LIABILITY	21

PROPOSAL SUBMITTAL CHECKLIST

The Proposer's attention is especially called to the items listed below, which must be submitted in full as part of the proposal.

Failure to submit any of the documents listed below as a part of your proposal, or failure to acknowledge any addendum in writing with your proposal, or submitting a proposal on any condition, limitation, or provision not officially invited in this Request for Proposal (RFP) may cause for rejection of the proposal.

Proposer shall check each box indicating compliance.

THE ITEMS ON THE CHECKLIST BELOW MUST BE INCLUDED IN YOUR PROPOSAL SUBMISSION.

- Bidder Information Form identifying the contract/project being proposed; the name and address of the Offeror; the date of the proposal; telephone number; cell phone number (if applicable), email address (if applicable); facsimile number (if applicable) of Offeror; intended use of the property; proximity to property (page 11)
- Copy of "Proposed Price Schedule Form", with Proposed Lease Amount(s) clearly indicated in printed handwriting (blue or black ink) or typed font. (pages 12-14)
- Completed & Signed "Affidavit" Form (page 17)
- Completed & Signed "Release of Liability" Form (page 21)
- One (1) original and two (2) copies of the proposal should be mailed or delivered no later than 11:00 am, April 26, 2023 to the Jefferson County Purchasing Department, 1149 Pearl Street, First Floor, Beaumont, TX 77701

Each Proposer shall ensure that required parts of the response are completed with accuracy and submitted as per the requirements within this specifications packet, including any addenda.

Failure to return and/or complete all required documentation will result in a response being declared as non-responsive.

Please read the "Proposal Submittal Checklist" included in this package.

Name/Company	Telephone Number
Address	Fax Number
Authorized Representative (Please print)	Title
Authorized Signature	Date

**REQUIRED FORM
Proposer:
Please complete this
form and include with
proposal submission.**

SECTION 1: INTRODUCTION TO PROPOSERS AND GENERAL REQUIREMENTS

The following items are provided as general information and specifications as required by the Jefferson County Purchasing Department.

1.1 VENDOR INSTRUCTIONS

Read the document carefully. Follow all instructions. Proposer is responsible for fulfilling all requirements and specifications. It is imperative

General Requirements apply to all advertised requests for proposals; however, these may be superseded, whole or in part, by the Scope of Services, Guidelines and Specifications, Requested Responses and Information, or other data contained herein. Be sure your proposal package is complete.

1.2 GOVERNING LAW

Proposer is advised that these requirements shall be fully governed by the laws of the State of Texas and that Jefferson County may request and rely on advice, decisions, and opinions of the Attorney General of Texas and the County Attorney concerning any portion of these requirements.

1.3 AMBIGUITY, CONFLICT, OR OTHER ERRORS IN THE RFP

If Proposer discovers any ambiguity, conflict, discrepancy, omission or other error in the RFP, Proposer shall immediately notify the County of such error in writing and request modification or clarification of the document. Modifications will be made by issuing Addenda. Written notice will be given to all parties who have been furnished with the RFP without divulging the source of the request for the same. If the Proposer fails to notify the County prior to the date and time fixed for submission of proposals of an error or ambiguity in the RFP known to Proposer, or an error or ambiguity that reasonably should have been known to Proposer, then Proposer shall not be entitled to compensation or additional time by reason of the error or ambiguity or its later resolution.

The County may also modify the RFP, no later than 48 hours prior to the date and time fixed for submission of proposals, by issuance of an Addendum to all parties who have received the RFP. All addenda will be numbered consecutively, beginning with 1.

1.4 NOTIFICATION OF MOST CURRENT ADDRESS

Firms in receipt of this RFP shall notify Deborah L. Clark, Jefferson County Purchasing Agent, of any address changes, contact person changes, and/or telephone number changes no later than 48 hours prior to the date and time fixed for submission of proposals.

1.5 PROPOSAL PREPARATION COST

Cost for developing proposals is entirely the responsibility of Proposers and shall not be charged to Jefferson County.

1.6 SIGNATURE OF PROPOSAL

A transmittal letter, which shall be considered an integral part of the proposal, shall be signed by an individual who is authorized to bind the Proposer contractually. If the Proposer is a corporation, the legal name of the corporation shall be provided together with the signature of the officer or officers authorized to sign on behalf of the corporation.

If the Proposer is a partnership, the true name of the firm shall be provided with the signature of the partner or partners authorized to sign.

If the Proposer is an individual, that individual shall sign. If signature is by an agent, other than an officer of a corporation or a member of a partnership, a power of attorney or equivalent document must be submitted to the Jefferson County Purchasing Department prior to the submission of the proposal or with the proposal.

1.7 ECONOMY OF PRESENTATION

Proposals shall not contain promotional or display materials, except as they may directly answer in whole or in part questions contained in the RFP. Such exhibits shall be clearly marked with the applicable reference number of the question in the RFP. Proposals must address the technical requirements as specified in the RFP. All questions posed by the RFP must be answered concisely and clearly. Proposals that do not address each criterion may be rejected and not considered.

1.8 PROPOSAL OBLIGATION

The contents of the proposal and any clarification thereof submitted by the selected Proposer shall become part of the contractual obligation and incorporated by reference into the ensuing contract.

1.9 INCORPORATION BY REFERENCE AND PRECEDENCE

This Agreement is derived from (1) the RFP, written clarifications to the RFP and County's response to questions; (2) the Contractor's Best and Final Offer, and (3) the Contractor's response to the RFP.

In the event of a dispute under this Agreement, applicable documents will be referred to for the purpose of clarification or for additional detail in the following order of precedence: (1) Amendments to the Agreement in reverse chronological order; (2) the Agreement, including the Scope of Work; (3) the Contractor's Best and Final Offer; (4) the RFP, including attachments thereto and written responses to questions and written clarifications; and (5) the Contractor's response to the RFP.

1.10 GOVERNING FORMS

In the event of any conflict between the terms and provisions of these requirements and the specifications, the specifications shall govern. In the event of any conflict of interpretation of any part of this overall document, Jefferson County's interpretation shall govern.

1.11 IMPLIED REQUIREMENTS

Products and services not specifically mentioned in the RFP, but which are necessary to provide the functional capabilities described by the Proposer, shall be included in the proposal.

1.12 COMPLIANCE WITH RFP SPECIFICATIONS

It is intended that this Request for Proposals (RFP) describe the requirements and the response format in sufficient detail to secure comparable proposals. Failure to comply with all provisions of the RFP will result in disqualification.

1.13 EVALUATION

Jefferson County reserves the right to use all pertinent information (also learned from sources other than disclosed in the RFP process) that might affect the County's judgment as to the appropriateness of an award to the best evaluated Proposer. This information may be appended to the proposal evaluation process results. Information on a service provider from reliable sources, and not within the service provider's proposal, may also be noted and made part of the evaluation file. Jefferson County shall have sole responsibility for determining a reliable source. Jefferson County reserves the right to conduct written and/or oral discussions/interviews after the proposal opening. The purpose of such discussions/interviews is to provide clarification and/or additional information to make an award in the best interest of Jefferson County.

1.14 WITHDRAWAL OF PROPOSAL

The Proposer may withdraw its proposal by submitting a written request over the signature of an authorized individual, as described in paragraph 1.6, to the Purchasing Department any time prior to the submission deadline.

The Proposer may thereafter submit a new proposal prior to the deadline. Modification or withdrawal of the proposal in any manner, oral or written, will not be considered if submitted after the deadline.

1.15 AWARD

Jefferson County reserves the right to award this contract on the basis of the **Best Offer** in accordance with the laws of Texas, to waive any formality or irregularity, to make award to more than one Proposer, and/or to reject any or all proposals. In the event the highest dollar Proposer meeting specifications is not awarded a contract, the Proposer may appear before Commissioners' Court and present evidence concerning his responsibility.

1.16 OWNERSHIP OF PROPOSAL

All proposals become the property of Jefferson County and will not be returned to Proposers.

1.17 DISQUALIFICATION OF PROPOSAL

Upon signing this proposal document, a contractor offering to sell supplies, materials, services, or equipment to Jefferson County certifies that the Proposer has not violated the antitrust laws of this state codified in Section 15.01, et seq, Business & Commerce Code, or the Federal Antitrust Laws, and has not communicated directly or indirectly the offer made to any competitor or any other person engaged in such line of business. Any or all proposals may be rejected if the County believes that collusion exists among the Proposers.

1.18 CONTRACTUAL DEVELOPMENT

The contents of the RFP and the selected proposal will become an integral part of the contract, but may be modified by provisions of the contract as negotiated. Therefore, the Proposer must be amenable to inclusion in a contract of any information provided (in writing) either in response to this RFP or subsequently during the selection process.

1.19 ASSIGNMENT

The selected vendor may not assign, sell, or otherwise transfer this contract without written permission of the Jefferson County Commissioners' Court.

1.20 CONTRACT OBLIGATION

Jefferson County Commissioners' Court must award the contract, and the County Judge or other person authorized by Jefferson County Commissioners' Court must sign the contract before it becomes binding on Jefferson County or the Proposer. **Department heads are not authorized to sign agreements for Jefferson County.** Binding agreements shall remain in effect until all products and/or services covered by this proposal have been satisfactorily delivered and accepted.

1.21 TERMINATION

Jefferson County reserves the right to terminate the contract for default if the awarded vendor breached any of the terms therein, including warranties of proposal, or if the Proposer becomes insolvent or commits acts of bankruptcy. Such right of termination is in addition to and not in lieu of any other remedies Jefferson County may have in law or equity. Default may be construed as, but not limited to, failure to deliver the proper goods and/or services within the proper amount of time, and/or to properly perform any and all other requirements to Jefferson County's satisfaction, and/or to meet all other obligations and requirements. Contracts may be terminated without cause upon thirty (30) days' written notice to either party unless otherwise specified.

1.22 INSPECTIONS

Jefferson County reserves the right to inspect any item(s) or service location(s) for compliance with specifications and requirements and needs of the using department. If a proposal cannot furnish a sample of a proposed item, where applicable, for review, or fails to satisfactorily show an ability to perform, the County can reject the Proposer as inadequate.

1.23 LOSS, DAMAGE, OR CLAIM

The Proposer shall totally indemnify Jefferson County against all claims by its employees, agents, or representatives or personal injury arising from any cause. In addition, the Proposer shall totally indemnify Jefferson County against all claims of loss or damage to the Proposer's and Jefferson County's property, equipment, and/or supplies.

1.24 TAXES

The contractor and its subcontractors, agents and employees, as the case may be, will be responsible for the payment of all federal, state and local taxes, and deposits or contributions imposed or required by law.

1.25 CONFLICT OF INTEREST

The agreement entered into pursuant to this RFP will contain the Contractor's warranty that, except for bona-fide employees or selling agents maintained by the Contractor for the purpose of securing business, no person or selling agency has been employed or retained to solicit this contract upon an agreement or understanding for commission, percentage or contingency.

Further, the contractor will warrant that no kickbacks, gratuities, or contingency fees have been paid in connection with this RFP or contract and none has been promised contingent upon the award of contract. And, will still further warrant that to its knowledge and best belief, no one being paid under the agreement between the County and the contractor, is engaged in any activities which would constitute a conflict of interest with respect to the purposes of said agreement.

By submitting a proposal in response to this RFP, all Proposers affirm that they have not given, nor intend to give, at any time hereafter any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor, or service to a public servant or any employee or representative of same, in connection with this procurement.

Each Proposer must disclose any existing or potential conflict of interest relative to the performance of the requirements of this RFP. Examples of potential conflicts may include an existing business or personal relationship between the Proposer, its principal, or any affiliate or subcontractor, with the County or any other entity or person involved in any way in the project that is the subject of this RFP. Similarly, any personal or business relationship between the Proposer, the principals, or any affiliate or subcontractor, with any employee of the County or its suppliers must be disclosed. **Any such relationship that might be perceived or represented as a conflict must be disclosed. Failure to disclose any such relationship or reveal personal relationships with state employees may be cause for contract termination. The County will decide if an actual or perceived conflict should result in proposal disqualification.**

1.26 CONFIDENTIAL/PROPRIETARY INFORMATION

If any material in the proposal submission is considered by Proposer to be confidential or proprietary information (including manufacturing and/or design processes exclusive to the Proposer), **Proposer must clearly mark the applicable pages of Proposer's proposal submission to indicate each claim of confidentiality. Additionally, Proposer must include a statement on company letterhead identifying all Proposal section(s) and page(s) that have been marked as confidential.** Jefferson County will protect from public disclosure such portions of a proposal, unless directed otherwise by legal authority, including existing open records acts. Merely making a blanket claim that the entire proposal submission is protected from disclosure because it contains some proprietary information is not acceptable, and will make the entire proposal submission subject to release under the Texas Public Information Act.

By submitting a proposal, Proposer agrees to reproduction by Jefferson County, without cost or liability, of any copyrighted portions of Proposer's proposal submission or other information submitted by Proposer.

1.27 WAIVER OF SUBROGATION

Proposer and Proposer's Insurance Carrier waive any and all rights whatsoever with regard to subrogation against Jefferson County as an indirect party to any suit arising out of personal or property damages resulting from the Proposer's performance under this agreement.

SECTION 2. PROPOSAL SUBMISSION INSTRUCTIONS AND SPECIAL REQUIREMENTS

The following requirements and instructions supersede General Requirements where applicable.

2.1. SUBMISSION OF PROPOSAL

Each Respondent shall ensure that required parts of the RFP response are completed with accuracy and submitted as per the requirements within this specifications packet, including any addenda.

Respondent is responsible for submitting: One (1) original and two (2) response copies; with all copies to include a completed copy of this specifications packet, in its entirety.

The County requests that response submissions NOT be bound by staples or glued spines.

Respondent shall monitor the Jefferson County Purchasing Department Website for any addenda, additional instructions, or RFQ updates. <https://www.co.jefferson.tx.us/Purchasing/>

Failure to return and/or complete all required documentation will result in a response being declared as non-responsive.

Responses must be submitted in complete original form by mail or messenger to the following address:

Jefferson County Purchasing Department
1149 Pearl Street, 1st Floor
Beaumont, TX 77701

Respondent shall submit response in a tightly sealed opaque envelope or box, plainly marked "SEALED RFP RESPONSE." The outside of the envelope or box shall also include the RFP Number, RFP Name, RFP Due Date, and the Respondent's Name and Address; and shall be addressed to the Purchasing Agent.

All submissions must be received by 11:00 am CT, Wednesday, April 26, 2023

- Late responses will not be accepted and will be returned unopened to the Respondent.
- Jefferson County will not accept any responsibility for responses being delivered by third party carriers.
- RFP responses will be accepted at the above address until the time and date specified herein, and immediately after will be publicly opened and read aloud.
- Jefferson County shall not be responsible for any effort or cost expended in the preparation of a response to this RFP.
- All responses submitted in response to this invitation shall become the property of Jefferson County and will be a matter of public record available for review.
- All protests should be coordinated through the Purchasing Office prior to award recommendation to Commissioners' Court.

Please direct questions to Mistey Reeves, Assistant Purchasing Agent at 409-835-8593 or e-mail at:

mistey.reeves@jeffcotx.us. If no response in 72 hours, contact Deborah Clark, Purchasing Agent at 409-835-8593 or email at: deb.clark@jeffcotx.us.

Courthouse Security:

All visitors to the Courthouse must pass through Security. Respondents planning to hand deliver proposals must allow time to get through Security, as a delay in entering the Courthouse will not be accepted as an excuse for late submittal. Mondays and Tuesdays are particularly heavy days.

In response to the Covid-19 pandemic, Jefferson County will be implementing precautionary measures as currently recommended by the CDC within its facilities.

Respondents are strongly urged to plan accordingly.

COUNTY HOLIDAYS (2023):

January 16	(Monday)	Martin Luther King, Jr. Day
February 20	(Monday)	President's Day
April 7	(Friday)	Good Friday
May 29	(Monday)	Memorial Day
July 4	(Tuesday)	Independence Day
September 4	(Monday)	Labor Day
November 10	(Friday)	Veteran's Day
November 23 & 24	(Thursday & Friday)	Thanksgiving
December 25 & 26	(Monday & Tuesday)	Christmas
January 1, 2024	(Monday)	New Year's

Submissions During Time of Inclement Weather, Disaster, or Emergency:

In case of inclement weather or any other unforeseen event causing the County to close for business on the date of a bid/proposal/statement of qualifications submission deadline, the RFP closing will automatically be postponed until the next business day that County offices are open to the public. Should inclement weather conditions or any other unforeseen event cause delays in courier service operations, the County may issue an addendum to all known vendors interested in the project to extend the deadline. It will be the responsibility of the vendor to notify the county of their interest in the project should these conditions impact their ability to submit a bid/proposal/statement of qualifications submission before the stated deadline. The County reserves the right to make the final judgement call to extend any deadline.

Should an emergency or unanticipated event interrupt normal County processes, and bid/proposal/statement of qualifications submissions cannot be received by the Jefferson County Purchasing Department's office by the exact time specified in the RFP and urgent County requirements preclude amendment to the RFP, the time specified for receipt of Statements of Qualifications will be deemed to be extended to the same time of day specified in the solicitation on the first business day on which normal County processes resume.

2.2 PRE-PROPOSAL CONFERENCE

Due to the nature of this Request for Proposals, a Pre-Proposal Conference will not be held for this project.

Proposals will be opened publicly in a manner to avoid public disclosure of contents; however, only names of Proposers will be read aloud.

2.3 QUESTIONS AND DEADLINE FOR QUESTION SUBMISSION

Questions may be emailed to **Mistey Reeves, Assistant Purchasing Agent** at: mistey.reeves@jeffcotx.us or faxed at: 409-835-8456.

The Deadline for asking questions or requesting additional information (in writing) is 5:00 pm, CT, **April 19, 2023**.

SECTION 3. PROJECT OBJECTIVE AND SCOPE OF SERVICES

Scope

The Jefferson County Commissioners Court has approved a plan to now lease the remaining previously not leased properties that were acquired as a result of the “buy-out” of properties which qualified under the FEMA Mitigation Plan. The county will offer the properties to individuals or organizations who are interested in submitting a proposal for lease on a particular lot or lots and the proposals will be submitted to the Jefferson County Purchasing Department.

There is no minimum amount or reserve set, and the lease will be for a period of 5 years. **Payment for all 5 years will be due at Lease Signing.** Anyone who does lease a property will be required to mow it, maintain it and use it in a safe and lawful manner. The majority of the properties are in residential areas that have deed restrictions and the county does require that any lessee abide by any such deed restrictions.

There are several restrictions on use which are listed in the sample lease (Pages 18-20), and which are required by FEMA. **We strongly encourage each proposer to read these specifications in their entirety prior to submitting a proposal.** It should be understood that the property may not be leased to live on and no permanent structures may be constructed. We are hopeful that the persons who are interested will be using the properties as additional space for their adjacent homes, or recreational and civic activities of a peaceful manner that do not interfere with the existing neighbors and neighborhood. The leased properties are not to be harvested for timber or dirt and are not to be altered so as to interfere with drainage.

Each individual property will be listed on the attached Proposal Price Schedule with an ID#, the property address, a legal description, and coordinates for latitude and longitude.

The County makes no warranties to Lessee regarding the quality of the Property. Lessee has inspected and knows the condition and agrees to accept the property in its current condition and “AS IS.” THE COUNTY WILL NOT MAINTAIN OR PROVIDE ANY REPAIRS FOR PRIVATE ROADS UPON WHICH ANY OF THE LEASED PROPERTIES ARE SITUATED.

Bidder Information Form

Instructions: Complete the form below. Please provide legible, accurate, and complete contact information. PLEASE PRINT.

Bid Name & Number: (RFP 23-025/MR), Lease of Properties Acquired as a Result of Buy-Out

Bidder's Name: _____

Phone Number (with area code): _____

Alternate Phone Number if available (with area code): _____

Fax Number (with area code): _____

Email Address: _____

Mailing Address:

Address

City, State, Zip Code

Intended Use of Property: _____

Proximity to Personal Property: _____

PROPOSER MUST COMPLETE & RETURN THIS FORM WITH OFFER.

PROPOSAL PRICE SCHEDULE

ID No.	Address	Legal Description	Lat.	Long.	Lease Amt. (\$)
2	11471 Country Lane Rd Beaumont, TX 77705	1 4 Country Road Est Sect 1 Abstract 014852	29.91512	-94.0958	
9	11090 Country Lane Rd Beaumont, TX 77705	14 3 Country Road Est Sect 3 Abstract 014861	29.91994	-94.09397	
10	11091 Country Lane Rd.	21 4 Country Road Est Sect 3 Abstract 014861	29.91977	-94.09359	
11	11025 Oak Lane Beaumont, TX 77705	Und 1/2 Int 9 3 Country Road Est Sect 3 Abstract 014861 Und Int In .500000	29.92057	-94.09485	
12	11087 Hickory lane Beaumont, TX 77705	6& 2 7 2 All & Tr 1 S1/2 Of 8 2 Country Road Est Sec 2* Abstract 014853	29.91987	-94.09611	
13	11037 Hickory lane Beaumont, TX 77705	9 2 Country Road Est Sect 2 Abstract 014853	29.92063	-94.0961	
14	11394 Country Lane Road Beaumont, TX 77705	Lts 5 1 Tr 2 Lts 6 1 & S 1/2 Lt 7 1 Tr1 Country Road Est Sect 1 Abstract 014852	29.91628	-94.0961	
16	469 Bass Road Beaumont, TX 77705	Hillebrandt 26 Heights Unrec .68 Abstract 029300	29.92058	-94.09444	
18	11030 Country Lane Road Beaumont, TX 77705	Lots 10, 11, 12 & 13, Block 3, Country Road Estates Section 3	29.92057	-94.094	
19	445 Bass Road Beaumont, TX 77705	Lot 27 Hillebrandt Heights Unrec .68 Abst 029300	29.92107	-94.09465	
20	11501 Sweetgum Lane Beaumont, TX 77705	13 4 Country Road Est Sect 1 Abstract 014852	29.91716	-94.09481	
21	11300 Sweetgum Lane Beaumont, TX 77705	10 & 11 1 Country Road Est Sect 1 12 1 Country Road Est Sect 2 Abstract 014852	29.91734	-94.09434	
22	11224 Oak Lane Beaumont, TX 77705	20 2 Country Road Est Sect 2 Abstract 014853	29.91789	-94.09526	
24	11276 Sweetgum Lane Beaumont, TX 77705	13 1 Country Road Est Sect 2 Abstract 014853	29.91741	-94.09556	
25	11258 Sweetgum Lane Beaumont, TX 77705	14 1 Country Road Est Sect 2 Abstract 014853	29.91743	-94.09586	
26	11242 Hickory Lane Beaumont, TX 77705	15 16 17 1 Country Road Est Sect 2 Abstract 014853	29.91735	-94.09621	
27	11174 Hickory Lane Beaumont, TX 77705	19 1 Country Road Est Sect 2	29.91852	-94.09634	
28	11158 Hickory Lane Beaumont, TX 77705	Lt 20 Blk 1 Country Road Est Sec2 Abstract 014853	29.91888	-94.09638	
29	11200 Oak Lane Beaumont, TX 77705	2 2 All 18 2 Tr 2 & All Of 19 2 Country Road Est Sect 2 Abstract 014853	29.91824	-94.09513	

ID No.	Address	Legal Description	Lat.	Long.	Lease Amt. (\$)
33	11124 Oak Lane Beaumont, TX 77705	16 2 Country Road Est Sect 2 Abstract 014853	29.91927	-94.09518	
34	11189 Oak Lane Beaumont, TX 77705	3 3 Country Road Est Sect 3 Abstract 014861	29.91853	-94.09476	
35	11180 Country Lane Rd Beaumont, TX 77705	18 3 Country Road Est Sect 3 * Abstract 014861	29.91845	-94.09405	
38	11346 Country Lane Rd Beaumont, TX 77705	8 1 Country Road Est Sect 1 Abstract 014852	29.91651	-94.09444	
39	11465 Sweetgum Lane Beaumont, TX 77705	14 4 Country Road Est Sect 1 Abstract 014852	29.91719	-94.09341	
42	11223 Oak Lane Beaumont, TX 77705	1 3 Country Road Est Sect 1 Abstract 014852	29.91788	-94.09476	
43	11265 Sweetgum Lane Beaumont, TX 77705	1 2 Country Road Est Sect 2 Abstract 014853	29.91804	-94.09477	
44	11189 Country Lane Rd Beaumont, TX 77705	17 4 Country Road Est Sect 3 Abstract 014861	29.9184	-94.09353	
48	11111 Oak Lane Beaumont, TX 77705	6 7 3 Country Road Est Sect 3 Abstract 014861	29.91962	-94.0948	
53	11232 Country Lane Rd Beaumont, TX 77705	20 3 Country Road Est Sect 1 Abstract 014852	29.91761	-94.09409	
57	11134 Kenner Road Beaumont, TX 77705	Hillebrandt 14 Heights Unrec 3 Abstract 029300	29.91965	-94.09236	
59	11210 Country Lane Road Beaumont, TX 77705	Lot 19, Block 3, Country Road Est Sect 3 Abstract 014861	29.91829	-94.09393	
62	11126 Hickory Lane Beaumont, TX 77705	Lot 12, Block 4 Country Road Estates Section 1 Abstract 014852	29.91915	-94.09638	
64	11519 Sweetgum Lane Beaumont, TX 77705	Lot 12, Block 4 Country Road Estates Section 1 Abstract 014852	29.91692	-94.0945	
69	1179 A Hillebrandt Acres Beaumont, TX 77705	Lot 44 Block 1 Abstract 029250 Hillebrandt Acres	29.93091	-94.1168	
72	10249 Barton Road Beaumont, TX 77705	Hillebrandt Acres Lot 4, Block 4 Abstract 029250	29.93352	-94.11487	
76	7046 Bayou Trace Beaumont, TX 77705	191 Wm Reeves Tr 59 14.530747 J W Denny Tr 41 .240 Abstract 300191	29.84687	-94.2221	
79	1068 Hillebrandt Acres Beaumont, TX 77705	Hillebrandt Acres, Lot 3, Block 2, Abstract 029250	29.93232	-94.11608	
81	18084 Azalea Drive Beaumont, TX 77705	Lots 45 & 46, Block 4 Green Thumb Estates Section 1 Abstract 024900	29.82363	-94.22463	

ID No.	Address	Legal Description	Lat.	Long.	Lease Amt. (\$)
82	492 Lene lane Beaumont, TX 77705	Lot 1 Block 2 Tract 5 and Lot 2 Block 2 Tract 8 Orange Farms 1.89 Abstract 048855	29.92142	-94.11057	
85	8629 B Hillebrandt Road Beaumont, TX 77705	3.68 Acres out of Tract 1, Orange Farms Abstract 048855, Jefferson County, TX	29.92352	-94.11226	
85	8629 Hillebrandt Road Beaumont, TX 77705	Lot 3 Block 2 Tract 8, .9142 and Tract 4 .09 Orange Farms, abstract 048855	29.92352	-94.11226	
95	10140 Baltimore Beaumont, TX 77705	Hillebrandt Acres Lot 8 Block 4 Abstract 029250	29.93415	-94.11255	
101	3452 Ballard Road, Beaumont, TX 7705	Abstract 49 Wm Smith Tracts 33, 39, 78, 155 & 156 Abstract 102 Wm Carr Tracts 45 & 233 2.017 Acres	29.8794	-94.16014	
104	1420 Hillebrandt Acres Beaumont, TX 77705	Hillebrandt Acres Lot 15 Block 2 Tract 20, .2661 Ac, Abstract 029250	29.93029	-94.118	
105	18233 Big Hill Road Winnie, TX 77665	Pt Tract 26509 L Hamshire .48 Acres Abstract 300509, Pt Tract 26509 L Hamshire 10.00 Acres Abstract 300509	29.82147	-94.23495	
106	18235 Highway 73 Beaumont, TX 77705	Part Tract 24509 L Hamshire 1.000 Section 198-B Abstract 300509 & Part Tract 24 509 L Hamshire 10.110Sec 198- Babstract 300509 (Restricted to Recreational Use Only)	29.82414	-94.2336	
131	8599 Hillebrandt Road Beaumont, TX 77705	Lot 3 Block 2 Tract 1 .906 and Lot 4 Block 2 Tract 5 .908 Orange Farms Abstract 048855	29.56286	-94.0462	
132	7806 Highway 365 Beaumont, TX 77705	Tract 4 Block 15 Orange Farms Abstract 048855	29.54785	-94.02711	
134	20615 Highway 73 Hamshire, TX 77622	Tract 49 53 B A Vacocu 2.000 Abstract 300053 Lot 49	29.82511	-94.23454	
136	17363 Boondocks Beaumont, TX 77705	Tract 34 4.808 Acres 747 J W Denny (Out To Boondocks Rd)	29.86798	-94.22271	
138	11524 Davidson Road Beaumont, TX 77705	Lot 3, Block 14, Tract 10 0.666 Acres Orange Farms Abst 048855	29.91606	-94.08812	
141	17886 Azalea Drive Beaumont, TX 77705	Lot 59, Block 8 Green Thumb Estates 1 Abstract 024900	29.8263	-94.22453	
148	3534 Ballard Road Beaumont, TX 77705	Tr 42 49 Wm Smith .22 Abstract 300049 Lot 42	29.87948	-94.16147	
149	12125 Burr Lane Beaumont, TX 77705	44 Tr 3 (Part) And (Part) Of 45 C O Ellstrom 1.000 Abstract 019250	29.9333	-94.1132	
151	17859 Azalea Drive Beaumont, TX 77705	Lots 27 and 28, Block 6, Green Thumb Estates Section 1	29.82694	-94.22387	

SECTION 4. PROPOSAL EVALUATION AND SELECTION PROCESS

4.1 INTRODUCTION TO EVALUATION AND SELECTION PROCESS

The proposal evaluation and selection process is detailed in this section, as are other factors, and the format in which the cost response of each proposal must be submitted.

4.2 PROPOSAL PRICE SCHEDULE

The Proposer must utilize the form provided on **PAGE 12 of these specifications** in its submission of a cost proposal in response to this RFP. The cost proposal must be included in each copy of the proposal. Any reworked version of this provided form that is intended to be a substitute for **PAGE 12 of these specifications**, that is provided by a Proposer may be determined as non-responsive, and may result in the proposal's disqualification.

4.3 EVALUATION COMMITTEE

Because of the diversity of the departments and activities of the County, the Purchasing Agent will appoint the Evaluation Committee for this Request for Proposals. The Purchasing Agent may appoint a chairperson and no less than two (2) other members for the committee. Typically, the committee will consist of at least one professional in the task required, a person knowledgeable about procurement practices, and either a representative of the department requesting the project, or the department executing the project. However, this structure is not binding and subject to change at the discretion of the Purchasing Agent. Other members may be appointed to the Evaluation Committee as necessary and appropriate, but the total number of persons committee shall not exceed five (5) persons. Committee appointments shall be in writing and shall briefly describe the scope of the project and, if necessary, the primary disciplines required to accomplish the project in order to assist the committee in developing a list of firms that might best accomplish the work required. Committee membership and project requirements will vary from project to project. Therefore, a firm rated number one for one project could be considered not qualified or ranked lower on another project.

4.4. EVALUATION PROCESS

RFP Submittals that do not conform to the instructions or which do not address all the services as specified within this RFP specifications packet may be eliminated from consideration. However, Jefferson County reserves the right to accept such a submittal if it is determined to be in the best interest of the County.

While Jefferson County appreciates a brief, straight-forward, and concise reply; proposer must fully understand that the evaluation is based on the information provided. Accuracy and completeness are essential. Omissions, ambiguous, and equivocal statements may be construed against the proposer. The proposal document may be incorporated into any contract which results from this RFP, and vendor(s) are cautioned not to make claims or statements it is not prepared to commit to contractually. Failure of the vendor to meet such claims will result in a requirement that the vendor provide resources necessary to meet submitted claims.

The Jefferson County Purchasing Department may initiate discussions with selected vendors; however, discussions may not be initiated by vendors.

The Jefferson County Purchasing Department expects to conduct discussions with vendor's representatives authorized to contractually obligate the vendor with an offer. **Vendors shall not contact any Jefferson County personnel during the RFP process without the express permission from the Jefferson County Purchasing Agent. The Purchasing Agent will disqualify any vendor who has made site visits, contacted Jefferson County personnel, or distributed any literature without authorization from the Jefferson County Purchasing Department.**

All correspondence relating to this RFP, from advertisement to award shall be sent to the Jefferson County Purchasing Department. All presentations and/or meetings between Jefferson County and the vendor relating to this RFP shall be coordinated by the Jefferson County Purchasing Department.

Selected vendors may be expected to make a presentation/product demonstration to an Evaluation Committee and Commissioners' Court. Proposals, vendor presentations, and product/service evaluations may develop into negotiating sessions with the vendor(s) as selected by the Evaluation Committee. Jefferson County expects to conduct negotiations with vendor representatives authorized to contractually obligate the vendor with an offer. If vendor is unable to agree to contract terms and conditions, Jefferson County reserves the right to terminate contract negotiations with that vendor and initiate negotiations with another vendor. In addition to a presentation, visits by the Evaluation Committee to representative vendor client sites may be conducted where the proposed solution can be demonstrated in a production environment.

4.5 PROPOSAL EVALUATION CRITERIA:

a. Intended use of the Property – 25%

The proposal shall describe intended use.

b. Proximity to Property – 35%

The proposal shall indicate the proximity of Lessee's home to the leased property

c. Lease Amount – 40%

The proposal shall state the amount of proposed lease payment.

4.6 RFP Estimated Schedule

Request for proposal issued	March 28, 2023
Proposal due date	April 26, 2023
Evaluation of proposals	April 26-May 3, 2023
Award Leases	May 9, 2023
Lease Signing and Payment, Execution of Lease	May 23, 2023

Affidavit

State of: TEXAS

County of: JEFFERSON

Contingent Fees Statement: In accordance with Jefferson County’s policy, it is a breach of ethical standards for a person to be retained, or to retain a person, to solicit or secure a Jefferson County contract upon an agreement or understanding for a contingent commission, percentage, or brokerage fee, except for retention of bona fide employees or bona fide established commercial selling agencies for the purpose of securing business. After first being duly sworn according to law, the undersigned (Affiant) states that he/she is the _____ (Proposer) and that the Proposer has not retained anyone in violation of the foregoing.

Non-Discrimination Affidavit: After first being duly sworn according to law, the undersigned (Affiant) states that he/she is the _____ (Proposer) and that by its employment policy, standards, and practices the Proposer does not subscribe to any personnel policy which permits or allows for the promotion, demotion, employment, dismissal, or laying off of any individual due to his/her race, creed, color, national origin, age, or sex, and that the Proposer is not in violation of and will not violate any applicable laws concerning the employment of individuals with disabilities.

It is the policy of Jefferson County not to discriminate on the basis of age, race, sex, color, national origin, or disability in its hiring and employment practices, or in admission to, access to, or operation of its programs, services, and activities. With regard to all aspects of this contract, Contractor certifies and warrants it will comply with this policy.

And Further Affiant sayeth not:

By: _____

Title: _____

Address: _____

SWORN TO AND SUBSCRIBED BEFORE ME THIS _____ day of _____, 2019.

Notary Public

My commission expires:

PROPOSER MUST COMPLETE & RETURN THIS FORM WITH OFFER.

LEASE AGREEMENT

THE STATE OF TEXAS §
 §
 COUNTY OF JEFFERSON §

THIS AGREEMENT IS MADE AND ENTERED INTO BY AND BETWEEN THE JEFFERSON COUNTY, A BODY CORPORATE AND POLITIC UNDER THE LAWS OF THE STATE OF TEXAS, HEREINAFTER REFERRED TO AS THE "COUNTY," AND _____, HEREINAFTER REFERRED TO AS "LESSEE."

RIGHTS GRANTED

SUBJECT TO THE TERMS AND PROVISIONS SET FORTH HEREIN, THE COUNTY AUTHORIZES LESSEE, AT LESSEE'S SOLE EXPENSE, TO OCCUPY AND UTILIZE THE PROPERTY AT _____, TEXAS, BEING DESCRIBED AS LOT ____, BLOCK ____, _____ SECTION ____, A SUBDIVISION IN THE _____ SURVEY, ABSTRACT NO. ____, JEFFERSON COUNTY, TEXAS, HEREINAFTER CALLED THE "PROPERTY." LESSEE SHALL HAVE THE RIGHT TO USE THE PROPERTY SHALL NOT:

1. PERMANENTLY ALTER THE PROPERTY WITHOUT SECURING THE PRIOR WRITTEN APPROVAL OF THE COUNTY;
2. CONDUCT, PARTICIPATE IN OR ALLOW ACTIVITIES UPON THE PROPERTY WHICH ARE IN VIOLATION OF ANY FEDERAL OR STATE LAWS, RULES, REGULATIONS, DEED RESTRICTIONS OR COUNTY ORDERS;
3. PERFORM ANY LANDSCAPING OR IN ANYWAY ALTER THE PROPERTY IN ANY WAY THAT WOULD INTERFERE WITH THE USE OF THE PROPERTY FOR FLOOD CONTROL OR DRAINAGE PURPOSES. THE COUNTY MAY REFUSE TO PERMIT THE PLANTING OR USE OF THE PROPERTY WHICH THE COUNTY CONSIDERS DETRIMENTAL TO THE PUBLIC WELFARE AND THE BEST INTERESTS OF THE COUNTY.
4. CONSTRUCT, STORE OR PLACE PERMANENT STRUCTURES, FENCES, SIGNS, FIXTURES, IMPROVEMENTS, OR OTHER TANGIBLE ITEMS ON THE PROPERTY;
5. ALLOW OR CAUSE ANY AUTOMOBILE, TRUCK, MOTORCYCLE, MOTORIZED VEHICLE, ALL TERRAIN VEHICLE, BICYCLE, MOBILE HOME, CAMPER, TRAILER, RECREATIONAL VEHICLE, TEMPORARY HOUSING OR ANY FORM OF MANUFACTURED HOUSING OR ANY OTHER TYPE OF VEHICLE TO BE PARKED, PLACED OR AFFIXED TO THE PROPERTY;
6. PERMIT ANY CAMPING OR COMMERCIAL USE OF THE PROPERTY WITHOUT FIRST OBTAINING WRITTEN CONSENT FROM THE COUNTY;
7. PLACE, STORE OR ALLOW TO BE PLACED OR STORED ANY TYPE OF BUILDING MATERIALS, TOXIC OR POISONOUS MATERIALS, SUPPLIES OR HAZARDOUS SUBSTANCES ON THE PROPERTY WHICH MAY PRESENT ANY RISK OF HEALTH;
8. CUT TIMBER; CONDUCT MINING, EXCAVATION OR DRILLING OPERATIONS, REMOVE SAND, GRAVEL, OR SIMILAR SUBSTANCES FROM THE GROUND; COMMIT WASTE OF ANY KIND; OR IN ANY MANNER CHANGE THE CONTOUR OR CONDITION OF THE PROPERTY, EXCEPT WITH THE PRIOR WRITTEN CONSENT OF THE COUNTY;

THE SUBJECT PROPERTY IS BELOW THE BASE FLOOD PLAIN ELEVATION AND WILL FLOOD FROM NATURAL CAUSES. THE PROPERTY IS NOT SUITABLE FOR HUMAN HABITATION AND SUCH USE IS EXPRESSLY FORBIDDEN AND WILL RESULT IN IMMEDIATE FORFEITURE OF THE LEASE RIGHT HEREIN GRANTED.

LESSEE'S USE OF THE PROPERTY FOR THE PURPOSES HEREIN STATED IS NON-EXCLUSIVE.

CONSIDERATION FOR USE

IN CONSIDERATION FOR SUCH PERMISSION AND AUTHORIZATION, LESSEE WILL EXERCISE DUE DILIGENCE IN PROTECTING THE PROPERTY AGAINST DAMAGE OR DESTRUCTION BY FIRE OR CAUSES OTHER THAN FLOODING, AND WILL PROPERLY MAINTAIN THE

PROPERTY AND MOW THE GRASS ON THE WITH SUFFICIENT FREQUENCY TO PREVENT SAID GRASS FROM ATTAINING A HEIGHT IN EXCESS OF SIX (6) INCHES.

COUNTY'S RIGHTS PARAMOUNT

NOTWITHSTANDING ANY STATEMENT HEREIN WHICH MIGHT BE INTERPRETED OTHERWISE, THE COUNTY'S RIGHTS IN THE PROPERTY REMAIN PARAMOUNT TO THOSE OF LESSEE, AND THE COUNTY MAY AT ANY TIME ENTER UPON THE PROPERTY, FLOOD OR ALTER THE PROPERTY TO THE EXTENT THE COUNTY DEEMS NECESSARY FOR EXECUTING POWERS OR DUTIES OF THE COUNTY. THE COUNTY MAY REFUSE TO PERMIT PLANTING OR USE OF THE PROPERTY WHICH THE COUNTY CONSIDERS DETRIMENTAL TO PUBLIC WELFARE AND THE BEST INTERESTS OF THE COUNTY.

COMPLIANCE AND STANDARDS

LESSEE SHALL COMPLY WITH ALL STATE, FEDERAL, AND LOCAL RULES, REGULATIONS, ORDINANCES, AND STATUTES APPLICABLE TO LESSEE'S USE OF THE PROPERTY. LESSEE WILL FURTHER COMPLY WITH ANY EXISTING DEED RESTRICTIONS AND/OR SUBDIVISION COVENANTS.

TERM

THE TERM OF THIS AGREEMENT IS FIVE (5) YEARS, COMMENCING ON THE DATE EXECUTED BY THE LAST PARTY EXECUTING THIS AGREEMENT. EITHER THE COUNTY (THROUGH ITS GOVERNING BODY) OR LESSEE MAY TERMINATE THIS AGREEMENT AT ANY TIME, WITH OR WITHOUT CAUSE, UPON GIVING TEN (10) DAYS PRIOR WRITTEN NOTICE TO THE OTHER PARTY.

RESPONSIBILITY FOR EXPENSES AND PROPERTY TAXES

LESSEE SHALL, AT LESSEE'S SOLE COST AND EXPENSE, PAY ALL NECESSARY EXPENSES INCIDENT TO LESSEE'S USE OF THE PROPERTY. LESSEE SHALL BE RESPONSIBLE FOR PAYING ANY PROPERTY TAXES LEVIED UPON THE PREMISES AND FAILURE TO PAY SAME WILL BE CONSIDERED A BREACH OF THIS AGREEMENT.

DISCLAIMER OF WARRANTY

THE COUNTY MAKES NO WARRANTIES TO LESSEE REGARDING THE QUALITY OF THE PROPERTY. LESSEE HAS INSPECTED AND KNOWS THE CONDITION AND AGREES TO ACCEPT THE PROPERTY IN ITS CURRENT CONDITION AND "AS IS." THE COUNTY WILL NOT MAINTAIN OR PROVIDE ANY REPAIRS FOR PRIVATE ROADS UPON WHICH ANY OF THE LEASED PROPERTIES ARE SITUATED.

NOTHING HEREIN SHALL BE CONSTRUED AS CREATING ANY LIABILITY ON THE PARTY OF THE COUNTY, ITS OFFICIALS, DIRECTOR, SERVANTS, AGENTS, EMPLOYEES, REPRESENTATIVES, LICENSEES, INVITEES, OR OTHER CONTRACTORS.

NOTICES

ANY NOTICE REQUIRED OR PERMITTED TO BE GIVEN BY THE COUNTY TO LESSEE HEREUNDER SHALL BE GIVEN BY CERTIFIED OR REGISTERED UNITED STATES MAIL, RETURN RECEIPT REQUESTED, POSTAGE PREPAID, ADDRESSED TO MAINTAINER AS FOLLOWS:

ANY NOTICE REQUIRED OR PERMITTED TO BE GIVEN BY LESSEE TO COUNTY HEREUNDER SHALL BE GIVEN BY CERTIFIED OR REGISTERED UNITED STATES MAIL, RETURN RECEIPT REQUESTED, POSTAGE PREPAID, ADDRESSED AS FOLLOWS: COUNTY JUDGE, 4TH FLOOR, JEFFERSON COUNTY COURTHOUSE, 1149 PEARL ST., BEAUMONT, TX 77701

SUCCESSORS AND ASSIGNS

LESSEE SHALL NOT SUB-LEASE OR ASSIGN THIS AGREEMENT OR ANY OF LESSEE’S RIGHTS OR OBLIGATIONS HEREUNDER WITHOUT THE PRIOR EXPRESS WRITTEN PERMISSION OF THE COUNTY. ANY ATTEMPTED ASSIGNMENT IN VIOLATION OF THIS PROVISION WILL BE VOID AND OF NO FORCE OR EFFECT.

MODIFICATIONS AND INTERPRETATION

THIS INSTRUMENT CONTAINS THE ENTIRE AGREEMENT BY AND BETWEEN THE PARTIES RELATED TO THE RIGHTS HEREIN GRANTED AND OBLIGATIONS HEREIN ASSUMED. ANY ORAL OR WRITTEN REPRESENTATIONS OR MODIFICATIONS CONCERNING THIS INSTRUMENT ARE OF NO FORCE OR EFFECT, EXCEPTING A SUBSEQUENT MODIFICATION IN WRITING SIGNED BY BOTH PARTIES HERETO.

EXECUTED IN TRIPLICATE ORIGINALS ON _____.

JEFF R. BRANICK, COUNTY JUDGE

LESSEE

ATTEST:

ROXANNE ACOSTA HELLBERG, COUNTY CLERK

EXHIBIT "A"

RELEASE OF LIABILITY

I HEREBY ASSUME ALL RISKS ASSOCIATED WITH MOWING AND MAINTAINING AND USING THE PROPERTY LOCATED AT _____. I FURTHER RELEASE, INDEMNIFY, HOLD HARMLESS, AND COVENANT NOT TO SUE JEFFERSON COUNTY, ITS DIRECTOR, OFFICIALS, SERVANTS, EMPLOYEES, AGENTS, REPRESENTATIVES, LICENSEES, INVITEES, AND CONTRACTORS, FROM ALL CLAIMS OF ANY CHARACTER, TYPE, OR DESCRIPTION AS A RESULT OF ANY INJURY TO OR DEATH OF, MYSELF, MY FAMILY MEMBER(S), OR DAMAGE TO MY PROPERTY AS A RESULT OF ANY ACTS ARISING OUT OF MY PARTICIPATION AND ACTIVITY IN LEASING THIS PROPERTY OF JEFFERSON COUNTY WHICH IS LOCATED AT _____, UNDER THE ATTACHED LEASE AGREEMENT BY AND BETWEEN JEFFERSON COUNTY AND _____.

IT IS THE EXPRESS INTENTION OF THE COUNTY AND LESSEE THAT THIS AGREEMENT IS TO INDEMNIFY AND PROTECT THE COUNTY AND IS TO EXTEND TO ANY CAUSE OF ACTION OR INCIDENT WHERE NEGLIGENCE OR ANY OTHER RIGHT OF RECOVERY IS ALLEGED TO BE A DIRECT OR CONCURRING PROXIMATE CAUSE OF ANY ALLEGED THIRD PARTY HARM OR DAMAGE. LESSEE SHALL BE SOLELY RESPONSIBLE FOR LESSEE, ITS OFFICERS, DIRECTORS, EMPLOYEES, AGENTS, SERVANTS, REPRESENTATIVES, CONTRACTORS, INVITEES, LICENSEES AND FOR ANY OTHER PERSON WHO MAY BE ON THE PROPERTY WITH OR WITHOUT THE CONSENT OR PERMISSION OF LESSEE. LESSEE HOLDS AND SHALL HOLD THE COUNTY, ITS OFFICIALS, AGENTS, SERVANTS, EMPLOYEES, REPRESENTATIVES, LICENSEES, INVITEES AND CONTRACTORS HARMLESS FROM ANY CLAIM, DEMAND, LAWSUIT AND LIABILITY FOR ANY PROPERTY DAMAGES, INJURY, AND/OR DEATH SUFFERED BY ALL PERSONS ON THE PROPERTY.

SIGNATURE

DATE

PRINTED NAME

ADDRESS

TELEPHONE NUMBER

PROPOSER MUST COMPLETE & RETURN THIS FORM WITH OFFER.



JEFFERSON COUNTY PURCHASING DEPARTMENT

Deborah L. Clark, Purchasing Agent

1149 Pearl Street, First Floor, Beaumont, TX 77701 409-835-8593 Fax 409-835-8456

CONTRACT EXTENSION REQUEST

March 2, 2023

Citywide ATM
10661 Rockley Road
Houston TX 77099
Attention: Mr. Rick Ali

Re: (RFP 17-048/YS), Automated Teller Machines (ATM) Installation and Operation for Jefferson County

Dear Mr. Ali:

Please be advised the above-referenced contract for Jefferson County will expire on **March 31, 2023**. It is requested that your company extend your current contract for an additional 90 days, to expire **June 29, 2023**.

Please sign the acknowledgment below to indicate your agreement and return to our office by Wednesday, March 8, 2023. Jefferson County appreciates your cooperation with this extension.

Best regards,

Sincerely,

Deborah L. Clark
Purchasing Agent
Jefferson County, Texas

DC: mr

Price Extension Received and Accepted: 3/16/2023

Date

Project Number: RFP 17-048/YS

Contractor: Citywide ATM

Signature:

Print Name and Title: Saifuddin Ali - President

ATTEST:

Roxanne Acosta Hellberg, County Clerk

JEFFERSON COUNTY, TEXAS

Jeff R. Branick, County Judge



Prof 23-024/mr¹⁰⁰



Commercial • Residential • Industrial

Firm No. 10136400

March 20, 2023
Professional Surveying Services Proposal Prepared for:
Jefferson County Engineering
Attn: Pepe Dominguez, Engineering Superintendent
1149 Pearl Street, Beaumont, Texas 77701

Access Surveyors, LLC is pleased to submit the following proposal.

PROPOSED SCOPE OF WORK

- Establish and stake (including finding or setting intersection corners and angle points) the right-of-way for the unimproved portion of Erie Street and Highland Avenue Extension, as it extends from existing Erie Street in an easterly and northeasterly direction to its termination at West Port Arthur Road (approximately 1 mile).
- Locate all existing improvements, ditches, utilities, pipelines or any other visible evidence of easements or occupation along route.
- Prepare a right-of-way plat and legal description, signed and sealed by a Texas Registered Professional Land Surveyor.
- Deliverables will include original and PDF copies of survey, CAD file (.dwg) with all linework, points and labels, and a high-resolution orthorectified aerial image showing current site conditions.

FEE & SCHEDULE

We propose to complete the scope outlined above within 20 business days for **\$8,850.00** (plus tax, if applicable).


This price and schedule assume that access to and along this right-of-way will not be contested or impeded by adjacent landowners or tenants.


If this proposal is acceptable, please sign and date below to indicate authorization to proceed.

Please contact me with any questions:

Scott Brackin, RPLS
(409) 239-3164
brackin.scott@gmail.com

AUTHORIZATION TO PROCEED:

Signature: 
Print Name: Jeff Branick
Date: 3-28-23

ATTEST 
DATE: 3-29-23



2022 Vacation Carryover Spreadsheet				
Subject Matter Experts for Tyler Technology Implementation				
As of March 15, 2023				
DPT/DIV	DPT/DIV/ACT	LAST NAME	FIRST NAM	BALANCE
10/15	COUNTY JUDGE	MEWA	MELISSA	2.00
10/25	DATA PROCESSING	HELM	MARY	13.75
10/25	DATA PROCESSING	ROSS	JEFFREY	17.75
10/25	DATA PROCESSING	WILLOUGHBY	SHERRIE	11.75
20/31	DISTRICT CLERK	KOHLER	SHERRYE	22.00
20/31	DISTRICT CLERK	MUNSELLE	STACIE	40.00
20/32	CRIMINAL DISTRICT COURT	CARTER	KIM	1.00
20/33	58TH DISTRICT COURT	MOREAU	SYDNEY	8.00
30/62	CORRECTIONAL FACILITY	LEWIS	LADONNA	40.00
				156.25
Not a SME but department requested extension due to their assistance on project.				

JEFFERSON COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For The Fiscal Year Ended
September 30, 2022



JEFFERSON COUNTY, TEXAS



ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Prepared by:
Jefferson County
Auditor's Office
1149 Pearl Street
Beaumont, Texas 77701



JEFFERSON COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

TABLE OF CONTENTS

PAGE

INTRODUCTORY SECTION

County Auditor's Letter of Transmittal	I
Certificate of Achievement for Excellence in Financial Reporting	VII
Organization Chart	IX
Schedule of Elected and Selected Appointed Officials	X

FINANCIAL SECTION

Independent Auditors' Report	1
Management's Discussion and Analysis	5

BASIC FINANCIAL STATEMENTS:

Government-wide Financial Statements:

Statement of Net Position	19
Statement of Activities	20

Fund Financial Statements:

Balance Sheet – Governmental Funds	22
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	23
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	24
Reconciliation of the Statement of Revenues, Expenditures, And Changes in Fund Balances of Governmental Funds to the Statement of Activities	25
Statement of Net Position - Proprietary Funds	26
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds	27
Statement of Cash Flows - Proprietary Funds	28
Statement of Fiduciary Net Position	29
Statement of Changes in Fiduciary Net Position	30

Notes to the Financial Statements:

Note 1: Summary of Significant Accounting Policies	31
Note 2: Deposits and Investments	44
Note 3: Property Taxes and Other Receivables	45
Note 4: Interfund Receivables, Payables, and Transfers	47



JEFFERSON COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

TABLE OF CONTENTS

	<u>PAGE</u>
Note 5: Capital Assets	48
Note 6: Leases	50
Note 7: Long-Term Liabilities	52
Note 8: Defined Benefit Pension Plan	54
Note 9: Other Post-Employment Benefits	60
Note 10: Deferred Compensation Plan	64
Note 11: Individual Funds Deficit Equity Balances	64
Note 12: Risk Management	64
Note 13: Public Entity Risk Pool	65
Note 14: Construction and Other Significant Commitments	66
Note 15: Contingent Liabilities	67
Note 16: Tax Abatements	67
Note 17: Recent Accounting Pronouncements	68
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (GAAP) - General Fund	71
Notes to the Required Supplementary Information	72
Schedule of Changes in Net Pension Liability and Related Ratios	73
Texas County and District Retirement System – Schedule of Employer Contributions	74
Notes to Schedule of Employer Contributions	75
Schedule of Changes in Total OPEB Liability and Related Ratios	76
COMBINING AND INDIVIDUAL FUND INFORMATION AND OTHER SUPPLEMENTARY INFORMATION:	
General Fund - Schedule of Expenditures - Budget and Actual (GAAP)	77
Nonmajor Governmental Funds:	
Combining Balance Sheet - Nonmajor Governmental Funds - Summary	79
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds - Summary	80
Special Revenue Funds:	
Combining Balance Sheet - Nonmajor Governmental Funds - Special Revenue	82
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds - Special Revenue	88



JEFFERSON COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

TABLE OF CONTENTS

	<u>PAGE</u>
Combining Balance Sheet - Nonmajor Governmental Funds - Special Revenue - Probation Department Funds	95
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds - Special Revenue - Probation Department Funds	99
Combining Balance Sheet - Nonmajor Governmental Funds - Special Revenue - Grant Funds	102
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds - Special Revenue - Grant Funds	106
Capital Project Funds:	
Combining Balance Sheet - Nonmajor Governmental Funds - Capital Projects	112
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds - Capital Projects	114
Debt Service Funds:	
Combining Balance Sheet - Nonmajor Governmental Funds - Debt Service	117
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds - Debt Service Funds	118
Combined Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (GAAP)- Debt Service Funds	119
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP) - Debt Service – 2012 Refunding Bond	120
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP) - Debt Service – 2019 Certificates of Obligation	121
Internal Service Funds:	
Combining Statement of Net Position - Internal Service Funds	123
Combining Statement of Revenues, Expenses, and Changes in Net Position - Internal Service Funds	124
Combining Statement of Cash Flows - Internal Service Funds	125
Fiduciary Funds:	
Combining Statement of Fiduciary Net Position – All Fiduciary Funds	128
Combining Statement of Changes in Fiduciary Net Position – All Fiduciary Funds	132



JEFFERSON COUNTY, TEXAS
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

TABLE OF CONTENTS

PAGE

STATISTICAL SECTION

Table 1 - Net Position by Component	139
Table 2 - Changes in Net Position	140
Table 3 - Governmental Activities Tax Revenues by Source	142
Table 4 - Fund Balances of Governmental Funds	143
Table 5 - Changes in Fund Balances of Governmental Funds	144
Table 6 - Assessed Value and Estimated Actual Value of Taxable Property	146
Table 7 - Property Tax Rates - Direct and Overlapping Governments	147
Table 8 - Principal Taxpayers	148
Table 9 - Property Tax Levies and Collections	149
Table 10 - Ratio of Outstanding Debt by Type	150
Table 11 - Ratio of General Bonded Debt Outstanding	151
Table 12 - Direct and Overlapping Governmental Activities Debt	152
Table 13 - Legal Debt Margin Information	153
Table 14 - Demographic and Economic Statistics	154
Table 15 - Principal Employers	155
Table 16 - Full-time Equivalent County Employees by Function	156
Table 17 - Operating Indicators by Function	157
Table 18 - Capital Asset Statistics by Function	158

INTRODUCTORY
SECTION

PATRICK SWAIN
COUNTY AUDITOR
(409) 835-8500



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

March 23, 2023

Citizens of Jefferson County, Texas:

Honorable District Judges:

Randy Shelton, Presiding Judge, 279th District Court
John Stevens, Jr., Judge, Criminal District Court
Kent Walston, Judge, 58th District Court
Justin Sanderson, 60th District Court
Baylor Wortham, Judge, 136th District Court
Mitch Templeton, Judge, 172nd District Court
Raquel West, Judge, 252nd District Court
Larry Thorne, Judge, 317th District Court

Honorable Commissioners' Court:

Jeff Branick, County Judge
Vernon Pierce, Commissioner, Precinct No. 1
Cary Erickson, Commissioner, Precinct No. 2
Michael "Shane" Sinegal, Commissioner, Precinct No. 3
Everette "Bo" Alfred, Commissioner, Precinct No. 4

The County Auditor's Office ("the Auditor's Office") is pleased to present the Annual Comprehensive Financial Report ("Annual Report") of Jefferson County, Texas (the "County") for the fiscal year ended September 30, 2022. This report is submitted in accordance with Section 114.025 of the Texas Local Government Code and has been prepared by the County Auditor's staff.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls that it has established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Pattillo, Brown & Hill, LLP, Certified Public Accountants, has issued an unmodified ("clean") opinion on the County's financial statements for the year ended September 30, 2022. The independent auditors' report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

Jefferson County was created in 1836 and organized in 1837 as one of the original counties of the Republic of Texas. It is a 954 square mile county that is located on the upper Texas Coast and is a component of the Beaumont-Port Arthur-Orange Metropolitan Statistical Area. According to the U.S. Department of Commerce-Bureau of the Census, the 2020 population of the County was 251,565. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

Jefferson County is a political subdivision of the State of Texas and the Commissioners' Court is the governing body of the County. It is composed of the County Judge elected from the County at large, and four Commissioners, each elected from a separate precinct, all elected for four-year terms. The County Judge is the presiding officer of the Commissioners' Court.

The County (primary government) solely or in cooperation with other local governmental entities provides a full range of services authorized by the Texas Constitution and Statutes that includes construction and maintenance of roads and bridges, health and housing services, assistance to indigents, juvenile and adult justice programs, economic development, recreation and cultural enrichment, an airport, an entertainment complex, and general administration.

The combined financial statements of the County as a financial reporting entity report all activities, organizations, and functions of the County, both as the primary government and its legally separate components units for which (1) the elected officials of the County are financially accountable and/or (2) exclusion of component units activities would cause the County's financial statements to be misleading or incomplete. The County's component units have been reported as blended with the County as the primary government or as discrete (separate) component unit, as appropriate. Criteria used by the County for including activities in preparing these financial statements are in conformity with GASB 14, *The Financial Reporting Entity*, GASB 39, *Determining Whether Certain Organizations are Component Units*, GASB 61, *The Financial Reporting Entity: Omnibus- an amendment of GASB Statements No. 14 and No 34*, and GASB 80, *Blending Requirements for Certain Component Units*. Based on the requirements of these accounting standards, the County reports the Southeast Texas Government Employee Benefits Pool as a blended component unit.

The County is required to adopt a final budget no later than close of the fiscal year. This annual budget serves as the foundation for the County's financial planning and control. The level of budgetary control is the department within the individual funds. The County maintains an encumbrance accounting system as a method to accomplish budgetary control. Department heads

may transfer resources within a department as needed. Transfers between departments, however, require approval by Commissioners' Court.

FACTORS AFFECTING FINANCIAL CONDITIONS

Local economy

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

The area is served by deep-water ports located at Beaumont, Port Arthur, Orange, and Sabine Pass. The Sabine Neches Waterway provides deep-water access to ocean-going vessels, which are served by public ports within the County. The waterway is the third largest port in the U.S. by tonnage, the largest U.S. exporter of crude oil, LNG, and home to over 60% of the U.S. strategic petroleum reserves. With the completion of Golden Pass LNG and Sempra LNG approximately 600 ships annually will be added to the local waterways which we anticipate will make this area the 1st or 2nd largest U.S. port.

The County is traversed by Interstate Highway 10, U.S. Highways 90 and 69-96-287, State Highways 73, 87, and 105 and three farm-to-market roads. Rail and motor freight carriers also provide freight service to the County. The Jack Brooks Regional Airport located between Beaumont and Port Arthur provides passenger and freight service and is currently serviced by one commercial commuter passenger air carrier.

The economy of the County is based primarily on petroleum refining; the production and processing of petrochemicals, bio-fuels other chemicals, and synthetic rubber; the fabrication of steel and steel products; shipping activity; the manufacture of wood, pulp, food and feed products; agriculture; and health care services. The County continues to diversify its economic base as evidenced by the increase of jobs in the services and government sectors. The County is also home to the largest military off-load port in the world. Jefferson County is home to Lamar University, Lamar Institute of Technology, and Lamar State College – Port Arthur. Lamar is recognized nationally as one of the premier institutions for providing engineering, business, education, and pre-med degrees at a very cost-competitive value. Lamar Institute of Technology along with industry and union training organization are providing the preparation for tomorrow's careers in our ever-expanding industrial base.

In the last 2 years, numerous "green" or "blue" energy projects have begun in the County such as Arbor Renewables, which turns vegetative waste into gasoline which will be sold primarily in California and Europe. OCI and Linde are other global player who are beginning construction of environmentally friendly projects.

Several large projects are in construction, permitting, and development for the area and the County continues to work with other taxing entities to create a business environment conducive to this growth. These include such notables as Lucite, Air Products, Vitol, Golden Pass Products, OCI, Exxon Mobil, Golden Pass LNG, Sempra Energy, Valero, Total/BASF, Phillips 66, Entergy Transfer Partners, American Ethane, Sunoco Partners, and Coastal Caverns.

Petrochemical expansions at the Exxon Mobil, Total, and Valero facilities located in Jefferson County represent approximately \$15 billion in project improvements. In addition, hundreds of millions of dollars are being spent on terminal and pipeline facilities to support these projects. In addition, recent rail terminal facility expansions and new construction has significantly increased the transportation of Canadian tar sands oil and bitumen to our area for processing by area refineries. Additional rail expansions are currently in construction.

Cheniere, one of two companies with Liquefied Natural Gas Terminals on the border of the Texas/Louisiana Coast, is completing construction of a \$10 billion liquefaction facility. Golden Pass LNG opened their terminal in mid-2011. With their opening, our ship channel is now home to over 40% of the nation's LNG capacity. Golden Pass LNG received the permits allowing it to build a \$10 billion gas liquefaction facility in Jefferson County and is currently under construction with over 4,000 construction workers on site as of March 2022. Sempra Energy has received permitting from federal authorities and has begun construction activities.

The County has participated in a study by the U.S. Army Corps of Engineers into the feasibility of deepening the Sabine-Neches waterway. This will allow ports in Southeast Texas, the third largest in the nation, to accommodate newer deep draft vessels and thus remain competitive with other ports on the Gulf Coast. The U.S. Army Corps of Engineers has issued their "Chief's Report" which paves the way for federal funding of this project. The U.S. House and Senate recently passed legislation, which was signed by the President authorizing the construction of the waterway improvements at a cost in excess of \$1 billion. Congressional appropriations for the project have been made and construction has begun. Just recently, the first "useable increment" of the waterway deepening was completed bringing further federal appropriations. More contracts have been let to continue the 65 mile project which will be completed within 5 years.

The County continues to work with industry leaders, the Texas Workforce Commission, Lamar Institute of Technology, Lamar University, trade unions, and non-profit groups to supply a workforce able to handle the growing labor needs of the County. This is especially critical given the interest of the international community in locating facilities in our county.

The resurgence in U. S. oil and gas exploration and production has made the County the place of choice for those industrial sectors seeking to exploit opportunities to profit from historically low priced energy commodities. Our excellent water bound, rail, highway, and pipeline infrastructure, the readily availability of water resources, and our business-friendly governmental environment, coupled with a lower than average tax environment, has caught the attention of energy and manufacturing companies worldwide.

The County is now a primary location for carbon sequestration and utilization storage and numerous leases have been entered into with both private landowners and the State of Texas for activities with related carbon neutral impacts. The subsurface geology in Jefferson County makes our area extremely attractive for future carbon expansions.

The County has 18 separate abatement agreements with \$3,145,110,942 in abated taxable value for fiscal year 2022. The County estimates these abatement agreements will roll off of abatement and become taxable over the next 12 years. The estimated taxes over the next 12 years to be collected based on the current rate of \$.363184 per \$100 of valuation and the FY 2022 market value is \$12,943,141. The future estimated tax revenue will fluctuate as market values increase/decrease due to market conditions. The county's tax abatement policies and current agreements allow the County to remain competitive in the goal to increase the industrial tax base for continued job creation. The County fully expects a significant increase in industrial and commercial ad valorem values over the next ten years totaling in excess of 61 billion dollars.

Long-term financial planning & relevant financial policies

Commissioners' Court continues to follow their policy guideline for budgetary and planning purposes of building and maintaining an unassigned fund balance in the general fund of at least 15% of total general fund expenditures and transfers. The County's General Fund ended the fiscal year with an unassigned fund balance of 34.7% of total general fund expenditures and transfers. This falls within the policy guidelines.

Major Initiatives

The Commissioners' Court set the property tax rate at \$.363184 per \$100 of assessed property valuation to provide funds for services and debt service for fiscal year 2021. Budget initiatives for fiscal year 2022 included:

- Provide a 4% salary increase for Sheriff Association union employees, Constable Association union employees, and all other employees.
- Commissioners' Court utilized previously transferred funds to complete outstanding capital projects.
- Maintained capital expenditures for durable goods to replace needed equipment to necessary levels.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Jefferson County, Texas for its

Annual Comprehensive Financial Report for the fiscal year ended September 30, 2021. This was the twenty-fourth consecutive year that the government has achieved this prestigious award.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

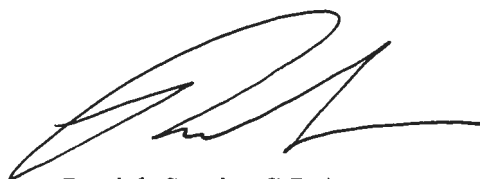
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

ACKNOWLEDGEMENTS

The preparation of this report could not have been accomplished without the dedicated services of the staff of the County Auditor's Office. I express my sincere appreciation to all the members of this office who contributed to its preparation. In addition, I express my appreciation to the members of the Commissioners' Court, their staff, and all other County officials and employees who have given their support in planning and conducting the financial operations of Jefferson County, Texas in a responsible manner.

REQUEST FOR INFORMATION

This financial report is designed to provide an overview of the County's finances for individuals who are interested in this information. Questions concerning any of the data provided in this report or requests for additional information should be addressed to the County Auditor's Office, 1149 Pearl Street 7th Floor, Beaumont, Texas 77701.



Patrick Swain, C.P.A.
County Auditor
Jefferson County, Texas



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Jefferson County
Texas**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

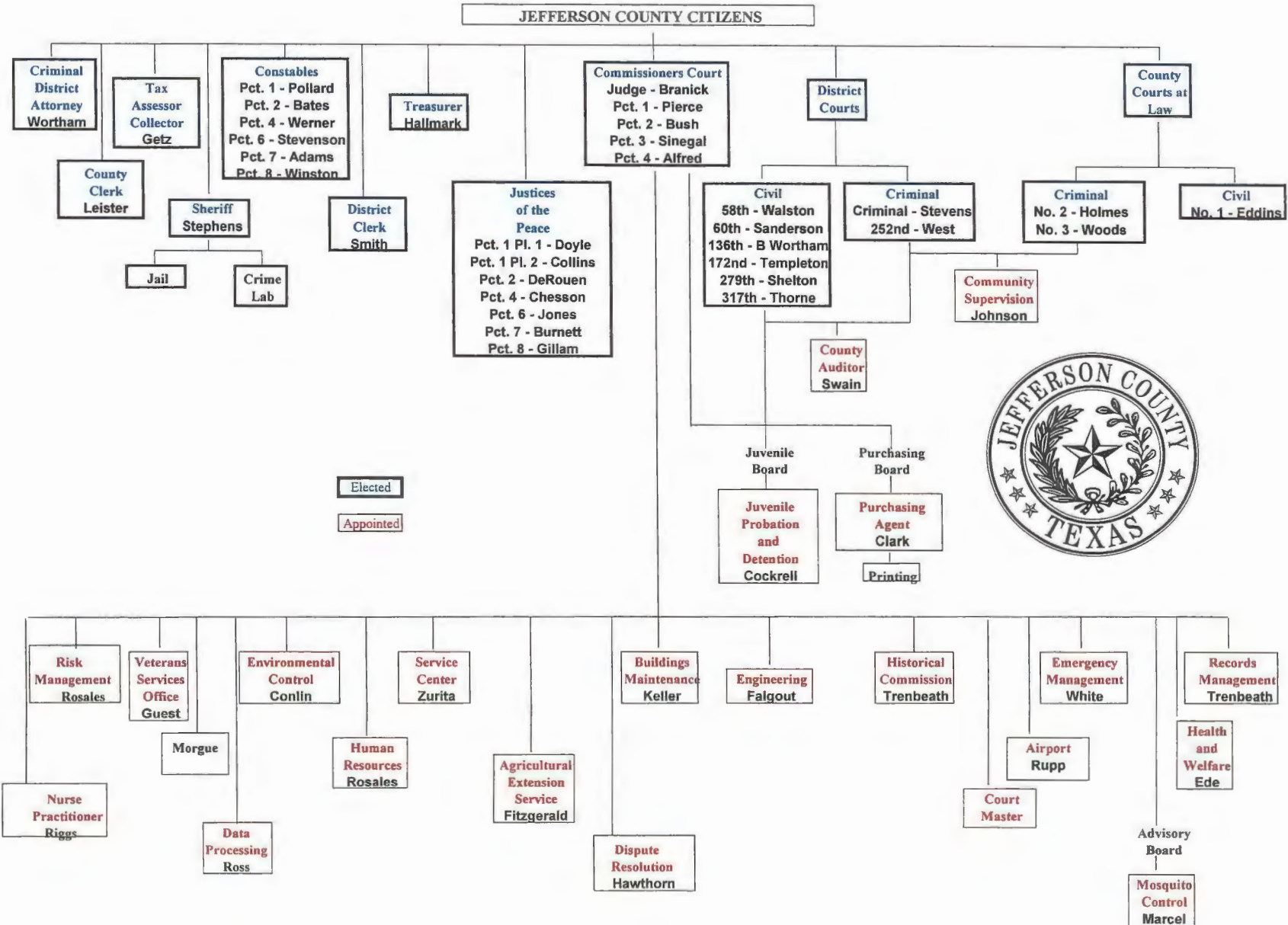
Christopher P. Morrill

Executive Director/CEO



ORGANIZATION CHART OF JEFFERSON COUNTY

As of September 30, 2022



ELECTED OFFICIALS

As of September 30, 2022

COMMISSIONERS' COURT

County Judge	Jeff Branick
Commissioner Pct. 1	Vernon Pierce
Commissioner Pct. 2	Darrell Bush
Commissioner Pct. 3	Michael Sinegal
Commissioner Pct. 4	Bo Alfred

SHERIFF	Zena Stephens
----------------	---------------

TAX ASSESSOR - COLLECTOR	Allison Getz
---------------------------------	--------------

DISTRICT CLERK	Jamie Smith
-----------------------	-------------

COUNTY CLERK	Laurie Leister
---------------------	----------------

COUNTY TREASURER	Charles Hallmark
-------------------------	------------------

JUSTICES OF THE PEACE

J.P. Pct. 1 Pl. 1	Naomi Doyle
J.P. Pct. 1 Pl. 2	Benjamin Collins
J.P. Pct. 2	Marcus DeRouen
J.P. Pct. 4	Justin Chesson
J.P. Pct. 6	Duce Jones
J.P. Pct. 7	Brad Burnett
J.P. Pct. 8	Tom Gillam

CONSTABLES

Constable Pct. 1	Jevonne Smith-Pollard
Constable Pct. 2	Christopher Bates
Constable Pct. 4	Bryan Werner
Constable Pct. 6	Joseph Stevenson
Constable Pct. 7	Bobby Adams
Constable Pct. 8	Harold Doucet

COUNTY COURTS AT LAW

County Court at Law No. 1	Gerald Eddins
County Court at Law No. 2	Terrence Holmes
County Court at Law No. 3	Clint Woods

DISTRICT JUDGES

Criminal Court	John Stevens, Jr.
252nd District Court	Raquel West
58th District Court	Kent Walston
60th District Court	Justin Sanderson
136th District Court	Baylor Wortham
172nd District Court	Mitch Templeton
279th District Court	Randy Shelton
317th District Court	Larry Thorne

DISTRICT ATTORNEY	Bob Wortham
--------------------------	-------------

APPOINTED OFFICIALS

As of September 30, 2022

Agricultural Extension Service	Tyler Fitzgerald
Airport	Alex Rupp
Auditor	Patrick Swain
Auto Service Center	Jose Zurita
Buildings Maintenance	Greg Keller
Community Supervision	Jerry Johnson
Court Master	Vacant
Data Processing	Jeff Ross
Dispute Resolution Center	Kara Hawthorn
Emergency Management	Mike White
Engineering	Michelle Falgout
Environmental Control	Ronda Conlin
Health and Welfare	Dr. Ezea Ede
Human Resources	Verenice Rosales
Juvenile Probation & Detention	Edward Cockrell
Mosquito Control	Denise Marcel
Nurse Practitioner	Leslie Riggs
Purchasing Agent\Printing	Deborah Clark
Risk Management	Verenice Rosales
Veterans Services Office	Hilary Guest



FINANCIAL
SECTION



INDEPENDENT AUDITOR'S REPORT

Honorable County Judge
 and Commissioners' Court of Jefferson County
 Beaumont, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jefferson County, Texas (the "County") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson County, Texas, as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter - Change of Accounting Principle

As discussed in the notes to the financial statements, in the year ending September 30, 2022, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for one year after the date that the financial statements are issued.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
 NEW MEXICO | Albuquerque



Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and OPEB information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules and the Schedule of Expenditures of Federal and State Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Texas *Uniform Grant Management Standards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules and Schedule of Expenditures of Federal and State Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory section and statistical section but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 County's internal control over financial reporting and compliance.

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

Waco, Texas
March 23, 2023



Jefferson County, Texas
Management's Discussion and Analysis

As management of Jefferson County, we offer readers of the Jefferson County's financial statements this narrative overview and analysis of the financial activities of the county for the fiscal year ended September 30, 2022. Please read it in conjunction with the additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Financial Highlights

- The assets and deferred outflows of resources of Jefferson County were exceeded by its liabilities and deferred inflows of resources at the close of fiscal year 2022 by \$35,097,963 (net deficit), an increase of \$39,524,846 in net position from the previous year. As a result, the County's overall financial position has improved from the previous year.
- Of the net position, \$143,267,282 is net investment in capital assets, \$29,356,699 is restricted for specific uses, and \$(207,721,944) is unrestricted.
- As of the close of fiscal year 2022, Jefferson County's governmental funds reported combined ending fund balances of \$92,753,709, an increase of \$4,429,891 in comparison with the prior year. About 49% of the total amount, \$45,656,232 is available for spending at the County's discretion (unassigned fund balance).
- At the end of fiscal year 2022, unassigned fund balance for the General Fund was \$47,771,158, or 34.7% of total General Fund expenditures and transfers. In addition, the General Fund had a nonspendable fund balance of \$1,544,576 and assigned fund balance of \$15,141,657.
- The Emergency Rental Assistance fund is classified as a major fund. It had zero fund balance.
- The ARPA Coronavirus fund is classified as a major fund. It had zero fund balance.
- The County's total bonds payable decreased by \$4,950,013 during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements, which are comprised of the following three components: 1) Government-wide financial statements; 2) Fund financial statements and 3) Notes to the basic financial statements. This report also contains other supplementary information which is included in addition to the basic financial statements themselves.

Jefferson County, Texas
Management's Discussion and Analysis

Government-wide Financial Statements are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all County assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference representing net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information that indicates how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or in part a portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, judicial and law enforcement, education and recreation, health and welfare, and maintenance of equipment and structures. The business-type activities of the County include an airport and an entertainment complex.

Component units are included in our basic financial statements and consist of legally separate entities for which the County is financially accountable and they have substantially the same board as the County or provide services entirely to the County. The County's component unit, Southeast Texas Government Employee Benefits Pool, has been reported as blended with the County as the primary government. For more detailed information on this component unit refer to Note 1A and Note 13 of the basic financial statements.

Fund Financial Statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

Jefferson County, Texas
Management's Discussion and Analysis

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

The County maintains 70 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the major governmental funds. Data from other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary funds are maintained two ways. An enterprise fund is used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for the operations of an airport and entertainment complex. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its liability activities, workers' compensation, and the public entity risk pool that provides health insurance benefits. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Both of the enterprise funds are considered to be major funds of the County. The County's internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County's fiduciary funds are one investment trust fund and 10 custodial funds.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found starting on page 31 of this report.

Required Supplementary Information is presented concerning the County's General Fund budgetary schedule. The County adopts an annual budget for this fund. A

Jefferson County, Texas
Management's Discussion and Analysis

budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget. Also included are schedules for pensions and other post-employment benefits. As part of the section are a schedule showing the changes in net pension liability and related ratios, a schedule of employer contributions to the retirement system with notes about these contributions, and a schedule of the changes in total other post-employment benefits liability and related ratios. Required supplementary information can be found starting on page 71 of this report.

The combining and individual fund statements and schedules referred to earlier provide information for non-major governmental funds and internal service funds and are presented immediately following the required supplementary information.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources were exceeded by its liabilities and deferred inflows of resources by \$35,097,963. For fiscal year 2021, assets and deferred outflows of resources were exceeded by liabilities and deferred inflows of resources by \$74,622,809.

The largest portion of the County's current fiscal year net position (\$143,267,282) reflects its investments in capital assets (e.g. land, improvements, buildings, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding plus any unspent bond proceeds. The main use of these capital assets is to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Another portion of the County's current fiscal year net position (\$29,356,699) represents resources that are subject to external restrictions on how they may be used. The County's current fiscal year net position is reduced by (\$207,721,944) for the negative unrestricted net position. Unrestricted net position may be negative when entities incur long-term liabilities which are not offset by corresponding assets or when it covers post-retirement benefits on a pay-as-you-go basis rather than advance-funding such costs in a trust account.

Jefferson County, Texas
Management's Discussion and Analysis

Condensed Statement of Net Position
September 30, 2022
Primary Government

	Governmental Activities	Business-type Activities	Reclassifications	Total
Current and other assets	\$ 170,404,517	\$ 8,523,732	\$ -	\$178,928,249
Capital Assets	99,562,476	72,396,053	-	171,958,529
Total Assets	<u>\$ 269,966,993</u>	<u>\$ 80,919,785</u>	<u>\$ -</u>	<u>\$350,886,778</u>
Total Deferred Outflows of Resources	<u>\$ 48,933,851</u>	<u>\$ 488,664</u>	<u>\$ -</u>	<u>\$ 49,422,515</u>
Current and other liabilities	\$ 57,661,076	\$ 2,714,362	\$ -	\$ 60,375,438
Long-term liabilities	214,067,517	175,740	-	214,243,257
Total Liabilities	<u>\$ 271,728,593</u>	<u>\$ 2,890,102</u>	<u>\$ -</u>	<u>\$274,618,695</u>
Total Deferred Inflows of Resources	<u>\$ 155,222,385</u>	<u>\$ 5,566,176</u>	<u>\$ -</u>	<u>\$160,788,561</u>
Net Position:				
Net investment in capital assets	\$ 85,316,873	\$ 72,396,053	\$ (14,445,644)	\$143,267,282
Restricted net position	29,356,699	-	-	29,356,699
Unrestricted net position	<u>(222,723,706)</u>	<u>556,118</u>	<u>14,445,644</u>	<u>(207,721,944)</u>
Total Net Position	<u><u>\$(108,050,134)</u></u>	<u><u>\$ 72,952,171</u></u>	<u><u>\$ -</u></u>	<u><u>\$(35,097,963)</u></u>

Condensed Statement of Net Position
September 30, 2021
Primary Government

	Governmental Activities	Business-type Activities	Reclassifications	Total
Current and other assets	\$ 144,388,193	\$ 3,688,232	\$ -	\$148,076,425
Capital Assets	99,237,984	74,958,578	-	174,196,562
Total Assets	<u>\$ 243,626,177</u>	<u>\$ 78,646,810</u>	<u>\$ -</u>	<u>\$322,272,987</u>
Total Deferred Outflows of Resources	<u>\$ 69,097,422</u>	<u>\$ 621,873</u>	<u>\$ -</u>	<u>\$ 69,719,295</u>
Current and other liabilities	\$ 45,815,772	\$ 2,194,870	\$ -	\$ 48,010,642
Long-term liabilities	326,770,554	1,365,952	-	328,136,506
Total Liabilities	<u>\$ 372,586,326</u>	<u>\$ 3,560,822</u>	<u>\$ -</u>	<u>\$376,147,148</u>
Total Deferred Inflows of Resources	<u>\$ 90,140,185</u>	<u>\$ 327,758</u>	<u>\$ -</u>	<u>\$ 90,467,943</u>
Net Position:				
Net investment in capital assets	\$ 84,359,502	\$ 74,958,578	\$ (18,683,446)	\$140,634,634
Restricted net position	27,893,333	-	-	27,893,333
Unrestricted net position	<u>(262,255,747)</u>	<u>421,525</u>	<u>18,683,446</u>	<u>(243,150,776)</u>
Total Net Position	<u><u>\$(150,002,912)</u></u>	<u><u>\$ 75,380,103</u></u>	<u><u>\$ -</u></u>	<u><u>\$(74,622,809)</u></u>

Jefferson County, Texas
Management's Discussion and Analysis

At the end of the fiscal year 2022 and the 2021 fiscal year, the County reported positive net position in two of the three categories as a whole. The County reported positive balances in two of the three categories of net position for its governmental activities for fiscal year 2022 and fiscal year 2021. Business-type activities had positive balances in two categories of net position for fiscal year 2022 and fiscal year 2021.

The County had a reclassification of \$14,445,644 in fiscal year 2022 and \$18,683,446 in the prior fiscal year to move the debt associated with the construction of Ford Park from Unrestricted net position to net investment in capital assets. The capital assets are reported in the business-type activities and the debt is reported in the governmental activities.

The County's net position increased by \$39,524,846 during the current fiscal year. The following table indicates changes in net position for governmental and business-type activities:

Jefferson County, Texas
Management's Discussion and Analysis

Statement of Activities
 For the Year Ended September 30, 2022

	Governmental Activities	Business-type Activities	Total
Revenues:			
Program revenues:			
Charges for services	\$ 24,106,005	\$ 8,293,585	\$ 32,399,590
Operating grants and contributions	19,179,275	2,440,867	21,620,142
Capital grants and contributions	2,704,770	498,841	3,203,611
General revenues:			
Taxes - levied for general purposes	86,554,344	-	86,554,344
Taxes - levied for debt service	5,701,394	-	5,701,394
Sales taxes	39,733,983	-	39,733,983
Investment earnings	998,493	103,488	1,101,981
Miscellaneous	39,918	209,529	249,447
Total revenues	<u>179,018,182</u>	<u>11,546,310</u>	<u>190,564,492</u>
Expenses:			
General government	15,840,118	-	15,840,118
Judicial and law enforcement	82,657,612	-	82,657,612
Education and recreation	1,295,046	-	1,295,046
Health and welfare	19,216,823	-	19,216,823
Maintenance - equipment and structures	15,674,637	-	15,674,637
Interest and charges on long-term debt	844,313	-	844,313
Airport	-	7,401,297	7,401,297
Entertainment Complex	-	8,109,800	8,109,800
Total expenses	<u>135,528,549</u>	<u>15,511,097</u>	<u>151,039,646</u>
Excess (deficiency) before transfers	43,489,633	(3,964,787)	39,524,846
Transfers	<u>(1,536,855)</u>	<u>1,536,855</u>	<u>-</u>
Change in net position	<u>41,952,778</u>	<u>(2,427,932)</u>	<u>39,524,846</u>
Net position - beginning	<u>(150,002,912)</u>	<u>75,380,103</u>	<u>(74,622,809)</u>
Net position - ending	<u><u>\$(108,050,134)</u></u>	<u><u>\$ 72,952,171</u></u>	<u><u>\$ (35,097,963)</u></u>

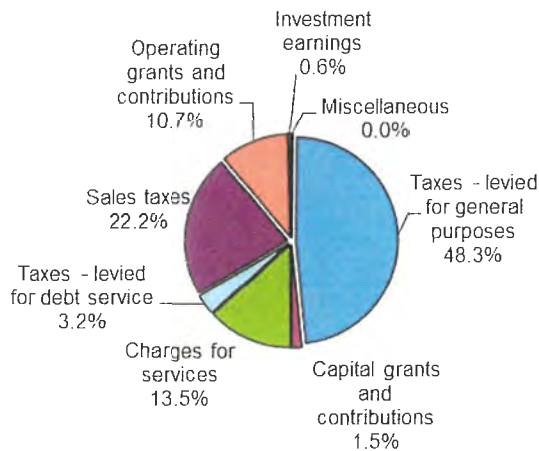
Statement of Activities
 For the Year Ended September 30, 2021

	Governmental Activities	Business-type Activities	Total
Revenues:			
Program revenues:			
Charges for services	\$ 18,346,637	\$ 5,780,317	\$ 24,126,954
Operating grants and contributions	15,657,720	2,315,118	17,972,838
Capital grants and contributions	1,007,189	790,697	1,797,886
General revenues:			
Taxes - levied for general purposes	82,300,542	-	82,300,542
Taxes - levied for debt service	5,887,220	-	5,887,220
Sales taxes	35,960,535	-	35,960,535
Investment earnings	217,947	2,802	220,749
Miscellaneous	449,595	228	449,823
Total revenues	<u>159,827,385</u>	<u>8,889,162</u>	<u>168,716,547</u>
Expenses:			
General government	25,978,115	-	25,978,115
Judicial and law enforcement	90,685,785	-	90,685,785
Education and recreation	1,192,114	-	1,192,114
Health and welfare	13,619,698	-	13,619,698
Maintenance - equipment and structures	15,437,913	-	15,437,913
Interest and charges on long-term debt	1,055,497	-	1,055,497
Airport	-	5,761,526	5,761,526
Entertainment Complex	-	6,243,292	6,243,292
Total expenses	<u>147,969,122</u>	<u>12,004,818</u>	<u>159,973,940</u>
Excess (deficiency) before transfers	11,858,263	(3,115,656)	8,742,607
Transfers	<u>(1,554,826)</u>	<u>1,554,826</u>	<u>-</u>
Change in net position	<u>10,303,437</u>	<u>(1,560,830)</u>	<u>8,742,607</u>
Net position - beginning	<u>(160,306,349)</u>	<u>76,940,933</u>	<u>(83,365,416)</u>
Net position - ending	<u><u>\$(150,002,912)</u></u>	<u><u>\$ 75,380,103</u></u>	<u><u>\$ (74,622,809)</u></u>

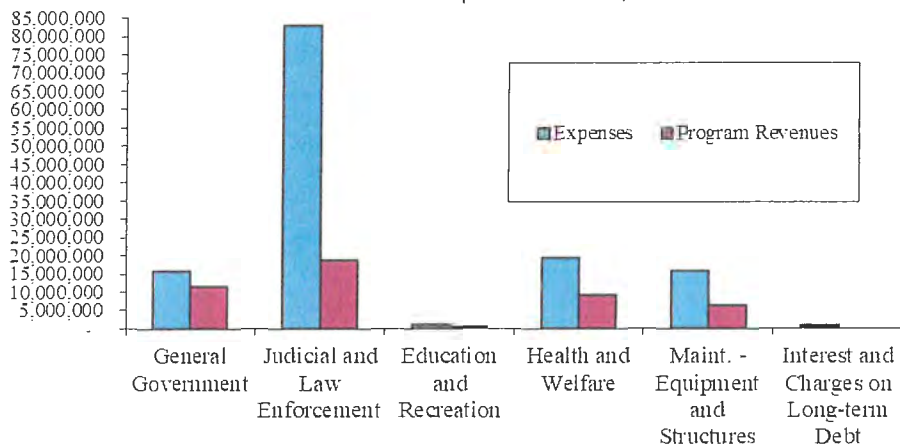
*Jefferson County, Texas
Management's Discussion and Analysis*

Governmental activities

Revenues by Source - Governmental Activities
Year Ended September 30, 2022



Expenses and Program Revenues - Governmental Activities
Year Ended September 30, 2022



Governmental activities increased the County's net position by \$41,952,778.

This increase is due to a net of multiple factors. The net effect of pension related liability, deferred inflows and outflows account for \$16.3 million of the increase. OPEB related liability, deferred inflows and outflows account for another \$16.1 million of the increase. Additionally, \$4.6 million for in principal payments for bonds and financing arrangements account for and portion of the increase in County's net position. Revenue

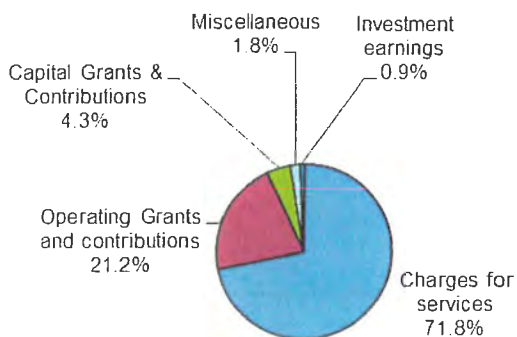
**Jefferson County, Texas
Management's Discussion and Analysis**

from Sales Tax increased \$3.8 million from prior year as the area continues several large industrial expansions. For the most part, other changes (increases/decreases) in expenses typically had corresponding changes in revenues as programs or projects ramp up or wind down.

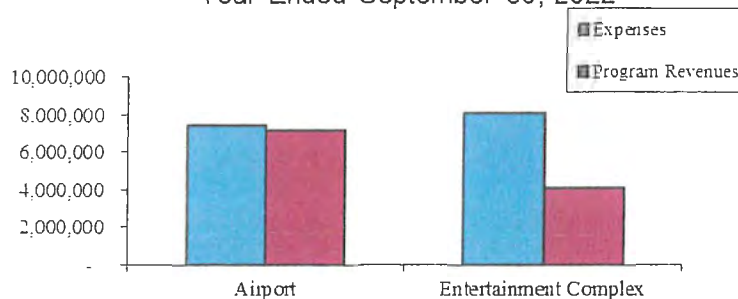
Business-type activities

Business-type activities decreased the County's net position by \$2,427,932. The largest area of decline is reduction in Net Investment in Capital Assets due to depreciation of assets. The County continues to look for additional revenues sources as well as cost saving measures to have these business-type activities self-supporting without having to rely on transfers from the General Fund to subsidize operations.

Revenue by Source - Business-type Activities
Year Ended September 30, 2022



Expenses and Program Revenues - Business-type Activities
Year Ended September 30, 2022



Jefferson County, Texas
Management's Discussion and Analysis

Financial Analysis of the Government's Funds

Governmental Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Jefferson County's governmental funds reported combined ending fund balances of \$92,753,709 an increase of \$4,429,891 in comparison with the prior year. About 49% of this total amount (\$45,656,232) constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder of fund balance is nonspendable, committed, restricted, or assigned to indicate that it is not available for new spending.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$47,771,158 while total fund balance reached \$64,457,391. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and transfers. Unassigned fund balance represents 34.7 percent of total General Fund expenditures and transfers, while total fund balances represents 45.7 percent of that same amount.

The fund balance of the County's General Fund increased by \$3,494,135 during the current fiscal year. This increase is in mostly due to an increase of \$3.8 million for sales tax revenue. This continue to be results of area industrial expansion ongoing. Other increases in revenue had corresponding offsetting increases in expenditures.

The Emergency Rental Assistance fund had an ending fund balance of zero. The County will continue administrating this part of CARES act assistance to local residents.

The ARPA Coronavirus Recovery had an ending fund balance of zero. The County will continue administrating the local allocation of the American Rescue Plan Act of 2021

Proprietary Funds. The County's proprietary fund statements provide the same type of information found in the business type activities of the government-wide financial statements, but in more detail.

The Jack Brooks Regional Airport Fund is used to account for the day-to-day operations of the County airport. As of September 30, 2022, unrestricted net position is positive \$712,220, an increase of \$596,215 from the prior year negative unrestricted net position. This increase is mostly due increase grant funding from FAA for operations. In addition, the Airport received additional revenue from some recoveries which were expensed in prior years.

Jefferson County, Texas
Management's Discussion and Analysis

The Ford Park Fund is used to account for the day-to-day operations of Ford Park. As of September 30, 2022, unrestricted net position is negative \$156,102, a decrease of \$461,622 from the prior year positive net position. This decrease is mostly due to higher cost of goods.

General Fund Budgetary Highlights

The total original budget adopted on September 7, 2021 did not have to be amended during the year. Budget transfers were done during the year to adjust departments as needed.

During the year actual revenues and other financing sources including transfers in were more than budgetary estimates by \$10,885,186. Actual expenditures and transfers out were less than budgetary estimates by \$9,417,996. The budget had a projected reduction of \$16,809,047 to the fund balance. The net effect of over-realization of revenues and under-utilization of appropriations resulted in a positive variance of \$20,303,182 thus increasing the existing fund balance of \$3,494,135 on a budgetary basis.

The largest positive variance of \$8,621,021 is due to an increase in Sales Tax revenue. The area continues several large industrial expansions.

Revenue from Property Taxes had the largest negative variance of \$243,822 due to adjustments to property valuations after the adoption of the budget.

Many departments achieved savings over the fiscal year mostly due to unfilled staff positions and moving employees through their salary ranges whereby leaving unspent funds. The total amount of savings for salary and fringe benefits was about \$5.9 million. Departments also did well in controlling their spending in other budgetary areas.

Budget variances are not expected to impact future services or liquidity.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2022, amounted to \$171,958,529 (net of accumulated depreciation). This investment in capital assets includes land, improvements, structures, park improvements and facilities, infrastructure, equipment, vehicles, machinery, other tangible and intangible assets, and construction in progress.

Major capital asset events during the current fiscal year included the following:

Jefferson County, Texas
Management's Discussion and Analysis

- The County had a variety of building improvements, purchases of equipment, roads and bridges construction, construction of airport facilities, and energy conservation projects.
- At September 30, 2022, the ending fund balance for all capital projects funds was \$8.58 million.

For further information regarding capital assets, see Note 5.

	Balance	Balance
	September 30, 2022	September 30, 2021-
		Restated
<u>Governmental Activities:</u>		
Land	\$ 3,840,787	\$ 3,840,787
Construction in progress	16,579,159	16,001,316
Infrastructure	66,655,575	65,456,939
Buildings & Improvements	123,668,034	123,924,853
Equipment	60,655,189	55,836,134
	<u>271,398,744</u>	<u>265,060,029</u>
Less: Accumulated depreciation	<u>(171,836,268)</u>	<u>(165,822,045)</u>
Total governmental activities	<u>\$ 99,562,476</u>	<u>\$ 99,237,984</u>
 <u>Business-type Activities:</u>		
Land	\$ 5,154,600	\$ 5,154,600
Construction in progress	1,302,662	1,770,652
Buildings & Improvements	143,969,476	143,427,193
Equipment	12,218,919	11,121,112
	<u>162,645,657</u>	<u>161,473,557</u>
Less: Accumulated depreciation	<u>(90,249,604)</u>	<u>(86,514,979)</u>
Total business-type activities	<u>\$ 72,396,053</u>	<u>\$ 74,958,578</u>

Long-Term Liabilities. At September 30, 2022, the County had total long-term liabilities outstanding of \$43,718,367. Refer to Note 7 for further information on the County's long-term liabilities. County officials, citizens, and investors will find the ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita as useful indicators of the County's debt position. This information is presented in the statistical section of this report.

Jefferson County, Texas
Management's Discussion and Analysis

	Outstanding at September 30, 2022	Outstanding at September 30, 2021 - Restated
<u>Governmental Activities:</u>		
Bonds Payable	\$ 28,817,607	\$ 33,767,620
Financing Arrangements	292,002	372,752
Claims & Judgments	2,930,815	3,707,567
Compensated Absences	11,502,203	11,523,127
Total governmental activities	<u>\$ 43,542,627</u>	<u>\$ 49,371,066</u>
 <u>Business-type Activities:</u>		
Compensated Absences	\$ 175,740	\$ 162,313
Total business-type activities	<u>\$ 175,740</u>	<u>\$ 162,313</u>

The bond rating services of Moody's Investors Services, Inc. and Standard & Poor's Ratings services have assigned the County's long term bond ratings of Aa2 and AA- respectively.

Economic Factors and Next Year's Budgets and Rates

The Commissioner's Court adopted the County's 2022-2023 budget on September 20, 2022 for the General Fund and Debt Service funds. The budget was adopted based on estimated balances that would be available at the end of fiscal year 2022 and estimated revenues to be received in fiscal year 2023. The total resources for all funds for fiscal year 2023 are estimated to be \$209.2 million. The budget was adopted with estimated expenditures in the amount of \$161.2 million. The 2022-2023 budget forecast utilizing \$15,141,657 of fund balance.

For 2022-2023, the property tax rate will remain \$.363184 per \$100 of taxable assessed value and taxable assessed property values are anticipated to increase by 9.4% for the 2022-2023 budget year.

The average unemployment rate for Jefferson County for September 2022 was 6.6%; this is a decrease from the prior year rate of 8.3%. The state's average unemployment rate for September 2022 was 3.8%.

Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Auditor's Office, 1149 Pearl St. – 7th Floor, Beaumont, Texas 77701.

BASIC
FINANCIAL STATEMENTS

JEFFERSON COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

	PRIMARY GOVERNMENT			
	GOVERNMENTAL	BUSINESS-TYPE		
	ACTIVITIES	ACTIVITIES	RECLASSIFICATIONS	TOTAL
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 111,684,414	2,418,762	-	114,103,176
INVESTMENTS	30,716,033	-	-	30,716,033
INTEREST RECEIVABLE	121,528	471	-	121,999
ACCOUNTS RECEIVABLE, Net	1,033,738	212,780	-	1,246,518
DUE FROM OTHER GOVERNMENTAL ENTITIES	8,810,568	1,033,128	-	9,843,696
INVENTORIES, At Cost	977,728	284,789	-	1,262,517
PREPAID ITEMS	576,371	34,414	-	610,785
DELINQUENT TAXES RECEIVABLE, Net	2,599,264	-	-	2,599,264
PENALTY AND INTEREST RECEIVABLE, Net	1,991,456	-	-	1,991,456
FINE AND COURT COST RECEIVABLE, Net	2,018,676	-	-	2,018,676
LEASE RECEIVABLE	155,220	4,364,136	-	4,519,356
DEPOSITS	158,500	-	-	158,500
NET PENSION ASSET	9,561,021	175,252	-	9,736,273
CAPITAL ASSETS:				
LAND	3,840,787	5,154,600	-	8,995,387
CONSTRUCTION IN PROGRESS	16,579,159	1,302,662	-	17,881,821
OTHER CAPITAL ASSETS, Net of depreciation	79,142,530	65,938,791	-	145,081,321
TOTAL ASSETS	\$ 269,966,993	80,919,785	-	350,886,778
DEFERRED OUTFLOWS OF RESOURCES:				
DEFERRED LOSS ON BOND REFUNDING	\$ 292,119	-	-	292,119
DEFERRED OUTFLOWS RELATED TO PENSIONS	26,659,333	488,664	-	27,147,997
DEFERRED OUTFLOWS RELATED TO OPEB	21,982,399	-	-	21,982,399
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 48,933,851	488,664	-	49,422,515
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 8,709,490	1,403,304	-	10,112,794
INTEREST PAYABLE	160,850	-	-	160,850
DUE TO OTHER GOVERNMENTAL ENTITIES	5,859	-	-	5,859
UNEARNED REVENUE	48,784,877	1,286,058	-	50,070,935
CUSTOMER DEPOSITS	-	25,000	-	25,000
NONCURRENT LIABILITIES:				
DUE WITHIN ONE YEAR				
LONG-TERM DEBT	8,713,803	14,401	-	8,728,204
TOTAL OPEB LIABILITY	7,740,000	-	-	7,740,000
DUE IN MORE THAN ONE YEAR				
LONG-TERM DEBT	34,828,824	161,339	-	34,990,163
TOTAL OPEB LIABILITY	162,784,890	-	-	162,784,890
TOTAL LIABILITIES	\$ 271,728,593	2,890,102	-	274,618,695
DEFERRED INFLOWS OF RESOURCES:				
DEFERRED INFLOWS RELATED TO LEASES	\$ 152,115	4,291,596	-	4,443,711
DEFERRED INFLOWS RELATED TO PENSIONS	69,535,410	1,274,580	-	70,809,990
DEFERRED INFLOWS RELATED TO OPEB	85,534,860	-	-	85,534,860
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 155,222,385	5,566,176	-	160,788,561
NET POSITION (DEFICIT)				
NET INVESTMENT IN CAPITAL ASSETS	\$ 85,316,873	72,396,053	(14,445,644)	143,267,282
RESTRICTED FOR:				
DEBT SERVICE	477,012	-	-	477,012
ENVIRONMENTAL PROJECTS	4,231,119	-	-	4,231,119
PUBLIC INTEREST	5,174,543	-	-	5,174,543
JUDICIAL & LAW ENFORCEMENT	6,544,762	-	-	6,544,762
EDUCATION & RECREATION	4,449,595	-	-	4,449,595
HEALTH & WELFARE	3,633,465	-	-	3,633,465
MAINTENANCE OF STRUCTURES & EQUIPMENT	4,846,203	-	-	4,846,203
UNRESTRICTED	(222,723,706)	556,118	14,445,644	(207,721,944)
TOTAL NET POSITION (DEFICIT)	\$ (108,050,134)	72,952,171	-	(35,097,963)

The reclassification is for the debt associated with the construction of Ford Park. The asset is accounted for in the Business-type activities column and the debt is accounted for in the Governmental Activities column.

The notes to the financial statements are an integral part of this statement.

**JEFFERSON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS
PRIMARY GOVERNMENT				
GOVERNMENTAL ACTIVITIES:				
GENERAL GOVERNMENT	\$ 15,840,118	\$ 7,279,825	\$ 1,711,041	\$ 2,637,376
JUDICIAL AND LAW ENFORCEMENT	82,657,612	10,696,598	8,003,108	-
EDUCATION AND RECREATION	1,295,046	182,187	23	-
HEALTH AND WELFARE	19,216,823	498,051	8,589,896	-
MAINTENANCE - EQUIPMENT AND STRUCTURES	15,674,637	5,449,344	875,207	67,394
INTEREST AND CHARGES ON LONG-TERM DEBT	844,313	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 135,528,549</u>	<u>\$ 24,106,005</u>	<u>\$ 19,179,275</u>	<u>\$ 2,704,770</u>
BUSINESS-TYPE ACTIVITIES:				
AIRPORT	7,401,297	4,273,919	2,440,867	428,841
ENTERTAINMENT COMPLEX	8,109,800	4,019,666	-	70,000
TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$ 15,511,097</u>	<u>\$ 8,293,585</u>	<u>\$ 2,440,867</u>	<u>\$ 498,841</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 151,039,646</u>	<u>\$ 32,399,590</u>	<u>\$ 21,620,142</u>	<u>\$ 3,203,611</u>

GENERAL REVENUES

TAXES:

PROPERTY TAXES LEVIED FOR GENERAL PURPOSES

PROPERTY TAXES LEVIED FOR DEBT SERVICE

SALES TAXES

UNRESTRICTED INVESTMENT EARNINGS

MISCELLANEOUS

TRANSFERS

TOTAL GENERAL REVENUE AND TRANSFERS

CHANGE IN NET POSITION

NET POSITION - BEGINNING

NET POSITION - ENDING

The notes to the financial statements are an integral part of this statement.

**NET (EXPENSES) REVENUES AND CHANGES IN NET
POSITION**

PRIMARY GOVERNMENT		
GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
\$ (4,211,876)	\$ -	\$ (4,211,876)
(63,957,906)	-	(63,957,906)
(1,112,836)	-	(1,112,836)
(10,128,876)	-	(10,128,876)
(9,282,692)	-	(9,282,692)
(844,313)	-	(844,313)
<u>\$ (89,538,499)</u>	<u>\$ -</u>	<u>\$ (89,538,499)</u>
-	(257,670)	(257,670)
-	(4,020,134)	(4,020,134)
<u>\$ -</u>	<u>\$ (4,277,804)</u>	<u>\$ (4,277,804)</u>
<u>\$ (89,538,499)</u>	<u>\$ (4,277,804)</u>	<u>\$ (93,816,303)</u>
\$ 86,554,344	\$ -	\$ 86,554,344
5,701,394	-	5,701,394
39,733,983	-	39,733,983
998,493	103,488	1,101,981
39,918	209,529	249,447
(1,536,855)	1,536,855	-
<u>\$ 131,491,277</u>	<u>\$ 1,849,872</u>	<u>\$ 133,341,149</u>
\$ 41,952,778	\$ (2,427,932)	\$ 39,524,846
(150,002,912)	75,380,103	(74,622,809)
<u>\$ (108,050,134)</u>	<u>\$ 72,952,171</u>	<u>\$ (35,097,963)</u>

**JEFFERSON COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	GENERAL	EMERGENCY RENTAL ASSISTANCE	ARPA CORONAVIRUS RECOVERY	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS:					
CASH AND CASH EQUIVALENTS	\$ 29,379,620	-	48,483,892	31,396,767	109,260,279
INVESTMENTS	30,716,033	-	-	-	30,716,033
ACCOUNTS RECEIVABLE, Net	159,537	-	-	164,808	324,345
INTEREST RECEIVABLE	37,812	-	-	9,961	47,773
DUE FROM OTHER FUNDS	1,590,073	-	-	-	1,590,073
DUE FROM OTHER GOVERNMENTAL ENTITIES	6,857,096	-	-	1,408,472	8,265,568
DELINQUENT TAXES RECEIVABLE, Net	2,438,249	-	-	161,015	2,599,264
PENALTY AND INTEREST RECEIVABLE, Net	1,868,092	-	-	123,364	1,991,456
FINES AND FEES RECEIVABLE, Net	2,018,676	-	-	-	2,018,676
LEASE RECEIVABLE	155,220	-	-	-	155,220
INVENTORIES, At Cost	968,361	-	-	9,367	977,728
PREPAID ITEM	576,215	-	-	156	576,371
TOTAL ASSETS	\$ 76,764,984	-	48,483,892	33,273,910	158,522,786
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES:					
ACCOUNTS PAYABLE	\$ 5,852,243	-	279,931	2,554,078	8,686,252
COMPENSATED ABSENCES PAYABLE	144,159	-	-	-	144,159
DUE TO OTHER FUNDS	-	-	-	1,590,073	1,590,073
DUE TO OTHER GOVERNMENTAL ENTITIES	360	-	-	5,499	5,859
UNEARNED REVENUE	173,500	-	48,203,961	407,416	48,784,877
TOTAL LIABILITIES	\$ 6,170,262	-	48,483,892	4,557,066	59,211,220
DEFERRED INFLOWS OF RESOURCES:					
DEFERRED INFLOWS RELATED TO LEASES	\$ 152,115	-	-	-	152,115
UNAVAILABLE REVENUE- PROPERTY TAXES	3,966,540	-	-	261,939	4,228,479
UNAVAILABLE REVENUE- FINES AND FEES	2,018,676	-	-	-	2,018,676
UNAVAILABLE REVENUE- GRANTS	-	-	-	158,587	158,587
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 6,137,331	-	-	420,526	6,557,857
FUND BALANCES:					
NONSPENDABLE FOR:					
INVENTORY	\$ 968,361	-	-	9,367	977,728
PREPAID ITEMS	576,215	-	-	156	576,371
RESTRICTED FOR:					
DEBT SERVICE	-	-	-	477,012	477,012
CONSTRUCTION	-	-	-	4,231,119	4,231,119
PUBLIC INTEREST	-	-	-	5,174,543	5,174,543
JUDICIAL & LAW ENFORCEMENT	-	-	-	6,535,239	6,535,239
EDUCATION & RECREATION	-	-	-	4,449,595	4,449,595
HEALTH & WELFARE	-	-	-	3,633,465	3,633,465
MAINTENANCE OF STRUCTURES & EQUIPMENT	-	-	-	4,846,203	4,846,203
COMMITTED FOR:					
CONSTRUCTION CONTRACTS ASSIGNED FOR ADOPTED BUDGET	-	-	-	1,054,545	1,054,545
UTILIZATION OF FUND BALANCE	15,141,657	-	-	-	15,141,657
UNASSIGNED (DEFICIT)	47,771,158	-	-	(2,114,926)	45,656,232
TOTAL FUND BALANCES	\$ 64,457,391	-	-	28,296,318	92,753,709
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 76,764,984	-	48,483,892	33,273,910	158,522,786

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

Total fund balances for governmental funds \$ 92,753,709

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

Land	\$	3,840,787	
Construction in progress		16,579,159	
Infrastructure, net of \$48,775,374 accumulated depreciation		17,880,201	
Buildings, net of \$80,112,758 accumulated depreciation		43,555,276	
Equipment, net of \$42,948,136 accumulated depreciation		<u>17,707,053</u>	
Total capital assets			99,562,476

The Net Pension Asset is not a financial resource and therefore not reported in the funds. 9,561,021

Long-term liabilities applicable to Jefferson County's activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term are reported in the Statement of Net Position.

Balances as of September 30, 2022 were:

Accrued interest on bonds and loans	\$	(160,850)	
Bonds payable		(26,780,000)	
Total OPEB Liabilities		(170,524,890)	
Financing Arrangement		(292,002)	
Compensated absences		(11,358,044)	
Pensions - Contributions after 12/31/2021		11,750,976	
Pensions - Economic/demographic (gains)		9,213	
Pensions - Economic/demographic losses		(1,629,334)	
Pensions - Investment (gains) or losses		(66,965,550)	
Pensions - Changes in Assumption Outflows		14,899,144	
Pensions - Changes in Assumption (Inflows)		(940,526)	
OPEB - Changes in Assumption Outflows		21,982,399	
OPEB - Changes in Assumption (Inflows)		(48,562,258)	
OPEB - Economic/demographic (gains)		(36,972,602)	
Gain/Loss on Refunding Bonds		292,119	
Premium/Discounts on Bonds		<u>(2,037,607)</u>	
			(317,289,812)

Internal service funds are used by the County. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position. Internal service fund net position is: 883,813

Interest on investments is not accrued in governmental funds, but rather is recognized as revenue when due. 72,917

Some of the County's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are reported as unavailable resources in the funds. 6,405,742

Total net position of governmental activities \$ (108,050,134)

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	GENERAL	EMERGENCY RENTAL ASSISTANCE	ARPA CORONAVIRUS RECOVERY	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES:					
PROPERTY TAXES	\$ 86,779,225	-	-	5,738,054	92,517,279
SALES TAXES	38,201,021	-	-	1,532,962	39,733,983
FEES	10,000,288	-	-	5,380,532	15,380,820
LICENSES	455,206	-	-	-	455,206
INTERGOVERNMENTAL	1,537,245	7,236,078	588,382	12,886,480	22,248,185
SALES, RENTAL & SERVICES	2,057,072	-	-	1,542,556	3,599,628
FINES AND FORFEITURES	1,414,395	-	-	317,458	1,731,853
INTEREST	662,067	-	-	252,238	914,305
MISCELLANEOUS	29,918	-	-	-	29,918
CONTRIBUTIONS AND DONATIONS	215	-	-	38,023	38,238
TOTAL REVENUES	\$ 141,136,652	7,236,078	588,382	27,688,303	176,649,415
EXPENDITURES:					
CURRENT					
GENERAL GOVERNMENT	\$ 28,062,582	-	-	3,618,471	31,681,053
JUDICIAL AND LAW ENFORCEMENT	81,313,264	-	-	14,124,784	95,438,048
EDUCATION AND RECREATION	362,992	-	-	1,145,015	1,508,007
HEALTH AND WELFARE	10,403,109	7,236,078	323,382	1,796,397	19,758,966
MAINTENANCE OF STRUCTURES AND EQUIPMENT	14,784,356	-	265,000	66,822	15,116,178
CAPITAL OUTLAY	-	-	-	1,501,600	1,501,600
DEBT SERVICE					
PRINCIPAL	80,750	-	-	4,515,000	4,595,750
INTEREST AND COMMISSION	19,450	-	-	1,194,400	1,213,850
TOTAL EXPENDITURES	\$ 135,026,503	7,236,078	588,382	27,962,489	170,813,452
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 6,110,149	-	-	(274,186)	5,835,963
OTHER FINANCING SOURCES (USES):					
TRANSFERS IN	\$ -	-	-	1,334,548	1,334,548
TRANSFERS OUT	(2,616,014)	-	-	(124,606)	(2,740,620)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (2,616,014)	-	-	1,209,942	(1,406,072)
NET CHANGE IN FUND BALANCES	\$ 3,494,135	-	-	935,756	4,429,891
FUND BALANCES, BEGINNING	\$ 60,963,256	-	-	27,360,562	88,323,818
FUND BALANCES, ENDING	\$ 64,457,391	-	-	28,296,318	92,753,709

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

Net change in fund balances - total governmental funds \$ 4,429,891

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Expenditures	\$ 8,337,035	
Capital asset donations to Business type activities	(130,783)	
Net adjustment for sale or disposal of capital assets	(233,842)	
Depreciation Expense	<u>(7,647,918)</u>	
Net adjustment		324,492

Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the Statement of Activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the Statement of Net Position.

Repayments:		
To paying agent for bond principal	4,515,000	
Financing arrangement principal	<u>80,750</u>	
Net adjustment		4,595,750

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather as it accrues. The adjustment combines the net changes of the following balances.

Compensated absences	\$ 111,755	
Total OPEB Liabilities	41,209,458	
Net Pension Asset	75,226,161	
Pensions - Economic/demographic (gains)	(9,212)	
Pensions - Economic/demographic losses	(711,164)	
Pensions - Change in assumptions	(8,678,770)	
Pensions - Investment (gains) of losses	(50,002,731)	
Pensions - Difference in Contributions	480,193	
OPEB - Change in assumptions outflows	(12,793,207)	
OPEB - Change in assumptions inflows	(30,079,771)	
OPEB - Economic/demographic (gains)	16,804,107	
Amortization of bond premium	435,013	
Amortization of refunding difference	(103,101)	
Accrued interest on debt	<u>37,625</u>	
Combined adjustment		31,926,356

Internal service funds are used by the County. The change in net position of the internal service funds are reported with governmental activities. 1,619,984

Because some revenues will not be collected for several months after the County's fiscal year end, they do not provide current financial resources and they are not reported as revenues in the funds. (943,695)

Total change in net position of governmental activities \$ 41,952,778

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, TEXAS
STATEMENT OF NET POSITION -
PROPRIETARY FUNDS
SEPTEMBER 30, 2022

	ENTERPRISE FUNDS			
	JACK			INTERNAL
	BROOKS			SERVICE
	REGIONAL	FORD PARK	TOTAL	FUNDS
	AIRPORT			
ASSETS:				
CURRENT ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 827,760	1,591,002	2,418,762	2,424,135
ACCOUNTS RECEIVABLE, Net	90,243	122,537	212,780	709,393
INTEREST RECEIVABLE	187	284	471	838
DUE FROM OTHER GOVERNMENTAL ENTITIES	1,033,128	-	1,033,128	545,000
LEASE RECEIVABLE	4,364,136	-	4,364,136	-
PREPAID ITEMS	-	34,414	34,414	-
INVENTORY, At Cost	194,094	90,695	284,789	-
DEPOSITS	-	-	-	158,500
TOTAL CURRENT ASSETS	\$ 6,509,548	1,838,932	8,348,480	3,837,866
NONCURRENT ASSETS:				
NET PENSION ASSET	175,252	-	175,252	-
CAPITAL ASSETS:				
LAND	3,024,815	2,129,785	5,154,600	-
CONSTRUCTION IN PROGRESS	1,302,662	-	1,302,662	-
OTHER CAPITAL ASSETS, NET OF DEPRECIATION	27,910,760	38,028,031	65,938,791	-
TOTAL NONCURRENT ASSETS	\$ 32,413,489	40,157,816	72,571,305	-
TOTAL ASSETS	\$ 38,923,037	41,996,748	80,919,785	3,837,866
DEFERRED OUTFLOWS OF RESOURCES:				
DEFERRED OUTFLOWS RELATED TO PENSIONS	\$ 488,664	-	488,664	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 488,664	-	488,664	-
LIABILITIES:				
CURRENT LIABILITIES:				
ACCOUNTS PAYABLE	\$ 664,093	739,211	1,403,304	23,238
CLAIMS LIABILITY	-	-	-	2,930,815
CURRENT PORTION - COMPENSATED ABSENCES	14,401	-	14,401	-
UNEARNED REVENUE	30,235	1,255,823	1,286,058	-
CUSTOMER DEPOSITS	25,000	-	25,000	-
TOTAL CURRENT LIABILITIES	\$ 733,729	1,995,034	2,728,763	2,954,053
NONCURRENT LIABILITIES:				
NONCURRENT PORTION - COMPENSATED ABSENCES	161,339	-	161,339	-
TOTAL NONCURRENT LIABILITIES	\$ 161,339	-	161,339	-
TOTAL LIABILITIES	\$ 895,068	1,995,034	2,890,102	2,954,053
DEFERRED INFLOWS OF RESOURCES:				
DEFERRED INFLOWS RELATED TO LEASES	\$ 4,291,596	-	4,291,596	-
DEFERRED INFLOWS RELATED TO PENSIONS	1,274,580	-	1,274,580	-
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 5,566,176	-	5,566,176	-
NET POSITION:				
NET INVESTMENT IN CAPITAL ASSETS UNRESTRICTED	\$ 32,238,237	40,157,816	72,396,053	-
	712,220	(156,102)	556,118	883,813
TOTAL NET POSITION	\$ 32,950,457	40,001,714	72,952,171	883,813

The notes to financial statements are an integral part of this statement.

JEFFERSON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION -
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>ENTERPRISE FUNDS</u>			
	JACK			INTERNAL
	BROOKS			SERVICE
	REGIONAL		TOTAL	FUNDS
	<u>AIRPORT</u>	<u>FORD PARK</u>		
OPERATING REVENUES:				
CHARGES FOR SERVICES	\$ 4,273,919	4,019,666	8,293,585	22,498,276
EMPLOYEE CONTRIBUTIONS	-	-	-	2,852,825
TOTAL OPERATING REVENUES	<u>\$ 4,273,919</u>	<u>4,019,666</u>	<u>8,293,585</u>	<u>25,351,101</u>
OPERATING EXPENSES:				
SALARIES & BENEFITS	\$ 1,806,228	1,354,566	3,160,794	-
MATERIALS AND SUPPLIES	94,086	69,116	163,202	-
MAINTENANCE AND REPAIRS	120,312	335,710	456,022	-
UTILITIES	197,585	678,124	875,709	-
COST OF GOODS SOLD	2,796,801	2,422,694	5,219,495	-
MISCELLANEOUS	643,534	554,459	1,197,993	-
ADMINISTRATIVE	-	548,128	548,128	1,746,998
INCURRED & ESTIMATED CLAIMS	-	-	-	24,847,396
DEPRECIATION	1,742,751	2,147,003	3,889,754	-
TOTAL OPERATING EXPENSES	<u>\$ 7,401,297</u>	<u>8,109,800</u>	<u>15,511,097</u>	<u>26,594,394</u>
OPERATING INCOME (LOSS)	<u>\$ (3,127,378)</u>	<u>(4,090,134)</u>	<u>(7,217,512)</u>	<u>(1,243,293)</u>
NONOPERATING REVENUES (EXPENSES):				
INTEREST REVENUE	\$ 98,054	5,434	103,488	11,271
GAIN/(LOSS) ON SALE OF CAPITAL ASSETS	1,359	(59,525)	(58,166)	-
INTERGOVERNMENTAL	2,440,867	-	2,440,867	-
REFUNDS AND RECOVERIES	267,695	-	267,695	2,852,006
TOTAL NONOPERATING REVENUES	<u>\$ 2,807,975</u>	<u>(54,091)</u>	<u>2,753,884</u>	<u>2,863,277</u>
INCOME (LOSS) BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	<u>\$ (319,403)</u>	<u>(4,144,225)</u>	<u>(4,463,628)</u>	<u>1,619,984</u>
CAPITAL CONTRIBUTIONS	432,286	197,338	629,624	-
TRANSFER IN	-	1,406,072	1,406,072	-
CHANGE IN NET POSITION	<u>\$ 112,883</u>	<u>(2,540,815)</u>	<u>(2,427,932)</u>	<u>1,619,984</u>
NET POSITION, BEGINNING	<u>32,837,574</u>	<u>42,542,529</u>	<u>75,380,103</u>	<u>(736,171)</u>
NET POSITION, ENDING	<u>\$ 32,950,457</u>	<u>40,001,714</u>	<u>72,952,171</u>	<u>883,813</u>

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, TEXAS
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS
	JACK BROOKS REGIONAL AIRPORT	FORD PARK	TOTAL	
CASH FLOWS FROM OPERATING ACTIVITIES:				
RECEIPTS FROM CUSTOMERS AND USERS	\$ 4,176,381	4,799,138	8,975,519	2,611,469
RECEIPTS FROM EMPLOYEES	-	-	-	2,774,895
PAYMENTS TO SUPPLIERS	(4,098,385)	(4,507,394)	(8,605,779)	(1,749,515)
PAYMENTS TO EMPLOYEES	(2,079,334)	(1,366,892)	(3,446,226)	-
INTERNAL ACTIVITY-RECEIPTS(PAYMENTS) FROM (TO) OTHER FUNDS	-	-	-	18,992,091
CLAIMS PAID	-	-	-	(25,624,148)
OTHER RECEIPTS	269,054	-	269,054	2,637,217
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (1,732,284)	(1,075,148)	(2,807,432)	(357,991)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
RECEIPTS FROM GRANTS	\$ 1,837,199	-	1,837,199	-
TRANSFERS (TO) FROM OTHER FUNDS	-	1,406,072	1,406,072	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	\$ 1,837,199	1,406,072	3,243,271	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
CAPITAL GRANTS FROM FEDERAL ENTITIES	\$ 496,524	-	496,524	-
ACQUISITION AND CONSTRUCTION OF CAPITAL ASSETS	(846,783)	-	(846,783)	-
NET CASH PROVIDED (USED) BY CAPITAL FINANCING ACTIVITIES	\$ (350,259)	-	(350,259)	-
CASH FLOWS FROM INVESTMENT ACTIVITIES:				
RECEIPTS OF INTEREST	97,875	5,153	103,028	10,445
NET CASH PROVIDED BY INVESTMENT ACTIVITIES	\$ 97,875	5,153	103,028	10,445
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS - BEGINNING	\$ (147,469)	336,077	188,608	(347,546)
CASH AND CASH EQUIVALENTS - ENDING	\$ 827,760	1,591,002	2,418,762	2,424,135
RECONCILIATION OF OPERATING INCOME(LOSS) TO NET CASH PROVIDED(USED) BY OPERATING ACTIVITIES:				
OPERATING INCOME(LOSS)	\$ (3,127,378)	(4,090,134)	(7,217,512)	(1,243,293)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
DEPRECIATION	1,742,751	2,147,003	3,889,754	-
OTHER NON-OPERATING REVENUES (EXPENSES)	269,054	-	269,054	2,852,006
CHANGES IN ASSETS AND LIABILITIES:				
ACCOUNTS RECEIVABLE	177	56,054	56,231	(292,719)
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	484,090	484,090	(356,576)
LEASE RECEIVABLE	(4,364,136)	-	(4,364,136)	-
INSURANCE DEPOSITS	-	-	-	(4,400)
PREPAID ITEMS	-	23,618	23,618	-
INVENTORY	(97,338)	(37,659)	(134,997)	-
DEFERRED OUTFLOWS	133,209	-	133,209	-
ACCOUNTS PAYABLE	(148,729)	138,496	(10,233)	(536,257)
CLAIMS LIABILITY	-	-	-	(776,752)
DEFERRED INFLOWS	5,238,418	-	5,238,418	-
OTHER LIABILITIES	(1,378,312)	203,384	(1,174,928)	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (1,732,284)	(1,075,148)	(2,807,432)	(357,991)
NON-CASH OPERATING, CAPITAL AND RELATED FINANCING, AND INVESTING ACTIVITIES				
CAPITAL CONTRIBUTIONS	\$ 3,445	197,338	200,783	-

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	INVESTMENT TRUST FUND	CUSTODIAL FUNDS
<u>INCREASES</u>		
CONTRIBUTIONS FROM		
JUDGEMENTS	\$ 316,717	24,984,599
BONDS RECEIVED	-	831,819
DEPOSITS HELD	-	7,228,485
TAXES COLLECTED ON BEHALF		
OF TAXING ENTITIES	-	605,530,442
PROBATIONER PAYMENTS	-	578,834
INTEREST INCOME	1,551	9,572
TOTAL INCREASES	\$ 318,268	639,163,751
<u>DECREASES</u>		
BONDS REFUNDED	\$ -	847,644
COLLECTIONS DISTRIBUTED	253,738	8,262,518
DEPOSITS RETURNED	-	6,906,928
DISBURSEMENTS TO		
BENEFICIARIES	-	5,025,491
TAXES DISBURSED TO TAXING		
ENTITIES	-	604,870,857
TOTAL DECREASES	\$ 253,738	625,913,438
NET INCREASE (DECREASE) IN		
FIDUCIARY NET POSITION	\$ 64,530	13,250,313
NET POSITION - BEGINNING	1,800,788	15,382,824
NET POSITION - ENDING	\$ 1,865,318	28,633,137

The notes to the financial statements are an integral part of this statement.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies

The financial statements of Jefferson County, Texas (“County”) have been prepared in conformity with generally accepted accounting principles (“GAAP”) as applied to governmental units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental and financial reporting principles. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. Reporting Entity

The County is a public corporation and a political subdivision of the State of Texas. The County is governed by Commissioners’ Court, composed of four County Commissioners and the County Judge, all of whom are elected officials.

The County provides a vast array of services, which include public safety, administration of justice, health and human services, recreation services, public improvements, and general administration.

As required by GAAP, the financial statements of the reporting entity include those of the County (the primary government) and its component units in conformity with GASB Statement No. 14, *The Financial Reporting Entity* (“GASB 14”), GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units* (“GASB 39”), GASB Statement No. 61, *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34*, (“GASB 61”), GASB Statement No. 80, *Blending Requirements for Certain Component Units*, clarifies the financial statement presentation requirements for certain component units which are incorporated as not-for-profit entities.

In accordance with these standards, a financial reporting entity consists of the primary government and its components units. Component units are legally separate organizations for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County’s financial statements to be misleading or incomplete. Blended component units, although legally separate entities, are, in substance, part of the County’s operations, and so data from these units are combined with data of the County.

The criteria used to determine whether an organization is a component unit of the County and whether it is a discretely or a blended component unit includes: financial accountability of Jefferson County for the component unit, appointment of a voting majority, ability to impose the County’s will on the component unit, fiscal dependency criterion, whether there is a financial benefit to or burden to the County or if operational responsibility for the component unit rests with management of the County, and whether services are provided entirely or almost entirely to the primary government.

Blended Component Units:

For financial reporting purposes, the Southeast Texas Government Employee Benefits Pool (The Pool) is included in the operations and activities of the County as a blended component unit. The



JEFFERSON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (continued)

Pool is a public entity risk pool (see Note 13), which the County is the sponsor government. The Pool provides services almost entirely to the County. The Pool is accounted for as an internal service fund.

Excluded from the reporting entity:

The following agencies were considered in the determination of component units of the County's financial reporting entity. It was determined that these entities should not be included as component units of the primary government: Jefferson County Navigation District, Drainage District #3, Drainage District #6, Drainage District #7, Foreign Trade Zone, Pleasure Island Park Board, Jefferson County Health Facilities Development Corporation, Jefferson County Housing Finance Corporation, Local Emergency Planning Committee (LEPC), and Jefferson County Industrial Development Corporation.

B. Implementation of New Standards

In the current year, the County implemented the following new standards:

GASB Statement No. 87, *Leases*, was adopted effective July 1, 2021. The statement addresses accounting and financial reporting for lease contracts. Statement No. 87 establishes standards for recognizing and measuring assets, liabilities, deferred outflows of resources, deferred inflows of resources, and revenues and expenses related to leases in the basic financial statements, in addition to requiring more extensive note disclosures. The adoption of this standard did not result in restatement of beginning fund balance or net position, but assets and liabilities were recognized, and more extensive note disclosures were required.

GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period* ("GASB 89"), This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. Implementation of GASB 89 did not have an impact on the County's financial statements or disclosures.

GASB Statement No. 92, *Omnibus 2020* – ("GASB 92"), objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. GASB 92 was implemented by the County in fiscal year 2022.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (continued)

GASB Statement No. 93, *Replacement of Interbank Offered Rates* – (“GASB 93”), some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. Implementation of GASB 93 did not have an impact on the County’s financial statements or disclosures.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32* – (“GASB 97”), The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. Implementation of GASB 97 did not have an impact on the County’s financial statements or disclosures.

C. Financial Statement Presentation, Measurement Focus and Basis of Accounting

Government-wide Statements

Government-wide financial statements consist of the Statement of Net Position and the Statement of Activities. These statements report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is financially accountable.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of cash flows. Property taxes are recognized as revenues in the year for which they are levied. Fines and forfeitures are recognized when they have been assessed and adjudicated and earned. Grants and



JEFFERSON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (continued)

similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Statement of Activities demonstrates the degree to which the direct expenses of the County's programs are offset by those programs' revenues. Program revenues include; 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by the program and; 2) grants and contributions that are restricted to meeting the operational and/or capital requirements of a particular program. Program revenues include those generated from General Government, Judicial and Law Enforcement, Education and Recreation, Health and Welfare, Contract Services, and Maintenance of Equipment and Structures. Taxes and other items not included among program revenues are reported instead as general revenues.

Miscellaneous general revenues consist of non-program specific contributions.

Fiduciary funds are excluded in the government-wide presentation of the financial statements.

Fund-level Statements

All governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes and other revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on governmental long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Grant and entitlement revenues are also susceptible to accrual. Encumbrances are used during the year and any remaining encumbrances are liquidated at fiscal year end. These funds are accounted for on a spending "financial flow" measurement focus. This means that only current assets, deferred outflows (inflows) of resources, and current liabilities are generally included on their balance sheets. Their reported fund balance (net position) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

All proprietary funds, including the enterprise funds and internal service funds, and fiduciary funds, are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses when they are incurred. Claims incurred but not reported are included in payables and expenses. These funds are accounted for using a cost of service or "capital maintenance" measurement focus. This means that all assets and liabilities (whether current or non-current) associated with their activity are included in the funds' balance sheets.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (continued)

The accounts of the County are organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures/expenses. Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

Funds are classified into three categories: Governmental, Proprietary, and Fiduciary. The County reports the following major funds:

GOVERNMENTAL FUNDS: Used to account for all or most of a government's general activity.

General Fund – used to account for the general operations of the County.

Emergency Rental Assistance – used to account for the funding provided for rental assistance program under the CARES Act grant fund.

ARPA Coronavirus Recovery – used to account for the funding provided for by the American Rescue Plan Act of 2021.

PROPRIETARY FUNDS: Used to account for operations that are financed in a manner similar to those in the private sector, where the determination of net income is appropriate for sound financial administration.

Jack Brooks Regional Airport – used to account for the day-to-day operation of the County airport. These facilities are financed primarily through user charges.

Ford Park – used to account for the day-to-day operation of Ford Park. These facilities are financed primarily through user charges.

Additionally, the County reports the following fund types:

Internal Service Funds – used to account for the financing of goods and services provided by one department or agency of the County to other County departments or agencies on a cost reimbursement basis. The County reports three internal service fund: 1) Liability Insurance – to account for the County's contribution and payment for liability claims, 2) Workers' Compensation – to account for County's contribution and payment for workers' compensation claims, and 3) Southeast Texas Government Employee Benefits Pool - to account for the County's Public Entity Risk Pool, which provides group health insurance programs for member governments including comprehensive major medical and dental care.



JEFFERSON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (continued)

FIDUCIARY FUNDS: Used to report assets held in a trustee or fiduciary capacity for others and therefore cannot be used to support the government's own programs. Fiduciary funds are used to account for assets held by the County as an agent on behalf of a third party. The County reports eleven fiduciary funds held by the County as an agent on behalf for various third parties outside the primary government: Treasurer Maintained Fund, County Clerk Fund, District Clerk Fund, Sheriff's Fund, Justice of the Peace Fund, Tax Assessor/Collector Fund, District Attorney's Seizure Fund, Community Supervision Fund, Juvenile Probation Fund, Women's Center Fund, and District Clerk Investment Trust Fund.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing goods in connection with the proprietary fund's principal operations. The principal operating revenues of the Jack Brooks Regional Airport and Ford Park are user fees. Operating revenues in the Internal Service Funds consist primarily of charges to the various County departments. Operating expenses in the enterprise and internal service funds include the cost of sales and services, administrative expenses, incurred and estimated claims, salaries & benefits, materials and supplies, maintenance and repairs, utilities, miscellaneous, and depreciation on capital assets. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources to the extent they are needed.

D. Budgets

The County follows these procedures in establishing the budgetary data reflected in the financial statements.

- Department annual budget requests are submitted by the Department or Agency Head to the County Auditor's office during the third quarter of the fiscal year for the upcoming fiscal year to begin October 1.
- The County Auditor's office prepares an estimate of available resources for the upcoming fiscal year.
- The County Auditor's office prepares the proposed annual operating budget to be presented to the Commissioners' Court for their consideration. The budget represents the financial plan for the new fiscal year.
- Public hearings are held on the proposed budget.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (continued)

- The Commissioners' Court must adopt an annual operating budget by a majority vote of the Commissioners' Court before October 1. The adopted budget must be balanced; that is, available resources must be sufficient to support annual appropriations.
- The department is the legal level of budgetary control. Commissioners' Court approval is necessary to transfer appropriations between departments. Transfers may not increase the total budget.
- The Commissioners' Court may approve expenditures as an amendment to the budget in an emergency situation that could not have been foreseen at the time the original budget was approved.
- Annual budgets are legally adopted for the General Fund and Debt Service Funds. Budgets for Grant Funds are established pursuant to grant awards and budgets for Capital Projects are established on a project basis.
- Appropriations lapse at year-end for all budgeted funds.
- Budgets are prepared on a basis consistent with GAAP.

E. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposits, balances in privately managed local government investments pools, and short-term investments with original maturities of three months or less from the date of acquisition. The County's local government investments pools are recorded at amortized cost, which approximates fair value, as permitted by GASB Statement No. 79, *Certain Investment Pools and Pool Participants*.

State statute authorizes the County to invest in obligations of the U.S. Treasury and Federal Agencies, commercial paper, repurchase agreements, Bankers' acceptances, money market mutual funds, public funds investments pools, and direct obligations of the State of Texas.

Investments for the County are stated at fair value, which is based on quoted market prices with the difference between the purchase price and market price being recorded as earnings on investments.

F. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed. All encumbrances are liquidated at fiscal year end.



JEFFERSON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (continued)

G. Receivables and Payables

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1, 2021 and past due after January 31, 2022. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

Receivables from other governments include amount due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as unearned revenue in the fund statements. Receivables are shown net of an allowance for uncollectible.

Lending or borrowing between funds is reflected as "due to" or "due from" (current portion) or "advances to/from other funds" (non-current). Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. Interfund activity reflected in "due to" or "due from" is eliminated on the government-wide statements.

H. Interfund Transactions

During the course of normal operations, the County has many transactions between funds. The accompanying fund level financial statements reflect as transfers the resources provided and the expenditures used to provide services, construct assets, and meet debt service requirements. The effect of interfund activity has been eliminated in the Government-Wide financial statements, except for transactions between governmental and business-type activities.

I. Inventories and Prepaid Items

Inventories are valued at cost, which approximates market, using the "first-in/first-out" method. Reported inventories in the governmental funds are offset by a fund balance reserve, which indicates they are unavailable for appropriations even though they are a component of net current assets. Inventory policy on government-wide statements is consistent with fund statements.



JEFFERSON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (continued)

Certain payments to vendors reflect cost applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and in the fund financial statements are offset by a fund balance reserve, which indicates they are unavailable for appropriations even though they are a component of net current assets.

The cost of governmental fund type inventories and prepaid items are recorded as expenditures when consumed rather than when they are purchased (consumption method).

J. Capital Assets and Infrastructure

Capital assets include: land, land improvements, buildings and building improvements, park improvements and facilities, equipment, machinery, vehicles, other tangible and intangible assets, and infrastructure that are used in the County's operations and benefits more than a single fiscal year. Infrastructure assets are long-lived assets that are generally stationary in nature and can typically be preserved for a significantly greater number of years than other capital assets. Infrastructure assets of the County include roads and bridges.

Capital assets of the County are defined as assets with individual costs of \$10,000 or more and estimated useful lives in excess of one year. All capital assets are stated at historical cost or estimated historical cost if actual cost is not available. Donated capital assets are recorded at acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date.

It is the County's policy not to capitalize interest on construction for capital assets reported in the governmental activities of the government-wide financial statements.

Capital assets are depreciated in the government-wide financial statements using the straight-line method over the following useful lives:

<u>Asset</u>	<u>Years</u>
Runways	20-35
Buildings	40
Building Improvements	15-25
Equipment	3-7
Machinery	15
Vehicles	4-15
Other tangible assets	7-10
Computer software	3-5
Infrastructure:	
Bridges	25
Roads	40



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (continued)

K. Compensated Absences

Accumulated compensatory leave, vacation and sick leave that have matured (reimbursable leave still outstanding following an employee's resignation or retirement) are reported as expenditures in the respective governmental funds. Accumulated compensated absences that have not matured are reported as long-term liabilities in the governmental activities column of the government-wide Statement of Net Position. The majority of these have typically been liquidated from the General Fund in previous years. Accumulated compensated absences of Proprietary Funds are recorded as an expense and liability in the respective fund and the business-type activities column of the government-wide Statement of Activities as the benefit accrues for the employee.

Employees are allowed to accrue 13 days of sick leave per year. Sick leave benefits are recognized as expenditures as they are used by the employees. Employees may accumulate up to 1,440 hours of sick leave. For employees with 8 years of service and hired prior to October 1, 2002, unused sick leave benefits are paid at 50% at termination. For employees with 8 years of service and hired after October 1, 2002, unused sick leave benefits are paid at 10% at termination.

Employees with more than one year of service accrue from two to five weeks of vacation per year, depending on years of service. Unused vacation benefits lapse on March 15 for the previous calendar year. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

Non-exempt employees earn compensatory time at one and one-half times their full rate of pay times the excess of 40 hours per week worked. The compensatory time balance for non-exempt employees may not exceed 80 hours except for law enforcement employees, which may accumulate up to 480 hours. Hours in excess of the maximum must be paid to the non-exempt employee at the rate of one and a half times the regular rate. Upon termination, non-exempt employees will be paid for compensatory time at their wage rate at time of termination. Compensatory time is carried forward indefinitely.

L. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financial sources while discounts on debt issuances are reported as other financing uses.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (continued)

M. Deferred outflows/inflows of resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has three items that qualify for reporting in this category. The first is deferred loss on refunding bonds reported in the government-wide statement of net position. A deferred loss on refunding bonds results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second is deferred outflows related to pensions. The third is deferred outflows related to OPEB.

In addition to liabilities in the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has four items that qualify for reporting in this category. The first arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, that item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and grants. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second item is deferred inflows related to leases. The deferred inflow of resources is initially measured as the initial amount of the lease receivable and recognized as revenue over the life of the lease term. The third item is deferred inflows related to pensions and is only recorded in the government-wide financials. The fourth item is deferred inflows related to OPEB and is only recorded in the government-wide financials.

N. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expenses, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCERS's Fiduciary Net Position have been determined on the same basis as they are reported by TCERS. For this purpose, plan contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value.

O. Other Post-employment benefits

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expenses, the amounts have been determined by an actuary under GASB Statements No. 75. The County does not pre-fund benefits and the current



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (continued)

funding policy is to pay benefits directly from general assets on a pay-as-you-go basis. The total OPEB liability is the portion of actuarial present value of projects benefit payments that is attributable to past periods of member service using the Entry Age Normal cost method. The deferred outflows and deferred inflows of resources represent the portion of changes in total OPEB liability that is not immediately recognized in OPEB expense, which can include differences between expected and actual experience, changes in assumptions, and differences between expected and actual earnings on plan investments.

P. Net Position and Fund Balances

Net Position Classifications

Net position represents the difference between assets, deferred outflows (inflows) of resources, and liabilities.

Net position in the proprietary fund financial statements and the government-wide financial statements are classified in three categories: 1) Net investment in capital assets, 2) Restricted net position, and 3) Unrestricted net position.

In the proprietary fund financial statements and in the government-wide financial statements, restricted net position is reported for amounts that are externally restricted by 1) creditors (eg. bond covenants), grantors, contributions, or laws and regulations of other governments, or 2) law through constitutional provision or enabling legislation.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or not expected to be converted to cash within the next year.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributions, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (continued)

- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by court resolution of the Commissioners' Court, the County's highest level of decision making authority. These amounts cannot be used for any other purpose unless the Commissioners' Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- **Assigned:** This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. When it is appropriate for fund balance to be assigned, the Commissioners' Court retains the responsibility to assign funds. Assignments may occur subsequent to fiscal year end.
- **Unassigned:** This classification includes the residual fund balances for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When expenditures are incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned.

Q. Statement of Cash Flows

For purposes of cash flows, the County considers all highly liquid investments (including restricted) with a maturity of three months or less when purchased to be cash equivalents.

R. Use of Estimates

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

S. Leases – Lessor

The County is a lessor for a noncancellable lease of various County-owned land and buildings. These include land and jail facilities for governmental-type activities. For business-type activities, the County's airport conducts a major part of its operations from leased facilities, which include office and parking lot spaces, terminal space, hanger space, and land space for the Private Hangar



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 1 - Summary of Significant Accounting Policies (continued)

Park or land surrounding the Airport. The County recognizes a lease receivable and a deferred inflow of resources in the government-wide, governmental fund, and proprietary fund financial statements.

At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgements include how the County determines 1) the discount rate it uses to discount the expected lease payments to present value, 2) lease term, and 3) lease receipts.

- o The County uses its estimated incremental borrowing rate as the discount rate for the leases.
- o The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require a remeasurement of its leases, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Note 2 - Deposits and Investments

The County categorizes its fair value measurements within the fair value hierarchy established by general accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. As of September 30, 2022, the County held the following fair value measurements:

<u>Investment Type</u>	<u>Fair Value/ Amortized Cost</u>	<u>Percentage of Portfolio</u>	<u>Weighted Average Maturity (days)</u>
U. S. Agency Securities	\$30,716,033	100.0%	550
	<u>\$30,716,033</u>	<u>100.0%</u>	550

Of the County's investments carried at fair value, \$30,716,033 (U S Agency Securities) were all Level 2 and were priced using the option-adjusted discount cash flow model.



JEFFERSON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2022

Note 2 - Deposits and Investments (continued)

In accordance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, the local government investments pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. These pools do not impose any liquidity fees or redemption gates.

Interest Rate Risk – Fair value fluctuates with interest rates and increasing rates may cause fair value to decline below cost. In compliance with the County’s Investment Policy, the County minimized interest rate risk by limiting the weighted average maturity of the portfolio to 1,096 days with a stated final maturity date not to exceed 3 years from the date of purchase. In addition, the portfolio is structured so that securities mature to meet cash flow requirements, thereby avoiding the need to sell securities prior to maturity and below the original cost.

Credit Risk – In compliance with the County’s investment policy, as of September 30, 2022, all of the County’s purchased investments in U.S. Agency Securities were rated AA+ and Aaa by Standard & Poor’s and Moody’s respectively.

Concentration Risk – The County’s investment policy is to diversify its portfolio to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of investment. As of September 30, 2022, the County had six investments that was with Federal Home Loan Bank (FHLB) and two investments that was with Federal Agricultural Mortgage Corporation (FAMC).

Custodial Credit Risk - Deposits – In the case of deposits, this is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. The County’s investment policy is to have all checking accounts placed at the County Depository Bank under a depository contract. The \$150,430,134 bank balance was covered by federal depository insurance or collateralized with securities held by the Bank of New York Mellon Trust Company.

Custodial Credit Risk – Investments – Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty (e.g. broker/dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in the possession of another party. The County’s policy requires that the investments of the County be secured through third-party custodial and safekeeping procedures as designated by the County. The County’s agent hold securities in the County’s name; therefore, the County is not exposed to custodial credit risk.

Note 3 - Property Taxes and Other Receivables

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and payable by January 31 of the following year. The County bills and collects its own property taxes and it also bills and collects taxes for Jefferson County Navigation District, Jefferson County Drainage District #3, #6, and #7, Port of Beaumont, Port of Port Arthur, Water District #10, Nederland Independent School District, Northwest Forest Municipal Utility District, Emergency



JEFFERSON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2022

Note 3 - Property Taxes and Other Receivables (continued)

Services District #1, #2, #3, #4, Trinity Bay Conservation District, Port of Sabine Pass, Sabine Pass Independent School District, Port Arthur Independent School District, City of Port Arthur, Hamshire Fannett Independent School District, Port Neches-Groves Independent School District, Beaumont Independent School District, City of Beaumont, City of Groves, City of Nederland, City of Port Neches, City of Bevil Oaks, and City of Taylor Landing. Collections of these taxes and remittance of them to the various districts are accounted for in the Tax Assessor - Collector Agency Fund. The County is permitted by the State Constitution to levy taxes up to \$.80 per \$100 of assessed valuation for general government services and the payment of principal and interest on Long-Term Debt. In addition to its taxes subject to the \$.80 tax limitation, the County's voters have authorized the levy of a special tax of \$.15 per \$100 assessed valuation solely for road maintenance expenses. The County is also authorized by the voters to levy the Farm to Market and Lateral Road Tax of \$.30 per \$100 of assessed value for the purpose of maintaining roads and bridges.

For the year ended September 30, 2022, the combined tax rate to finance general government services and the payment of principal and interest on long-term debt was \$.363184.

On February 1 of the following calendar year the tax bill becomes delinquent and penalty and interest is assessed by the County. The County Commissioners issue a tax levy for the County's General and Debt Service Funds. The levy and collections are restricted to the funds they are allocated for. The delinquent tax receivables and penalty and interest receivables represent the past thirty years of uncollected tax levies. The allowance for uncollectible was set at sixty percent of the gross tax receivable and sixty percent on penalty and interest as of September 30, 2022. The allowance has been recorded for property taxes and Penalty and Interest, which are estimated to be uncollectible as required by generally accepted accounting.

Property tax receivables of \$2,599,264 as of September 30, 2022 are reported net of an allowance for uncollectible taxes of \$3,898,898.

Penalty and Interest receivables of \$1,991,456 as of September 30, 2022 are reported net of an allowance for uncollectible accounts of \$2,987,185.

Receivables as of September 30, 2022 consist of the following:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 3 - Property Taxes and Other Receivables (continued)

	General	Non Major Funds	Jack Brooks Regional Airport	Ford Park	Internal Service Funds	Total
Receivables:						
Accounts	\$ 157,524	\$ 163,743	\$ 91,708	\$ 122,537	\$ 709,393	\$ 1,244,905
Employee	2,013	1,065	-	-	-	3,078
Interest	37,812	9,961	187	284	838	49,082
Taxes	6,095,624	402,538	-	-	-	6,498,162
Penalty & Interest	4,670,231	308,410	-	-	-	4,978,641
Fines & Court Cost	4,300,195	-	-	-	-	4,300,195
Inter- governmental	6,857,096	1,408,472	1,033,128	-	545,000	9,843,696
Gross Receivables	\$ 22,120,495	\$ 2,294,189	\$ 1,125,023	\$ 122,821	\$ 1,255,231	\$ 26,917,759
Allowance for Uncollectible	(8,741,033)	(426,569)	(1,465)	-	-	(9,169,067)
Net total receivables	\$ 13,379,462	\$ 1,867,620	\$ 1,123,558	\$ 122,821	\$ 1,255,231	\$ 17,748,692

As of September 30, 2022, the various components of unearned revenue reported in the governmental funds were as follows:

	<u>Unearned</u>
Advanced Funding (General Fund)	\$ 173,500
Advanced Funding (ARPA Coronavirus Recovery)	48,203,961
Advanced Funding (Non-major Special Revenue Funds)	<u>407,416</u>
Total Unearned Revenue for Governmental Funds	<u>\$48,784,877</u>

Note 4 – Interfund Receivables, Payables, and Transfers

In the fund financial statements, interfund balances are the result of normal transactions between funds and will be liquidated in the subsequent fiscal year. Balances between individual governmental funds and between governmental funds and internal services funds are eliminated in the government-wide financial statements.

The composition of interfund balances as of September 30, 2022, is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Non-major governmental funds	<u>\$ 1,590,073</u>
	Total	<u>\$ 1,590,073</u>



JEFFERSON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2022

Note 4 – Interfund Receivables, Payables, and Transfers (continued)

All of the due to/from transactions are routine in nature and are typically a result of timing differences between the payment for expenditures and receipt of the corresponding revenues.

The following is a summary of the County’s transfers for the year ended September 30, 2022:

	Transfers Out:		
	General Fund	Non-major Governmental	Total
Transfers In:			
General	\$ -	\$ -	\$ -
Non-major Funds	1,209,942	124,606	1,334,548
Ford Park	1,406,072	-	1,406,072
	\$ 2,616,014	\$ 124,606	\$ 2,740,620

Transfers in the amount of \$1,406,072 to Ford Park were to subsidize operations of the complex. All other transfers are routine in nature such as grant matches, ongoing capital projects, and residual fund balance transfers for close out of funds.

Transfers in the amount of \$3,445 for the Jack Brooks Regional Airport and \$127,338 for Ford Park were made between governmental activities and business-type activities for capital assets purchases which were donated to business-type activities in the government wide statements.

Note 5 – Capital Assets

Capital asset activity for the year ended September 30, 2022 was as follows:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 5 – Capital Assets (continued)

	Balance October 1, 2021 - Restated	Additions	Deletions	Transfer	Balance September 30, 2022
Governmental Activities:					
Land	\$ 3,840,787	\$ -	\$ -	\$ -	\$ 3,840,787
Construction work in progress	16,001,316	1,191,875	-	(614,032)	16,579,159
Total capital assets not depreciated	\$ 19,842,103	\$ 1,191,875	\$ -	\$ (614,032)	\$ 20,419,946
Infrastructure	65,456,939	932,598	-	266,038	66,655,575
Buildings & Improvements	123,924,853	224,675	(481,494)	-	123,668,034
Equipment	55,836,134	5,857,104	(1,386,043)	347,994	60,655,189
Total capital assets depreciated	\$ 245,217,926	\$ 7,014,377	\$ (1,867,537)	\$ 614,032	\$ 250,978,798
Less accumulated depreciation for:					
Infrastructure	(48,019,856)	(755,518)	-	-	(48,775,374)
Buildings & Improvements	(77,724,764)	(2,672,571)	284,577	-	(80,112,758)
Equipment	(40,077,425)	(4,219,829)	1,349,118	-	(42,948,136)
Total accumulated depreciation	\$ (165,822,045)	\$ (7,647,918)	\$ 1,633,695	\$ -	\$ (171,836,268)
Total capital assets depreciated, net	\$ 79,395,881	\$ (633,541)	\$ (233,842)	\$ 614,032	\$ 79,142,530
Governmental activities capital assets, net	\$ 99,237,984	\$ 558,334	\$ (233,842)	\$ -	\$ 99,562,476

	Balance October 1, 2021	Additions	Deletions	Transfer	Balance September 30, 2022
Business-type Activities:					
Land	\$ 5,154,600	\$ -	\$ -	\$ -	\$ 5,154,600
Construction work in progress	1,770,652	1,086,530	-	(1,554,520)	1,302,662
Total capital assets not depreciated	\$ 6,925,252	\$ 1,086,530	\$ -	\$ (1,554,520)	\$ 6,457,262
Buildings & Improvements	143,427,193	144,318	(94,299)	492,264	143,969,476
Equipment	11,121,112	155,909	(120,358)	1,062,256	12,218,919
Total capital assets depreciated	\$ 154,548,305	\$ 300,227	\$ (214,657)	\$ 1,554,520	\$ 156,188,395
Less accumulated depreciation for:					
Buildings & Improvements	(77,835,327)	(3,606,407)	34,771	-	(81,406,963)
Equipment	(8,679,652)	(283,347)	120,358	-	(8,842,641)
Total accumulated depreciation	\$ (86,514,979)	\$ (3,889,754)	\$ 155,129	\$ -	\$ (90,249,604)
Total capital assets depreciated, net	\$ 68,033,326	\$ (3,589,527)	\$ (59,528)	\$ 1,554,520	\$ 65,938,791
Business-type activities capital assets, net	\$ 74,958,578	\$ (2,502,997)	\$ (59,528)	\$ -	\$ 72,396,053



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 5 – Capital Assets (continued)

Depreciation expense was charged to the programs of the primary government as follows:

Governmental activities:

General Government	\$ 557,179
Judicial & Law Enforcement	2,963,026
Health & Welfare	246,065
Maintenance - Equipment & Structures	<u>3,881,648</u>
Total depreciation expense - governmental activities	<u>\$7,647,918</u>

Business-type activities:

Jack Brooks Regional Airport	\$1,742,751
Ford Park	<u>2,147,003</u>
Total depreciation expense - business-type activities	<u>\$3,889,754</u>

Note 6 - Leases

Lease Receivable

For the year ended 9/30/2022, the County's financial statements include the adoption of GASB Statement No. 87, Leases. The primary objective of this statement is to enhance the relevance and consistency of information about governments' leasing activities. This statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. For additional information, refer to the disclosures below.

Governmental Activities

Purpose of Lease	Interest Rate	Initial Year of Lease	Amount of Initial Lease Receivable	Interest Current Year	Amounts Receivable at 9/30/2022	Amounts Receivable within One year	Ending Deferred Inflows
Right-to-use land	1.46%	2022	\$ 127,861	\$ 1,746	\$ 111,548	\$ 16,479	\$ 110,851
Right-to-use Jail Building	0.31%	2022	\$ 75,571	\$ 184	\$ 43,672	\$ 37,841	\$ 41,264
Total Governmental Activities			<u>\$ 203,432</u>	<u>\$ 1,930</u>	<u>\$ 155,220</u>	<u>\$ 54,320</u>	<u>\$ 152,115</u>



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 6 - Leases (continued)

Business Type Activities

Purpose of Lease	Interest Rate	Initial Year of Lease	Amount of Initial Lease Receivable	Interest Current Year	Amounts Receivable at 9/30/2022	Amounts Receivable within One year	Ending Deferred Inflows
Right-to-use Airport Buildings	0.53% - 1.462%	2022	\$ 889,748	\$ 6,855	\$ 644,099	\$317,795	\$ 623,789
Right-to-use Airport Land/Hangers	1.090%-2.560%	2022	\$3,801,029	\$84,551	\$ 3,720,037	\$ 81,139	\$3,667,807
Total Business Type Activities			\$4,690,777	\$91,406	\$ 4,364,136	\$398,934	\$4,291,596

Future revenues expected are as follows:

Governmental Activities

Fiscal Year	Principal Payments	Interest Payments	Total Payments
2023	\$ 54,320	\$ 1,597	\$ 55,917
2024	22,553	1,280	23,833
2025	16,968	1,032	18,000
2026	17,218	782	18,000
2027	17,471	529	18,000
2028-2032	26,690	310	27,000
	\$ 155,220	\$ 5,530	\$ 160,750

Business-Type Activities

Fiscal Year	Principal Payments	Interest Payments	Total Payments
2023	\$ 351,801	\$ 96,012	\$ 447,813
2024	235,219	92,716	327,935
2025	149,589	89,943	239,532
2026	126,076	87,469	213,545
2027	115,866	85,117	200,983
2028-2032	474,338	391,988	866,326
2033-2037	460,758	339,716	800,474
2038-2042	512,521	279,851	792,372
2043-2047	337,492	222,265	559,757
2048-2052	272,276	188,400	460,676
2053-2057	333,051	149,820	482,871
2058-2062	361,317	104,720	466,037
2063-2067	417,338	55,753	473,091
2068-2070	216,494	6,927	223,421
	\$ 4,364,136	\$ 2,190,697	\$ 6,554,833



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 7 - Long-Term Liabilities

General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. All of the 2012 Refunding Bonds, and approximately 5% (\$661,802) of the 2019 Certificates of Obligation funded and benefited business-type activities, though resources of the governmental activities are being used to liquidate the debt. All other General obligation bonds have been issued for governmental-type activities. The total original amount of general obligation bonds issued is \$62,700,000.

General obligation bonds are direct obligation and pledge the full faith and credit on the government. General obligation bonds currently outstanding are as follows:

\$47,305,000 2012 Refunding Bonds due in annual installments from \$780,000 to \$4,465,000 through August 1, 2025; interest rates ranging from 2.0% to 5.0%.	\$ 12,960,000
\$15,395,000 2019 Certificates of Obligation due in annual installments from \$500,000 to \$1,040,000 through August 1, 2039; interest rates ranging from 3.0% to 5.0%	<u>13,820,000</u>
Total General Obligation Bonds	<u>\$ 26,780,000</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

Fiscal Year Ended September 30	<u>Governmental Activities</u>		
	Principal	Interest	Total
2023	\$ 4,745,000	\$ 965,100	\$ 5,710,100
2024	4,930,000	727,850	5,657,850
2025	5,100,000	567,850	5,667,850
2026	665,000	402,150	1,067,150
2027	700,000	368,900	1,068,900
2028-2032	3,970,000	1,380,450	5,350,450
2033-2037	4,620,000	731,550	5,351,550
2038-2039	2,050,000	92,700	2,142,700
Total	<u>\$ 26,780,000</u>	<u>\$ 5,236,550</u>	<u>\$ 32,016,550</u>

There is currently \$477,012 available in the Debt Service Funds to service the general obligation bonds. The County has no authorized but unissued bonds at September 30, 2022.

There are a number of limitations and restrictions contained in the various bond debentures regarding authorized uses of bond proceeds. The County is in compliance with all significant limitations and restrictions.

Should the County default on its outstanding bonds, any registered owner of the certificates is entitled to seek a writ of mandamus from a court of proper jurisdiction requiring specific performance from the County.



JEFFERSON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2022

Note 7 - Long-Term Liabilities (continued)

Financing Arrangement Obligations:

In 2020, a tax-exempt Series Master Equipment-Purchase Agreement was issued with maturities ranging from \$6,976 to \$8,325 with an interest rate of 3.6%, to be paid from the General Fund. The original issue amount was \$457,860 and the current outstanding balance is \$292,002. The asset acquired through a financing arrangement is recorded at \$457,860 for governmental funds for 71 copiers.

Annual debt service requirements to maturity for financing arrangement obligations are as follows:

Fiscal Year Ended September 30	<u>Governmental Activities</u>		
	Principal	Interest	Total
2023	\$ 91,180	\$ 9,020	\$ 100,200
2024	94,518	5,682	100,200
2025	97,979	2,221	100,200
2026	8,325	25	8,350
Total	\$ 292,002	\$ 16,948	\$ 308,950

Conduit Debt Obligations

The County has issued Housing Finance Corporation Bonds and Industrial Development Corporation Bonds to provide financial assistance to private-sector entities for the acquisition and construction of facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity serviced by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2022, there were three series of Jefferson County Housing Finance Corporation Bonds with an aggregate principal amount payable of \$49,231,960, and one series of Jefferson Industrial Development Bonds with an aggregate principal amount payable of \$10,000,000.

Arbitrage Rebate Liability

The Tax Reform Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on certain local government bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due and remit the amount due at least every five years. As of September 30, 2022, there are no



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 7 - Long-Term Liabilities (continued)

estimated liabilities for arbitrage rebate on governmental debt. The Debt Service Fund and the residual balance in the Capital Project Fund have typically been used to liquidate the arbitrage liability in previous years.

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2022 was as follows:

	Beginning Balance - Restated	Additions	Reductions	Ending Balance	Due within One Year
Governmental Activities:					
Bonds Payable					
General obligation bonds	\$ 31,295,000	\$ -	\$ (4,515,000)	\$ 26,780,000	\$ 4,745,000
Premiums	2,472,620	-	(435,013)	2,037,607	-
Total bonds payable	\$ 33,767,620	\$ -	\$ (4,950,013)	\$ 28,817,607	\$ 4,745,000
Financing Arrangements	372,752	-	(80,750)	292,002	91,180
Claims and Judgments	3,707,567	27,410,658	(28,187,410)	2,930,815	2,930,815
Compensated Absences	11,523,127	1,360,854	(1,381,778)	11,502,203	946,808
Governmental Activities					
Long-term liabilities	\$ 49,371,066	\$ 28,771,512	\$ (34,599,951)	\$ 43,542,627	\$ 8,713,803
Business-type Activities:					
Compensated Absences	\$ 162,313	\$ 63,192	\$ (49,765)	\$ 175,740	\$ 14,401
Business-type Activities					
Long-term liabilities	\$ 162,313	\$ 63,192	\$ (49,765)	\$ 175,740	\$ 14,401

Compensated absences liabilities are normally liquidated by the general fund for governmental activities and by the corresponding enterprise fund for business type activities. Claims and judgments of governmental funds are normally paid from the corresponding internal service fund. Claims and judgments of the public entity risk pool are normally paid from the corresponding internal service fund.

Note 8 – Defined Benefit Pension Plan

Plan Description. The County participates in a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (“TCDRS”). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent, multiple-employer, public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS issues a publicly available annual comprehensive financial report (“Annual report”) that can be obtained at www.tcdrs.org.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 8 – Defined Benefit Pension Plan (continued)

All full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.

Benefits Provided. TCDRS provides retirement, disability and death benefits for all eligible employees. Benefit terms are established by the TCDRS act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

Members can retire at age 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the Commissioners' Court, within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. By law, employee accounts earn 7% interest. At retirement, death or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act. The County's current match is 200%.

Employees covered by benefit terms

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1,010
Inactive employees entitled to but not yet receiving benefits	832
Active employees	1,115
	2,957

Contributions. The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer's governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participant over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 8 – Defined Benefit Pension Plan (continued)

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 20.02% and 20.25% in calendar years 2021 and 2022, respectively. The County’s contributions to TCDRS for the year ended September 30, 2022, was \$15,333,200, and was equal to the required contributions.

Net Pension Liability (Asset). The County’s Net Pension Liability (NPL) or Net Pension Asset (NPA) was measured as of December 31, 2021, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.00% per year
Investment rate of return	7.5%, net of pension plan investment expense, including inflation

The plan does not have an automatic cost-of-living adjustment (“COLA”) and one is not considered to be substantively automatic under GASB No. 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculation or in the funding valuation. Each year, the plans may elect an ad-hoc COLA for its retirees.

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	135% of the Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of the Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of the Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

The actuarial cost method was Entry Age Normal, as required by GASB No. 68. Straight-line amortization over Expected Working Life with a 5 year smoothing period, and a non-asymptotic recognition method with no corridor were utilized in the actuarial calculation.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 8 – Defined Benefit Pension Plan (continued)

The actuarial assumptions that determined the total pension liability as of December 31, 2021, were based on the results of an actuarial experience study for the period January 1, 2017 through December 31, 2020.

The long-term expected rate of return on pension plan investments is 7.60%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2022 information for a 10-year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 10-year time horizon; the most recent analysis was performed in 2022. The target allocation and best estimates of geometric real rates return for each major assets class are summarized in the following table:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	3.80%
Global Equities	MSCI World (net) Index	2.50%	4.10%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	3.80%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.30%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	1.77%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.25%
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00%	4.50%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	3.85%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00%	5.10%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00%	6.80%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.55%
Cash Equivalents	90-Day U. S. Treasury	2.00%	-1.05%

⁽¹⁾ Target asset allocation adopted at the March 2022 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.6%, per Cliffwater's 2022 capital market assumptions.

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 8 – Defined Benefit Pension Plan (continued)

Discount Rate

The discount rate used to measure the Total Pension Liability was 7.6%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension (Asset) Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balance at 12/31/2020	\$ 564,841,259	\$ 497,972,480	\$ 66,868,779
Changes for the year:			
Service cost	10,534,103	-	10,534,103
Interest on total pension liability ⁽¹⁾	42,541,830	-	42,541,830
Effect on plan changes ⁽²⁾	-	-	-
Effect of economic/demographic gains or losses	(1,565,772)	-	(1,565,772)
Effect of assumptions changes or inputs	(1,277,021)	-	(1,277,021)
Refund of contributions	(941,741)	(941,741)	-
Benefit payments	(30,869,633)	(30,869,633)	-
Administrative expenses	-	(320,819)	320,819
Member contributions	-	5,030,415	(5,030,415)
Net investment income	-	107,955,529	(107,955,529)
Employer contributions	-	14,386,981	(14,386,981)
Other ⁽³⁾	-	(213,915)	213,915
Balance at 12/31/2021	<u>\$ 583,263,025</u>	<u>\$ 592,999,298</u>	<u>\$ (9,736,273)</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ No plan changes valued.

⁽³⁾ Relates to allocation of system-wide items.

Sensitivity Analysis

The following presents the net pension liability (asset) of the County, calculated using the discount rate of 7.6%, as well as what the County's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.6%) or 1-percentage-higher (8.6%) than the current rate:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 8 – Defined Benefit Pension Plan (continued)

	1% Decrease 6.6%	Current Discount Rate 7.6%	1% Increase 8.6%
Total pension liability	\$ 654,669,667	\$ 583,263,025	\$ 522,781,604
Fiduciary net position	<u>592,999,298</u>	<u>592,999,298</u>	<u>592,999,298</u>
Net pension liability/(asset)	<u>\$ 61,670,369</u>	<u>\$ (9,736,273)</u>	<u>\$ (70,217,694)</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s Fiduciary Net Position is available in a separately-issued TCDRS financial report. The report may be obtained on the internet at www.tcdrs.org.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2022, the County recognized pension (income) expense of (\$1,696,269) and (\$31,092) in the governmental and business-type activities, respectively.

At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual economic experience	\$ 1,659,199	\$ 9,382
Changes in actuarial assumptions	957,766	15,172,244
Net difference between projected and actual investment earnings	68,193,025	-
Contributions subsequent to the measurement date	-	11,966,371
Total	<u>\$ 70,809,990</u>	<u>\$ 27,147,997</u>

\$11,966,371, reported as deferred outflows of resources related to pension resulting from contributions made after the measurement date but before the end of the County’s fiscal year ending September 30, 2022, will be recognized as a reduction of the net pension liability (asset) in the subsequent fiscal year. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:



JEFFERSON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2022

Note 8 – Defined Benefit Pension Plan (continued)

For the Year Ended December 31,	
2022	\$ (8,139,000)
2023	(16,402,436)
2024	(16,968,544)
2025	(14,118,384)
	\$ (55,628,364)

Note 9 – Other Post-Employment Benefits

Plan Description. The County sponsors a single-employer defined benefit post-employment benefit (OPEB) plan for health and dental care benefits.

Benefits Provided.

Retirees Benefits

The County provides post-retirement health and dental care benefits to all employees who retired on or after April 9, 1990. Effective January 1, 1997, Commissioners’ Court adopted the following policy detailing eligibility requirements for participation in this benefit:

- A) employee must have retired under the Texas County and District Retirement System (TCDRS) guidelines described in Note 8; and
- B) employee must have at least 8 years of TCDRS credible service with Jefferson County.

For retirees prior to February 1, 2003, the County pays 100 percent of health insurance premiums for those retirees that qualify. After February 1, 2003, the County will pay on the following scale for retirees that qualify:

Years of Service	Percentage Paid by Retiree	Percentage Paid by County
8-11	30%	70%
12-15	20%	80%
16-19	10%	90%
20+	0%	100%

Effective January 1, 2016, all new employees will not be eligible for County paid post-retirement health care benefits.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 9 – Other Post-Employment Benefits (continued)

Retiree Spouse Benefits

The employee's spouse is eligible for County paid health and dental insurance benefits following the employee's retirement if:

- A) employee met the above requirements A and B; hired prior to January 1, 2016 and,
- B) employee's spouse was enrolled in the health plan either as a dependent or an active County employee.

Spouse participation will end in the event of a divorce, at which time COBRA continuation will be offered as described below.

For retirees prior to February 1, 2003, the County pays 100 percent of health and dental insurance premiums for those retirees' spouses that qualify. For retirees between February 1, 2003 and February 28, 2005, the County will pay the same scale as described above for retirees' spouses that qualify. For retirees after February 28, 2005, the County requires the following premiums to be paid for retirees' spouses that qualify:

Age of Spouse	Premium Amount Due
Less than 65 during ten year maximum	Equal to the active employee contribution made for a spouse
Less than 65 after ten year maximum	Full Premium
Over 65	Same percentage as retiree see table above

Individuals covered by benefits terms

At the October 1, 2020 valuation date, the following individuals were covered by the benefits terms:

Active employees hired prior to January 1, 2016	633
Retirees	542
Surviving Spouses & Beneficiaries	<u>32</u>
	<u>1,207</u>

Contributions. The Plan is funded on a pay-as-you-go basis and is not administered through an irrevocable trust. The County does not make contributions as defined by GASB 75. For the fiscal year 2022, the County did make payments as established by Commissioners' Court under the Plan based on the combination of premiums and prior year costs of the self-funded portion of the plan of \$6,883,610.

Total OPEB Liability. The County's Total OPEB liability of \$170,524,890 was measured as of September 30, 2022 and was determined by an actuarial valuation as of the valuation date, calculated



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 9 – Other Post-Employment Benefits (continued)

based on the discount rate and actuarial assumptions below, and was then projected forward to the measurement date. Any significant changes during this period have been reflected as prescribed by GASB 74 and 75.

Actuarial Assumptions and Other Inputs

The Total OPEB Liability in the October 1, 2020, actuarial valuation was determined using the following actuarial assumptions:

Discount Rate	4.02%
20 Year Tax-Exempt Municipal Bond Yield	4.02%
Inflation	2.20%
Salary increases included inflation	3.00%

The discount rate was based on the Bond Buyer General Obligation 20-Bond Municipal Index.

The actuarial cost method was Entry Age normal. The trend rates for medical of 4.6% for pre-65 for 2020 will then trend upward to as high as 5.6% during years 2021 and the slowly grade downward yearly to ultimately reaching trend medical rates of 3.7% for years 2073 and beyond . The trend rated for medical post-65 of 4.3% and 4.0% for dental rates for 2020 will trend will slowly grade downward yearly to ultimately reaching trend medical rates of 3.7% for post-65, and dental rates of 3.7% for years 2073 and beyond.

There has not been a separate, audited GAAP-basis postemployment benefit plan report issued.

Changes in the Total OPEB Liability

	Increase (Decrease) Total OPEB Liability
Balance at 9/30/2021	\$ 211,734,348
Changes for the year:	
Service cost	6,656,313
Interest on total OPEB liability	4,858,279
Effect of assumptions changes or inputs	(45,840,440)
Benefit payments	(6,883,610)
Balance at 9/30/2022	<u>\$ 170,524,890</u>

Sensitivity Analysis

The following presents the total OPEB liability of the County, calculated using the discount rate of 4.02%, as well as what the County's total OPEB liability would be if it were calculated using a



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 9 – Other Post-Employment Benefits (continued)

discount rate that is 1-percentage-point lower (3.02%) or 1-percentage-higher (5.02%) than the current rate:

	1% Decrease 3.02%	Current Discount Rate 4.02%	1% Increase 5.02%
Total OPEB liability	\$ 194,841,909	\$ 170,524,890	\$ 150,647,088

The following presents the total OPEB liability of the County, calculated using the current healthcare cost trends as well as what the County's total OPEB liability would be if it were calculated using trend rates that are 1-percentage-point lower or 1-percentage-higher than the current rate:

	1% Decrease	Current Trend Rate	1% Increase
Total OPEB liability	\$ 145,271,191	\$ 170,524,890	\$ 202,439,948

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2022, the County recognized OPEB expense (income) of (\$8,256,977).

At September 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual economic experience	\$ 36,972,602	\$ -
Change in actuarial assumptions	48,562,258	21,982,399
Total	\$ 85,534,860	\$ 21,982,399

Amounts reported as deferred outflows and inflows of resources related to other postemployment benefits will be recognized in OPEB expenses as follows:

For the Year Ended September 30,	
2023	\$ (19,446,628)
2024	(16,724,275)
2025	(18,961,886)
2026	(8,419,672)
	\$ (63,552,461)



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 10 - Deferred Compensation Plan

Employees of Jefferson County, Texas may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

The deferred compensation plan is administered by an unrelated financial institution. Amendments to the laws governing Section 457 deferred compensation plans substantially became effective January 1, 1997. The County approved plan amendments such that plan assets are held in trust by a third party custodian, for the exclusive benefit of the plan participants and their beneficiaries. The assets will not be diverted to any other purpose. The County's beneficial ownership of plan assets will be held for the further exclusive benefit of the plan for the exclusive benefit of participants and beneficiaries.

Accordingly, the County performs minimal administrative functions and does not perform any investment functions for the plan. Consequently, the assets held by the custodian are not included in the financial statements as of September 30, 2022.

Note 11 - Individual Funds Deficit Equity Balances

The following funds had deficit equity balances as of September 30, 2022:

<u>Governmental Activities</u>	
General Land Office Grants	\$ 824,989
Sheriff Training Grant	3,149
JAG Grant	559
Auto Theft Grant	21,938
BRIC/FMA Grant	76,913
Family Treatment Court	1,060
Cheek Water and Sewer Phase 6	64,379
CETRZ Grant	67,394
Total for Governmental Activities	<u>1,060,381</u>

If funding does not become available to cover these deficit fund balances from other governmental entities, the County plans to transfer funds from General Fund to cover the deficit fund balance.

Note 12 - Risk Management

The Liability Insurance Fund was established to account for the contributions from the General Fund for payment of general liability claims. Under the laws of the State of Texas, claims for torts are limited to \$100,000 per person and \$300,000 per incident. The Liability Fund records a claim as payable when information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Liabilities of the fund are reported when it is probable that a



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 12 - Risk Management (continued)

loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering recent claim settlement trends. Changes in the Liability Insurance Fund's claims liability (including an estimate for claims incurred but not reported) were:

	<u>2022</u>	<u>2021</u>
Liability for claims, beginning of fiscal year	\$357,322	\$359,105
Incurred claims and changes in estimates	182,178	423,139
Claim payments	<u>(189,500)</u>	<u>(424,922)</u>
Liability for claims, end of fiscal year	<u>\$350,000</u>	<u>\$357,322</u>

The Workers' Compensation Fund was established to account for the County's workers' compensation claims. Contributions are made from the General, Special Revenue, and Enterprise Funds for employees covered under the County's workers' compensation policy. Contributions to the fund are determined by position class code within each department. From October 1, 1999, to February 14, 2005 the County was fully insured for workers' compensation claims and employers' liability. As of February 15, 2005, the County is self insured for workers' compensation claims and employers' liability. The County has excess coverage for workers' compensation claims and employers' liability claims limiting the County's liability to \$500,000 per occurrence for losses occurring prior to October 1, 1999 and after February 15, 2005. Settled claims have not exceeded commercial coverages in any of the past three fiscal years. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering recent claim settlement trends. Changes in the Worker's Compensation Fund's claims liability (including an estimate for claims incurred but not reported) were:

	<u>2022</u>	<u>2021</u>
Liability for claims, beginning of fiscal year	\$469,232	\$527,627
Incurred claims and changes in estimates	310,372	533,233
Claim payments	<u>(433,906)</u>	<u>(591,628)</u>
Liability for claims, end of fiscal year	<u>\$345,698</u>	<u>\$469,232</u>

Note 13 – Public Entity Risk Pool

On November 27, 2000, the Jefferson County Commissioners' Court pursuant to Texas Local Government Code Ann. Sec. 172.001 organized the Southeast Texas Government Employee Benefits Pool (The Pool). The Pool was organized for the benefit of Texas Political Subdivisions and Special Districts to make available accident, life, and health benefits for Pool member employees. Twelve trustees govern the Pool. Five of these trustees are the Jefferson County Auditor, Jefferson County Insurance and Benefits Manager, Jefferson County Human Resources Director, Jefferson County Purchasing Agent, and the Jefferson County Assistant District Attorney. Two of the trustees are



JEFFERSON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2022

Note 13 – Public Entity Risk Pool (continued)

members of Commissioners' Court. The remaining five trustees are appointed by Commissioners' Court.

The Pool is responsible for adopting underwriting standards, qualifications for membership in the pool, and establishing the types of benefits to be provided and associated fees for these benefits. The members of the Pool are responsible for their members' eligibility in the pool and payment of monthly contributions for participation in the Pool. The Pool members are not subject to supplemental assessments in the event of deficiencies. If the assets of the Pool were to be exhausted, members would not be responsible for the Pool's liabilities. Pool members currently include Jefferson County, Texas (reporting entity), Jefferson County Drainage District #3, and Jefferson County Drainage District #6. The total number of members in the Pool is 1,760. Operations of the Pool are accounted for as an internal service fund.

The Pool uses reinsurance agreements to reduce its exposure to large losses on medical and prescription claims. For the fiscal year ended September 30, 2022, the Pool had stop loss insurance contracts to limit the medical and prescription claims per individual member to \$125,000 in a calendar year with a \$300,000 aggregating group deductible. The Pool did exceed these limits during fiscal year 2022 by \$831,379, and did exceed these limits during fiscal year 2021 by \$1,560,585 but did not exceed these limits during fiscal year 2020.

Liabilities of the Pool are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering recent claim settlements trends.

Changes in the Pool's claims liability (including an estimate of claims incurred but not reported and claim adjustment expenses) were:

	<u>2022</u>	<u>2021</u>
Liability for claims, beginning of fiscal year	\$2,881,013	\$1,895,674
Incurred claims and changes in estimates	26,918,108	26,331,535
Claim payments	<u>(27,564,004)</u>	<u>(25,346,196)</u>
Liability for claims, end of fiscal year	<u>\$2,235,117</u>	<u>\$2,881,013</u>

Additional information including ten-year revenue and claim development are addressed in a separate annual report. The annual report may be obtained from Southeast Texas Governmental Employee Benefits Pool, 215 Franklin Street Suite 200, Beaumont, Texas 77701.

Note 14 - Construction and Other Significant Commitments

As of September 30, 2022, the County had the following commitments with respect to unfinished projects:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 14 - Construction and Other Significant Commitments (continued)

<u>Governmental Activities</u>	<u>Project</u>	<u>Remaining Commitment</u>	<u>Expected Date of Completion</u>
<u>Major Funds</u>			
ARPA Coronavirus Recovery	American Rescue Plan projects	\$ 669,760	12/31/2024
<u>Nonmajor funds</u>			
FEMA Emergency	Storm related contracts	\$ 303,454	9/30/2023
GLO Disaster Recovery	Harvey Infrastructure Improvements	541,594	8/31/2023
County Clerk Records Management	Court Management Software Implementation	393,141	4/30/2023
Capital Project Funds	Phone system	744,839	6/30/2023
GLO Disaster Grant Home	GLO Home Buyout program	255,002	4/30/2023
Total Nonmajor Funds		<u>\$ 2,238,030</u>	
Total Governmental Activities		<u>\$ 2,907,790</u>	
<u>Business-type Activities</u>			
Jack Brooks Regional Airport	Airport Improvements	\$ 990,366	9/30/2023
Total for Business-type Activities		<u>\$ 990,366</u>	

Note 15 - Contingent Liabilities

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 although the County expects such amounts, if any, to be immaterial.

The County is involved in lawsuits and other claims in the ordinary course of operations. The outcome of these lawsuits and other claims are not presently determinable and the resolutions of these matters are not expected to have a material effect on the financial condition of the County.

Note 16 – Tax Abatements

The County enters into property tax abatement agreements with local businesses under the state Property Redevelopment and Tax Abatement Act, Chapter 312 of the Texas Tax Code, as well as its own guidelines and criteria, which is required under the Act. Under the Act, including its guidelines and criteria, the County may grant property tax abatements for creation of additional value to eligible facilities. The creation must be made subsequent to and specified in an abatement agreement between the County and the property owner or lessee. In addition, the County requires the following economic qualifications in order to grant the tax abatement:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

Note 16 – Tax Abatements (continued)

- (1) Must create an increased appraised ad valorem tax value based upon the Jefferson County Appraisal District's assessment of the eligible property; and
- (2) Must prevent the loss of payroll or retain, increase or create payroll (full-time employment) on a permanent basis in the County.
- (3) Must not have the effect of displacing workers or transferring employment from one part of the County to another.
- (4) Must demonstrate by an independent economic impact analysis that the local economic benefit will be substantially in excess of the amount of anticipated foregone tax revenues resulting from the abatement.

The County's guidelines and criteria focus on creating new wealth to the community rather than recirculating dollars within the community, and attracting industries that have demonstrated a commitment to protecting our environment—all without creating a substantial adverse effect on the competitive position of existing companies operating in the County. The agreement used for this purpose provides for termination of the agreement in the event its counterparty discontinues producing product as well as recapturing property taxes abated in that calendar year. These abatements may be granted for up to ten years.

The County has also entered into one agreement under the state County Development and Growth, Chapter 381 of the Texas Local Government code that will rebate a percentage of property taxes for up to twenty years. The agreement was granted for twenty years.

For the fiscal year ended September 30, 2022, the County abated property tax revenue totaling \$11,479,655 based on property tax values of \$3,145,110,942 for 16 entities.

Note 17 – Recent Accounting Pronouncements

GASB Statement No. 91, *Conduit Debt Obligations* ("GASB 91"). The Statement provides a single method of reporting conduit debt obligation by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. GASB 91 will be implemented by the County in fiscal year 2023 and the impact has not yet been determined.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* – ("GASB 94"), primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other



JEFFERSON COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2022

Note 17 – Recent Accounting Pronouncements (continued)

capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. GASB 94 will be implemented by the County in fiscal year 2023 and the impact has not yet been determined.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (“GASB 96”), This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. GASB 96 will be implemented by the County in fiscal year 2023 and the impact has not yet been determined.

GASB Statement No. 100, *Accounting Changes and Error Corrections*—an amendment of GASB Statement No. 62 – The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. GASB 100 will be implemented by the County in fiscal year 2024 and the impact has not yet been determined.

GASB Statement No. 101, *Compensated Absences* – The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. GASB 100 will be implemented by the County in fiscal year 2025 and the impact has not yet been determined.



REQUIRED SUPPLEMENTARY
INFORMATION

JEFFERSON COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2022

	BUDGETED AMOUNTS		ACTUAL AMOUNT	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
REVENUES:				
TAXES:				
PROPERTY	\$ 87,023,047	87,023,047	86,779,225	(243,822)
SALES TAX	29,580,000	29,580,000	38,201,021	8,621,021
FEES	8,394,960	8,394,960	10,000,288	1,605,328
LICENSES	403,000	403,000	455,206	52,206
SALES, RENTALS, AND SERVICES	1,947,515	1,947,515	2,057,072	109,557
INTERGOVERNMENTAL	1,166,084	1,166,084	1,537,245	371,161
FINES AND FORFEITURES	1,575,000	1,575,000	1,414,395	(160,605)
INTEREST	134,800	134,800	662,067	527,267
MISCELLANEOUS	27,000	27,000	29,918	2,918
CONTRIBUTIONS AND DONATIONS	60	60	215	155
TOTAL REVENUES	\$ 130,251,466	130,251,466	141,136,652	10,885,186
EXPENDITURES:				
GENERAL GOVERNMENT	\$ 30,393,481	29,822,343	28,062,582	1,759,761
JUDICIAL AND LAW ENFORCEMENT	84,803,963	84,889,807	81,313,264	3,576,543
EDUCATION AND RECREATION	459,866	459,866	362,992	96,874
HEALTH AND WELFARE	11,879,201	11,884,748	10,403,109	1,481,639
MAINTENANCE - EQUIPMENT AND STRUCTURES	16,678,440	17,153,668	14,784,356	2,369,312
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE				
PRINCIPAL	80,750	80,750	80,750	-
INTEREST AND COMMISSION	19,450	19,450	19,450	-
TOTAL EXPENDITURES	\$ 144,315,151	144,310,632	135,026,503	9,284,129
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (14,063,685)	(14,059,166)	6,110,149	20,169,315
OTHER FINANCING SOURCES (USES):				
TRANSFERS OUT	\$ (2,745,362)	(2,749,881)	(2,616,014)	133,867
TOTAL OTHER FINANCING SOURCES (USES)	\$ (2,745,362)	(2,749,881)	(2,616,014)	133,867
NET CHANGE IN FUND BALANCES	\$ (16,809,047)	(16,809,047)	3,494,135	20,303,182
FUND BALANCES, BEGINNING	\$ 60,963,256	60,963,256	60,963,256	-
FUND BALANCES, ENDING	\$ 44,154,209	44,154,209	64,457,391	20,303,182



JEFFERSON COUNTY, TEXAS
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2022

1. Budgetary Basis

- Budgets are prepared on a basis consistent with GAAP.
- The department is the legal level of budgetary control. Commissioners' Court approval is necessary to transfer appropriations between departments. Transfers may not increase the total budget.
- Annual budgets are legally adopted for the General Fund and the Debt Service Funds.

2. Analysis of Significant Expenditure Variances from Original Budget

Commissioners' Court approved approximately \$335,000 in budget transfers over the original budget for the Service Center to cover additional cost for fuel due to increase prices and additional repairs needed on fleet vehicle as result in supply chain issues as the County awaits multiple new vehicle replacements.

The Court approved approximately \$274,000 in budget transfers over the original budget for Jail operations to cover the increase in overtime due to staff shortages.

The Court also approved approximately \$200,000 in budget transfers over the original budget for additional cost for indigent defense as court cases are increasing to address the backlog due to the impacts of Covid-19 on the Court system.

In addition, the Court approved approximately \$185,000 in budget transfers over the original budget for the County Morgue to cover the increase in cost and number of autopsies.

These transfers were not part of the original budget. The above budget transfers were funded with the savings from various departments. Commissioners' Court was able to achieve \$9,417,996 in actual savings from the total budget, with the assistance from all County departments.

JEFFERSON COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
LAST EIGHT MEASUREMENT YEARS

Plan Year Ended December 31	2014	2015	2016	2017	2018	2019	2020	2021
Total Pension Liability								
Service Cost	\$ 8,802,884	\$ 9,087,096	\$ 10,064,449	\$ 9,240,166	\$ 9,167,537	\$ 8,921,172	\$ 9,316,375	\$ 10,534,103
Interest total pension liability	31,100,211	32,905,759	34,577,662	36,386,446	38,052,890	39,598,336	41,229,591	42,541,830
Effect of plan changes	-	(1,753,160)	-	-	-	-	-	-
Effect of assumption changes or inputs	-	4,437,711	-	1,469,816	-	-	30,344,488	(1,277,021)
Effect of economic/demographic (gains) or losses	970,401	(1,826,418)	(3,026,782)	(699,117)	(678,722)	37,525	(698,248)	(1,565,772)
Benefit payments/refunds of contributions	(19,372,249)	(20,730,737)	(22,041,227)	(25,201,451)	(26,323,006)	(28,143,943)	(29,509,218)	(31,811,374)
Net change in total pension liability	\$ 21,501,247	\$ 22,120,251	\$ 19,574,102	\$ 21,195,860	\$ 20,218,699	\$ 20,413,090	\$ 50,682,988	\$ 18,421,766
Total pension liability - beginning	389,135,022	410,636,269	432,756,520	452,330,622	473,526,482	493,745,181	514,158,271	564,841,259
Total pension liability - ending (a)	\$ 410,636,269	\$ 432,756,520	\$ 452,330,622	\$ 473,526,482	\$ 493,745,181	\$ 514,158,271	\$ 564,841,259	\$ 583,263,025
Plan Fiduciary Net Position								
Employer contributions	\$ 11,131,001	\$ 12,012,562	\$ 11,654,736	\$ 11,611,789	\$ 12,199,912	\$ 12,767,990	\$ 14,337,862	\$ 14,386,981
Member contributions	4,514,879	4,761,495	4,632,780	4,758,530	4,616,186	4,776,915	4,951,412	5,030,415
Investment income net of investment expenses	23,395,891	1,207,991	26,503,470	55,064,738	(8,008,077)	66,649,542	47,623,237	107,955,529
Benefit payments/refunds of contributions	(19,372,249)	(20,730,737)	(22,041,227)	(25,201,451)	(26,323,006)	(28,143,943)	(29,509,218)	(31,811,374)
Administrative expenses	(270,923)	(259,107)	(288,421)	(282,006)	(325,932)	(351,445)	(364,375)	(320,819)
Other	445,436	72,744	(1,075,190)	(121,010)	(418,931)	(297,899)	(257,411)	(213,914)
Net change in plan fiduciary net position	\$ 19,844,035	\$(2,935,052)	\$ 19,386,148	\$ 45,830,590	\$(18,259,848)	\$ 55,401,160	\$ 36,781,507	\$ 95,026,818
Plan fiduciary net position - beginning	341,923,940	361,767,975	358,832,923	378,219,071	424,049,661	405,789,813	461,190,973	497,972,480
Plan fiduciary net position - ending (b)	\$ 361,767,975	\$ 358,832,923	\$ 378,219,071	\$ 424,049,661	\$ 405,789,813	\$ 461,190,973	\$ 497,972,480	\$ 592,999,298
Net pension liability - ending (a) - (b)	\$ 48,868,294	\$ 73,923,597	\$ 74,111,551	\$ 49,476,821	\$ 87,955,368	\$ 52,967,298	\$ 66,868,779	\$(9,736,273)
Fiduciary net position as a percentage of total pension liability	88.10%	82.92%	83.62%	89.55%	82.19%	89.70%	88.16%	101.67%
Pensionable covered payroll	\$ 63,934,561	\$ 68,021,353	\$ 66,182,567	\$ 67,510,440	\$ 65,945,517	\$ 68,241,637	\$ 70,734,450	\$ 71,863,073
Net pension liability as a percentage of covered payroll	76.43%	108.68%	111.98%	73.29%	133.38%	77.62%	94.53%	-13.55%

* Reporting began in fiscal year 2015. Additional years will be reported as it becomes available.

JEFFERSON COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER CONTRIBUTIONS

Fiscal Year Ended	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll (1)	Actual Contribution as a % of Covered Payroll
2014	\$ 10,889,473	\$ 10,889,473	\$ -	\$ 63,521,999	17.1%
2015	11,476,313	11,476,313	-	65,197,649	17.6%
2016	11,644,582	11,644,582	-	66,074,018	17.6%
2017	11,699,132	11,699,132	-	67,589,717	17.3%
2018	11,920,988	11,920,988	-	65,695,117	18.1%
2019	12,532,809	12,532,809	-	67,188,223	18.7%
2020	14,035,386	14,035,386	-	70,719,630	19.8%
2021	14,330,834	14,330,834	-	71,342,609	20.1%
2022	15,333,200	15,333,200	-	75,943,576	20.2%

(1) Payroll is calculated based on contributions as reported to TCDRS.

* Reporting began in fiscal year 2014. Additional years will be reported as it becomes available.

**JEFFERSON COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Valuation Date Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	13.7 years (based on contribution rate calculated in 12/31/2021 valuation)
Asset Valuation Method	5-year smoothed fair value
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.5%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2020 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule*	2015: No changes in plan provisions. 2016: No changes in plan provisions. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017 2018: No changes in plan provisions. 2019: No changes in plan provisions. 2020: No changes in plan provisions. 2021: No changes in plan provisions.

* Only changes effective 2015 and later are shown in the Notes in Schedule. Additional years will be reported as it becomes available

JEFFERSON COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST FIVE FISCAL YEARS

Plan Year Ended September 30	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total OPEB Liability					
Service Cost	\$ 9,576,801	\$ 6,020,230	\$ 7,703,213	\$ 6,133,513	\$ 6,656,313
Interest total OPEB liability	8,585,089	9,428,912	6,354,719	5,874,025	4,858,279
Effect of plan changes	-	-	-	-	-
Effect of assumption changes or inputs	(19,171,693)	48,420,854	20,744,958	(15,464,588)	(45,840,440)
Effect of economic/demographic (gains) or losses	-	(46,197,295)	-	(41,182,537)	-
Benefit payments/refunds of contributions	(5,544,058)	(5,898,029)	(6,138,914)	(6,535,363)	(6,883,610)
Net change in total pension liability	\$(6,553,861)	\$ 11,774,672	\$ 28,663,976	\$(51,174,950)	\$(41,209,458)
Total OPEB liability - beginning	<u>229,024,511</u>	<u>222,470,650</u>	<u>234,245,322</u>	<u>262,909,298</u>	<u>211,734,348</u>
Total OPEB liability - ending	<u>\$ 222,470,650</u>	<u>\$ 234,245,322</u>	<u>\$ 262,909,298</u>	<u>\$ 211,734,348</u>	<u>\$ 170,524,890</u>
OPEB covered-employee payroll	\$ 55,723,780	\$ 45,105,747	\$ 45,105,747	\$ 40,373,418	\$ 40,373,418
Total OPEB liability as a percentage of covered-employee payroll	399.24%	519.32%	582.87%	524.44%	422.37%

Note: There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

* Reporting began in fiscal year 2018. Additional years will be reported as it becomes available.

COMBINING AND INDIVIDUAL FUND
INFORMATION AND OTHER
SUPPLEMENTARY INFORMATION

JEFFERSON COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (GAAP)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNT</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
GENERAL GOVERNMENT:				
TAX ASSESSOR-COLLECTOR	\$ 4,537,630	4,537,630	4,001,379	536,251
HUMAN RESOURCES	509,503	510,303	479,015	31,288
COUNTY AUDITOR	1,715,715	1,715,715	1,650,585	65,130
COUNTY CLERK	2,539,787	2,539,787	2,091,887	447,900
COUNTY JUDGE	1,030,545	1,030,545	959,285	71,260
RISK MANAGEMENT	300,836	295,239	273,950	21,289
COUNTY TREASURER	431,176	432,169	426,476	5,693
PRINTING DEPARTMENT	161,128	161,128	137,587	23,541
PURCHASING AGENT	639,478	639,478	630,506	8,972
GENERAL SERVICES	13,861,755	13,119,781	12,930,988	188,793
DATA PROCESSING	3,141,199	3,215,839	3,081,646	134,193
VOTERS REGISTRATION DEPARTMENT	206,119	206,119	155,656	50,463
ELECTIONS DEPARTMENT	970,445	1,070,445	908,161	162,284
VETERANS SERVICE	348,165	348,165	335,461	12,704
TOTAL GENERAL GOVERNMENT	\$ 30,393,481	29,822,343	28,062,582	1,759,761
JUDICIAL AND LAW ENFORCEMENT:				
DISTRICT ATTORNEY	\$ 7,784,691	7,784,691	7,479,539	305,152
DISTRICT CLERK	2,259,985	2,259,985	2,204,343	55,642
CRIMINAL DISTRICT COURT	1,613,696	1,613,696	1,583,233	30,463
58TH DISTRICT COURT	334,885	334,885	318,872	16,013
60TH DISTRICT COURT	352,759	352,759	337,122	15,637
136TH DISTRICT COURT	350,653	350,653	337,133	13,520
172ND DISTRICT COURT	339,758	339,758	327,687	12,071
252ND DISTRICT COURT	1,198,108	1,198,108	1,169,322	28,786
279TH DISTRICT COURT	480,477	550,477	529,411	21,066
317TH DISTRICT COURT	853,261	833,261	785,940	47,321
JURY	677,274	428,334	414,282	14,052
J.P. PRECINCT NO. 1 - PLACE NO. 1	441,548	441,548	397,905	43,643
J.P. PRECINCT NO. 1 - PLACE NO. 2	441,829	441,829	436,631	5,198
J.P. PRECINCT NO. 2	390,871	390,871	302,397	88,474
J.P. PRECINCT NO. 4	433,137	433,137	403,632	29,505
J.P. PRECINCT NO. 6	431,432	431,432	395,730	35,702
J.P. PRECINCT NO. 7	426,782	426,782	392,544	34,238
J.P. PRECINCT NO. 8	419,914	419,914	379,069	40,845
COUNTY COURT AT LAW NO. 1	564,082	564,082	530,675	33,407
COUNTY COURT AT LAW NO. 2	669,176	729,176	598,914	130,262
COUNTY COURT AT LAW NO. 3	830,727	880,727	859,887	20,840
COURT MASTER	558,123	558,123	461,184	96,939
DISPUTE RESOLUTION CENTER	288,469	288,469	276,934	11,535
COMMUNITY SUPERVISION	19,408	19,408	16,469	2,939
SHERIFF	16,375,486	16,046,563	15,367,395	679,168
CRIME LABORATORY	1,697,933	1,693,414	1,457,441	235,973
JAIL	35,436,128	35,710,472	35,245,989	464,483
JUVENILE CORRECTIONAL PROBATION	1,784,885	1,784,885	1,345,006	439,879
JUVENILE DETENTION HOME	2,457,441	2,457,441	2,083,639	373,802
CONSTABLE PRECINCT NO. 1	869,982	869,982	797,112	72,870
CONSTABLE PRECINCT NO. 2	574,584	618,066	563,547	54,519
CONSTABLE PRECINCT NO. 4	526,675	526,675	500,485	26,190
CONSTABLE PRECINCT NO. 6	629,803	629,803	576,199	53,604
CONSTABLE PRECINCT NO. 7	542,432	542,432	532,522	9,910
CONSTABLE PRECINCT NO. 8	572,569	577,969	548,606	29,363
COUNTY MORGUE	1,175,000	1,360,000	1,356,468	3,532
TOTAL JUDICIAL AND LAW ENFORCEMENT	\$ 84,803,963	84,889,807	81,313,264	3,576,543

[CONTINUED]

JEFFERSON COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (GAAP)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNT</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
EDUCATION AND RECREATION:				
AGRICULTURAL EXTENSION SERVICE	\$ 459,866	459,866	362,992	96,874
TOTAL EDUCATION AND RECREATION	\$ 459,866	459,866	362,992	96,874
HEALTH AND WELFARE:				
PUBLIC HEALTH UNIT 1	\$ 1,527,160	1,527,160	1,283,819	243,341
PUBLIC HEALTH UNIT 2	1,419,100	1,419,100	1,160,357	258,743
NURSE PRACTITIONER	359,985	365,532	350,773	14,759
CHILD WELFARE	120,000	120,000	97,960	22,040
ENVIRONMENTAL CONTROL	461,574	461,574	350,457	111,117
INDIGENT MEDICAL SERVICE	5,134,880	5,134,880	4,862,354	272,526
MOSQUITO CONTROL	2,397,570	2,397,570	1,868,373	529,197
EMERGENCY MANAGEMENT	258,932	258,932	229,016	29,916
TOBACCO SETTLEMENT FUND	200,000	200,000	200,000	-
TOTAL HEALTH AND WELFARE	\$ 11,879,201	11,884,748	10,403,109	1,481,639
MAINTENANCE - EQUIPMENT & STRUCTURES:				
COURTHOUSE & ANNEXES	\$ 3,274,779	3,204,779	2,744,047	460,732
PORT ARTHUR BUILDINGS	913,503	978,485	882,390	96,095
MID-COUNTY BUILDINGS	260,234	260,234	241,025	19,209
ROAD & BRIDGE PCT. 1	2,430,829	2,430,829	2,104,218	326,611
ROAD & BRIDGE PCT. 2	2,251,072	2,251,072	1,895,984	355,088
ROAD & BRIDGE PCT. 3	2,279,842	2,410,656	2,092,590	318,066
ROAD & BRIDGE PCT. 4	2,514,656	2,528,391	2,037,528	490,863
ENGINEERING	1,299,471	1,299,471	1,092,241	207,230
PARKS & RECREATION	212,644	212,644	155,506	57,138
SERVICE CENTER	1,241,410	1,577,107	1,538,827	38,280
TOTAL MAINTENANCE - EQUIPMENT & STRUCTURES	\$ 16,678,440	17,153,668	14,784,356	2,369,312
CAPITAL OUTLAY:	\$ -	-	-	-
DEBT SERVICE:				
PRINCIPAL	\$ 80,750	80,750	80,750	-
INTEREST AND COMMISSION	19,450	19,450	19,450	-
TOTAL DEBT SERVICE	\$ 100,200	100,200	100,200	-
TOTAL OPERATING EXPENDITURES	\$ 144,315,151	144,310,632	135,026,503	9,284,129
OTHER FINANCING USES:				
TRANSFERS OUT	\$ 2,745,362	2,749,881	2,616,014	133,867
TOTAL OTHER FINANCING USES	\$ 2,745,362	2,749,881	2,616,014	133,867
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 147,060,513	147,060,513	137,642,517	9,417,996

NONMAJOR GOVERNMENTAL FUNDS

**JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SUMMARY
SEPTEMBER 30, 2022**

	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 22,205,604	8,736,745	454,418	31,396,767
ACCOUNTS RECEIVABLE, Net	164,808	-	-	164,808
INTEREST RECEIVABLE	6,815	2,992	154	9,961
DUE FROM OTHER GOVERNMENTAL ENTITIES	1,341,078	67,394	-	1,408,472
DELINQUENT TAXES RECEIVABLE, Net	-	-	161,015	161,015
PENALTY AND INTEREST RECEIVABLE, Net	-	-	123,364	123,364
INVENTORY, At Cost	9,367	-	-	9,367
PREPAID ITEM	156	-	-	156
TOTAL ASSETS	\$ 23,727,828	8,807,131	738,951	33,273,910
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 2,458,680	95,398	-	2,554,078
DUE TO OTHER FUNDS	1,522,679	67,394	-	1,590,073
DUE TO OTHER GOVERNMENTAL ENTITIES	5,499	-	-	5,499
UNEARNED REVENUE	407,416	-	-	407,416
TOTAL LIABILITIES	\$ 4,394,274	162,792	-	4,557,066
DEFERRED INFLOWS OF RESOURCES:				
UNAVAILABLE REVENUE- PROPERTY TAXES	\$ -	-	261,939	261,939
UNAVAILABLE REVENUE- GRANTS	91,193	67,394	-	158,587
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 91,193	67,394	261,939	420,526
FUND BALANCES:				
NONSPENDABLE FOR:				
INVENTORY	\$ 9,367	-	-	9,367
PREPAID ITEMS	156	-	-	156
RESTRICTED FOR:				
DEBT SERVICE	-	-	477,012	477,012
ENVIRONMENTAL PROJECTS	-	4,231,119	-	4,231,119
PUBLIC INTEREST	5,174,543	-	-	5,174,543
JUDICIAL & LAW ENFORCEMENT	6,535,239	-	-	6,535,239
EDUCATION & RECREATION	4,449,595	-	-	4,449,595
HEALTH & WELFARE	3,633,465	-	-	3,633,465
MAINTENANCE OF STRUCTURES & EQUIPMENT	432,983	4,413,220	-	4,846,203
COMMITTED FOR:				
CONTRACTS	1,054,545	-	-	1,054,545
UNASSIGNED (DEFICIT)	(2,047,532)	(67,394)	-	(2,114,926)
TOTAL FUND BALANCES	\$ 19,242,361	8,576,945	477,012	28,296,318
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 23,727,828	8,807,131	738,951	33,273,910

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SUMMARY
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES:				
PROPERTY TAXES	\$ -	-	5,738,054	5,738,054
SALES TAXES	1,532,962	-	-	1,532,962
FEES	5,380,532	-	-	5,380,532
INTERGOVERNMENTAL	11,296,764	1,589,716	-	12,886,480
SALES, RENTAL & SERVICES	1,542,556	-	-	1,542,556
FINES AND FORFEITURES	317,458	-	-	317,458
CONTRIBUTIONS AND DONATIONS	38,023	-	-	38,023
INTEREST	169,571	68,860	13,807	252,238
TOTAL REVENUES	\$ 20,277,866	1,658,576	5,751,861	27,688,303
EXPENDITURES:				
CURRENT				
GENERAL GOVERNMENT	\$ 3,618,471	-	-	3,618,471
JUDICIAL AND LAW ENFORCEMENT	14,124,784	-	-	14,124,784
EDUCATION AND RECREATION	1,145,015	-	-	1,145,015
HEALTH AND WELFARE	1,796,397	-	-	1,796,397
MAINTENANCE OF STRUCTURES AND EQUIPMENT	66,822	-	-	66,822
CAPITAL OUTLAY	-	1,501,600	-	1,501,600
DEBT SERVICE				
PRINCIPAL	-	-	4,515,000	4,515,000
INTEREST AND COMMISSION	-	-	1,194,400	1,194,400
TOTAL EXPENDITURES	\$ 20,751,489	1,501,600	5,709,400	27,962,489
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (473,623)	156,976	42,461	(274,186)
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ 1,317,700	16,848	-	1,334,548
TRANSFERS OUT	(124,606)	-	-	(124,606)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 1,193,094	16,848	-	1,209,942
NET CHANGE IN FUND BALANCES	\$ 719,471	173,824	42,461	935,756
FUND BALANCES, BEGINNING	\$ 18,522,890	8,403,121	434,551	27,360,562
FUND BALANCES, ENDING	\$ 19,242,361	8,576,945	477,012	28,296,318

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources other than expendable trusts, or major capital projects that are legally restricted to expenditures for specified purposes. Included in this heading are the following individual funds:

Lateral Road Funds - This fund is used to account for expenditures of materials incurred in the maintenance of the lateral roads of the County. Financing is provided by contributions from the State.

Breath Alcohol Testing Fund - This fund is used to account for fees collected by the courts on D.W.I. convictions and the expenditure of those funds.

Law Library Fund - This fund is used to account for the maintenance of the County Law Library. Financing is provided by fees from law suits filed in the District Courts and County Courts-at-Law.

Juvenile Probation and Detention Fund - This fund is used to account for receipts specifically designated for use in juvenile programs.

County Clerk Records Management and Preservation Fund - This fund is used to account for fees collected by the County Clerk for the maintenance of their records and the expenditure of those funds.

County Clerk Records Archive Fund - This fund is used to account for fees collected by the County Clerk for the preservation of records prior to 1990 and the expenditure of those funds.

Local Truancy Prevention - This fund is used to account for fees collected by the courts and the expenditure of those funds for juvenile programs.

Justice Court Support Fund - This fund is used to account for fees collected by the courts and the expenditure of those funds to assist the judiciary.

Court Facility Fund - This fund is used to account for fees collected by the courts and the expenditure of those funds for construction, renovation, or improvement of court facilities.

Language Access Fund - This fund is used to account for fees collected by the courts and the expenditure of those funds to provide individual translation and other language access for judicial matters.

County Records Management and Preservation Fund - This fund is used to account for fees collected by the County Clerk, District Clerk, and Sheriff for the maintenance of County records and the expenditure of those funds.

Justice Court Building Security - This fund is used to account for fees collected by the justice courts to finance security services and equipment for justice courts not located in the County courthouse.

Hotel Occupancy Tax Fund - This fund is used to account for the collection of a 2% Hotel/Motel Occupancy tax. Revenues collected from this tax are to be used for tourism projects in the County.

County Clerk HAVA Fund – This fund is used to account for funds received by the County Clerk for election related cost.

County and District Court Technology Fund – This fund is used to account for fees collected from defendants convicted in a County, Statutory County, or District court and the expenditures of those funds on technological enhancements for the previously mentioned courts.

Sheriff and Constable Education Fund - This fund is used to account for the expenditures associated with the education of Sheriff's deputies and Constables of the County.

Tax Office Auto Dealer Fund - This fund is used to account for taxes collected from Local Auto Dealerships to be used by the County's Tax Office.

Unclaimed Funds Management Fund - This fund is used to account for Unclaimed Funds for all County departments.

Family Protection Fund - This fund is used to account for fees collected by the District Clerk for family violence prevention or intervention and the expenditure of this money.

District Attorney Special Funds - This fund is used to account for the fees and forfeitures received by the District Attorney associated with District Attorney Forfeitures from criminal convictions, funds received from the Governor's office for costs related to Special Crimes, and Hot Check fees for the prosecution of hot check offenders and the expenditure of those funds.

JC Assistance District 4 Fund - This fund is used to account for sales taxes received by the special district of JP Assistance District 4 and the expenditure of those funds.

Justice of the Peace Courtroom Technology Fund – This fund is used to account for the fees collected by the Justices of the Peace on misdemeanor convictions and the expenditure of those funds on technological enhancements for the justices' courts.

District Clerk Records Management Fund - This fund is used to account for fees collected by the District Clerk for the maintenance of their records and the expenditure of those funds.

County Clerk Election Contracts - This fund is used to account for fees collected by the County Clerk for election contracts with local governments and the expenditure of those funds.

Child Abuse Prevention - This fund is used to account for fees collected for certain child sexual assault and related convictions and the expenditure of those funds.

Sheriff's Special Revenue Funds - This fund is used to account for fees, forfeitures, and other revenue received by the Sheriff in association with Security Fees, Law Officer Training fees, D.A.R.E. Contributions, Sheriff's Forfeitures, Sheriff's Commissary, Sheriff – Spindletop Grant, and the Marine Division reimbursements, and the expenditure of those funds.

Guardianship Fee Fund - This fund is used to account for fees collected by the County Clerk to supplement the support of the judiciary in cases involving guardianships.

Juvenile Delinquency Prevention - This fund is used to account for fees collected by the courts for certain offenses and the expenditures associated with juvenile delinquency prevention and graffiti eradication measures.

District Court Records Technology - This fund is used to account for fees collected by the District Clerk for the preservation and restoration of District Court records.

Probation Department Funds - These funds are used to account for the expenditures of maintaining probation services as authorized by the County and District Courts. Financing is provided by State grant and probationary fees. Included in this heading are the following individual funds:

- Juvenile Probation and Detention - State Aid
- Pretrial Diversion Programs
- IV-E Foster Care Fund
- Juvenile Grant A – State Aid
- Mentally Impaired Offenders
- Community Supervision
- Women’s Center
- Community Corrections
- DWI Pretrial Diversion
- Drug Diversion Program

Grant Funds - These funds are used to account for receipts of Federal and State grants designated for special projects or services. Included in this heading are the following individual funds:

- Family Group Conferencing
- General Land Office Grants
- Sheriff Training Grant
- JAG Grant
- Sheriff Dept Grants
- SCAAP Grant
- FEMA Emergency
- Regional Communication
- Crime Victims Clearing - 2
- EMPG Grant
- Crime Lab CJD Grant
- Port Security Grants
- Auto Theft Grant
- Health Grant
- BRIC/FMA Grant
- Violence Against Women - 1

Violence Against Women - 2
Family Treatment Court
Environment Grants
Cheek Water and Sewer Phase 6
CJD Sheriff Grants



**JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
SEPTEMBER 30, 2022**

	<u>LATERAL ROAD FUNDS</u>	<u>BREATH ALCOHOL TESTING FUND</u>	<u>LAW LIBRARY FUND</u>	<u>JUVENILE PROBATION & DETENTION FUND</u>
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 432,832	17,767	153,412	726,329
ACCOUNTS RECEIVABLE, Net	-	-	-	-
INTEREST RECEIVABLE	151	6	46	271
DUE FROM OTHER				
GOVERNMENTAL ENTITIES	-	-	-	6,297
INVENTORY, At Cost	-	-	-	-
PREPAID ITEMS	-	-	-	-
TOTAL ASSETS	<u>\$ 432,983</u>	<u>17,773</u>	<u>153,458</u>	<u>732,897</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ -	-	3,006	4,236
DUE TO OTHER FUNDS	-	-	-	-
DUE TO OTHER				
GOVERNMENTAL ENTITIES	-	-	-	-
UNEARNED REVENUE - GRANTS	-	-	-	-
TOTAL LIABILITIES	<u>\$ -</u>	<u>-</u>	<u>3,006</u>	<u>4,236</u>
DEFERRED INFLOWS OF RESOURCES:				
UNAVAILABLE REVENUE-GRANTS	\$ -	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES:				
NONSPENDABLE FOR:				
INVENTORY	\$ -	-	-	-
PREPAID ITEMS	-	-	-	-
RESTRICTED FOR:				
PUBLIC INTEREST	-	-	-	-
JUDICIAL & LAW				
ENFORCEMENT	-	17,773	-	728,661
EDUCATION & RECREATION	-	-	150,452	-
HEALTH & WELFARE	-	-	-	-
MAINTENANCE OF				
STRUCTURES & EQUIPMENT	432,983	-	-	-
COMMITTED FOR:				
CONTRACTS	-	-	-	-
UNASSIGNED (DEFICIT)	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 432,983</u>	<u>17,773</u>	<u>150,452</u>	<u>728,661</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 432,983</u>	<u>17,773</u>	<u>153,458</u>	<u>732,897</u>

COUNTY CLERK RECORDS MGMT. AND PRESERVATION FUND	COUNTY CLERK RECORDS ARCHIVE FUND	LOCAL TRUANCY PREVENTION	JUSTICE COURT SUPPORT FUND	COURT FACILITY FUND	LANGUAGE ACCESS FUND	COUNTY RECORDS MGMT. AND PRESERVATION FUND
2,181,443	2,203,730	80,066	142,782	77,377	28,752	259,815
-	-	-	-	-	-	-
740	749	26	43	23	9	89
-	-	-	-	-	-	85,446
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,182,183</u>	<u>2,204,479</u>	<u>80,092</u>	<u>142,825</u>	<u>77,400</u>	<u>28,761</u>	<u>345,350</u>
238,587	1,731	-	-	-	-	16,762
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>238,587</u>	<u>1,731</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,762</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,943,596	2,202,748	-	-	-	-	328,588
-	-	80,092	142,825	77,400	28,761	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,943,596</u>	<u>2,202,748</u>	<u>80,092</u>	<u>142,825</u>	<u>77,400</u>	<u>28,761</u>	<u>328,588</u>
<u>2,182,183</u>	<u>2,204,479</u>	<u>80,092</u>	<u>142,825</u>	<u>77,400</u>	<u>28,761</u>	<u>345,350</u>

[CONTINUED]

**JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
SEPTEMBER 30, 2022**

	JUSTICE COURT BUILDING SECURITY	HOTEL OCCUPANCY TAX FUND	COUNTY CLERK HAVA FUND	COUNTY & DISTRICT COURT TECHNOLOGY FUND
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 225,988	4,272,686	1,325,494	17,818
ACCOUNTS RECEIVABLE, Net	-	103,867	-	-
INTEREST RECEIVABLE	77	1,434	458	6
DUE FROM OTHER				
GOVERNMENTAL ENTITIES	-	-	-	-
INVENTORY, At Cost	-	-	-	-
PREPAID ITEMS	-	-	-	-
TOTAL ASSETS	\$ 226,065	4,377,987	1,325,952	17,824
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ -	78,844	1,319,995	990
DUE TO OTHER FUNDS	-	-	-	-
DUE TO OTHER				
GOVERNMENTAL ENTITIES	-	-	5,499	-
UNEARNED REVENUE - GRANTS	-	-	-	-
TOTAL LIABILITIES	\$ -	78,844	1,325,494	990
DEFERRED INFLOWS OF RESOURCES:				
UNAVAILABLE REVENUE-GRANTS	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
FUND BALANCES:				
NONSPENDABLE FOR:				
INVENTORY	\$ -	-	-	-
PREPAID ITEMS	-	-	-	-
RESTRICTED FOR:				
PUBLIC INTEREST	-	-	458	-
JUDICIAL & LAW				
ENFORCEMENT	226,065	-	-	16,834
EDUCATION & RECREATION	-	4,299,143	-	-
HEALTH & WELFARE	-	-	-	-
MAINTENANCE OF				
STRUCTURES & EQUIPMENT	-	-	-	-
COMMITTED FOR:				
CONTRACTS	-	-	-	-
UNASSIGNED (DEFICIT)	-	-	-	-
TOTAL FUND BALANCES	\$ 226,065	4,299,143	458	16,834
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 226,065	4,377,987	1,325,952	17,824

SHERIFF AND CONSTABLE EDUCATION FUND	TAX OFFICE AUTO DEALER FUND	UNCLAIMED FUNDS MANAGEMENT FUND	FAMILY PROTECTION FUND	DISTRICT ATTORNEY SPECIAL FUNDS	JC ASSISTANCE DISTRICT 4 FUND	JP COURTROOM TECHNOLOGY FUND
78,616	227,830	2,538	3,709	493,597	238,300	175,538
-	-	-	-	183	-	-
27	79	-	1	-	82	60
-	-	-	-	-	13,424	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>78,643</u>	<u>227,909</u>	<u>2,538</u>	<u>3,710</u>	<u>493,780</u>	<u>251,806</u>	<u>175,598</u>
4,917	-	2,500	-	-	871	1,790
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,917</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>871</u>	<u>1,790</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	227,909	38	-	-	-	-
73,726	-	-	3,710	493,780	250,935	173,808
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>73,726</u>	<u>227,909</u>	<u>38</u>	<u>3,710</u>	<u>493,780</u>	<u>250,935</u>	<u>173,808</u>
<u>78,643</u>	<u>227,909</u>	<u>2,538</u>	<u>3,710</u>	<u>493,780</u>	<u>251,806</u>	<u>175,598</u>

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**JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
SEPTEMBER 30, 2022**

	DISTRICT CLERK RECORDS MANAGEMENT	COUNTY CLERK ELECTION CONTRACTS	CHILD ABUSE PREVENTION	SHERIFF'S SPECIAL REVENUE FUNDS
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 108,348	78,668	24,713	1,824,837
ACCOUNTS RECEIVABLE, Net	-	-	-	59,105
INTEREST RECEIVABLE	33	27	8	138
DUE FROM OTHER				
GOVERNMENTAL ENTITIES	-	-	-	764,322
INVENTORY, At Cost	-	-	-	9,367
PREPAID ITEMS	-	-	-	-
TOTAL ASSETS	\$ 108,381	78,695	24,721	2,657,769
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 573	-	-	271,125
DUE TO OTHER FUNDS	-	-	-	570,061
DUE TO OTHER				
GOVERNMENTAL ENTITIES	-	-	-	-
UNEARNED REVENUE - GRANTS	-	-	-	-
TOTAL LIABILITIES	\$ 573	-	-	841,186
DEFERRED INFLOWS OF RESOURCES:				
UNAVAILABLE REVENUE-GRANTS	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
FUND BALANCES:				
NONSPENDABLE FOR:				
INVENTORY	\$ -	-	-	9,367
PREPAID ITEMS	-	-	-	-
RESTRICTED FOR:				
PUBLIC INTEREST	-	78,695	-	-
JUDICIAL & LAW				
ENFORCEMENT	107,808	-	24,721	1,807,216
EDUCATION & RECREATION	-	-	-	-
HEALTH & WELFARE	-	-	-	-
MAINTENANCE OF				
STRUCTURES & EQUIPMENT	-	-	-	-
COMMITTED FOR:				
CONTRACTS	-	-	-	-
UNASSIGNED (DEFICIT)	-	-	-	-
TOTAL FUND BALANCES	\$ 107,808	78,695	24,721	1,816,583
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 108,381	78,695	24,721	2,657,769

GUARDIANSHIP FEE FUND	JUVENILE DELINQUENCY PREVENTION	DISTRICT COURT RECORDS TECHNOLOGY	PROBATION DEPARTMENT FUNDS	GRANT FUNDS	TOTAL
392,377	103	47,441	2,717,466	3,645,232	22,205,604
-	-	-	1,065	588	164,808
134	-	16	847	1,235	6,815
-	-	-	121,133	350,456	1,341,078
-	-	-	-	-	9,367
-	-	-	156	-	156
<u>392,511</u>	<u>103</u>	<u>47,457</u>	<u>2,840,667</u>	<u>3,997,511</u>	<u>23,727,828</u>
-	-	-	255,411	257,342	2,458,680
-	-	-	-	952,618	1,522,679
-	-	-	-	-	5,499
-	-	-	407,416	-	407,416
-	-	-	662,827	1,209,960	4,394,274
-	-	-	-	91,193	91,193
-	-	-	-	91,193	91,193
-	-	-	-	-	9,367
-	-	-	156	-	156
392,511	-	-	-	-	5,174,543
-	103	47,457	2,177,684	55,880	6,535,239
-	-	-	-	-	4,449,595
-	-	-	-	3,633,465	3,633,465
-	-	-	-	-	432,983
-	-	-	-	1,054,545	1,054,545
-	-	-	-	(2,047,532)	(2,047,532)
<u>392,511</u>	<u>103</u>	<u>47,457</u>	<u>2,177,840</u>	<u>2,696,358</u>	<u>19,242,361</u>
<u>392,511</u>	<u>103</u>	<u>47,457</u>	<u>2,840,667</u>	<u>3,997,511</u>	<u>23,727,828</u>

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	LATERAL ROAD FUND	BREATH ALCOHOL TESTING FUND	LAW LIBRARY FUND	JUVENILE PROBATION & DETENTION FUND
REVENUES:				
TAXES	\$ -	-	-	-
FEES	-	3,534	174,393	19,443
FINES AND FORFEITURES	-	-	-	-
SALES, RENTAL & SERVICES	-	-	-	-
INTERGOVERNMENTAL	29,360	-	-	50,369
INTEREST	3,551	143	755	7,918
CONTRIBUTIONS AND DONATIONS	-	-	-	-
TOTAL REVENUES	\$ 32,911	3,677	175,148	77,730
EXPENDITURES:				
GENERAL GOVERNMENT	\$ -	-	-	-
JUDICIAL AND LAW ENFORCEMENT	-	12,172	-	119,727
EDUCATION AND RECREATION	-	-	36,944	-
HEALTH AND WELFARE	-	-	-	-
MAINTENANCE OF STRUCTURES AND EQUIPMENT	46,275	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	\$ 46,275	12,172	36,944	119,727
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (13,364)	(8,495)	138,204	(41,997)
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ -	-	-	71,340
TRANSFERS OUT	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	-	-	71,340
NET CHANGE IN FUND BALANCES	\$ (13,364)	(8,495)	138,204	29,343
FUND BALANCES, BEGINNING	\$ 446,347	26,268	12,248	699,318
FUND BALANCES, ENDING	\$ 432,983	17,773	150,452	728,661

COUNTY CLERK RECORDS MGMT. AND PRESERVATION FUND	COUNTY CLERK RECORDS ARCHIVE FUND	LOCAL TRUANCY PREVENTION	JUSTICE COURT SUPPORT FUND	COURT FACILITY FUND	LANGUAGE ACCESS FUND	COUNTY RECORDS MGMT. AND PRESERVATION FUND
-	-	-	-	-	-	-
468,926	441,299	29,877	142,125	77,039	28,623	90,075
-	-	-	-	-	-	-
-	-	-	-	-	-	159,169
-	-	-	-	-	-	-
16,429	16,619	557	700	361	138	2,089
-	-	-	-	-	-	-
<u>485,355</u>	<u>457,918</u>	<u>30,434</u>	<u>142,825</u>	<u>77,400</u>	<u>28,761</u>	<u>251,333</u>
472,215	137,196	-	-	-	-	359,785
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>472,215</u>	<u>137,196</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>359,785</u>
13,140	320,722	30,434	142,825	77,400	28,761	(108,452)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>13,140</u>	<u>320,722</u>	<u>30,434</u>	<u>142,825</u>	<u>77,400</u>	<u>28,761</u>	<u>(108,452)</u>
1,930,456	1,882,026	49,658	-	-	-	437,040
<u>1,943,596</u>	<u>2,202,748</u>	<u>80,092</u>	<u>142,825</u>	<u>77,400</u>	<u>28,761</u>	<u>328,588</u>

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JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	JUSTICE COURT BUILDING SECURITY	HOTEL OCCUPANCY TAX FUND	COUNTY CLERK HAVA FUND	COUNTY & DISTRICT COURT TECHNOLOGY FUND
REVENUES:				
TAXES	\$ -	1,452,286	-	-
FEES	30,052	-	-	4,680
FINES AND FORFEITURES	-	-	-	-
SALES, RENTAL & SERVICES	-	7,794	-	-
INTERGOVERNMENTAL	-	-	2,637,376	-
INTEREST	1,710	31,839	3,071	143
CONTRIBUTIONS AND DONATIONS	-	23	-	-
TOTAL REVENUES	\$ 31,762	1,491,942	2,640,447	4,823
EXPENDITURES:				
GENERAL GOVERNMENT	\$ -	-	2,639,989	-
JUDICIAL AND LAW ENFORCEMENT	1,061	-	-	5,694
EDUCATION AND RECREATION	-	1,108,071	-	-
HEALTH AND WELFARE	-	-	-	-
MAINTENANCE OF STRUCTURES AND EQUIPMENT	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	\$ 1,061	1,108,071	2,639,989	5,694
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 30,701	383,871	458	(871)
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ -	-	-	-
TRANSFERS OUT	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	-	-	-
NET CHANGE IN FUND BALANCES	\$ 30,701	383,871	458	(871)
FUND BALANCES, BEGINNING	\$ 195,364	3,915,272	-	17,705
FUND BALANCES, ENDING	\$ 226,065	4,299,143	458	16,834

SHERIFF AND CONSTABLE EDUCATION FUND	TAX OFFICE AUTO DEALER FUND	UNCLAIMED FUNDS MANAGEMENT FUND	FAMILY PROTECTION FUND	DISTRICT ATTORNEY SPECIAL FUNDS	JC ASSISTANCE DISTRICT 4 FUND	JP COURTROOM TECHNOLOGY FUND
-	-	-	-	-	80,676	-
-	3,065	-	2,595	170	-	27,018
-	-	-	-	124,864	-	-
-	-	-	-	-	-	-
20,695	-	-	-	-	-	-
657	3,390	-	28	3,735	1,810	2,045
-	-	-	-	-	-	-
<u>21,352</u>	<u>6,455</u>	<u>-</u>	<u>2,623</u>	<u>128,769</u>	<u>82,486</u>	<u>29,063</u>
-	5,620	-	-	-	-	-
17,837	-	-	13,500	146,975	-	235,267
-	-	-	-	-	-	-
-	-	-	-	-	20,547	-
-	-	-	-	-	-	-
<u>17,837</u>	<u>5,620</u>	<u>-</u>	<u>13,500</u>	<u>146,975</u>	<u>20,547</u>	<u>235,267</u>
<u>3,515</u>	<u>835</u>	<u>-</u>	<u>(10,877)</u>	<u>(18,206)</u>	<u>61,939</u>	<u>(206,204)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,515</u>	<u>835</u>	<u>-</u>	<u>(10,877)</u>	<u>(18,206)</u>	<u>61,939</u>	<u>(206,204)</u>
<u>70,211</u>	<u>227,074</u>	<u>38</u>	<u>14,587</u>	<u>511,986</u>	<u>188,996</u>	<u>380,012</u>
<u>73,726</u>	<u>227,909</u>	<u>38</u>	<u>3,710</u>	<u>493,780</u>	<u>250,935</u>	<u>173,808</u>

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JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	DISTRICT CLERK RECORDS MANAGEMENT	COUNTY CLERK ELECTION CONTRACTS	CHILD ABUSE PREVENTION	SHERIFF'S SPECIAL REVENUE FUNDS
REVENUES:				
TAXES	\$ -	-	-	-
FEES	101,756	-	1,917	538,762
FINES AND FORFEITURES	-	-	-	192,594
SALES, RENTAL & SERVICES	-	41,753	-	1,333,840
INTERGOVERNMENTAL	-	-	-	2,920,370
INTEREST	559	517	192	13,168
CONTRIBUTIONS AND DONATIONS	-	-	-	3,900
TOTAL REVENUES	\$ 102,315	42,270	2,109	5,002,634
EXPENDITURES:				
GENERAL GOVERNMENT	\$ -	3,266	-	-
JUDICIAL AND LAW ENFORCEMENT	16,204	-	-	5,172,399
EDUCATION AND RECREATION	-	-	-	-
HEALTH AND WELFARE	-	-	-	-
MAINTENANCE OF STRUCTURES AND EQUIPMENT	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	\$ 16,204	3,266	-	5,172,399
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 86,111	39,004	2,109	(169,765)
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ -	-	-	652,319
TRANSFERS OUT	-	-	-	(124,606)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	-	-	527,713
NET CHANGE IN FUND BALANCES	\$ 86,111	39,004	2,109	357,948
FUND BALANCES, BEGINNING	\$ 21,697	39,691	22,612	1,458,635
FUND BALANCES, ENDING	\$ 107,808	78,695	24,721	1,816,583

GUARDIANSHIP FEE FUND	JUVENILE DELINQUENCY PREVENTION	DISTRICT COURT RECORDS TECHNOLOGY	PROBATION DEPARTMENT FUNDS	GRANT FUNDS	TOTAL
-	-	-	-	-	1,532,962
39,150	-	33,777	3,122,256	-	5,380,532
-	-	-	-	-	317,458
-	-	-	-	-	1,542,556
-	-	-	3,772,904	1,865,690	11,296,764
3,001	1	321	25,025	29,099	169,571
-	-	-	-	34,100	38,023
<u>42,151</u>	<u>1</u>	<u>34,098</u>	<u>6,920,185</u>	<u>1,928,889</u>	<u>20,277,866</u>
400	-	-	-	-	3,618,471
-	-	39,634	6,754,707	1,589,607	14,124,784
-	-	-	-	-	1,145,015
-	-	-	-	1,796,397	1,796,397
-	-	-	-	-	66,822
-	-	-	-	-	-
<u>400</u>	<u>-</u>	<u>39,634</u>	<u>6,754,707</u>	<u>3,386,004</u>	<u>20,751,489</u>
<u>41,751</u>	<u>1</u>	<u>(5,536)</u>	<u>165,478</u>	<u>(1,457,115)</u>	<u>(473,623)</u>
-	-	-	-	594,041	1,317,700
-	-	-	-	-	(124,606)
-	-	-	-	594,041	1,193,094
<u>41,751</u>	<u>1</u>	<u>(5,536)</u>	<u>165,478</u>	<u>(863,074)</u>	<u>719,471</u>
<u>350,760</u>	<u>102</u>	<u>52,993</u>	<u>2,012,362</u>	<u>3,559,432</u>	<u>18,522,890</u>
<u>392,511</u>	<u>103</u>	<u>47,457</u>	<u>2,177,840</u>	<u>2,696,358</u>	<u>19,242,361</u>



JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - PROBATION DEPARTMENT FUNDS
SEPTEMBER 30, 2022

	JUVENILE PROBATION AND DETENTION-- STATE AID	PRETRIAL DIVERSION PROGRAMS	IV-E FOSTER CARE FUND	JUVENILE GRANT A - STATE AID
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 25,968	118,658	497,185	33,074
ACCOUNTS RECEIVABLE, Net	-	-	-	-
INTEREST RECEIVABLE	-	41	172	-
DUE FROM OTHER				
GOVERNMENTAL ENTITIES	-	-	-	119,504
PREPAID ITEMS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	\$ <u>25,968</u>	<u>118,699</u>	<u>497,357</u>	<u>152,578</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 2,273	-	-	65,008
UNEARNED REVENUE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	\$ <u>2,273</u>	<u>-</u>	<u>-</u>	<u>65,008</u>
FUND BALANCES:				
NONSPENDABLE FOR:				
PREPAID ITEMS	-	-	-	-
RESTRICTED FOR: JUDICIAL &				
LAW ENFORCEMENT	23,695	118,699	497,357	87,570
UNASSIGNED (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	\$ <u>23,695</u>	<u>118,699</u>	<u>497,357</u>	<u>87,570</u>
TOTAL LIABILITIES AND				
FUND BALANCES	\$ <u>25,968</u>	<u>118,699</u>	<u>497,357</u>	<u>152,578</u>

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JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - PROBATION DEPARTMENT FUNDS
SEPTEMBER 30, 2022

	<u>MENTALLY IMPAIRED OFFENDERS PROGRAM</u>	<u>COMMUNITY SUPERVISION</u>	<u>WOMEN'S CENTER</u>
ASSETS:			
CASH AND CASH EQUIVALENTS	\$ 53,384	1,340,484	-
ACCOUNTS RECEIVABLE, Net	-	1,065	-
INTEREST RECEIVABLE	-	516	-
DUE FROM OTHER			
GOVERNMENTAL ENTITIES	-	1,629	-
PREPAID ITEMS	-	156	-
	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	\$ 53,384	1,343,850	-
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
ACCOUNTS PAYABLE	\$ 4,573	145,435	-
UNEARNED REVENUE	<u>23,361</u>	<u>222,073</u>	<u>-</u>
	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES	\$ 27,934	367,508	-
FUND BALANCES:			
NONSPENDABLE FOR			
PREPAID ITEMS	-	156	-
RESTRICTED FOR: JUDICIAL &			
LAW ENFORCEMENT	25,450	976,186	-
UNASSIGNED (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUND BALANCES	\$ 25,450	976,342	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 53,384	1,343,850	-

<u>COMMUNITY CORRECTIONS</u>	<u>DWI PRETRIAL DIVERSION</u>	<u>DRUG DIVERSION PROGRAM</u>	<u>TOTAL</u>
158,690	348,157	141,866	2,717,466
-	-	-	1,065
-	118	-	847
-	-	-	121,133
-	-	-	156
<u>158,690</u>	<u>348,275</u>	<u>141,866</u>	<u>2,840,667</u>
18,445	3,158	16,519	255,411
<u>87,606</u>	-	<u>74,376</u>	<u>407,416</u>
<u>106,051</u>	<u>3,158</u>	<u>90,895</u>	<u>662,827</u>
-	-	-	156
52,639	345,117	50,971	2,177,684
-	-	-	-
<u>52,639</u>	<u>345,117</u>	<u>50,971</u>	<u>2,177,840</u>
<u>158,690</u>	<u>348,275</u>	<u>141,866</u>	<u>2,840,667</u>



JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - PROBATION DEPARTMENT FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	JUVENILE PROBATION AND DETENTION-- STATE AID	PRETRIAL DIVERSION PROGRAMS	IV-E FOSTER CARE FUND	JUVENILE GRANT A - STATE AID
REVENUES:				
FEES	\$ -	16,162	-	-
INTERGOVERNMENTAL	50,144	-	-	1,390,981
INTEREST	-	915	3,926	-
TOTAL REVENUES	\$ 50,144	17,077	3,926	1,390,981
EXPENDITURES:				
JUDICIAL AND LAW ENFORCEMENT	\$ 55,113	2,114	-	1,393,535
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	\$ 55,113	2,114	-	1,393,535
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (4,969)	14,963	3,926	(2,554)
NET CHANGE IN FUND BALANCES	\$ (4,969)	14,963	3,926	(2,554)
FUND BALANCES, BEGINNING	28,664	103,736	493,431	90,124
FUND BALANCES, ENDING	\$ 23,695	118,699	497,357	87,570

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JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - PROBATION DEPARTMENT FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	MENTALLY IMPAIRED OFFENDERS PROGRAM	COMMUNITY SUPERVISION	WOMEN'S CENTER
REVENUES:			
FEEs	\$ -	2,404,322	2,248
INTERGOVERNMENTAL INTEREST	137,124	1,488,656	259,745
	<u>-</u>	<u>17,492</u>	<u>-</u>
TOTAL REVENUES	\$ <u>137,124</u>	<u>3,910,470</u>	<u>261,993</u>
EXPENDITURES:			
JUDICIAL AND LAW ENFORCEMENT CAPITAL OUTLAY	\$ 112,689	3,857,762	284,214
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>112,689</u>	<u>3,857,762</u>	<u>284,214</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ <u>24,435</u>	<u>52,708</u>	<u>(22,221)</u>
NET CHANGE IN FUND BALANCES	\$ 24,435	52,708	(22,221)
FUND BALANCES, BEGINNING	<u>1,015</u>	<u>923,634</u>	<u>22,221</u>
FUND BALANCES, ENDING	\$ <u><u>25,450</u></u>	<u><u>976,342</u></u>	<u><u>-</u></u>

<u>COMMUNITY CORRECTIONS</u>	<u>DWI PRETRIAL DIVERSION</u>	<u>DRUG DIVERSION PROGRAM</u>	<u>TOTAL</u>
523,870	106,509	69,145	3,122,256
-	-	446,254	3,772,904
-	2,692	-	25,025
<u>523,870</u>	<u>109,201</u>	<u>515,399</u>	<u>6,920,185</u>
480,024	97,047	472,209	6,754,707
-	-	-	-
<u>480,024</u>	<u>97,047</u>	<u>472,209</u>	<u>6,754,707</u>
<u>43,846</u>	<u>12,154</u>	<u>43,190</u>	<u>165,478</u>
43,846	12,154	43,190	165,478
8,793	332,963	7,781	2,012,362
<u>52,639</u>	<u>345,117</u>	<u>50,971</u>	<u>2,177,840</u>

JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - GRANT FUNDS
SEPTEMBER 30, 2022

	FAMILY GROUP CONFERENCING PROJECT	GENERAL LAND OFFICE GRANTS	SHERIFF TRAINING GRANT	JAG GRANT	SHERIFF DEPT GRANTS
ASSETS:					
CASH AND CASH EQUIVALENTS	\$ 28,966	-	87	-	-
ACCOUNTS RECEIVABLE , Net	-	-	-	-	-
INTEREST RECEIVABLE	10	-	-	-	-
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	5,297	559	3,498
TOTAL ASSETS	\$ 28,976	-	5,384	559	3,498
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES:					
ACCOUNTS PAYABLE	-	143,513	716	-	1,141
DUE TO OTHER FUNDS	-	681,476	4,668	559	2,357
TOTAL LIABILITIES	-	824,989	5,384	559	3,498
DEFERRED INFLOWS OF RESOURCES:					
UNAVAILABLE REVENUE-GRANTS	-	-	3,149	559	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	3,149	559	-
FUND BALANCES:					
RESTRICTED FOR:					
JUDICIAL & LAW ENFORCEMENT	\$ 28,976	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-
COMMITTED FOR:					
CONTRACTS	-	796,597	-	-	-
UNASSIGNED (DEFICIT)	-	(1,621,586)	(3,149)	(559)	-
TOTAL FUND BALANCES	\$ 28,976	(824,989)	(3,149)	(559)	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 28,976	-	5,384	559	3,498

SCAAP GRANT	FEMA EMERGENCY	REGIONAL COMMUNICATION	CRIME VICTIMS CLEARING - 2	EMPG GRANT	CRIME LAB CJD GRANT
4,050	3,503,464	22,853	-	47,845	-
-	-	-	-	-	-
1	1,208	-	-	16	-
-	135,694	15,072	22,134	-	2,225
<u>4,051</u>	<u>3,640,366</u>	<u>37,925</u>	<u>22,134</u>	<u>47,861</u>	<u>2,225</u>
-	85,935	-	11,508	349	-
-	-	15,072	10,626	-	2,225
-	85,935	15,072	22,134	349	2,225
-	-	-	-	-	-
-	-	-	-	-	-
4,051	-	22,853	-	-	-
-	3,554,431	-	-	47,512	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,051</u>	<u>3,554,431</u>	<u>22,853</u>	<u>-</u>	<u>47,512</u>	<u>-</u>
<u>4,051</u>	<u>3,640,366</u>	<u>37,925</u>	<u>22,134</u>	<u>47,861</u>	<u>2,225</u>

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JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - GRANT FUNDS
SEPTEMBER 30, 2022

		<u>PORT SECURITY GRANTS</u>	<u>AUTO THEFT GRANT</u>	<u>HEALTH GRANT</u>	<u>BRIC/FMA GRANT</u>
ASSETS:					
CASH AND CASH EQUIVALENTS	\$	-	-	31,522	-
ACCOUNTS RECEIVABLE , Net		-	-	-	-
INTEREST RECEIVABLE		-	-	-	-
DUE FROM OTHER GOVERNMENTAL ENTITIES		-	43,421	17,293	-
TOTAL ASSETS	\$	-	43,421	48,815	-
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES:					
ACCOUNTS PAYABLE	\$	-	3,707	-	1,650
DUE TO OTHER FUNDS		-	39,714	17,293	75,263
TOTAL LIABILITIES	\$	-	43,421	17,293	76,913
DEFERRED INFLOWS OF RESOURCES:					
UNAVAILABLE REVENUE-GRANTS	\$	-	21,938	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	\$	-	21,938	-	-
FUND BALANCES:					
RESTRICTED FOR:					
JUDICIAL & LAW ENFORCEMENT	\$	-	-	-	-
HEALTH & WELFARE		-	-	31,522	-
COMMITTED FOR:					
CONTRACTS		257,948	-	-	-
UNASSIGNED (DEFICIT)		(257,948)	(21,938)	-	(76,913)
TOTAL FUND BALANCES	\$	-	(21,938)	31,522	(76,913)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$	-	43,421	48,815	-

VIOLENCE AGAINST WOMEN - 1	VIOLENCE AGAINST WOMEN - 2	FAMILY TREATMENT COURT	ENVIRONMENT GRANTS	CHEEK WATER AND SEWER PHASE 6	CJD SHERIFF GRANTS	TOTAL
6,445	-	-	-	-	-	3,645,232
-	-	-	588	-	-	588
-	-	-	-	-	-	1,235
-	-	9,529	-	64,379	31,355	350,456
<u>6,445</u>	<u>-</u>	<u>9,529</u>	<u>588</u>	<u>64,379</u>	<u>31,355</u>	<u>3,997,511</u>
6,445	-	2,378	-	-	-	257,342
-	-	7,043	588	64,379	31,355	952,618
<u>6,445</u>	<u>-</u>	<u>9,421</u>	<u>588</u>	<u>64,379</u>	<u>31,355</u>	<u>1,209,960</u>
-	-	1,168	-	64,379	-	91,193
-	-	1,168	-	64,379	-	91,193
-	-	-	-	-	-	55,880
-	-	-	-	-	-	3,633,465
-	-	-	-	-	-	1,054,545
-	-	(1,060)	-	(64,379)	-	(2,047,532)
-	-	(1,060)	-	(64,379)	-	2,696,358
<u>6,445</u>	<u>-</u>	<u>9,529</u>	<u>588</u>	<u>64,379</u>	<u>31,355</u>	<u>3,997,511</u>

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - GRANT FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	FAMILY GROUP CONFERENCING PROJECT	GENERAL LAND OFFICE GRANTS	SHERIFF TRAINING GRANT	JAG GRANT	SHERIFF DEPT GRANTS
REVENUES:					
INTERGOVERNMENTAL	\$ -	197,299	44,230	18,633	21,455
INTEREST	229	-	-	-	-
CONTRIBUTIONS AND DONATIONS	-	-	-	-	-
TOTAL REVENUES	\$ 229	197,299	44,230	18,633	21,455
EXPENDITURES:					
JUDICIAL AND LAW ENFORCEMENT	\$ 372	-	47,379	18,927	27,525
HEALTH & WELFARE	-	787,732	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	\$ 372	787,732	47,379	18,927	27,525
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (143)	(590,433)	(3,149)	(294)	(6,070)
OTHER FINANCING SOURCES (USES):					
TRANSFERS IN	\$ -	-	-	-	6,070
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	-	-	-	6,070
NET CHANGE IN FUND BALANCES	\$ (143)	(590,433)	(3,149)	(294)	-
FUND BALANCES, BEGINNING	29,119	(234,556)	-	(265)	-
FUND BALANCES, ENDING	\$ 28,976	(824,989)	(3,149)	(559)	-

SCAAP GRANT	FEMA EMERGENCY	REGIONAL COMMUNICATION	CRIME VICTIMS CLEARING - 2	EMPG GRANT	CRIME LAB CJD GRANT
36,783	250,845	37,674	92,488	-	141,718
78	28,373	-	-	419	-
-	-	33,500	100	-	-
<u>36,861</u>	<u>279,218</u>	<u>71,174</u>	<u>92,588</u>	<u>419</u>	<u>141,718</u>
55,121	-	30,143	380,802	-	141,718
-	651,891	11,647	-	34,058	-
-	-	-	-	-	-
<u>55,121</u>	<u>651,891</u>	<u>41,790</u>	<u>380,802</u>	<u>34,058</u>	<u>141,718</u>
<u>(18,260)</u>	<u>(372,673)</u>	<u>29,384</u>	<u>(288,214)</u>	<u>(33,639)</u>	<u>-</u>
-	-	-	288,214	-	-
-	-	-	288,214	-	-
(18,260)	(372,673)	29,384	-	(33,639)	-
22,311	3,927,104	(6,531)	-	81,151	-
<u>4,051</u>	<u>3,554,431</u>	<u>22,853</u>	<u>-</u>	<u>47,512</u>	<u>-</u>

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JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - GRANT FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	PORT SECURITY GRANTS	AUTO THEFT GRANT	HEALTH GRANT	BRIC/FMA GRANT
REVENUES:				
INTERGOVERNMENTAL	\$ 640,104	72,419	70,946	-
INTEREST	-	-	-	-
CONTRIBUTIONS AND DONATIONS	-	-	-	-
TOTAL REVENUES	\$ 640,104	72,419	70,946	-
EXPENDITURES:				
JUDICIAL AND LAW ENFORCEMENT	\$ 498,421	117,985	-	-
HEALTH & WELFARE	-	-	70,946	76,913
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	\$ 498,421	117,985	70,946	76,913
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 141,683	(45,566)	-	(76,913)
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ 124,606	48,758	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 124,606	48,758	-	-
NET CHANGE IN FUND BALANCES	\$ 266,289	3,192	-	(76,913)
FUND BALANCES, BEGINNING	(266,289)	(25,130)	31,522	-
FUND BALANCES, ENDING	\$ -	(21,938)	31,522	(76,913)

VIOLENCE AGAINST WOMEN - 1	VIOLENCE AGAINST WOMEN - 2	FAMILY TREATMENT COURT	ENVIRONMENT GRANTS	CHEEK WATER AND SEWER PHASE 6	CJD SHERIFF GRANTS	TOTAL
-	63,931	34,787	6,303	92,528	43,547	1,865,690
-	-	-	-	-	-	29,099
-	-	500	-	-	-	34,100
-	63,931	35,287	6,303	92,528	43,547	1,928,889
15,071	175,253	37,343	-	-	43,547	1,589,607
-	-	-	6,303	156,907	-	1,796,397
-	-	-	-	-	-	-
15,071	175,253	37,343	6,303	156,907	43,547	3,386,004
(15,071)	(111,322)	(2,056)	-	(64,379)	-	(1,457,115)
15,071	111,322	-	-	-	-	594,041
15,071	111,322	-	-	-	-	594,041
-	-	(2,056)	-	(64,379)	-	(863,074)
-	-	996	-	-	-	3,559,432
-	-	(1,060)	-	(64,379)	-	2,696,358



CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for all resources used for the acquisition or construction of capital facilities except those financed by Enterprise Funds or Internal Service Funds. Included in this heading are the following individual funds:

Coastal Restoration Projects - This fund is used to account for the proceeds received related to Coastal Restoration projects including the BP Deepwater Horizon lawsuit settlement and the Gulf of Mexico Energy Security Act. Planned expenditures for these proceeds will be for the County shoreline and dune restoration project starting in Sabine Pass to High Island.

Capital Projects Fund - This fund is used to account for all other capital projects of the County for which a separate fund has not been established.

TCEQ – First Time Sewer - This fund is used to account for the expenditures for the installation of a low-pressure sewer system to approximately 81 low income residential customers in the Candlelight and Martel subdivisions. Funds for this project are from penalties assessed by the Texas Commission on Environmental Quality.

CETRZ Grant - This fund is used to account for the revenues and expenditures related to the County Energy Transportation Reinvestment Zone (CETRZ) Grant from the State of Texas. This grant will be used to rehabilitate County roads within all the Road & Bridge precincts.

C O Series 2019 Projects – This fund is used to account for the expenditures of proceeds from \$15,395,000 in Certificates of Obligation issued in June 2019. The proceeds will be spent on various energy conservation projects.



**JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
SEPTEMBER 30, 2022**

	<u>COASTAL RESTORATION PROJECTS</u>	<u>CAPITAL PROJECTS FUND</u>
ASSETS:		
CASH AND CASH EQUIVALENTS	\$ 4,172,909	4,362,819
INTEREST RECEIVABLE	1,436	1,512
DUE FROM OTHER GOVERNMENTAL ENTITIES	<u>-</u>	<u>-</u>
TOTAL ASSETS	\$ <u>4,174,345</u>	<u>4,364,331</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
ACCOUNTS PAYABLE	\$ 18,000	77,398
DUE TO OTHER FUNDS	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	\$ <u>18,000</u>	<u>77,398</u>
DEFERRED INFLOWS OF RESOURCES:		
UNAVAILABLE REVENUE- GRANTS	<u>\$ -</u>	<u>-</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ <u>-</u>	<u>-</u>
FUND BALANCES:		
RESTRICTED FOR:		
ENVIRONMENTAL PROJECTS	\$ 4,156,345	-
MAINTENANCE OF STRUCTURES & EQUIPMENT	-	4,286,933
UNASSIGNED (DEFICIT)	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	\$ <u>4,156,345</u>	<u>4,286,933</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ <u>4,174,345</u>	<u>4,364,331</u>

TCEQ - FIRST TIME SEWER	CETRZ GRANT	C O SERIES 2019 PROJECTS	TOTAL
74,774	-	126,243	8,736,745
-	-	44	2,992
-	67,394	-	67,394
<u>74,774</u>	<u>67,394</u>	<u>126,287</u>	<u>8,807,131</u>
-	-	-	95,398
-	67,394	-	67,394
-	67,394	-	162,792
-	67,394	-	67,394
-	67,394	-	67,394
74,774	-	-	4,231,119
-	-	126,287	4,413,220
-	(67,394)	-	(67,394)
<u>74,774</u>	<u>(67,394)</u>	<u>126,287</u>	<u>8,576,945</u>
<u>74,774</u>	<u>67,394</u>	<u>126,287</u>	<u>8,807,131</u>

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>COASTAL RESTORATION PROJECTS</u>	<u>CAPITAL PROJECTS FUND</u>
REVENUES:		
INTERGOVERNMENTAL	\$ 1,497,428	92,288
INTEREST	<u>31,842</u>	<u>35,935</u>
TOTAL REVENUES	\$ <u>1,529,270</u>	<u>128,223</u>
EXPENDITURES:		
CAPITAL OUTLAY	\$ <u>644,635</u>	<u>726,101</u>
TOTAL EXPENDITURES	\$ <u>644,635</u>	<u>726,101</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ <u>884,635</u>	<u>(597,878)</u>
OTHER FINANCING SOURCES (USES):		
TRANSFERS IN	\$ <u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	\$ 884,635	(597,878)
FUND BALANCES, BEGINNING	<u>3,271,710</u>	<u>4,884,811</u>
FUND BALANCES, ENDING	\$ <u><u>4,156,345</u></u>	<u><u>4,286,933</u></u>

TCEQ - FIRST TIME SEWER	CETZ GRANT	C O SERIES	
		2019 PROJECTS	TOTAL
-	-	-	1,589,716
-	-	1,083	68,860
-	-	1,083	1,658,576
-	84,242	46,622	1,501,600
-	84,242	46,622	1,501,600
-	(84,242)	(45,539)	156,976
-	16,848	-	16,848
-	16,848	-	16,848
-	(67,394)	(45,539)	173,824
74,774	-	171,826	8,403,121
74,774	(67,394)	126,287	8,576,945



DEBT SERVICE FUNDS

DEBT SERVICE FUNDS

The Debt Service Funds are used to account for each specific long -term debt. These funds account for the accumulation of resources and subsequent disbursement of such resources to pay principal, interest, and commissions. Included in this heading are the following individual funds:

2012 Refunding Bond - This fund is used to account for the revenues and expenditures associated with the \$47,305,000 General Obligation Refunding Bonds issued in May 2012.

2019 Certificates of Obligation - This fund is used to account for the revenues and expenditures associated with the \$15,395,000 Certificate of Obligation Bonds issued in June 2019.

JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS - DEBT SERVICE
SEPTEMBER 30, 2022

	2012	2019	
	REFUNDING	CERTIFICATES	
	BOND	OF OBLIGATION	TOTAL
	<u> </u>	<u> </u>	<u> </u>
ASSETS:			
CASH AND CASH EQUIVALENTS	\$ 369,937	84,481	454,418
INTEREST RECEIVABLE	125	29	154
DELINQUENT TAXES RECEIVABLE, Net	132,307	28,708	161,015
PENALTY AND INTEREST RECEIVABLE, Net	<u>101,369</u>	<u>21,995</u>	<u>123,364</u>
TOTAL ASSETS	\$ <u>603,738</u>	<u>135,213</u>	<u>738,951</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
DEFERRED INFLOWS OF RESOURCES			
UNAVAILABLE REVENUE-PROPERTY TAXES	\$ <u>215,237</u>	<u>46,702</u>	<u>261,939</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ <u>215,237</u>	<u>46,702</u>	<u>261,939</u>
FUND BALANCES:			
RESTRICTED FOR DEBT SERVICE	\$ <u>388,501</u>	<u>88,511</u>	<u>477,012</u>
TOTAL FUND BALANCES	\$ <u>388,501</u>	<u>88,511</u>	<u>477,012</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ <u>603,738</u>	<u>135,213</u>	<u>738,951</u>

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	2012	2019	TOTAL
	REFUNDING	CERTIFICATES	
	BOND	OF OBLIGATION	
REVENUES:			
PROPERTY TAXES	\$ 4,713,922	1,024,132	5,738,054
INTEREST	11,500	2,307	13,807
TOTAL REVENUES	\$ 4,725,422	1,026,439	5,751,861
EXPENDITURES:			
DEBT SERVICE:			
PRINCIPAL	\$ 3,965,000	550,000	4,515,000
INTEREST AND COMMISSION	672,350	522,050	1,194,400
TOTAL EXPENDITURES	\$ 4,637,350	1,072,050	5,709,400
EXCESS (DEFICIENCY) OF REVENUES			
OVER EXPENDITURES	\$ 88,072	(45,611)	42,461
NET CHANGE IN FUND BALANCES	\$ 88,072	(45,611)	42,461
FUND BALANCES, BEGINNING	300,429	134,122	434,551
FUND BALANCES, ENDING	\$ 388,501	88,511	477,012

JEFFERSON COUNTY, TEXAS
COMBINED SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
DEBT SERVICE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES:				
PROPERTY TAXES	\$ 5,554,768	5,554,768	5,738,054	183,286
INTEREST	<u>7,900</u>	<u>7,900</u>	<u>13,807</u>	<u>5,907</u>
TOTAL REVENUES	\$ <u>5,562,668</u>	<u>5,562,668</u>	<u>5,751,861</u>	<u>189,193</u>
EXPENDITURES:				
DEBT SERVICE:				
PRINCIPAL	\$ 4,515,000	4,515,000	4,515,000	-
INTEREST AND COMMISSION	<u>1,195,850</u>	<u>1,195,250</u>	<u>1,194,400</u>	<u>850</u>
TOTAL EXPENDITURES	\$ <u>5,710,850</u>	<u>5,710,250</u>	<u>5,709,400</u>	<u>850</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ <u>(148,182)</u>	<u>(147,582)</u>	<u>42,461</u>	<u>190,043</u>
NET CHANGE IN FUND BALANCES	\$ (148,182)	(147,582)	42,461	190,043
FUND BALANCES, BEGINNING	<u>434,551</u>	<u>434,551</u>	<u>434,551</u>	<u>-</u>
FUND BALANCES, ENDING	<u><u>\$ 286,369</u></u>	<u><u>286,969</u></u>	<u><u>477,012</u></u>	<u><u>190,043</u></u>

JEFFERSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
DEBT SERVICE - 2012 REFUNDING BONDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES:				
PROPERTY TAXES	\$ 4,563,514	4,563,514	4,713,922	150,408
INTEREST	6,550	6,550	11,500	4,950
TOTAL REVENUES	<u>\$ 4,570,064</u>	<u>4,570,064</u>	<u>4,725,422</u>	<u>155,358</u>
EXPENDITURES:				
DEBT SERVICE:				
PRINCIPAL	\$ 3,965,000	3,965,000	3,965,000	-
INTEREST AND COMMISSION	672,950	672,350	672,350	-
TOTAL EXPENDITURES	<u>\$ 4,637,950</u>	<u>4,637,350</u>	<u>4,637,350</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (67,886)</u>	<u>(67,286)</u>	<u>88,072</u>	<u>155,358</u>
NET CHANGE IN FUND BALANCE	<u>\$ (67,886)</u>	<u>(67,286)</u>	<u>88,072</u>	<u>155,358</u>
FUND BALANCES, BEGINNING	<u>300,429</u>	<u>300,429</u>	<u>300,429</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 232,543</u>	<u>233,143</u>	<u>388,501</u>	<u>155,358</u>

JEFFERSON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
DEBT SERVICE - 2019 CERTIFICATES OF OBLIGATION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>	<u>VARIANCE WITH FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES:				
PROPERTY TAXES	\$ 991,254	991,254	1,024,132	32,878
INTEREST	1,350	1,350	2,307	957
TOTAL REVENUES	\$ 992,604	992,604	1,026,439	33,835
EXPENDITURES:				
DEBT SERVICE:				
PRINCIPAL	\$ 550,000	550,000	550,000	-
INTEREST AND COMMISSION	522,900	522,900	522,050	850
TOTAL EXPENDITURES	\$ 1,072,900	1,072,900	1,072,050	850
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (80,296)	(80,296)	(45,611)	34,685
NET CHANGE IN FUND BALANCE	\$ (80,296)	(80,296)	(45,611)	34,685
FUND BALANCES, BEGINNING	134,122	134,122	134,122	-
FUND BALANCES, ENDING	\$ 53,826	53,826	88,511	34,685



INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other agencies of the government and to other government units, on a cost reimbursement basis. Included in this heading are the following individual funds:

Liability Insurance Fund - This fund is used to account for the County's contribution and payment for liability claims.

Workers' Compensation Fund - This fund is used to account for the County's contribution and payment for workers' compensation claims.

Southeast Texas Government Employee Benefits Pool – This fund is used to account for the County's group health insurance program, which includes comprehensive major medical and dental care.

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION -
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2022

	LIABILITY INSURANCE FUND	WORKERS' COMPENSATION FUND	SOUTHEAST TEXAS GOVERNMENT EMPLOYEE BENEFITS POOL FUND	TOTAL
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 372,488	966,343	1,085,304	2,424,135
ACCOUNTS RECEIVABLE	-	-	709,393	709,393
INTEREST RECEIVABLE	129	334	375	838
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	545,000	545,000
INSURANCE DEPOSIT	-	75,500	83,000	158,500
TOTAL ASSETS	\$ 372,617	1,042,177	2,423,072	3,837,866
LIABILITIES:				
ACCOUNTS PAYABLE	\$ -	-	23,238	23,238
CLAIMS LIABILITY	350,000	345,698	2,235,117	2,930,815
TOTAL LIABILITIES	\$ 350,000	345,698	2,258,355	2,954,053
NET POSITION:				
UNRESTRICTED	\$ 22,617	696,479	164,717	883,813
TOTAL NET POSITION	\$ 22,617	696,479	164,717	883,813

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION -
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	LIABILITY INSURANCE FUND	WORKERS' COMPENSATION FUND	SOUTHEAST TEXAS GOVERNMENT EMPLOYEE BENEFITS POOL FUND	TOTAL
OPERATING REVENUES:				
EMPLOYEE CONTRIBUTIONS	\$ -	-	2,852,825	2,852,825
CHARGES FOR SERVICES	-	500,000	21,998,276	22,498,276
TOTAL OPERATING REVENUES	\$ -	500,000	24,851,101	25,351,101
OPERATING EXPENSES:				
ADMINISTRATIVE	\$ -	-	1,746,998	1,746,998
INCURRED & ESTIMATED CLAIMS	182,177	310,372	24,354,847	24,847,396
TOTAL OPERATING EXPENSES	\$ 182,177	310,372	26,101,845	26,594,394
OPERATING INCOME (LOSS)	\$ (182,177)	189,628	(1,250,744)	(1,243,293)
NONOPERATING REVENUES:				
INTEREST	\$ 3,192	5,288	2,791	11,271
REFUNDS AND RECOVERIES	-	-	2,852,006	2,852,006
TOTAL NONOPERATING REVENUES	\$ 3,192	5,288	2,854,797	2,863,277
CHANGE IN NET POSITION	\$ (178,985)	194,916	1,604,053	1,619,984
NET POSITION, BEGINNING	201,602	501,563	(1,439,336)	(736,171)
NET POSITION, ENDING	\$ 22,617	696,479	164,717	883,813

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF CASH FLOWS -
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	LIABILITY INSURANCE FUND	WORKERS' COMPENSATION FUND	SOUTHEAST TEXAS GOVERNMENT EMPLOYEE BENEFITS POOL FUND	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES:				
RECEIPTS FROM CUSTOMERS AND USERS	\$ -	-	2,611,469	2,611,469
RECEIPTS FROM EMPLOYEES	-	-	2,774,895	2,774,895
PAYMENTS TO SUPPLIERS	-	-	(1,749,515)	(1,749,515)
INTERNAL ACTIVITY-RECEIPTS(PAYMENTS) FROM (TO) OTHER FUNDS	-	500,000	18,492,091	18,992,091
CLAIMS PAID	(189,499)	(433,906)	(25,000,743)	(25,624,148)
OTHER RECEIPTS	-	-	2,637,217	2,637,217
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (189,499)	66,094	(234,586)	(357,991)
CASH FLOWS FROM INVESTMENT ACTIVITIES:				
INTEREST	\$ 3,066	4,956	2,423	10,445
NET CASH PROVIDED BY INVESTMENT ACTIVITIES	\$ 3,066	4,956	2,423	10,445
NET INCREASE (DECREASE) IN CASH	\$ (186,433)	71,050	(232,163)	(347,546)
CASH AND CASH EQUIVALENTS - BEGINNING	558,921	895,293	1,317,467	2,771,681
CASH AND CASH EQUIVALENTS - ENDING	\$ 372,488	966,343	1,085,304	2,424,135
RECONCILIATION OF OPERATING INCOME(LOSS) TO NET CASH PROVIDED(USED) BY OPERATING ACTIVITIES:				
OPERATING INCOME(LOSS)	\$ (182,177)	189,628	(1,250,744)	(1,243,293)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
OTHER NON-OPERATING REVENUES	-	-	2,852,006	2,852,006
CHANGES IN ASSETS AND LIABILITIES:				
ACCOUNTS RECEIVABLE	-	-	(292,719)	(292,719)
INSURANCE DEPOSIT	-	-	(4,400)	(4,400)
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	(356,576)	(356,576)
ACCOUNTS PAYABLE	-	-	(536,257)	(536,257)
CLAIMS LIABILITY	(7,322)	(123,534)	(645,896)	(776,752)
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ (189,499)	66,094	(234,586)	(357,991)



FIDUCIARY FUNDS

FIDUCIARY FUNDS

The Fiduciary Funds are used to account for assets held by the County as a trustee or agent for individuals, private organizations, and other units of government. Such funds are operated by carrying out specific terms of trust indentures, ordinances, grant requirements, or other governing regulations. Included in this heading are the following individual funds:

Investment Trust Funds:

District Clerk Trust Fund - This fund is used to account for the collection and distribution of the investments held in trust by the Clerk of the District Courts.

Custodial Funds:

Treasurer Maintained Fund - This fund is used to account for various monies deposited with the County Treasurer for distribution to other individuals and/or government entities.

County Clerk Fund - This fund is used to account for the collection and distribution of money held by the Clerk of the County Courts.

District Clerk Fund - This fund is used to account for the collection and distribution of the money held by the Clerk of the District Courts.

Sheriff's Fund - This fund is used to account for the collection and distribution of money held by the Sheriff.

Justice of the Peace Fund - This fund is used to account for the collection and distribution of money held by the Justices of the Peace.

Tax Assessor/Collector Fund - This fund is used to account for the collection and distribution of money held by the Tax Assessor/Collector .

District Attorney's Seizure Fund - This fund is used to account for the seizure and subsequent distribution of seized personal property.

Community Supervision Fund - This fund is used to account for the collection and distribution of money held by the Community Supervision Department.

Juvenile Probation Fund - This fund is used to account for the collection and distribution of money held by the Juvenile Probation Department.

Women's Center Fund - This fund is used to account for the collection and distribution of money held by the Women's Center .



JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS
SEPTEMBER 30, 2022

	INVESTMENT TRUST FUNDS	
	DISTRICT CLERK TRUST	TOTAL INVESTMENT TRUST FUNDS
<u>ASSETS</u>		
CASH AND CASH EQUIVALENTS	\$ 1,865,318	1,865,318
ACCOUNTS RECEIVABLE, NET	-	-
DUE FROM OTHER		
GOVERNMENTAL ENTITIES	-	-
TOTAL	\$ 1,865,318	1,865,318
<u>LIABILITIES</u>		
ACCOUNTS PAYABLE	\$ -	-
DUE TO OTHER		
GOVERNMENTAL ENTITIES	-	-
TOTAL	\$ -	-
NET POSITION		
RESTRICTED FOR:		
POOL PARTICIPANTS	\$ 1,865,318	1,865,318
INDIVIDUALS AND		
ORGANIZATIONS	-	-
TOTAL NET POSITION	\$ 1,865,318	1,865,318

CUSTODIAL FUNDS

<u>TREASURER MAINTAINED FUND</u>	<u>COUNTY CLERK FUND</u>	<u>DISTRICT CLERK FUND</u>	<u>SHERIFF'S FUND</u>	<u>JUSTICE OF THE PEACE FUND</u>
1,680,528	2,001,274	17,812,824	219,979	156,394
4,370	-	-	-	-
234,383	-	36,671	151	-
<u>1,919,281</u>	<u>2,001,274</u>	<u>17,849,495</u>	<u>220,130</u>	<u>156,394</u>
2,786	-	36,671	-	-
589,578	25,099	37,100	32,125	140,760
<u>592,364</u>	<u>25,099</u>	<u>73,771</u>	<u>32,125</u>	<u>140,760</u>
-	-	-	-	-
<u>1,326,917</u>	<u>1,976,175</u>	<u>17,775,724</u>	<u>188,005</u>	<u>15,634</u>
<u><u>1,326,917</u></u>	<u><u>1,976,175</u></u>	<u><u>17,775,724</u></u>	<u><u>188,005</u></u>	<u><u>15,634</u></u>

[CONTINUED]

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2022

	CUSTODIAL FUNDS		
	TAX ASSESSOR COLLECTOR FUND	DISTRICT ATTORNEY'S SEIZURE FUND	COMMUNITY SUPERVISION FUND
<u>ASSETS</u>			
CASH AND CASH EQUIVALENTS	\$ 7,105,998	191,618	395,563
ACCOUNTS RECEIVABLE, NET DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	-
TOTAL	\$ 7,105,998	191,618	395,563
<u>LIABILITIES</u>			
ACCOUNTS PAYABLE DUE TO OTHER GOVERNMENTAL ENTITIES	-	-	-
TOTAL	\$ 5,702	-	341,605
NET POSITION			
RESTRICTED FOR:			
POOL PARTICIPANTS INDIVIDUALS AND ORGANIZATIONS	-	-	-
TOTAL NET POSITION	\$ 7,100,296	191,618	53,958

<u>CUSTODIAL FUNDS</u>			
<u>JUVENILE PROBATION FUND</u>	<u>WOMEN'S CENTER FUND</u>	<u>TOTAL CUSTODIAL FUNDS</u>	<u>TOTAL FIDUCIARY FUNDS</u>
4,810	-	29,568,988	31,434,306
-	-	4,370	4,370
-	-	271,205	271,205
<u>4,810</u>	<u>-</u>	<u>29,844,563</u>	<u>31,709,881</u>
-	-	39,457	39,457
-	-	1,171,969	1,171,969
<u>-</u>	<u>-</u>	<u>1,211,426</u>	<u>1,211,426</u>
-	-	-	1,865,318
<u>4,810</u>	<u>-</u>	<u>28,633,137</u>	<u>28,633,137</u>
<u>4,810</u>	<u>-</u>	<u>28,633,137</u>	<u>30,498,455</u>

JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>INVESTMENT TRUST FUNDS</u>	
	<u>DISTRICT CLERK TRUST</u>	<u>TOTAL INVESTMENT TRUST FUNDS</u>
<u>INCREASES</u>		
CONTRIBUTIONS FROM		
JUDGEMENTS	\$ 316,717	316,717
BONDS RECEIVED	-	-
DEPOSITS HELD	-	-
TAXES COLLECTED ON BEHALF		
OF TAXING ENTITIES	-	-
PROBATIONER PAYMENTS	-	-
INTEREST INCOME	1,551	1,551
TOTAL INCREASES	<u>\$ 318,268</u>	<u>318,268</u>
<u>DECREASES</u>		
BONDS REFUNDED	\$ -	-
COLLECTIONS DISTRIBUTED	253,738	253,738
DEPOSITS RETURNED	-	-
DISBURSEMENTS TO		
BENEFICIARIES	-	-
TAXES DISBURSED TO TAXING		
ENTITIES	-	-
TOTAL DECREASES	<u>\$ 253,738</u>	<u>253,738</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	\$ 64,530	64,530
NET POSITION - BEGINNING	<u>1,800,788</u>	<u>1,800,788</u>
NET POSITION - ENDING	<u><u>\$ 1,865,318</u></u>	<u><u>1,865,318</u></u>

CUSTODIAL FUNDS

TREASURER MAINTAINED FUND	COUNTY CLERK FUND	DISTRICT CLERK FUND	SHERIFF'S FUND	JUSTICE OF THE PEACE FUND
1,657,213	374,607	18,717,900	3,313,082	921,797
15,000	245,898	161,047	397,224	12,650
-	-	-	2,577,877	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,672,213</u>	<u>620,505</u>	<u>18,878,947</u>	<u>6,288,183</u>	<u>934,447</u>
70,000	268,645	87,125	408,874	13,000
1,657,213	164,759	1,561,433	3,914,946	932,276
-	-	-	2,018,283	-
-	291,757	4,207,242	-	-
-	-	-	-	-
<u>1,727,213</u>	<u>725,161</u>	<u>5,855,800</u>	<u>6,342,103</u>	<u>945,276</u>
(55,000)	(104,656)	13,023,147	(53,920)	(10,829)
<u>1,381,917</u>	<u>2,080,831</u>	<u>4,752,577</u>	<u>241,925</u>	<u>26,463</u>
<u>1,326,917</u>	<u>1,976,175</u>	<u>17,775,724</u>	<u>188,005</u>	<u>15,634</u>

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JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	CUSTODIAL FUNDS		
	TAX ASSESSOR COLLECTOR FUND	DISTRICT ATTORNEY'S SEIZURE FUND	COMMUNITY SUPERVISION FUND
<u>INCREASES</u>			
CONTRIBUTIONS FROM			
JUDGEMENTS	\$ -	-	-
BONDS RECEIVED	-	-	-
DEPOSITS HELD	4,498,177	151,523	-
TAXES COLLECTED ON BEHALF OF TAXING ENTITIES	605,530,442	-	-
PROBATIONER PAYMENTS	-	-	578,284
INTEREST INCOME	9,536	-	-
TOTAL INCREASES	\$ 610,038,155	151,523	578,284
<u>DECREASES</u>			
BONDS REFUNDED	\$ -	-	-
COLLECTIONS DISTRIBUTED	-	-	31,806
DEPOSITS RETURNED	4,480,430	406,012	-
DISBURSEMENTS TO BENEFICIARIES	-	-	526,492
TAXES DISBURSED TO TAXING ENTITIES	604,870,857	-	-
TOTAL DECREASES	\$ 609,351,287	406,012	558,298
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	\$ 686,868	(254,489)	19,986
NET POSITION-BEGINNING	6,413,428	446,107	33,972
NET POSITION - ENDING	\$ 7,100,296	191,618	53,958

CUSTODIAL FUNDS			
JUVENILE PROBATION FUND	WOMEN'S CENTER FUND	TOTAL CUSTODIAL FUNDS	TOTAL FIDUCIARY FUNDS
-	-	24,984,599	25,301,316
-	-	831,819	831,819
-	908	7,228,485	7,228,485
-	-	605,530,442	605,530,442
550	-	578,834	578,834
36	-	9,572	11,123
<u>586</u>	<u>908</u>	<u>639,163,751</u>	<u>639,482,019</u>
-	-	847,644	847,644
85	-	8,262,518	8,516,256
-	2,203	6,906,928	6,906,928
-	-	5,025,491	5,025,491
-	-	604,870,857	604,870,857
<u>85</u>	<u>2,203</u>	<u>625,913,438</u>	<u>626,167,176</u>
501	(1,295)	13,250,313	13,314,843
<u>4,309</u>	<u>1,295</u>	<u>15,382,824</u>	<u>17,183,612</u>
<u>4,810</u>	<u>-</u>	<u>28,633,137</u>	<u>30,498,455</u>



STATISTICAL SECTION

STATISTICAL SECTION

This part of the Jefferson County, Texas annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents	Page
<p>Financial Trends</p> <p style="padding-left: 2em;"><i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i></p>	139
<p>Revenue Trends</p> <p style="padding-left: 2em;"><i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i></p>	146
<p>Debt Capacity</p> <p style="padding-left: 2em;"><i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i></p>	150
<p>Demographic and Economic Information</p> <p style="padding-left: 2em;"><i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i></p>	154
<p>Operating Information</p> <p style="padding-left: 2em;"><i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i></p>	156

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.



TABLE I

JEFFERSON COUNTY, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental activities:										
Net Investment in capital assets	\$ 84,123,857	\$ 85,095,478	\$ 93,814,603	\$ 96,137,672	\$ 91,366,714	\$ 91,380,403	\$ 88,843,451	\$ 85,447,244	\$ 84,359,502	\$ 85,316,873
Restricted	25,433,198	28,919,622	24,695,909	25,282,712	24,514,807	22,333,791	32,663,849	25,307,410	27,893,333	29,356,699
Unrestricted	(53,259,615)	(64,427,876)	(106,962,928)	(122,326,487)	(146,062,087)	(269,515,413)	(279,038,253)	(271,061,003)	(262,255,747)	(222,723,706)
Total governmental activities net position	\$ 56,297,440	\$ 49,587,224	\$ 11,547,584	\$ (906,103)	\$ (30,180,566)	\$ (155,801,219)	\$ (157,530,953)	\$ (160,306,349)	\$ (150,002,912)	\$ (108,050,134)
Business-type activities:										
Net Investment in capital assets	\$ 87,043,444	\$ 84,297,573	\$ 83,107,097	\$ 82,294,523	\$ 81,842,002	\$ 79,849,183	\$ 79,014,242	\$ 78,206,312	\$ 74,958,578	\$ 72,396,053
Unrestricted	592,300	479,535	(634,858)	55,359	96,202	(20,118)	(348,276)	(1,265,379)	421,525	556,118
Total business-type activities net position	\$ 87,635,744	\$ 84,777,108	\$ 82,472,239	\$ 82,349,882	\$ 81,938,204	\$ 79,829,065	\$ 78,665,966	\$ 76,940,933	\$ 75,380,103	\$ 72,952,171
Reclassifications:										
Net Investment in capital assets	\$ (46,786,666)	\$ (43,072,050)	\$ (39,220,834)	\$ (37,614,654)	\$ (33,254,522)	\$ (29,615,115)	\$ (25,890,708)	\$ (21,393,888)	\$ (18,683,446)	\$ (14,445,644)
Unrestricted	46,786,666	43,072,050	39,220,834	37,614,654	33,254,522	29,615,115	25,890,708	21,393,888	18,683,446	14,445,644
Total reclassifications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary government:										
Net Investment in capital assets	\$ 124,380,635	\$ 126,321,001	\$ 137,700,866	\$ 140,817,541	\$ 139,954,194	\$ 141,614,471	\$ 141,966,985	\$ 142,259,668	\$ 140,634,634	\$ 143,267,282
Restricted	25,433,198	28,919,622	24,695,909	25,282,712	24,514,807	22,333,791	32,663,849	25,307,410	27,893,333	29,356,699
Unrestricted	(5,880,649)	(20,876,291)	(68,376,952)	(84,656,474)	(112,711,363)	(239,920,416)	(253,495,821)	(250,932,494)	(243,150,776)	(207,721,944)
Total primary government net position	\$ 143,933,184	\$ 134,364,332	\$ 94,019,823	\$ 81,443,779	\$ 51,757,638	\$ (75,972,154)	\$ (78,864,987)	\$ (83,365,416)	\$ (74,622,809)	\$ (35,097,963)

Note: The reclassification is for the debt associated with the construction of Ford Park and for Energy Conservation measures for Ford Park and the Airport. The assets are accounted for in the Business-type activities column and the debt is accounted for in the Governmental activities column.

TABLE 2

**JEFFERSON COUNTY, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)**

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental activities:										
General Government	\$ 37,253,918	\$ 42,933,889	\$ 40,203,444	\$ 40,583,261	\$ 44,626,177	\$ 36,877,298	\$ 40,243,871	\$ 40,371,411	\$ 25,978,115	\$ 15,840,118
Judicial and Law Enforcement	85,995,590	82,058,360	80,018,632	84,656,946	85,700,169	82,243,174	90,143,691	90,135,263	90,685,785	82,657,612
Education and Recreation	1,369,159	1,416,537	1,425,539	1,214,705	1,275,949	1,232,840	1,360,492	1,219,082	1,192,114	1,295,046
Health and Welfare	10,917,065	10,570,568	10,362,461	10,490,353	17,478,616	20,779,392	13,299,080	16,942,064	13,619,698	19,216,823
Maintenance - Equipment and Structures	17,162,873	14,859,687	14,076,436	14,693,137	18,698,878	12,446,937	17,101,085	16,722,371	15,437,913	15,674,637
Interest and Charges on Long-term Debt	1,762,428	1,611,661	1,423,776	1,320,790	1,181,005	1,016,850	1,371,705	1,240,987	1,055,497	844,313
Total governmental activities expenses	\$ 154,461,033	\$ 153,450,702	\$ 147,510,288	\$ 152,959,192	\$ 168,960,794	\$ 154,596,491	\$ 163,519,924	\$ 166,631,178	\$ 147,969,122	\$ 135,528,549
Business-type activities:										
Airport	\$ 7,386,238	\$ 6,943,749	\$ 5,894,518	\$ 5,478,254	\$ 5,492,750	\$ 5,703,795	\$ 5,801,068	\$ 5,194,816	\$ 5,761,526	\$ 7,401,297
Entertainment Complex	9,771,707	9,760,675	7,752,545	7,510,076	7,286,876	7,515,064	7,226,121	7,298,085	6,243,292	8,109,800
Total Business-type expenses	\$ 17,157,945	\$ 16,704,424	\$ 13,647,063	\$ 12,988,330	\$ 12,779,626	\$ 13,218,859	\$ 13,027,189	\$ 12,492,901	\$ 12,004,818	\$ 15,511,097
Total primary government expenses	\$ 171,618,978	\$ 170,155,126	\$ 161,157,351	\$ 165,947,522	\$ 181,740,420	\$ 167,815,350	\$ 176,547,113	\$ 179,124,079	\$ 159,973,940	\$ 151,039,646
Program Revenues										
Governmental activities:										
Charges for services:										
General Government	\$ 7,279,674	\$ 6,234,887	\$ 4,697,503	\$ 5,219,872	\$ 6,211,869	\$ 5,672,872	\$ 7,490,710	\$ 7,992,079	\$ 6,875,215	\$ 7,279,825
Judicial and Law Enforcement	9,234,538	10,067,596	10,602,406	10,307,890	9,322,352	10,545,334	10,027,836	9,153,446	5,218,486	10,696,598
Education and Recreation	84,613	66,517	73,649	13,428	37,096	61,387	64,113	60,233	119,480	182,187
Health and Welfare	392,612	430,032	411,006	401,391	1,471,797	589,599	463,627	521,311	516,103	498,051
Maintenance - Equipment and Structures	5,837,681	5,535,713	5,482,157	5,612,682	5,470,153	6,294,131	6,124,206	5,438,640	5,617,353	5,449,344
Operating grants and contributions	19,150,824	13,417,014	10,935,535	11,359,382	14,563,279	13,995,269	20,646,204	18,734,846	15,657,720	19,179,275
Capital grants and contributions	5,222,624	4,287,420	8,711,241	4,246,945	5,432,451	703,625	715,238	1,558,225	1,007,189	2,704,770
Total governmental activities program revenues	\$ 47,202,566	\$ 40,039,179	\$ 40,913,497	\$ 37,161,590	\$ 42,508,997	\$ 37,862,217	\$ 45,531,934	\$ 43,458,780	\$ 35,011,546	\$ 45,990,050
Business-type activities:										
Charges for services:										
Airport	\$ 3,978,820	\$ 4,526,324	\$ 3,493,616	\$ 2,780,094	\$ 3,253,212	\$ 3,281,881	\$ 3,215,924	\$ 2,464,946	\$ 2,887,422	\$ 4,273,919
Entertainment Complex	5,536,308	5,564,686	3,445,635	3,288,418	3,249,799	3,528,209	3,497,310	3,504,785	2,892,895	4,019,666
Operating grants and contributions	-	-	-	50,000	50,000	50,000	50,000	1,162,165	2,315,118	2,440,867
Capital grants and contributions	943,357	231,418	2,442,839	3,012,750	2,382,339	1,360,827	2,066,091	85,012	790,697	498,841
Total business-type activities program revenues	\$ 10,458,485	\$ 10,322,428	\$ 9,382,090	\$ 9,131,262	\$ 8,935,350	\$ 8,220,917	\$ 8,829,325	\$ 7,216,908	\$ 8,886,132	\$ 11,233,293
Total primary government program revenues	\$ 57,661,051	\$ 50,361,607	\$ 50,295,587	\$ 46,292,852	\$ 51,444,347	\$ 46,083,134	\$ 54,361,259	\$ 50,675,688	\$ 43,897,678	\$ 57,223,343
Net (expense)/revenue										
Governmental activities	\$ (107,258,467)	\$ (113,411,523)	\$ (106,596,791)	\$ (115,797,602)	\$ (126,451,797)	\$ (116,734,274)	\$ (117,987,990)	\$ (123,172,398)	\$ (112,957,576)	\$ (89,538,499)
Business-type activities	(6,699,460)	(6,381,996)	(4,264,973)	(3,857,068)	(3,844,276)	(4,997,942)	(4,197,864)	(5,275,993)	(3,118,686)	(4,277,804)
Total primary government net expense	\$ (113,957,927)	\$ (119,793,519)	\$ (110,861,764)	\$ (119,654,670)	\$ (130,296,073)	\$ (121,732,216)	\$ (122,185,854)	\$ (128,448,391)	\$ (116,076,262)	\$ (93,816,303)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes	\$ 83,036,649	\$ 84,616,538	\$ 83,122,853	\$ 80,099,108	\$ 78,728,457	\$ 80,487,467	\$ 82,425,768	\$ 87,216,353	\$ 88,187,762	\$ 92,255,738
Sales taxes	24,695,194	24,064,857	23,047,286	24,595,048	24,984,470	30,911,766	32,759,242	33,497,873	33,621,425	37,288,969
Alcoholic Beverage Tax	475,162	614,384	656,678	673,135	689,240	743,739	753,954	590,925	755,519	912,052
Hotel Occupancy Tax	1,015,651	1,150,383	1,291,716	1,211,569	1,187,625	1,696,852	1,422,345	1,537,054	1,507,187	1,452,286
County Assistance District Tax	n/a ^	n/a ^	n/a ^	n/a ^	n/a ^	n/a ^	n/a ^	48,980	95,332	80,676
Investment earnings	281,672	311,546	468,561	353,495	238,304	425,510	1,836,916	1,095,256	217,947	998,493
Miscellaneous	35,918	30,355	29,686	27,589	33,113	24,062	31,605	348,503	449,595	39,918
Transfers	(3,223,628)	(3,470,353)	(2,594,492)	(3,733,600)	(3,430,561)	(2,868,585)	(3,020,554)	(3,984,294)	(1,554,826)	(1,536,855)
Total governmental activities	\$ 106,316,618	\$ 107,317,710	\$ 106,022,288	\$ 103,226,344	\$ 102,430,648	\$ 111,420,811	\$ 116,258,256	\$ 120,397,002	\$ 123,261,013	\$ 131,491,277
Business-type activities:										
Investment earnings	\$ 269	\$ 550	\$ 788	\$ 1,111	\$ 1,516	\$ 4,318	\$ 14,211	\$ 5,955	\$ 2,802	\$ 103,488
Miscellaneous	49,628	52,457	52,260	-	521	15,900	-	5,276	228	209,529
Transfers	3,223,628	3,470,353	2,594,492	3,733,600	3,430,561	2,868,585	3,020,554	3,984,294	1,554,826	1,536,855
Total business-type activities	\$ 3,273,525	\$ 3,523,360	\$ 2,647,540	\$ 3,734,711	\$ 3,432,598	\$ 2,888,803	\$ 3,034,765	\$ 3,995,525	\$ 1,557,856	\$ 1,849,872
Total primary government	\$ 109,590,143	\$ 110,841,070	\$ 108,669,828	\$ 106,961,055	\$ 105,863,246	\$ 114,309,614	\$ 119,293,021	\$ 124,392,527	\$ 124,818,869	\$ 133,341,149
Changes in Net Position										
Governmental activities	\$ (941,849)	\$ (6,093,813)	\$ (574,503)	\$ (12,571,258)	\$ (24,021,149)	\$ (5,313,463)	\$ (1,729,734)	\$ (2,775,396)	\$ 10,303,437	\$ 41,952,778
Business-type activities	(3,425,935)	(2,858,636)	(1,617,433)	(122,357)	(411,678)	(2,109,139)	(1,163,099)	(1,280,468)	(1,560,830)	(2,427,932)
Total primary government	\$ (4,367,784)	\$ (8,952,449)	\$ (2,191,936)	\$ (12,693,615)	\$ (24,432,827)	\$ (7,422,602)	\$ (2,892,833)	\$ (4,055,864)	\$ 8,742,607	\$ 39,524,846

^ District was formed and began collecting sales taxes in FY 2019.

TABLE 3

JEFFERSON COUNTY, TEXAS
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	County Assistance District Tax	Total
2013	\$ 83,036,649	\$ 24,695,194	\$ 475,162	\$ 1,015,651	n/a ^	\$ 109,222,656
2014	84,616,538	24,064,857	614,384	1,150,383	n/a ^	110,446,162
2015	83,122,853	23,047,286	656,678	1,291,716	n/a ^	108,118,533
2016	80,099,108	24,595,048	673,135	1,211,569	n/a ^	106,578,860
2017	78,728,457	24,984,470	689,240	1,187,625	n/a ^	105,589,792
2018	80,487,467	30,911,766	743,739	1,696,852	n/a ^	113,839,824
2019	82,425,768	32,759,242	753,954	1,422,345	\$ 48,980	117,410,289
2020	87,216,353	33,497,873	590,925	1,537,054	95,332	122,937,537
2021	88,187,762	33,621,425	755,519	1,507,187	76,404	124,148,297
2022	92,255,738	37,288,969	912,052	1,452,286	80,676	131,989,721

^ District was formed and began collecting sales taxes in FY 2019.

TABLE 4

JEFFERSON COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year									
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General Fund:										
Nonspendable	1,043,407	897,102	873,260	889,865	903,116	926,860	847,849	1,130,195	1,237,726	1,544,576
Assigned	4,312,676	10,082,383	9,952,977	12,478,022	12,922,519	12,736,699	13,494,504	14,938,314	16,809,047	15,141,657
Unassigned	41,269,536	36,284,915	37,054,620	34,142,140	31,652,055	35,632,532	39,868,798	42,701,205	42,916,483	47,771,158
Total general fund	<u>\$ 46,625,619</u>	<u>\$ 47,264,400</u>	<u>\$ 47,880,857</u>	<u>\$ 47,510,027</u>	<u>\$ 45,477,690</u>	<u>\$ 49,296,091</u>	<u>\$ 54,211,151</u>	<u>\$ 58,769,714</u>	<u>\$ 60,963,256</u>	<u>\$ 64,457,391</u>
All other governmental funds:										
Nonspendable	41,047	49,781	56,535	32,858	16,396	22,029	67,190	272,086	57,504	9,523
Restricted	25,561,948	28,846,726	24,613,120	25,229,322	24,490,362	21,973,717	32,082,766	25,035,324	27,868,558	29,347,176
Committed	1,902,675	2,919,885	6,649,085	532,034	-	259,134	3,992,895	172,231	1,199,419	1,054,545
Assigned	2,064,217	1,697,319	1,799,539	1,664,791	1,536,694	-	-	-	-	-
Unassigned (Deficit)	(787,118)	(2,925,831)	(4,489,815)	(583,320)	(19,668)	(439,515)	(2,149,518)	(441,774)	(1,764,919)	(2,114,926)
Total all other governmental funds	<u>\$ 28,782,769</u>	<u>\$ 30,587,880</u>	<u>\$ 28,628,464</u>	<u>\$ 26,875,685</u>	<u>\$ 26,023,784</u>	<u>\$ 21,815,365</u>	<u>\$ 33,993,333</u>	<u>\$ 25,037,867</u>	<u>\$ 27,360,562</u>	<u>\$ 28,296,318</u>

TABLE 5

JEFFERSON COUNTY, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
 (modified accrual basis of accounting)

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
REVENUES:										
Property Taxes	\$ 82,593,407	\$ 84,262,722	\$ 82,850,758	\$ 80,400,650	\$ 78,856,965	\$ 80,704,782	\$ 82,794,242	\$ 87,564,321	\$ 88,722,128	\$ 92,517,279
Sales Taxes	26,186,007	25,829,624	24,995,680	26,479,752	26,861,335	33,352,357	34,984,521	35,721,184	35,960,535	39,733,983
Fees	13,101,871	13,811,818	14,337,616	14,111,539	13,562,054	14,702,517	14,065,127	13,170,695	13,604,653	15,380,820
Licenses	590,148	480,386	459,198	502,532	437,175	875,585	741,707	722,912	805,528	455,206
Intergovernmental	23,807,603	18,488,048	16,668,364	16,558,057	17,962,425	14,128,320	19,000,069	18,953,897	14,444,228	22,248,185
Sales, Rental & Services	3,369,016	3,053,808	4,754,414	3,085,858	3,850,471	3,292,213	3,885,848	3,496,591	4,895,024	3,599,628
Fines and Forfeitures	2,074,656	1,900,630	2,120,860	2,081,063	1,905,652	2,824,377	1,974,510	1,698,652	1,690,113	1,731,853
Interest	254,207	307,434	478,763	332,235	222,285	395,424	1,860,589	1,086,297	216,675	914,305
Miscellaneous	35,918	30,355	29,495	27,589	33,113	24,062	31,605	28,173	31,042	29,918
Contributions and Donations	4,700	184,819	57,842	12,123	31,970	4,362	1,471,149	2,062,787	223,566	38,238
Total Revenues	\$ 152,017,533	\$ 148,349,644	\$ 146,752,990	\$ 143,591,398	\$ 143,723,445	\$ 150,303,999	\$ 160,809,367	\$ 164,505,509	\$ 160,593,492	\$ 176,649,415
EXPENDITURES:										
General Government	\$ 21,237,703	\$ 22,666,968	\$ 23,786,927	\$ 22,470,110	\$ 24,286,380	\$ 24,215,125	\$ 25,591,885	\$ 26,582,152	\$ 27,804,916	\$ 31,681,053
Judicial and Law Enforcement	84,561,028	80,101,133	80,546,836	81,871,609	79,315,978	82,172,119	83,964,269	91,197,309	92,849,625	95,438,048
Education and Recreation	1,361,048	1,409,870	1,439,979	1,264,975	1,919,925	1,317,498	1,448,817	1,629,890	1,209,156	1,508,007
Health and Welfare	10,622,898	10,416,839	10,479,518	10,267,776	14,208,718	20,728,899	12,870,996	16,779,028	13,593,349	19,758,966
Maintenance of Structures and Equipment	11,792,372	12,677,678	12,178,205	11,850,940	11,674,025	12,491,590	12,887,696	14,076,969	13,076,323	15,116,178
Capital Outlay	6,777,118	8,270,112	12,829,173	7,818,394	6,039,315	1,987,390	15,363,395	10,740,633	1,256,043	1,501,600
Debt Services										
Principal	4,344,169	4,498,094	4,420,000	4,913,395	5,022,110	3,981,008	3,799,636	4,481,214	4,355,108	4,595,750
Interest and Commission	1,976,429	1,922,689	1,695,044	1,586,336	1,453,179	1,298,050	1,593,007	1,604,116	1,422,992	1,213,850
Total Expenditures	\$ 142,672,765	\$ 141,963,383	\$ 147,375,682	\$ 142,043,535	\$ 143,919,630	\$ 148,191,679	\$ 157,519,701	\$ 167,091,311	\$ 155,567,512	\$ 170,813,452
Excess (Deficiency) of Revenues										
Over Expenditures	\$ 9,344,768	\$ 6,386,261	\$ (622,692)	\$ 1,547,863	\$ (196,185)	\$ 2,112,320	\$ 3,289,666	\$ (2,585,802)	\$ 5,025,980	\$ 5,835,963

144

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
OTHER FINANCING SOURCES (USES):										
Transfer In	\$ 6,590,699	\$ 5,310,045	\$ 1,598,717	\$ 1,498,879	\$ 1,521,015	\$ 4,800,783	\$ 4,062,875	\$ 1,179,196	\$ 1,410,775	\$ 1,334,548
Transfer Out	(9,789,377)	(8,167,733)	(4,064,677)	(5,169,565)	(4,250,626)	(7,303,121)	(6,884,199)	(3,240,627)	(2,796,931)	(2,740,620)
Proceeds from Sale of Capital Assets	-	-	-	-	-	-	-	-	-	-
Capital Lease Obligations	-	-	1,707,363	-	-	-	-	-	457,860	-
Insurance Proceeds	-	-	-	-	-	-	-	320,330	418,553	-
Issuance of Debt	-	1,340,000	-	-	-	-	15,395,000	-	-	-
Premium on Debt Issued	-	-	-	-	-	-	1,159,686	-	-	-
Payment to Refunding Bond Escrow Agent	-	(1,298,192)	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (3,198,678)	\$ (2,815,880)	\$ (758,597)	\$ (3,670,686)	\$ (2,729,611)	\$ (2,502,338)	\$ 13,733,362	\$ (1,741,101)	\$ (509,743)	\$ (1,406,072)
Net Change In Fund Balances	\$ 6,146,090	\$ 3,570,381	\$ (1,381,289)	\$ (2,122,823)	\$ (2,925,796)	\$ (390,018)	\$ 17,023,028	\$ (4,326,903)	\$ 4,516,237	\$ 4,429,891
Debt Service As A Percentage of Noncapital Expenditures	4.6%	4.7%	4.6%	4.9%	4.7%	3.7%	3.5%	4.0%	3.9%	3.6%

**JEFFERSON COUNTY, TEXAS
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)**

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	County Assistance District Tax	Total
2013	\$ 82,593,407	\$ 24,695,194	\$ 475,162	\$ 1,015,651	n/a ^	\$ 108,779,414
2014	84,262,722	24,064,857	614,384	1,150,383	n/a ^	110,092,346
2015	82,850,758	23,047,286	656,678	1,291,716	n/a ^	107,846,438
2016	80,400,650	24,595,048	673,135	1,211,569	n/a ^	106,880,402
2017	78,856,965	24,984,470	689,240	1,187,625	n/a ^	105,718,300
2018	80,704,782	30,911,766	743,739	1,696,852	n/a ^	114,057,139
2019	82,794,242	32,759,242	753,954	1,422,345	48,980	117,778,763
2020	87,564,321	33,497,873	590,925	1,537,054	\$ 95,332	123,285,505
2021	88,722,128	33,621,425	755,519	1,507,187	76,404	124,682,663
2022	92,517,279	37,288,969	912,052	1,452,286	80,676	132,251,262

^ District was formed and began collecting sales taxes in FY 2019.

145

TABLE 6

JEFFERSON COUNTY, TEXAS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year Ended September 30	Real Property		Personal Property		Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value (a) as a Percentage of Actual Value
	Residential Property	Commercial Property	Motor Vehicles	Other					
2013	\$7,912,100,439	\$14,408,052,759	\$62,242,770	\$6,068,922,220	\$3,198,328,907	\$25,252,989,281	0.365000	\$ 25,274,550,281	88.83%
2014	7,974,453,458	17,857,917,342	66,248,570	6,675,937,170	6,667,443,764	25,907,112,776	0.365000	25,914,410,662	79.55%
2015	8,081,673,579	16,701,727,909	68,532,930	6,926,838,120	6,385,170,071	25,393,602,467	0.365000	25,404,515,574	79.94%
2016	8,279,899,361	17,082,882,495	75,061,930	5,867,214,193	6,399,625,866	24,905,432,113	0.365000	24,916,084,230	79.59%
2017	8,568,478,324	16,366,360,029	79,893,490	5,363,369,718	6,033,364,824	24,344,736,737	0.365000	24,362,151,992	80.20%
2018	8,889,166,293	17,403,345,487	79,433,190	5,725,297,404	7,709,373,774	24,387,868,600	0.364977	24,399,250,958	76.02%
2019	8,730,543,858	17,128,750,951	89,422,160	6,291,014,537	7,921,774,579	24,317,956,927	0.364977	24,325,403,054	75.45%
2020	9,358,201,823	18,275,367,049	81,563,400	6,641,611,442	8,807,616,190	25,549,127,524	0.364977	25,587,225,039	74.48%
2021	9,852,804,731	17,725,271,180	85,760,892	6,461,341,223	9,328,538,631	24,796,639,395	0.364977	24,815,196,078	72.72%
2022	12,133,582,380	16,957,209,512	81,176,376	5,685,262,267	8,934,010,700	25,923,219,835	0.363184	26,654,433,042	76.47%

Source: Jefferson County Appraisal District

Note: Property in the county is reassessed annually. The county assesses property at 100% of actual value for all types of real and personal property. However, each homestead residential property can only increase by a maximum of 10% in any given year. Estimated actual value is calculated by adding back the loss to the limit on homestead residential properties to the total taxable assessed value. Tax rates are per \$100 of assessed value.

(a) Includes tax-exempt property.

TABLE 7

**JEFFERSON COUNTY, TEXAS
PROPERTY TAX RATES
DIRECT AND OVERLAPPING (a) GOVERNMENTS
LAST TEN FISCAL YEARS**

147

Fiscal Year	Operating Rate	Debt Service Rate	Total County Rate	Overlapping Rates							Total Direct & Overlapping Rates
				Cities			School Districts				
				Operating Rate	Debt Service Rate	Total City Rate	Operating Rate	Debt Service Rate	Total School Rate	Special Districts	
2013	\$ 0.340	\$ 0.025	\$ 0.365	\$ 0.412	\$ 0.182	\$ 0.594	\$ 1.059	\$ 0.217	\$ 1.276	\$ 0.194	\$ 2.429
2014	0.341	0.024	0.365	0.419	0.189	0.608	1.058	0.235	1.293	0.193	2.459
2015	0.340	0.025	0.365	0.430	0.186	0.616	1.059	0.244	1.303	0.203	2.487
2016	0.342	0.023	0.365	0.441	0.175	0.616	1.059	0.259	1.318	0.206	2.505
2017	0.339	0.026	0.365	0.422	0.147	0.569	1.059	0.267	1.326	0.203	2.463
2018	0.345	0.020	0.365	0.426	0.150	0.576	1.099	0.238	1.337	0.201	2.479
2019	0.346	0.019	0.365	0.488	0.145	0.633	1.117	0.236	1.353	0.308	2.659
2020	0.342	0.023	0.365	0.443	0.140	0.583	1.015	0.284	1.299	0.231	2.478
2021	0.341	0.024	0.365	0.443	0.134	0.577	1.002	0.304	1.306	0.223	2.471
2022	0.341	0.022	0.363	0.411	0.116	0.527	0.949	0.333	1.282	0.211	2.383

Source: Jefferson County Tax Assessor Collector

(a) Overlapping rates are those of local governments that apply to property owners within Jefferson County. Not all overlapping rates apply to all Jefferson County property owners. (e.g., the rates for special districts apply only to the proportion of the County's property owners whose property is located within the geographic boundaries of the special district.)

Note: Rates are per \$100 of taxable value. Rates for overlapping entities are an average tax rate of all cities (7), school districts (7), and special districts (14) located within Jefferson County. For fiscal year 2022, total rates ranged between .166 and .741 for cities, 1.162 and 1.586 for school districts, and .0227 and .670 for special districts.

TABLE 8

**JEFFERSON COUNTY, TEXAS
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

Taxpayers	2022			2013		
	Taxable Assessed Value (b)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (b)	Rank	Percentage of Total Taxable Assessed Value
ExxonMobil Oil Corporation	\$ 2,099,637,510	1	8.10%	\$2,506,492,790	1	9.93%
Motiva Refinery	1,717,147,691	2	6.62%	2,388,843,550	2	9.46%
Premcor Refining Group Inc	917,920,968	3	3.54%	1,264,036,700	3	5.01%
Enterprise Texas Pipeline LP	663,756,186	4	2.56%	286,382,160	9	1.13%
Entergy Texas Inc.	447,876,837	5	1.73%	283,790,030	10	1.12%
Total Petrochemicals USA	447,069,563	6	1.72%	1,074,957,370	4	4.26%
Sunoco Partners Mktg & Term LP	432,450,269	7	1.67%	-	-	-
Golden Pass Pipeline LLC	419,795,475	8	1.62%	-	-	-
Phillips 66 Gulf Coast Prop LLC	289,028,829	9	1.11%	-	-	-
Indorama Ventures Oxides LLC	271,264,760	10	1.05%	-	-	-
Huntsman Petrochemical Corp	-	-	-	445,629,010	5	1.76%
Chevron Phillips Chemical Co	-	-	-	416,411,930	6	1.65%
BASF-Atofina Joint Venture	-	-	-	369,446,730	7	1.46%
Sun Marine Terminals Inc	-	-	-	345,346,620	8	1.37%
TOTAL	\$7,705,948,088		29.72%	\$9,381,336,890		37.15%

Source: Jefferson County Appraisal District.

(b) Amounts shown for these taxpayers do not include assessed values attributable to certain subsidiaries and affiliates which are not grouped on the tax roll with the taxpayers shown.

TABLE 9

**JEFFERSON COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended September 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	\$ 89,366,929	\$ 88,220,195	98.72%	\$ 883,147	\$ 89,103,342	99.71%
2014	92,550,746	91,329,673	98.68%	963,338	92,293,011	99.72%
2015	90,438,039	89,246,776	98.68%	908,344	90,155,120	99.69%
2016	88,884,409	87,788,574	98.77%	763,034	88,551,608	99.63%
2017	87,378,815	86,272,257	98.73%	757,694	87,029,951	99.60%
2018	87,847,059	86,900,639	98.92%	544,584	87,445,223	99.54%
2019	83,603,733	82,230,903	98.36%	888,995	83,119,898	99.42%
2020	87,916,197	86,812,624	98.74%	485,987	87,298,611	99.30%
2021	87,863,742	86,846,043	98.84%	259,382	87,105,425	99.14%
2022	92,159,592	90,519,594	98.22%	-	90,519,594	98.22%

TABLE 10

JEFFERSON COUNTY, TEXAS
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds	Notes Payable	Financing Arrangements	Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
2013	\$ 52,482,467	\$ 218,094	\$ -	\$ 52,700,561	0.55%	\$ 209
2014	49,281,192	-	-	49,281,192	0.49%	\$ 195
2015	44,444,323	-	1,707,363	46,151,686	0.46%	\$ 183
2016	39,437,454	-	1,383,968	40,821,422	0.38%	\$ 161
2017	34,337,146	-	1,051,858	35,389,004	0.31%	\$ 139
2018	30,319,638	-	710,850	31,030,488	0.27%	\$ 121
2019	43,027,646	-	361,214	43,388,860	0.35%	\$ 170
2020	38,472,633	-	-	38,472,633	0.27%	\$ 153
2021	33,767,620	-	372,752	34,140,372	0.26%	\$ 133
2022	28,817,607	-	292,002	29,109,609	0.21%	\$ 115

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(a) See the Schedule of Demographic and Economics Statistics in Table 14 for personal income and population data.

TABLE 11

JEFFERSON COUNTY, TEXAS
RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Fund	Total	Percentage of Estimated Actual Taxable Value (a) of Property	Per Capita (b)
2013	\$ 52,482,467	\$ 1,071,014	\$ 51,411,453	0.22%	\$ 204
2014	49,281,192	1,010,241	48,270,951	0.19%	191
2015	44,444,323	1,096,051	43,348,272	0.17%	172
2016	39,437,454	602,071	38,835,383	0.15%	153
2017	34,337,146	700,149	33,636,997	0.14%	132
2018	30,319,638	550,264	29,769,374	0.12%	116
2019	43,027,646	450,811	42,576,835	0.18%	167
2020	38,472,633	205,094	38,267,539	0.15%	152
2021	33,767,620	434,551	33,333,069	0.13%	130
2022	28,817,607	477,012	28,340,595	0.11%	112

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(a) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property in Table 6 for property value data.

(b) See the Schedule of Demographic and Economics Statistics in Table 14 for population data.

TABLE 12

JEFFERSON COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2022

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (a)</u>	<u>Estimated Share of Overlapping Debt</u>
JEFFERSON COUNTY DIRECT DEBT	\$29,109,609	100.0%	<u>\$29,109,609</u>
Total Direct Debt			<u>\$29,109,609</u>
OVERLAPPING DEBT REPAYED WITH PROPERTY TAXES:			
CITIES:			
BEAUMONT	199,195,850	100.0%	199,195,850
BEVIL OAKS	1,380,000	100.0%	1,380,000
GROVES	11,880,000	100.0%	11,880,000
NEDERLAND	9,885,000	100.0%	9,885,000
PORT ARTHUR	116,380,000	100.0%	116,380,000
PORT NECHES	20,585,000	100.0%	20,585,000
TAYLOR LANDING	-	100.0%	-
SCHOOL DISTRICTS:			
BEAUMONT	273,690,000	100.0%	273,690,000
HAMSHIRE FANNETT	49,845,000	100.0%	49,845,000
HARDIN JEFFERSON	52,610,000	51.8%	27,251,980
NEDERLAND	144,886,667	100.0%	144,886,667
PORT ARTHUR	339,655,000	100.0%	339,655,000
PORT NECHES	195,280,000	100.0%	195,280,000
SABINE PASS	66,660,625	100.0%	66,660,625
PORT DISTRICTS:			
BEAUMONT	70,685,000	100.0%	70,685,000
PORT ARTHUR	93,965,000	100.0%	93,965,000
SABINE PASS	8,641,254	100.0%	8,641,254
DRAINAGE DISTRICTS:			
DRAINAGE DISTRICTS #3	-	100.0%	-
DRAINAGE DISTRICTS #6	-	100.0%	-
DRAINAGE DISTRICTS #7	13,630,000	100.0%	13,630,000
NAVIGATION DISTRICTS:			
SABINE NECHES	-	100.0%	-
MUNICIPAL UTILITY DISTRICTS:			
NORTHWEST FOREST	-	100.0%	-
WATER DISTRICTS:			
WATER DISTRICT #10	7,235,000	100.0%	7,235,000
EMERGENCY SERVICE DISTRICTS:			
EMERGENCY SERVICE DISTRICT #1	-	100.0%	-
EMERGENCY SERVICE DISTRICT #2	-	100.0%	-
EMERGENCY SERVICE DISTRICT #3	-	100.0%	-
EMERGENCY SERVICE DISTRICT #4	-	100.0%	-
CONSERVATION DISTRICTS:			
TRINITY BAY	985,514	100.0%	985,514
IMPROVEMENT DISTRICT:			
CARDINAL MEADOWS	-	100.0%	-
Total Overlapping Debt			<u>\$1,651,716,890</u>
TOTAL DIRECT AND OVERLAPPING DEBT			<u>\$1,680,826,499</u>

Sources: Debt outstanding data was provided by each of the taxing entities.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Jefferson County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(a) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of taxing entity that is within the County's boundaries and dividing it by the taxing entity's total taxable assessed value.

TABLE 13

**JEFFERSON COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(amounts expressed in thousands)**

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt limit	\$ 5,580,038	\$ 6,458,093	\$ 6,195,850	\$ 6,340,696	\$ 6,233,710	\$ 6,573,128	\$ 6,464,824	\$ 6,908,392	\$ 6,894,519	\$ 7,272,698
Total net debt applicable to limit	48,404	44,070	39,564	35,468	30,680	27,190	39,234	35,360	30,860	26,303
Legal debt margin	<u>\$ 5,064,578</u>	<u>\$ 5,531,634</u>	<u>\$ 6,414,023</u>	<u>\$ 6,156,286</u>	<u>\$ 6,305,228</u>	<u>\$ 6,203,030</u>	<u>\$ 6,545,938</u>	<u>\$ 6,425,590</u>	<u>\$ 6,863,659</u>	<u>\$ 7,246,395</u>
Total net debt applicable to the limit as a percentage of debt limit	1.20%	1.18%	0.87%	0.68%	0.64%	0.56%	0.49%	0.41%	0.45%	0.36%

Legal Debt Margin Calculation for Fiscal Year 2022

Assessed Value of Real Property	\$ 29,090,792
Debt limit (25% of assessed value of real property)	7,272,698
Debt applicable to limit:	
General obligation bonds	26,780
Less: Amount set aside for repayment of general obligation debt	477
Total net debt applicable to limit	<u>\$ 26,303</u>
Legal debt margin	<u>\$ 7,246,395</u>

Note: Under Article III, Section 52 of the State Constitution, Jefferson County's outstanding general obligation debt should not exceed 25% of assessed valuation of real property. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

TABLE 14

**JEFFERSON COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year	Population (a)	Personal Income (amounts expressed in thousands)	Per Capita Personal Income (a)	Median Age (a)	School Enrollment (a)	Unemployment Rate (b)
2013	251,813	\$ 9,658,791	\$ 38,357	36.0	63,433	10.1%
2014	252,358	\$ 10,083,721	\$ 39,958	35.9	63,350	7.8%
2015	252,235	\$ 9,971,354	\$ 39,532	35.9	61,768	6.6%
2016	254,308	\$ 10,809,362	\$ 42,505	35.9	60,809	7.4%
2017	254,679	\$ 11,451,641	\$ 44,965	36.0	59,927	8.5%
2018	256,299	\$ 11,524,485	\$ 44,965	36.0	59,927	6.2%
2019	255,001	\$ 12,358,113	\$ 48,463	36.0	59,845	5.6%
2020	251,565	\$ 14,036,572	\$ 55,797	37.1	59,784	13.1%
2021	256,526	\$ 13,146,444	\$ 51,248	37.1	59,784	8.3%
2022	253,704	\$ 13,601,833	\$ 53,613	36.3	47,418	6.6%

Data sources

(a) Bureau of Census

(b) Texas Workforce Commission

TABLE 15

**JEFFERSON COUNTY, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

Employer	2022			2013		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
State of Texas	3,423	1	3.65%	5,500	1	5.12%
Beaumont ISD	2,432	2	2.59%	2,976	2	2.77%
ExxonMobil Oil Corporation	2,016	3	2.15%	2,000	3	1.86%
Christus Health Southeast Texas	1,713	4	1.83%	1,530	4	1.43%
Motiva Enterprises	1,634	5	1.74%	1,475	5	1.37%
Port Arthur ISD	1,507	6	1.61%	1,170	9	1.09%
Memorial Hermann Baptist Hospital	1,456	7	1.55%	1,232	7	1.15%
City of Beaumont	1,248	8	1.33%	1,335	6	1.24%
Jefferson County	1,083	9	1.15%	1,184	8	1.10%
Valero	761	10	0.81%	833	10	0.78%
TOTAL	17,273		18.41%	19,235		17.91%

Source: Employment numbers provided by each entity

TABLE 16

JEFFERSON COUNTY, TEXAS
FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Function	Full-time Equivalent Employees as of September 30									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government	166	165	165	168	155	161	163	157	157	152
Judicial & Law Enforcement										
Deputies	138	138	143	146	148	145	141	135	134	136
Detention Officers	241	238	237	237	231	232	230	221	216	205
Others	436	443	440	439	415	419	413	409	410	391
Education & Recreation	15	15	15	15	12	14	15	13	15	14
Health & Welfare	60	60	60	61	52	59	58	57	52	59
Maintenance - Equipment & Structures										
Road & Bridges	64	64	60	64	61	64	68	65	65	66
Engineering	10	10	10	10	9	10	10	9	10	9
Maintenance	30	27	28	28	25	26	26	27	27	27
Jack Brooks Regional Airport	24	25	24	24	24	24	23	25	24	24
Ford Park	23	21	20	21	22	22	19	12	15	15
TOTAL	<u>1,207</u>	<u>1,206</u>	<u>1,202</u>	<u>1,213</u>	<u>1,154</u>	<u>1,176</u>	<u>1,166</u>	<u>1,130</u>	<u>1,125</u>	<u>1,098</u>

Sources: County and Ford Park payroll records

TABLE 17

**JEFFERSON COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

Function	FISCAL YEAR									
	2013	2014	2015	2016	2017	2018	2019	2020*	2021*	2022
Judicial & Law Enforcement										
Courts										
Number of Indigent Cases Heard	3,249	3,392	3,727	3,969	3,252	2,944	3,336	2,751	4,202	4,548
Number of Justice of Peace Cases	43,205	41,359	33,717	28,130	31,835	33,428	36,461	26,313	26,381	25,633
Sheriff										
Number of Arrests	5,898	5,517	5,730	5,337	4,644	5,227	5,159	3,045	3,054	2,769
Number of Citations	915	1,558	1,615	1,861	2,231	2,240	2,970	1,994	1,887	1,952
Jail										
Average Daily Population of Inmates	767	855	830	819	731	713	752	732	920	872
Constables										
Number of Papers Served	15,472	17,348	18,276	16,618	16,561	15,831	16,053	11,965	12,555	12,323
Education & Recreation										
Visitor Center										
Number of Visitors	67,309	64,440	66,230	53,050	64,536	58,938	46,661	-	11,746	22,537
Health & Welfare										
Health & Welfare										
Number of Patients Seen in Clinic	7,433	11,314	10,508	10,401	11,937	8,508	8,794	7,936	7,494	8,921
Mosquito Control										
Number of Acreage Sprayed	700,672	1,048,256	563,520	839,680	594,148	789,504	451,840	377,856	150,528	603,648
Maintenance - Equipment & Structures										
Road & Bridge										
Road Miles Maintained	370	370	369	369	366	366	376	371	373	374
Airport										
Number of Aircraft Operations	20,351	19,109	15,462	14,842	15,757	17,755	18,310	16,863	17,945	16,932
Number of Enplaned	24,669	36,605	34,879	27,245	24,934	25,514	28,498	10,098	15,506	23,807
Number of Deplaned	24,351	35,340	34,517	28,098	24,467	24,705	27,619	9,700	15,190	23,334
Health Insurance Risk Pool										
Number of Participants in Plan	1,612	1,807	1,652	1,667	1,702	1,722	1,734	1,743	1,739	1,760
Entertainment Complex										
Number of Events	176	174	170	183	40	102	99	91	92	99
Total Attendance	668,718	650,089	303,562	336,555	348,710	361,468	302,903	125,722	186,613	313,460

Sources: Various county departments

Note: Indicators are not available for the general government functions.

* COVID-19 Pandemic

TABLE 18

**JEFFERSON COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS**

Function	FISCAL YEAR									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Judicial & Law Enforcement										
Sheriff										
Patrol Units	126	121	123	141	132	142	141	139	133	137
Aviation Units	4	3	3	3	4	4	4	4	4	4
Marine Units	11	11	11	10	10	10	10	10	12	10
Jail										
Dorms	23	23	23	23	23	23	23	24	24	24
Bed Capacity	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268
Constables										
Patrol Units	29	32	32	34	28	33	24	24	22	24
Health & Welfare										
Mosquito Control										
Mosquito Spray Trucks	8	8	8	8	8	8	8	8	8	8
Weed Control Trucks	2	2	2	2	2	2	2	2	2	2
Aviation Units	3	3	3	3	3	3	3	3	3	3
Maintenance - Equipment & Structures										
Road (miles)	370	370	369	369	366	366	376	371	373	374
Bridges	65	65	65	65	65	65	65	65	65	65
Airport										
Runways (linear feet)	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820
T-Hangar & Open Span Hangars (square feet)	150,470	150,470	150,470	150,470	150,470	150,470	108,270	108,270	108,270	108,270
Office Space (square feet)	43,850	43,850	43,850	45,850	45,850	45,850	44,304	44,304	44,304	44,304
Entertainment Complex										
Number of venues	5	5	5	5	5	5	5	5	5	5
Softball Fields	12	12	12	12	12	12	12	12	12	12
Exhibit Floor Space (square feet)	142,000	142,000	142,000	142,000	142,000	142,000	142,000	142,000	142,000	142,000
Seating Capacity	23,500	23,500	23,500	23,500	23,500	23,500	23,500	23,500	23,500	23,500

Sources: Various county departments

Note: Indicators are not available for the general government function.



Honorable County Judge
And Commissioners Court of Jefferson County
Beaumont, Texas

We have audited the financial statements of Jefferson County, Texas (the "County"), as of and for the year ended September 30, 2022, and have issued our report thereon dated March 23, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 27, 2022, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the County solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

As a part of the engagement, we assisted in preparing the schedule of expenditures of federal and state awards and related notes of the County in conformity with U.S. generally accepted accounting principles and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Texas *Uniform Grant Management Standards* (UGMS) based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services were not conducted in accordance with *Government Auditing Standards*.

In order to reduce threats to our independence caused by these nonattest services to an acceptable level, we applied certain safeguards. These safeguards include a concurring review, which is a review of the financial statements and key audit areas which is performed by an individual who has adequate experience in audits of local governments, but who was not involved in this audit engagement. The concurring reviewer serves as an evaluator of the performance of the engagement team and the nonattest services provided.

In addition, management assumed responsibility for the schedule of expenditures of federal and state awards and related notes and any other nonaudit services we provided. Management acknowledged, in the management representation letter, our assistance with the preparation of the financial statements, related notes to the financial statements and schedule of expenditures and federal and state awards and that these items were reviewed and approved prior to their issuance and accepted responsibility for them. Further, the nonaudit services were overseen by an individual within management that has the suitable skill, knowledge, or experience; evaluated the adequacy and results of the services; and accepted responsibility for them.

Significant Risks Identified

We have identified the following significant risks during our audit process, which required special audit consideration.

<u>Significant Risk Identified</u>	<u>Reasoning for Special Audit Consideration</u>
Management override of controls	Inherent fraud risk
Leases	New accounting standard (GASB 87, <i>Leases</i>) requires new financial reporting and note disclosures.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the County is included in Note I to the financial statements. As described in the notes to the financial statements, during the year, the County changed its method of accounting for leases by adopting Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. The adoption of this standard did not result in a restatement of beginning fund balance or net position, but assets and liabilities were recognized, and more extensive note disclosures were required.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

- Management's estimate of the allowance for doubtful accounts for property tax and adjudicated fines receivables is based on a percentage of the receivable balance depending on the age of the receivable developed from historical collections. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

- Management's estimate of the net pension and total OPEB liabilities are based on actuarial assumptions which are determined by the demographics of the plan and future projections that the actuary makes based on historical information of the plan and the investment market. We evaluated the key factors and assumptions used to develop the net pension and total OPEB liabilities and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.
- Management's estimate of the accumulated depreciation is based on the related estimated useful lives of capital assets. We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the County's financial statements relate to the net pension and total OPEB liabilities. The disclosures in the financial statements are neutral, consistent and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of audit procedures and corrected by management were material, either individual or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the County's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstance that affect the form and content of our auditor's report. No such circumstances exist.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated March 23, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the County, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the County's auditors.

Other Information Included in the Annual Comprehensive Financial Report

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the County's Annual Comprehensive Financial Report, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the other information and considered whether a material inconsistency exists between the other information and the financial statements, or if the other information otherwise appears to be materially misstated.

Our responsibility also includes communicating to you any information that we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

New Accounting Standards

Significant new accounting standards issued by the Governmental Accounting Standards Board (GASB) not yet implemented by the County include the following:

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* – The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. GASB 94 will become effective for reporting periods beginning after June 15, 2022, and the impact has not yet been determined.

Statement No. 96, *Subscription-Based Information Technology Arrangements* – This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. This Statement will become effective for the County in fiscal year 2023.

GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62* - The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2023, and the impact has not yet been determined.

GASB Statement No. 101, *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

Restrictions on Use

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

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

Waco, Texas
March 23, 2023

JEFFERSON COUNTY, TEXAS

FINANCIAL & OPERATING
STATEMENTS - COUNTY FUNDS ONLY

For the Three Months Ending December 31, 2022



Patrick Swain - County Auditor

PATRICK SWAIN
COUNTY AUDITOR
(409) 835-8500



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

March 23, 2023

Honorable Commissioners Court:
Judge Jeff R. Branick
Commissioner Vernon Pierce
Commissioner Cary Erickson
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, 2022 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, 2022 is \$27,560,842. Budgeted Revenues are \$145,842,157 leaving \$118,281,315 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 \$20,186,859 for the first three months of the year. This amount represents 20% of the budgeted amount of \$101,866,087.

Sales Taxes:

Ten percent of budgeted revenue for sales taxes has been collected. Sales Tax revenue is budgeted to be \$29,700,000.

Page Two

Licenses & Permits:

Fourteen percent of budgeted revenue from Licenses & Permits has been collected. Licenses & Permits are budgeted to be \$434,000 for the year.

Intergovernmental:

Thirteen percent of Intergovernmental Revenue has been collected. Intergovernmental Revenue is budgeted to be \$1,311,000.

Fees:

Twenty-nine percent of the budgeted revenue for Fees has been collected. Revenue from Fees is budgeted to be \$10,234,270 for the year.

Fines and Forfeitures:

Twelve percent of Fines and Forfeitures have been collected. Revenues from Fines and Forfeitures are budgeted to be \$1,500,000.

Interest:

Revenue from Interest has exceeded the budgeted amount of \$766,800 by \$247,007.

Other Revenues:

Nothing of Other Revenues have been collected. Revenues from Other Revenues are budgeted to be \$30,000 for the year.

Expenditures:

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

Page Three

Expenditures are budgeted to be \$158,236,401, which includes General Funds and debt service funds, excluding budgeted transfers of \$2,974,914 for the fiscal year ending September 30, 2023.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'PS', with a long horizontal line extending to the right.

Patrick Swain
County Auditor

JEFFERSON COUNTY, TEXAS
FINANCIAL & OPERATING
STATEMENTS - COUNTY FUNDS ONLY
FOR THE THREE MONTHS ENDING DECEMBER 31, 2022
TABLE OF CONTENTS

	<u>PAGE</u>
Consolidated Balance Sheet	1
Statement of Changes in Fund Balances	2
Statement of Revenues by Category - Compared with Budget Allocation	3
Statement of Revenues - Compared with Budget Allocation	4-5
Statement of Expenditures - Compared with Budget Allocation – 25% Budget Expended	6
Statement of Expenditures - Compared with Budget Allocation	7-8
Statement of Bonded Indebtedness	9
Statement of Transfers In and Out	10
Statement of Comp Time Liability	11-12

Jefferson County, Texas
Consolidated Balance Sheet
For The Three Months Ending December 31, 2022

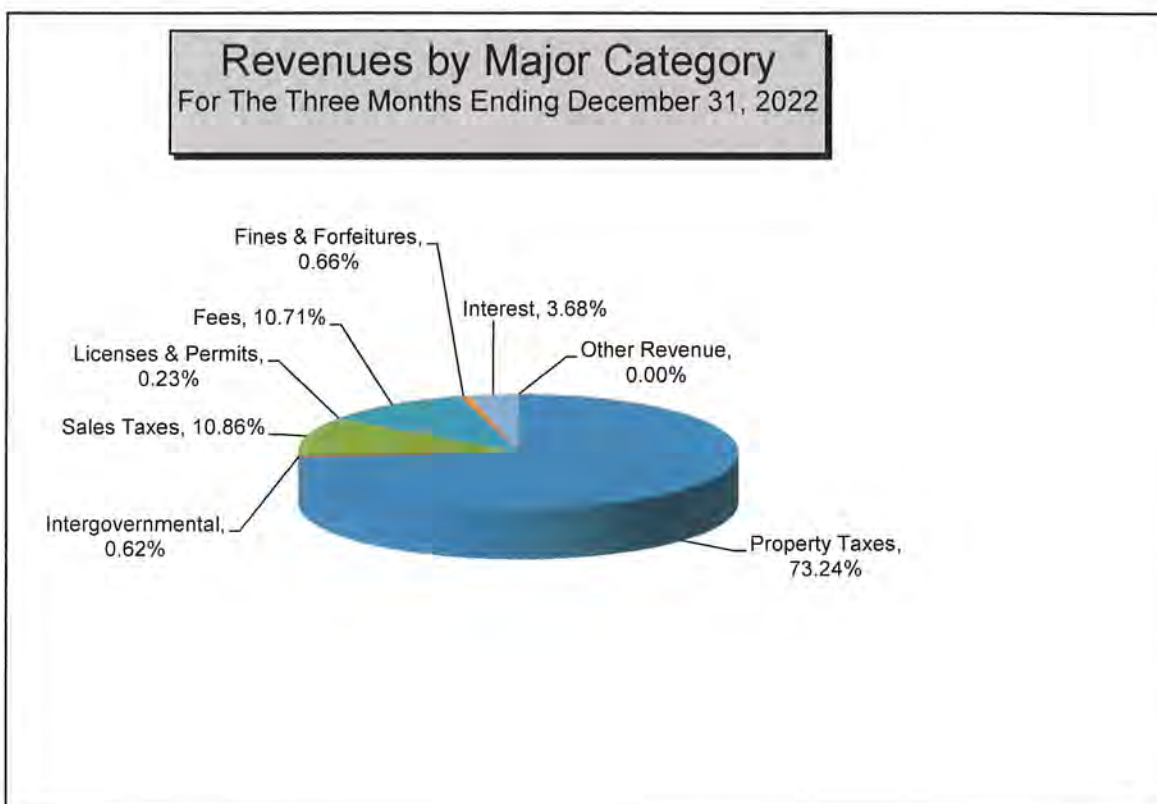
	<u>General Funds</u>	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Debt Service Funds</u>	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Total</u>
<u>ASSETS</u>							
Cash and Cash Equivalents	\$ 61,260,154	68,144,693	8,644,291	1,569,813	1,587,906	2,493,054	\$ 143,699,911
Receivables & Prepaids	6,925,760	1,221	-	284,379	70,942	-	7,282,302
Intergovernmental Receivables	(108,715)	-	-	-	-	-	(108,715)
Due From Other Funds	150,000	-	-	-	-	-	150,000
Inventory	968,360	9,367	-	-	194,093	-	1,171,820
Other Assets	155,220	-	-	-	77,248,855	-	77,404,075
Total Assets	<u>\$ 69,350,779</u>	<u>\$ 68,155,281</u>	<u>\$ 8,644,291</u>	<u>\$ 1,854,192</u>	<u>\$ 79,101,796</u>	<u>\$ 2,493,054</u>	<u>\$ 229,599,393</u>
<u>LIABILITIES AND FUND BALANCE/EQUITY</u>							
Payables	\$ 3,175,040	345,584	-	-	(109,365)	2,625,852	\$ 6,037,111
Intergovernmental Payables	360	-	-	-	27	-	387
Other Liabilities	6,137,330	407,416	-	261,940	6,081,916	-	12,888,602
Fund Balance/Equity	<u>60,038,049</u>	<u>67,402,281</u>	<u>8,644,291</u>	<u>1,592,252</u>	<u>73,129,218</u>	<u>(132,798)</u>	<u>210,673,293</u>
Total Liabilities and Fund Balance/Equity	<u>\$ 69,350,779</u>	<u>\$ 68,155,281</u>	<u>\$ 8,644,291</u>	<u>\$ 1,854,192</u>	<u>\$ 79,101,796</u>	<u>\$ 2,493,054</u>	<u>\$ 229,599,393</u>

Jefferson County, Texas
Statement of Changes in Fund Balances
For The Three Months Ending December 31, 2022

	9/30/2022	Three Months Ending December 31, 2022				12/31/2022
	Fund Balance	Receipts	Disbursements	Transfers In/(Out)	Prior Period Adjustment	Fund Balance
Jury Fund	\$ 404,006	\$ 47,597	\$ 99,670	\$ -	\$ -	\$ 351,933
Road & Bridge Pct. 1	4,826,706	654,445	263,213	-	-	5,217,938
Road & Bridge Pct. 2	1,099,521	317,518	384,893	-	-	1,032,146
Road & Bridge Pct. 3	244,750	317,518	465,596	-	-	96,672
Road & Bridge Pct. 4	3,283,574	430,291	387,947	-	-	3,325,918
Engineering Fund	203,427	225,422	255,322	-	-	173,527
Parks & Recreation	61,257	46,843	24,337	-	-	83,763
General Fund	50,230,354	23,980,793	27,802,134	(473,125)	-	45,935,888
Mosquito Control Fund	1,078,274	403,099	485,907	-	-	995,466
Tobacco Settlement Fund	3,025,522	19,276	220,000	-	-	2,824,798
Total General Funds	64,457,391	26,442,802	30,389,019	(473,125)	-	60,038,049
Total Special Revenue Funds	19,242,361	64,932,720	16,876,557	103,757	-	67,402,281
Total Capital Project Funds	8,576,945	120,331	52,985	-	-	8,644,291
Total Debt Service Funds	477,012	1,118,040	2,800	-	-	1,592,252
Total Enterprise Funds	73,636,006	1,076,210	1,952,366	369,368	-	73,129,218
Total Internal Service Funds	883,813	5,386,644	6,403,255	-	-	(132,798)
Total Balances	\$ 167,273,528	\$ 99,076,747	\$ 55,676,982	\$ -	\$ -	\$ 210,673,293

Jefferson County Texas
Statement of Revenues by Category - Compared with Budget Allocation
For The Three Months Ending December 31, 2022

Category	Cumulative Actual	Annual Budget	Unrealized Balance	Percentage Unrealized
Property Taxes	\$ 20,186,859	\$ 101,866,087	\$ 81,679,228	80.18%
Sales Taxes	2,994,702	29,700,000	26,705,298	89.92%
Licenses & Permits	61,538	434,000	372,462	85.82%
Intergovernmental	171,602	1,311,000	1,139,398	86.91%
Fees	2,950,778	10,234,270	7,283,492	71.17%
Fines & Forfeitures	181,556	1,500,000	1,318,444	87.90%
Interest	1,013,807	766,800	(247,007)	-32.21%
Other Revenue	-	30,000	30,000	100.00%
	<u>\$ 27,560,842</u>	<u>\$ 145,842,157</u>	<u>\$ 118,281,315</u>	<u>81.10%</u>



Jefferson County, Texas
Statement of Revenues - Compared With Budget Allocation
For The Three Months Ending December 31, 2022

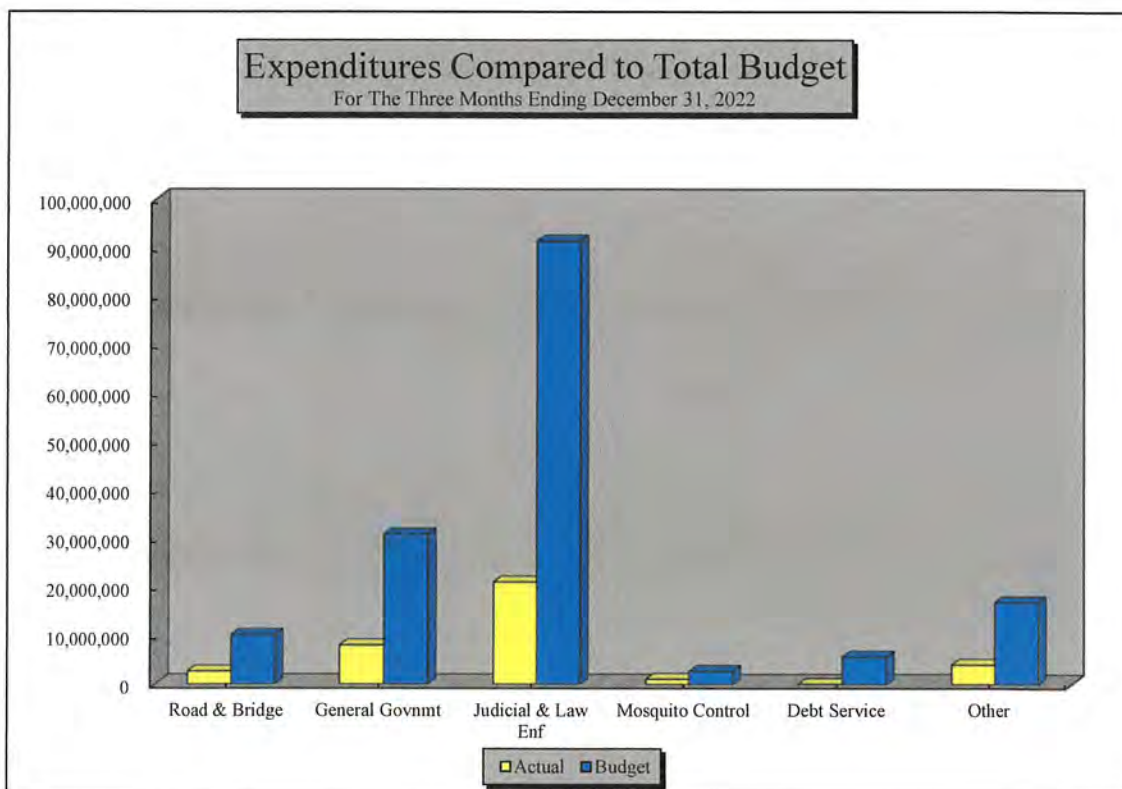
	October 2022 -December	Cumulative Total	Annual Budget	Unrealized Balance
Jury Fund				
Current Taxes	\$ 4,119	\$ 4,119	\$ 21,024	\$ 16,905
Delinquent Taxes	898	898	2,370	1,472
Jury Fees	9,634	9,634	60,000	50,366
Other Revenue	32,946	32,946	80,500	47,554
Road & Bridge Pct. 1				
Current Taxes	163,489	163,489	834,507	671,018
Delinquent Taxes	3,431	3,431	9,056	5,625
Intergovernmental Revenue	-	-	-	-
Auto Registration Fees	-	-	575,000	575,000
Road & Bridge Fees	115,859	115,859	525,000	409,141
Sales, Rentals & Services	336,927	336,927	-	(336,927)
Fines and Forfeitures	34,739	34,739	225,000	190,261
Road & Bridge Pct. 2				
Current Taxes	163,489	163,489	834,507	671,018
Delinquent Taxes	3,431	3,431	9,056	5,625
Intergovernmental Revenue	-	-	-	-
Auto Registration Fees	-	-	575,000	575,000
Road & Bridge Fees	115,859	115,859	525,000	409,141
Sales, Rentals & Services	-	-	-	-
Fines and Forfeitures	34,739	34,739	225,000	190,261
Road & Bridge Pct. 3				
Current Taxes	163,489	163,489	834,507	671,018
Delinquent Taxes	3,431	3,431	9,056	5,625
Intergovernmental Revenue	-	-	-	-
Auto Registration Fees	-	-	575,000	575,000
Road & Bridge Fees	115,859	115,859	525,000	409,141
Sales, Rentals & Services	-	-	-	-
Fines and Forfeitures	34,739	34,739	225,000	190,261
Road & Bridge Pct. 4				
Current Taxes	163,489	163,489	834,507	671,018
Delinquent Taxes	3,431	3,431	9,056	5,625
Intergovernmental Revenue	-	-	8,000	8,000
Auto Registration Fees	-	-	575,000	575,000
Road & Bridge Fees	115,859	115,859	525,000	409,141
Sales, Rentals & Services	112,776	112,776	-	(112,776)
Fines and Forfeitures	34,736	34,736	225,000	190,264
Other Revenue	-	-	-	-

Jefferson County, Texas
Statement of Revenues - Compared With Budget Allocation
For The Three Months Ending December 31, 2022

	October 2022 -December	Cumulative Total	Annual Budget	Unrealized Balance
Engineering Fund				
Current Taxes	\$ 218,445	\$ 218,445	\$ 1,115,028	\$ 896,583
Delinquent Taxes	5,257	5,257	13,876	8,619
Licenses and Permits	720	720	5,500	4,780
Sales, Rentals & Services	1,000	1,000	1,000	-
Parks & Recreation				
Current Taxes	26,018	26,018	132,808	106,790
Delinquent Taxes	178	178	471	293
Sales, Rentals & Services	20,647	20,647	65,100	44,453
General Fund				
Current Taxes	17,386,887	17,386,887	88,744,241	71,357,354
Delinquent Taxes	362,741	362,741	957,471	594,730
Sales Taxes	2,994,702	2,994,702	29,700,000	26,705,298
Other Taxes	-	-	30,000	30,000
Licenses and Permits	60,818	60,818	428,500	367,682
Intergovernmental Revenue	138,656	138,656	1,222,500	1,083,844
Fees of Office	877,336	877,336	3,432,010	2,554,674
Other Sales, Rentals & Svcs.	1,129,022	1,129,022	2,276,160	1,147,138
Fines & Forfeitures	42,603	42,603	600,000	557,397
Interest	988,028	988,028	720,000	(268,028)
Other Revenue	-	-	-	-
Mosquito Control Fund				
Current Taxes	394,975	394,975	2,016,104	1,621,129
Delinquent Taxes	8,124	8,124	21,443	13,319
Sales, Rentals & Services	-	-	-	-
Tobacco Settlement Fund				
Interest	19,276	19,276	26,200	6,924
Debt Service				
Current Taxes	1,084,046	1,084,046	5,398,859	4,314,813
Delinquent Taxes	27,491	27,491	68,140	40,649
Interest	6,503	6,503	20,600	14,097
Other, Sales, Rentals & Svcs.	-	-	-	-
Total	\$ 27,560,842	\$ 27,560,842	\$ 145,842,157	\$ 118,281,315

Jefferson County, Texas
 Statement of Expenditures - Compared With Budget Allocation - 25% of Budget Expended
 For The Three Months Ending December 31, 2022

	Cumulative Actual	Annual Budget	Unencumbered Balance	Percentage Unencumbered
Jury Fund	\$ 105,303	\$ 500,212	\$ 394,909	78.95%
Road & Bridge Funds	2,375,810	8,768,100	6,392,290	72.90%
Engineering Fund	258,874	1,279,596	1,020,722	79.77%
Parks & Recreation Fund	43,520	227,068	183,548	80.83%
General Fund:				
General Government	8,089,725	31,054,367	22,964,642	73.95%
Judicial	4,787,828	22,856,709	18,068,881	79.05%
Law Enforcement	16,294,251	68,026,660	51,732,409	76.05%
Education	83,905	475,130	391,225	82.34%
Health & Welfare	1,449,826	9,414,609	7,964,783	84.60%
Maintenance	1,337,647	4,323,824	2,986,177	69.06%
Other	952,065	2,646,402	1,694,337	64.02%
Mosquito Control Fund	1,044,653	2,728,624	1,683,971	61.72%
Tobacco Settlement	220,000	220,000	-	-
Debt Service Funds	2,800	5,715,100	5,712,300	99.95%
	<u>\$ 37,046,207</u>	<u>\$ 158,236,401</u>	<u>\$ 121,190,194</u>	<u>76.59%</u>



Statement of Expenditures - Compared With Budget Allocation
For The Three Months Ending December 31, 2022

	October 2022		Cumulative	Annual	Unencumbered
	December	Encumbrances	Total	Budget	Balance
Jury Fund	\$ 99,670	\$ 5,633	\$ 105,303	\$ 500,212	\$ 394,909
Road & Brdg Pct. 1	263,213	287,386	550,599	2,061,365	1,510,766
Road & Brdg Pct. 2	384,893	199,831	584,724	2,032,628	1,447,904
Road & Brdg Pct. 3	465,596	153,162	618,758	2,303,255	1,684,497
Road & Brdg Pct. 4	387,947	233,782	621,729	2,370,852	1,749,123
Engineering	255,322	3,552	258,874	1,279,596	1,020,722
Parks & Recreation	24,337	19,183	43,520	227,068	183,548
Tax Assessor/Coll.	991,011	9,150	1,000,161	4,718,125	3,717,964
Human Resources	96,959	4,766	101,725	551,460	449,735
County Auditor	427,931	539	428,470	1,802,059	1,373,589
County Clerk	470,602	12,335	482,937	2,632,690	2,149,753
County Judge	182,267	303	182,570	1,077,634	895,064
Risk Management	74,438	689	75,127	327,769	252,642
County Treasurer	100,637	-	100,637	453,516	352,879
Printing Department	28,816	21,790	50,606	167,525	116,919
Purchasing Department	143,973	17,859	161,832	673,017	511,185
General Services	3,460,103	185,199	3,645,302	14,132,837	10,487,535
MIS	1,335,768	118,074	1,453,842	3,439,648	1,985,806
Voter's Registration	39,725	9	39,734	168,425	128,691
Elections	330,401	36,381	366,782	909,662	542,880
District Attorney	1,758,056	13,428	1,771,484	8,169,124	6,397,640
District Clerk	523,898	22,005	545,903	2,358,777	1,812,874
Criminal Dist. Court	347,204	1,748	348,952	1,826,127	1,477,175
58th Dist. Court	75,044	397	75,441	353,322	277,881
60th Dist. Court	80,916	-	80,916	369,735	288,819
136th Dist. Court	80,382	172	80,554	370,331	289,777
172nd Dist. Court	79,288	3	79,291	351,811	272,520
252nd Dist. Court	233,890	274	234,164	1,376,977	1,142,813
279th Dist. Court	140,731	34	140,765	661,376	520,611
317th Dist. Court	101,417	20	101,437	593,909	492,472
J.P. Pct. 1 Pl 1	100,290	-	100,290	462,587	362,297
J.P. Pct. 1 Pl 2	105,704	272	105,976	463,483	357,507
J.P. Pct. 2	72,434	-	72,434	412,178	339,744
J.P. Pct. 4	98,632	1,547	100,179	461,258	361,079
J.P. Pct. 6	95,694	267	95,961	450,049	354,088
J.P. Pct. 7	92,800	160	92,960	446,260	353,300
J.P. Pct. 8	90,130	305	90,435	446,370	355,935
Cnty. Court at Law 1	127,632	-	127,632	584,298	456,666
Cnty. Court at Law 2	138,537	200	138,737	715,233	576,496
Cnty. Court at Law 3	176,110	(3)	176,107	893,057	716,950
Court Master	150,901	130	151,031	763,334	612,303

Statement of Expenditures - Compared With Budget Allocation
For The Three Months Ending December 31, 2022

	October 2022		Cumulative	Annual	Unencumbered
	December	Encumbrances	Total	Budget	Balance
Dispute Resolution	\$ 72,132	\$ 5,047	\$ 77,179	\$ 327,113	\$ 249,934
Comm. Supervision	1,560	8,503	10,063	20,901	10,838
Sheriff's Dept.	3,601,056	39,509	3,640,565	17,052,201	13,411,636
Crime Lab	370,962	17,524	388,486	1,743,692	1,355,206
Jail	7,234,423	2,988,280	10,222,703	39,383,584	29,160,881
Juvenile Probation	347,798	3,641	351,439	1,863,655	1,512,216
Juvenile Detention	465,965	148,862	614,827	2,566,321	1,951,494
Constable Pct. 1	182,474	11,485	193,959	870,011	676,052
Constable Pct. 2	116,726	108	116,834	562,066	445,232
Constable Pct. 4	119,934	-	119,934	549,345	429,411
Constable Pct. 6	140,648	184	140,832	680,432	539,600
Constable Pct. 7	127,336	-	127,336	568,546	441,210
Constable Pct. 8	123,776	(20)	123,756	565,906	442,150
County Morgue	243,517	-	243,517	1,600,000	1,356,483
Agriculture Ext.	82,539	1,366	83,905	475,130	391,225
Public Health # 1	309,417	895	310,312	1,575,946	1,265,634
Public Health # 2	287,876	395	288,271	1,403,873	1,115,602
Nurse Practitioner	82,114	1,067	83,181	383,685	300,504
Child Welfare	22,723	-	22,723	120,000	97,277
Env. Control	97,718	-	97,718	480,866	383,148
Ind. Medical Svcs.	321,699	271,449	593,148	5,175,888	4,582,740
Emergency Mgmt.	54,473	-	54,473	274,351	219,878
Beaumont Maintenance	457,576	502,792	960,368	3,098,675	2,138,307
Port Arthur Maint.	178,350	103,081	281,431	968,134	686,703
Mid-County Maint.	45,282	50,566	95,848	257,015	161,167
Service Center	282,165	590,024	872,189	1,399,489	527,300
Veteran Service	79,574	302	79,876	372,863	292,987
Mosquito Control	485,907	558,746	1,044,653	2,728,624	1,683,971
Tobacco Settlement	220,000	-	220,000	220,000	-
Debt Service Funds	2,800	-	2,800	5,715,100	5,712,300
Contingency	-	-	-	874,050	874,050
Total	\$ 30,391,819	\$ 6,654,388	\$ 37,046,207	\$ 158,236,401	\$ 121,190,194

Jefferson County, Texas
 Statement of Bonded Indebtedness
 For The Three Months Ending December 31, 2022

Issue	Beginning Amount Outstanding	2022-2023 Requirements				2022-2023 Payments				Ending Amount Outstanding
		Principal	Interest	Fees	Total	Principal	Interest	Fees	Total	
2012 Refunding Bonds	\$ 12,960,000	\$ 4,170,000	\$ 472,200	\$ 2,500	\$ 4,644,700	\$ -	\$ -	\$ 1,400	\$ 1,400	\$ 12,960,000
2019 Certificates of Obligation	13,820,000	575,000	492,900	2,500	1,070,400	-	-	1,400	1,400	13,820,000
	<u>\$ 26,780,000</u>	<u>\$ 4,745,000</u>	<u>\$ 965,100</u>	<u>\$ 5,000</u>	<u>\$ 5,715,100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,800</u>	<u>\$ 2,800</u>	<u>\$ 26,780,000</u>

Jefferson County, Texas
Statement of Transfers In and Out
For The Three Months Ending December 31, 2022

Fund	Transfers In	Transfers Out
120 General Fund	-	369,368 (a)
120 General Fund	-	103,757 (b)
241 Sheriff Department Grants	1,185 (b)	-
245 Crime Victim's Clearing	57,935 (b)	-
257 Auto Theft Grant	5,317 (b)	-
263 VAWA Fund	11,039 (b)	-
550 SETEC Fund	369,368 (a)	-
876 Sheriff-Spindletop Grant	28,281 (b)	-
	\$473,125	\$473,125

(a) Budgeted Transfer

(b) Grant Match

Jefferson County, Texas
Statement of Comp-Time Liability
For The First Quarter - December 31, 2022

Department	Cumulative Hours	Current Liability
Road & Bridge # 1	300.62	\$ 7,826.39
Road & Bridge # 2	419.68	12,613.40
Road & Bridge # 3	287.19	8,310.97
Road & Bridge # 4	62.45	1,611.52
Engineering	17.25	564.51
Tax Assessor/Collector	209.72	5,238.56
Human Resources	-	-
County Auditor	112.83	3,961.15
County Clerk	604.21	14,300.27
County Judge	-	-
Treasurer	0.01	0.11
Printing	0.55	15.94
Purchasing Department	8.50	210.17
MIS	470.19	16,578.17
Voter Registration	16.52	472.68
Elections Department	251.37	7,059.32
District Clerk	894.81	22,124.43
Criminal District Court	79.51	2,409.19
58th District Court	1.62	49.24
172nd District Court	2.38	87.03
252nd District Court	-	-
317th District Court	0.01	0.13
Justice of Peace Pct. 1 Pl. 1	28.26	808.73
Justice of Peace Pct. 1 Pl. 2	212.00	5,502.01
Justice of Peace Pct. 2	-	-
Justice of Peace Pct. 4	0.01	0.12
Justice of Peace Pct. 6	0.87	21.12
Justice of Peace Pct. 7	50.38	1,478.43
Justice of Peace Pct. 8	3.00	88.04
County Court at Law #2	31.48	928.94
County Court at Law #3	0.01	0.10
Court Master	0.01	0.14
Dispute Resolution Center	159.25	3,673.69
Sheriff's Department	13,494.24	544,903.88
Crime Lab	225.23	9,731.72
Correctional Facility	11,507.28	347,216.27
Juvenile Probation	132.88	3,281.88
Juvenile Detention Home	361.12	7,432.55
Constable Pct. 1	271.26	9,565.10

Jefferson County, Texas
Statement of Comp-Time Liability
For The First Quarter - December 31, 2022

Department	Cumulative Hours	Current Liability
Constable Pct. 2	14.00	\$ 647.31
Constable Pct. 4	151.50	6,998.60
Constable Pct. 6	72.07	2,332.69
Constable Pct. 7	14.54	637.15
Constable Pct. 8	24.00	579.21
Public Health No. 1	15.63	240.37
Public Health No. 2	11.32	278.11
Environmental Control	11.37	318.47
Indigent Health	0.25	4.20
Emergency Management	76.00	2,629.96
Mosquito Control	636.16	17,852.80
Maintenance - Beaumont	276.83	6,571.63
Maintenance - Port Arthur	144.75	4,013.52
Maintenance- Mid County	47.25	1,265.51
Service Center	28.50	784.56
Veterans' Services Office	0.62	17.40
Airport	998.36	22,958.11
Visitors' Center	104.63	1,833.38
Grant A Basic Probation	27.26	660.55
Grant A Mental Health Service	0.01	0.16
Grant A Community Programs	71.38	1,684.44
Grant A Pre and Post Adjudication	-	-
Community Supervision	266.55	6,026.57
Adult Surveillance Program	-	-
Community Corrections	14.75	301.12
High Need Program	-	-
TJPC Grant Contract M	10.62	239.88
Drug Diversion	50.51	1,004.57
Juvenile Probation and Detention	94.37	1,431.24
Mentally Impaired Offender	8.00	178.21
Auto Theft	129.25	4,842.48
Sheriff Mental Health Liaison -Cnty	45.38	1,777.18
Sheriff Mental Health Liaison	243.50	8,643.79
Marine Division	3,307.50	132,951.52
Courthouse Security	449.25	18,746.41
Total	<u>37,562.81</u>	<u>\$ 1,286,517.00</u>
Comp-Time Liability at 12/31/21	37,361.77	\$1,214,192.58

JEFFERSON COUNTY, TEXAS

FINANCIAL & OPERATING
STATEMENTS - COUNTY FUNDS ONLY

For the Month Ending January 31, 2023



Patrick Swain - County Auditor

PATRICK SWAIN
COUNTY AUDITOR
(409) 835-8500



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

March 23, 2023

Honorable Commissioners Court:
Judge Jeff R. Branick
Commissioner Vernon Pierce
Commissioner Cary Erickson
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, 2023 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, 2023 is \$57,163,609. Budgeted Revenues are \$145,842,157 leaving \$88,678,548 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 \$44,719,091 for the first four months of the year. This amount represents 44% of the budgeted amount of \$101,866,087.

Sales Taxes:

Twenty-two percent of budgeted revenue for sales taxes has been collected. Sales Tax revenue is budgeted to be \$29,700,000.

Page Two

Licenses & Permits:

Twenty-one percent of budgeted revenue from Licenses & Permits has been collected. Licenses & Permits are budgeted to be \$434,000 for the year.

Intergovernmental:

Twenty-two percent of Intergovernmental Revenue has been collected. Intergovernmental Revenue is budgeted to be \$1,311,000.

Fees:

Thirty-seven percent of the budgeted revenue for Fees has been collected. Revenue from Fees is budgeted to be \$10,234,270 for the year.

Fines and Forfeitures:

Twenty-one percent of Fines and Forfeitures have been collected. Revenues from Fines and Forfeitures are budgeted to be \$1,500,000.

Interest:

Revenue from Interest has exceeded the budgeted amount of \$766,800 by \$702,973.

Other Revenues:

Nothing of Other Revenues have been collected. Revenues from Other Revenues are budgeted to be \$30,000 for the year.

Expenditures:

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

Page Three

Expenditures are budgeted to be \$158,236,401, which includes General Funds and debt service funds, excluding budgeted transfers of \$2,974,914 for the fiscal year ending September 30, 2023.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'PS', with a long horizontal stroke extending to the right.

Patrick Swain
County Auditor

JEFFERSON COUNTY, TEXAS
FINANCIAL & OPERATING
STATEMENTS - COUNTY FUNDS ONLY
FOR THE MONTH ENDING JANUARY 31, 2023

TABLE OF CONTENTS

	<u>PAGE</u>
Consolidated Balance Sheet	1
Statement of Changes in Fund Balances	2
Statement of Revenues by Category - Compared with Budget Allocation	3
Statement of Revenues - Compared with Budget Allocation	4-5
Statement of Expenditures - Compared with Budget Allocation – 33% Budget Expended	6
Statement of Expenditures - Compared with Budget Allocation	7-8
Statement of Bonded Indebtedness	9
Statement of Transfers In and Out	10

Jefferson County, Texas
Consolidated Balance Sheet
For The Month Ending January 31, 2023

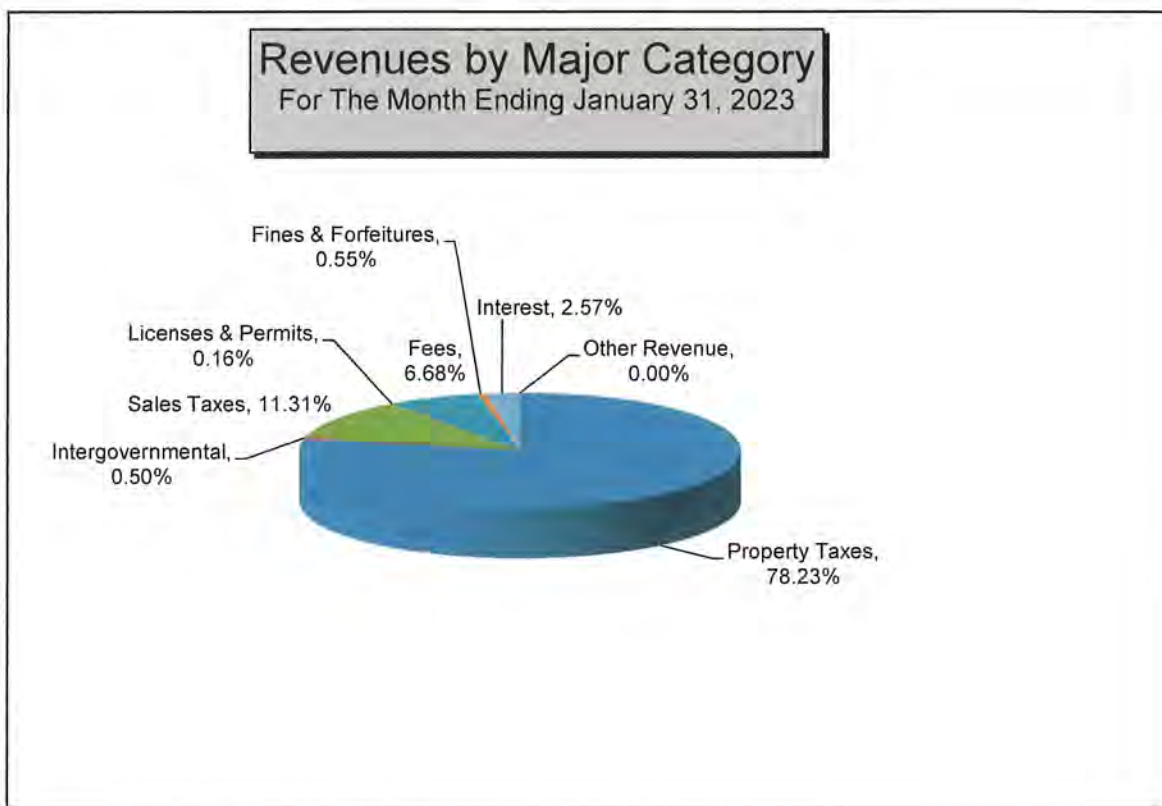
	<u>General Funds</u>	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Debt Service Funds</u>	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Total</u>
<u>ASSETS</u>							
Cash and Cash Equivalents	\$ 77,769,521	79,782,321	8,700,800	2,441,042	1,783,066	2,530,635	\$ 173,007,385
Receivables & Prepaids	6,347,205	1,221	-	284,379	69,634	-	6,702,439
Intergovernmental Receivables	(97,577)	-	-	-	-	-	(97,577)
Due From Other Funds	150,000	-	-	-	-	-	150,000
Inventory	968,360	9,367	-	-	194,093	-	1,171,820
Other Assets	155,220	-	-	-	77,248,855	-	77,404,075
 Total Assets	 \$ <u>85,292,729</u>	 \$ <u>79,792,909</u>	 \$ <u>8,700,800</u>	 \$ <u>2,725,421</u>	 \$ <u>79,295,648</u>	 \$ <u>2,530,635</u>	 \$ <u>258,338,142</u>
 <u>LIABILITIES AND FUND BALANCE/EQUITY</u>							
Payables	\$ 3,175,040	345,584	-	-	(109,365)	2,625,852	\$ 6,037,111
Intergovernmental Payables	360	-	-	-	-	-	360
Other Liabilities	6,137,330	407,416	-	261,940	6,081,916	-	12,888,602
Fund Balance/Equity	75,979,999	79,039,909	8,700,800	2,463,481	73,323,097	(95,217)	239,412,069
 Total Liabilities and Fund Balance/Equity	 \$ <u>85,292,729</u>	 \$ <u>79,792,909</u>	 \$ <u>8,700,800</u>	 \$ <u>2,725,421</u>	 \$ <u>79,295,648</u>	 \$ <u>2,530,635</u>	 \$ <u>258,338,142</u>

Jefferson County, Texas
Statement of Changes in Fund Balances
For The Month Ending January 31, 2023

	<u>12/31/2022</u>	<u>Month Ending January 31, 2023</u>				<u>1/31/2023</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	\$ 351,933	\$ 10,105	\$ 26,051	\$ -	\$ -	\$ 335,987
Road & Bridge Pct. 1	5,217,938	336,946	110,315	-	-	5,444,569
Road & Bridge Pct. 2	1,032,146	336,946	139,331	-	-	1,229,761
Road & Bridge Pct. 3	96,672	336,946	125,530	-	-	308,088
Road & Bridge Pct. 4	3,325,918	336,944	129,109	-	-	3,533,753
Engineering Fund	173,527	271,577	83,381	-	-	361,723
Parks & Recreation	83,763	36,533	6,566	-	-	113,730
General Fund	45,935,888	26,082,687	11,030,421	(555,466)	-	60,432,688
Mosquito Control Fund	995,466	490,182	100,743	-	-	1,384,905
Tobacco Settlement Fund	2,824,798	9,997	-	-	-	2,834,795
Total General Funds	60,038,049	28,248,863	11,751,447	(555,466)	-	75,979,999
Total Special Revenue Funds	67,402,281	13,201,300	1,563,871	199	-	79,039,909
Total Capital Project Funds	8,644,291	75,759	19,250	-	-	8,700,800
Total Debt Service Funds	1,592,252	1,353,904	482,675	-	-	2,463,481
Total Enterprise Funds	73,129,218	1,213,138	1,574,526	555,267	-	73,323,097
Total Internal Service Funds	(132,798)	2,116,293	2,078,712	-	-	(95,217)
Total Balances	\$ 210,673,293	\$ 46,209,257	\$ 17,470,481	\$ -	\$ -	\$ 239,412,069

Jefferson County Texas
Statement of Revenues by Category - Compared with Budget Allocation
For The Month Ending January 31, 2023

Category	Cumulative Actual	Annual Budget	Unrealized Balance	Percentage Unrealized
Property Taxes	\$ 44,719,091	\$ 101,866,087	\$ 57,146,996	56.10%
Sales Taxes	6,465,110	29,700,000	23,234,890	78.23%
Licenses & Permits	92,084	434,000	341,916	78.78%
Intergovernmental	283,421	1,311,000	1,027,579	78.38%
Fees	3,821,188	10,234,270	6,413,082	62.66%
Fines & Forfeitures	312,942	1,500,000	1,187,058	79.14%
Interest	1,469,773	766,800	(702,973)	-91.68%
Other Revenue	-	30,000	30,000	100.00%
	<u>\$ 57,163,609</u>	<u>\$ 145,842,157</u>	<u>\$ 88,678,548</u>	<u>60.80%</u>



Jefferson County, Texas
Statement of Revenues - Compared With Budget Allocation
For The Month Ending January 31, 2023

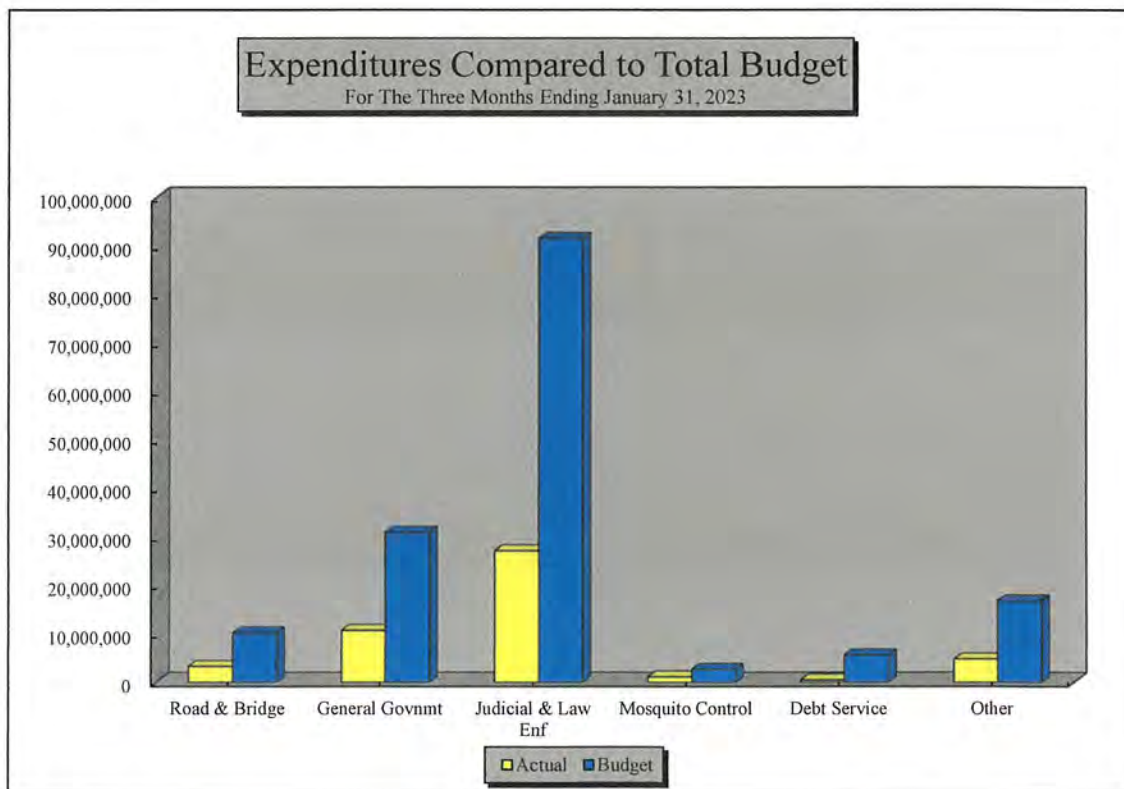
	October 2022		Cumulative		Annual		Unrealized
	-December	January	Total		Budget		Balance
Jury Fund							
Current Taxes	\$ 4,119	\$ 5,128	\$ 9,247	\$	21,024	\$	11,777
Delinquent Taxes	898	(169)	729		2,370		1,641
Jury Fees	9,634	4,986	14,620		60,000		45,380
Other Revenue	32,946	160	33,106		80,500		47,394
Road & Bridge Pct. 1							
Current Taxes	163,489	203,531	367,020		834,507		467,487
Delinquent Taxes	3,431	(647)	2,784		9,056		6,272
Intergovernmental Revenue	-	-	-		-		-
Auto Registration Fees	-	78,375	78,375		575,000		496,625
Road & Bridge Fees	115,859	40,858	156,717		525,000		368,283
Sales, Rentals & Services	336,927	-	336,927		-		(336,927)
Fines and Forfeitures	34,739	14,829	49,568		225,000		175,432
Road & Bridge Pct. 2							
Current Taxes	163,489	203,531	367,020		834,507		467,487
Delinquent Taxes	3,431	(647)	2,784		9,056		6,272
Intergovernmental Revenue	-	-	-		-		-
Auto Registration Fees	-	78,375	78,375		575,000		496,625
Road & Bridge Fees	115,859	40,858	156,717		525,000		368,283
Sales, Rentals & Services	-	-	-		-		-
Fines and Forfeitures	34,739	14,829	49,568		225,000		175,432
Road & Bridge Pct. 3							
Current Taxes	163,489	203,531	367,020		834,507		467,487
Delinquent Taxes	3,431	(647)	2,784		9,056		6,272
Intergovernmental Revenue	-	-	-		-		-
Auto Registration Fees	-	78,375	78,375		575,000		496,625
Road & Bridge Fees	115,859	40,858	156,717		525,000		368,283
Sales, Rentals & Services	-	-	-		-		-
Fines and Forfeitures	34,739	14,829	49,568		225,000		175,432
Road & Bridge Pct. 4							
Current Taxes	163,489	203,531	367,020		834,507		467,487
Delinquent Taxes	3,431	(647)	2,784		9,056		6,272
Intergovernmental Revenue	-	-	-		8,000		8,000
Auto Registration Fees	-	78,375	78,375		575,000		496,625
Road & Bridge Fees	115,859	40,858	156,717		525,000		368,283
Sales, Rentals & Services	112,776	-	112,776		-		(112,776)
Fines and Forfeitures	34,736	14,827	49,563		225,000		175,437
Other Revenue	-	-	-		-		-

Jefferson County, Texas
Statement of Revenues - Compared With Budget Allocation
For The Month Ending January 31, 2023

	October 2022 -December	January	Cumulative Total	Annual Budget	Unrealized Balance
Engineering Fund					
Current Taxes	\$ 218,445	\$ 271,949	\$ 490,394	\$ 1,115,028	\$ 624,634
Delinquent Taxes	5,257	(992)	4,265	13,876	9,611
Licenses and Permits	720	620	1,340	5,500	4,160
Sales, Rentals & Services	1,000	-	1,000	1,000	-
Parks & Recreation					
Current Taxes	26,018	32,391	58,409	132,808	74,399
Delinquent Taxes	178	(34)	144	471	327
Sales, Rentals & Services	20,647	4,176	24,823	65,100	40,277
General Fund					
Current Taxes	17,386,887	21,645,378	39,032,265	88,744,241	49,711,976
Delinquent Taxes	362,741	(68,432)	294,309	957,471	663,162
Sales Taxes	2,994,702	3,470,408	6,465,110	29,700,000	23,234,890
Other Taxes	-	-	-	30,000	30,000
Licenses and Permits	60,818	29,926	90,744	428,500	337,756
Intergovernmental Revenue	138,656	111,659	250,315	1,222,500	972,185
Fees of Office	877,336	365,652	1,242,988	3,432,010	2,189,022
Other Sales, Rentals & Svcs.	1,129,022	18,664	1,147,686	2,276,160	1,128,474
Fines & Forfeitures	42,603	72,072	114,675	600,000	485,325
Interest	988,028	437,360	1,425,388	720,000	(705,388)
Other Revenue	-	-	-	-	-
Mosquito Control Fund					
Current Taxes	394,975	491,715	886,690	2,016,104	1,129,414
Delinquent Taxes	8,124	(1,533)	6,591	21,443	14,852
Sales, Rentals & Services	-	-	-	-	-
Tobacco Settlement Fund					
Interest	19,276	9,997	29,273	26,200	(3,073)
Debt Service					
Current Taxes	1,084,046	1,349,558	2,433,604	5,398,859	2,965,255
Delinquent Taxes	27,491	(4,263)	23,228	68,140	44,912
Interest	6,503	8,609	15,112	20,600	5,488
Other, Sales, Rentals & Svcs.	-	-	-	-	-
Total	\$ 27,560,842	\$ 29,602,767	\$ 57,163,609	\$ 145,842,157	\$ 88,678,548

Jefferson County, Texas
 Statement of Expenditures - Compared With Budget Allocation - 33% of Budget Expended
 For The Month Ending January 31, 2023

	Cumulative Actual	Annual Budget	Unencumbered Balance	Percentage Unencumbered
Jury Fund	\$ 131,279	\$ 500,212	\$ 368,933	73.76%
Road & Bridge Funds	2,912,431	8,810,100	5,897,669	66.94%
Engineering Fund	341,984	1,279,596	937,612	73.27%
Parks & Recreation Fund	49,033	227,068	178,035	78.41%
General Fund:				
General Government	10,775,427	31,054,367	20,278,940	65.30%
Judicial	6,415,411	22,856,709	16,441,298	71.93%
Law Enforcement	20,713,109	68,114,831	47,401,722	69.59%
Education	112,528	475,130	362,602	76.32%
Health & Welfare	1,850,993	9,414,609	7,563,616	80.34%
Maintenance	1,620,287	4,323,824	2,703,537	62.53%
Other	1,026,023	2,516,231	1,490,208	59.22%
Mosquito Control Fund	1,147,323	2,728,624	1,581,301	57.95%
Tobacco Settlement	220,000	220,000	-	-
Debt Service Funds	485,475	5,715,100	5,229,625	91.51%
	<u>\$ 47,801,303</u>	<u>\$ 158,236,401</u>	<u>\$ 110,435,098</u>	<u>69.79%</u>



Statement of Expenditures - Compared With Budget Allocation

For The Month Ending January 31, 2023

	October 2022		Encumbrances	Cumulative	Annual	Unencumbered
	December	January		Total	Budget	Balance
Jury Fund	\$ 99,670	\$ 26,051	\$ 5,558	\$ 131,279	\$ 500,212	\$ 368,933
Road & Brdg Pct. 1	263,213	110,315	282,169	655,697	2,061,365	1,405,668
Road & Brdg Pct. 2	384,893	139,331	206,819	731,043	2,032,628	1,301,585
Road & Brdg Pct. 3	465,596	125,530	194,264	785,390	2,345,255	1,559,865
Road & Brdg Pct. 4	387,947	129,109	223,245	740,301	2,370,852	1,630,551
Engineering	255,322	83,381	3,281	341,984	1,279,596	937,612
Parks & Recreation	24,337	6,566	18,130	49,033	227,068	178,035
Tax Assessor/Coll.	991,011	310,143	10,388	1,311,542	4,718,125	3,406,583
Human Resources	96,959	32,082	11,754	140,795	551,460	410,665
County Auditor	427,931	128,293	1,406	557,630	1,802,059	1,244,429
County Clerk	470,602	161,904	12,261	644,767	2,632,690	1,987,923
County Judge	182,267	59,693	-	241,960	1,077,634	835,674
Risk Management	74,438	23,762	1,054	99,254	327,769	228,515
County Treasurer	100,637	34,485	215	135,337	453,516	318,179
Printing Department	28,816	13,296	19,923	62,035	167,525	105,490
Purchasing Department	143,973	47,101	14,732	205,806	673,017	467,211
General Services	3,460,103	1,606,307	159,324	5,225,734	14,132,837	8,907,103
MIS	1,335,768	226,758	162,023	1,724,549	3,439,648	1,715,099
Voter's Registration	39,725	(5,547)	115	34,293	168,425	134,132
Elections	330,401	42,976	18,348	391,725	909,662	517,937
District Attorney	1,758,056	567,405	16,118	2,341,579	8,169,124	5,827,545
District Clerk	523,898	176,393	20,776	721,067	2,358,777	1,637,710
Criminal Dist. Court	347,204	157,610	1,556	506,370	1,826,127	1,319,757
58th Dist. Court	75,044	25,293	482	100,819	353,322	252,503
60th Dist. Court	80,916	27,104	166	108,186	369,735	261,549
136th Dist. Court	80,382	27,288	52	107,722	370,331	262,609
172nd Dist. Court	79,288	27,393	591	107,272	351,811	244,539
252nd Dist. Court	233,890	101,735	-	335,625	1,376,977	1,041,352
279th Dist. Court	140,731	42,933	-	183,664	661,376	477,712
317th Dist. Court	101,417	35,722	2,275	139,414	593,909	454,495
J.P. Pct. 1 Pl 1	100,290	34,594	574	135,458	462,587	327,129
J.P. Pct. 1 Pl 2	105,704	34,250	-	139,954	463,483	323,529
J.P. Pct. 2	72,434	24,505	1,792	98,731	412,178	313,447
J.P. Pct. 4	98,632	35,009	556	134,197	461,258	327,061
J.P. Pct. 6	95,694	30,752	226	126,672	450,049	323,377
J.P. Pct. 7	92,800	31,740	301	124,841	446,260	321,419
J.P. Pct. 8	90,130	31,321	753	122,204	446,370	324,166
Cnty. Court at Law 1	127,632	43,297	-	170,929	584,298	413,369
Cnty. Court at Law 2	138,537	38,457	339	177,333	715,233	537,900
Cnty. Court at Law 3	176,110	57,955	7	234,072	893,057	658,985
Court Master	150,901	49,164	12	200,077	763,334	563,257

Statement of Expenditures - Compared With Budget Allocation
For The Month Ending January 31, 2023

	October 2022		Encumbrances	Cumulative	Annual	Unencumbered
	December	January		Total	Budget	Balance
Dispute Resolution	\$ 72,132	\$ 24,647	\$ 2,446	\$ 99,225	\$ 327,113	\$ 227,888
Comm. Supervision	1,560	520	8,503	10,583	20,901	10,318
Sheriff's Dept.	3,601,056	1,254,152	36,810	4,892,018	17,140,372	12,248,354
Crime Lab	370,962	114,567	15,703	501,232	1,743,692	1,242,460
Jail	7,234,423	3,692,326	1,681,445	12,608,194	39,383,584	26,775,390
Juvenile Probation	347,798	122,708	3,077	473,583	1,863,655	1,390,072
Juvenile Detention	465,965	171,295	128,048	765,308	2,566,321	1,801,013
Constable Pct. 1	182,474	62,135	11,450	256,059	870,011	613,952
Constable Pct. 2	116,726	38,279	506	155,511	562,066	406,555
Constable Pct. 4	119,934	40,227	-	160,161	549,345	389,184
Constable Pct. 6	140,648	49,299	620	190,567	680,432	489,865
Constable Pct. 7	127,336	43,783	180	171,299	568,546	397,247
Constable Pct. 8	123,776	41,560	361	165,697	565,906	400,209
County Morgue	243,517	116,235	3,145	362,897	1,600,000	1,237,103
Agriculture Ext.	82,539	28,745	1,244	112,528	475,130	362,602
Public Health # 1	309,417	123,056	11,687	444,160	1,575,946	1,131,786
Public Health # 2	287,876	113,446	11,245	412,567	1,403,873	991,306
Nurse Practitioner	82,114	27,929	10,213	120,256	383,685	263,429
Child Welfare	22,723	9,534	-	32,257	120,000	87,743
Env. Control	97,718	32,598	-	130,316	480,866	350,550
Ind. Medical Svcs.	321,699	115,859	199,444	637,002	5,175,888	4,538,886
Emergency Mgmt.	54,473	19,962	-	74,435	274,351	199,916
Beaumont Maintenance	457,576	262,692	439,035	1,159,303	3,098,675	1,939,372
Port Arthur Maint.	178,350	78,012	93,749	350,111	968,134	618,023
Mid-County Maint.	45,282	20,202	45,389	110,873	257,015	146,142
Service Center	282,165	118,300	518,674	919,139	1,399,489	480,350
Veteran Service	79,574	27,180	130	106,884	372,863	265,979
Mosquito Control	485,907	100,743	560,673	1,147,323	2,728,624	1,581,301
Tobacco Settlement	220,000	-	-	220,000	220,000	-
Debt Service Funds	2,800	482,675	-	485,475	5,715,100	5,229,625
Contingency	-	-	-	-	743,879	743,879
Total	\$ 30,391,819	\$ 12,234,122	\$ 5,175,362	\$ 47,801,303	\$ 158,236,401	\$ 110,435,098

Jefferson County, Texas
Statement of Bonded Indebtedness
For The Month Ending January 31, 2023

Issue	Beginning Amount Outstanding	2022-2023 Requirements				2022-2023 Payments				Ending Amount Outstanding
		Principal	Interest	Fees	Total	Principal	Interest	Fees	Total	
2012 Refunding Bonds	\$ 12,960,000	\$ 4,170,000	\$ 472,200	\$ 2,500	\$ 4,644,700	\$ -	\$ 236,100	\$ 1,400	\$ 237,500	\$ 12,960,000
2019 Certificates of Obligation	13,820,000	575,000	492,900	2,500	1,070,400	-	246,450	1,525	247,975	13,820,000
	<u>\$ 26,780,000</u>	<u>\$ 4,745,000</u>	<u>\$ 965,100</u>	<u>\$ 5,000</u>	<u>\$ 5,715,100</u>	<u>\$ -</u>	<u>\$ 482,550</u>	<u>\$ 2,925</u>	<u>\$ 485,475</u>	<u>\$ 26,780,000</u>

Jefferson County, Texas
Statement of Transfers In and Out
For The Month Ending January 31, 2023

Fund	Transfers In	Transfers Out
120 General Fund	-	924,635 (a)
120 General Fund	-	103,956 (b)
241 Sheriff Department Grants	1,384 (b)	-
245 Crime Victim's Clearing	57,935 (b)	-
257 Auto Theft Grant	5,317 (b)	-
263 VAWA Fund	11,039 (b)	-
550 SETEC Fund	924,635 (a)	-
876 Sheriff-Spindletop Grant	28,281 (b)	-
	<u>\$1,028,591</u>	<u>\$1,028,591</u>

(a) Budgeted Transfer

(b) Grant Match

1/10/23, 8:19 AM

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<p style="text-align: center;">"REGISTER OF WAGE DETERMINATIONS UNDER THE SERVICE CONTRACT ACT By direction of the Secretary of Labor</p>	<p style="text-align: center;">U.S. DEPARTMENT OF LABOR EMPLOYMENT STANDARDS ADMINISTRATION WAGE AND HOUR DIVISION WASHINGTON D.C. 20210</p>
<p>Daniel W. Simms Division of Director Wage Determinations</p>	<p>Wage Determination No.: 2015-5217 Revision No.: 22 Date Of Last Revision: 12/27/2022</p>

Note: Contracts subject to the Service Contract Act are generally required to pay at least the applicable minimum wage rate required under Executive Order 14026 or Executive Order 13658.

<p>If the contract is entered into on or after January 30, 2022, or the contract is renewed or extended (e.g., an option is exercised) on or after January 30, 2022:</p>	<p>Executive Order 14026 generally applies to the contract. The contractor must pay all covered workers at least \$16.20 per hour (or the applicable wage rate listed on this wage determination, if it is higher) for all hours spent performing on the contract in 2023.</p>
<p>If the contract was awarded on or between January 1, 2015 and January 29, 2022, and the contract is not renewed or extended on or after January 30, 2022:</p>	<p>Executive Order 13658 generally applies to the contract. The contractor must pay all covered workers at least \$12.15 per hour (or the applicable wage rate listed on this wage determination, if it is higher) for all hours spent performing on the contract in 2023.</p>

The applicable Executive Order minimum wage rate will be adjusted annually. Additional information on contractor requirements and worker protections under the Executive Orders is available at www.dol.gov/whd/govcontracts.

State: Texas

Area: Texas Counties of Hardin, Jefferson, Orange

Fringe Benefits Required Follow the Occupational Listing

OCCUPATION CODE - TITLE	FOOTNOTE	RATE
01000 - Administrative Support And Clerical Occupations		
01011 - Accounting Clerk I		15.05***
01012 - Accounting Clerk II		16.89
01013 - Accounting Clerk III		24.22
01020 - Administrative Assistant		25.09
01035 - Court Reporter		27.82
01041 - Customer Service Representative I		13.56***
01042 - Customer Service Representative II		14.80***
01043 - Customer Service Representative III		16.61
01051 - Data Entry Operator I		15.93***
01052 - Data Entry Operator II		17.38
01060 - Dispatcher, Motor Vehicle		19.49
01070 - Document Preparation Clerk		14.83***
01090 - Duplicating Machine Operator		14.83***
01111 - General Clerk I		13.90***
01112 - General Clerk II		15.17***
01113 - General Clerk III		17.02

1/10/23, 8:19 AM

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01120 - Housing Referral Assistant	20.14
01141 - Messenger Courier	13.46***
01191 - Order Clerk I	14.93***
01192 - Order Clerk II	16.29
01261 - Personnel Assistant (Employment) I	16.60
01262 - Personnel Assistant (Employment) II	18.57
01263 - Personnel Assistant (Employment) III	20.70
01270 - Production Control Clerk	28.88
01290 - Rental Clerk	15.07***
01300 - Scheduler, Maintenance	16.16***
01311 - Secretary I	16.16***
01312 - Secretary II	18.07
01313 - Secretary III	20.14
01320 - Service Order Dispatcher	17.42
01410 - Supply Technician	25.09
01420 - Survey Worker	15.29***
01460 - Switchboard Operator/Receptionist	13.83***
01531 - Travel Clerk I	15.72***
01532 - Travel Clerk II	16.90
01533 - Travel Clerk III	18.12
01611 - Word Processor I	14.39***
01612 - Word Processor II	16.16***
01613 - Word Processor III	18.63
05000 - Automotive Service Occupations	
05005 - Automobile Body Repairer, Fiberglass	22.83
05010 - Automotive Electrician	21.80
05040 - Automotive Glass Installer	20.84
05070 - Automotive Worker	20.84
05110 - Mobile Equipment Servicer	17.59
05130 - Motor Equipment Metal Mechanic	22.83
05160 - Motor Equipment Metal Worker	20.84
05190 - Motor Vehicle Mechanic	22.71
05220 - Motor Vehicle Mechanic Helper	16.86
05250 - Motor Vehicle Upholstery Worker	20.51
05280 - Motor Vehicle Wrecker	20.84
05310 - Painter, Automotive	21.60
05340 - Radiator Repair Specialist	20.84
05370 - Tire Repairer	16.09***
05400 - Transmission Repair Specialist	22.83
07000 - Food Preparation And Service Occupations	
07010 - Baker	12.39***
07041 - Cook I	11.88***
07042 - Cook II	13.89***
07070 - Dishwasher	11.12***
07130 - Food Service Worker	12.39***
07210 - Meat Cutter	14.45***
07260 - Waiter/Waitress	9.92***
09000 - Furniture Maintenance And Repair Occupations	
09010 - Electrostatic Spray Painter	23.08
09040 - Furniture Handler	13.48***
09080 - Furniture Refinisher	23.08
09090 - Furniture Refinisher Helper	16.69
09110 - Furniture Repairer, Minor	19.94
09130 - Upholsterer	23.08
11000 - General Services And Support Occupations	
11030 - Cleaner, Vehicles	12.84***
11060 - Elevator Operator	12.84***
11090 - Gardener	18.56
11122 - Housekeeping Aide	12.84***
11150 - Janitor	12.84***
11210 - Laborer, Grounds Maintenance	13.63***
11240 - Maid or Houseman	11.01***
11260 - Pruner	12.10***
11270 - Tractor Operator	16.87
11330 - Trail Maintenance Worker	13.63***

1/10/23, 8:19 AM

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11360 - Window Cleaner	14.52***
12000 - Health Occupations	
12010 - Ambulance Driver	19.42
12011 - Breath Alcohol Technician	20.50
12012 - Certified Occupational Therapist Assistant	31.53
12015 - Certified Physical Therapist Assistant	36.02
12020 - Dental Assistant	17.69
12025 - Dental Hygienist	37.33
12030 - EKG Technician	31.07
12035 - Electroneurodiagnostic Technologist	31.07
12040 - Emergency Medical Technician	19.42
12071 - Licensed Practical Nurse I	18.32
12072 - Licensed Practical Nurse II	20.50
12073 - Licensed Practical Nurse III	22.85
12100 - Medical Assistant	14.86***
12130 - Medical Laboratory Technician	27.24
12160 - Medical Record Clerk	15.92***
12190 - Medical Record Technician	17.80
12195 - Medical Transcriptionist	19.31
12210 - Nuclear Medicine Technologist	45.05
12221 - Nursing Assistant I	11.60***
12222 - Nursing Assistant II	13.04***
12223 - Nursing Assistant III	14.23***
12224 - Nursing Assistant IV	15.98***
12235 - Optical Dispenser	15.35***
12236 - Optical Technician	18.32
12250 - Pharmacy Technician	17.33
12280 - Phlebotomist	17.48
12305 - Radiologic Technologist	28.38
12311 - Registered Nurse I	24.38
12312 - Registered Nurse II	29.83
12313 - Registered Nurse II, Specialist	29.83
12314 - Registered Nurse III	36.08
12315 - Registered Nurse III, Anesthetist	36.08
12316 - Registered Nurse IV	43.26
12317 - Scheduler (Drug and Alcohol Testing)	25.40
12320 - Substance Abuse Treatment Counselor	20.97
13000 - Information And Arts Occupations	
13011 - Exhibits Specialist I	20.93
13012 - Exhibits Specialist II	25.94
13013 - Exhibits Specialist III	31.73
13041 - Illustrator I	20.93
13042 - Illustrator II	25.94
13043 - Illustrator III	31.73
13047 - Librarian	28.72
13050 - Library Aide/Clerk	11.04***
13054 - Library Information Technology Systems Administrator	25.94
13058 - Library Technician	14.65***
13061 - Media Specialist I	18.71
13062 - Media Specialist II	20.93
13063 - Media Specialist III	23.34
13071 - Photographer I	18.71
13072 - Photographer II	20.93
13073 - Photographer III	25.94
13074 - Photographer IV	31.73
13075 - Photographer V	38.38
13090 - Technical Order Library Clerk	15.26***
13110 - Video Teleconference Technician	18.71
14000 - Information Technology Occupations	
14041 - Computer Operator I	18.73
14042 - Computer Operator II	21.33
14043 - Computer Operator III	24.72
14044 - Computer Operator IV	27.48
14045 - Computer Operator V	30.43

1/10/23, 8:19 AM

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14071 - Computer Programmer I	(see 1)	22.16
14072 - Computer Programmer II	(see 1)	
14073 - Computer Programmer III	(see 1)	
14074 - Computer Programmer IV	(see 1)	
14101 - Computer Systems Analyst I	(see 1)	
14102 - Computer Systems Analyst II	(see 1)	
14103 - Computer Systems Analyst III	(see 1)	
14150 - Peripheral Equipment Operator		18.73
14160 - Personal Computer Support Technician		27.48
14170 - System Support Specialist		32.02
15000 - Instructional Occupations		
15010 - Aircrew Training Devices Instructor (Non-Rated)		33.36
15020 - Aircrew Training Devices Instructor (Rated)		40.37
15030 - Air Crew Training Devices Instructor (Pilot)		48.38
15050 - Computer Based Training Specialist / Instructor		33.36
15060 - Educational Technologist		34.32
15070 - Flight Instructor (Pilot)		48.38
15080 - Graphic Artist		19.41
15085 - Maintenance Test Pilot, Fixed, Jet/Prop		48.38
15086 - Maintenance Test Pilot, Rotary Wing		48.38
15088 - Non-Maintenance Test/Co-Pilot		48.38
15090 - Technical Instructor		25.41
15095 - Technical Instructor/Course Developer		31.08
15110 - Test Proctor		20.51
15120 - Tutor		20.51
16000 - Laundry, Dry-Cleaning, Pressing And Related Occupations		
16010 - Assembler		10.99***
16030 - Counter Attendant		10.99***
16040 - Dry Cleaner		14.10***
16070 - Finisher, Flatwork, Machine		10.99***
16090 - Presser, Hand		10.99***
16110 - Presser, Machine, Drycleaning		10.99***
16130 - Presser, Machine, Shirts		10.99***
16160 - Presser, Machine, Wearing Apparel, Laundry		10.99***
16190 - Sewing Machine Operator		14.91***
16220 - Tailor		16.05***
16250 - Washer, Machine		12.04***
19000 - Machine Tool Operation And Repair Occupations		
19010 - Machine-Tool Operator (Tool Room)		26.20
19040 - Tool And Die Maker		31.22
21000 - Materials Handling And Packing Occupations		
21020 - Forklift Operator		17.09
21030 - Material Coordinator		28.88
21040 - Material Expediter		28.88
21050 - Material Handling Laborer		14.73***
21071 - Order Filler		14.03***
21080 - Production Line Worker (Food Processing)		17.09
21110 - Shipping Packer		17.17
21130 - Shipping/Receiving Clerk		17.17
21140 - Store Worker I		13.01***
21150 - Stock Clerk		18.83
21210 - Tools And Parts Attendant		17.09
21410 - Warehouse Specialist		17.09
23000 - Mechanics And Maintenance And Repair Occupations		
23010 - Aerospace Structural Welder		28.74
23019 - Aircraft Logs and Records Technician		22.63
23021 - Aircraft Mechanic I		27.55
23022 - Aircraft Mechanic II		28.74
23023 - Aircraft Mechanic III		29.96
23040 - Aircraft Mechanic Helper		18.94
23050 - Aircraft, Painter		26.20
23060 - Aircraft Servicer		22.63
23070 - Aircraft Survival Flight Equipment Technician		26.20
23080 - Aircraft Worker		24.36
23091 - Aircrew Life Support Equipment (ALSE) Mechanic		24.36

1/10/23, 8:19 AM

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I		
23092	- Aircrew Life Support Equipment (ALSE) Mechanic	27.55
II		
23110	- Appliance Mechanic	26.20
23120	- Bicycle Repairer	20.83
23125	- Cable Splicer	34.56
23130	- Carpenter, Maintenance	26.71
23140	- Carpet Layer	24.36
23160	- Electrician, Maintenance	28.26
23181	- Electronics Technician Maintenance I	33.36
23182	- Electronics Technician Maintenance II	35.86
23183	- Electronics Technician Maintenance III	37.74
23260	- Fabric Worker	22.63
23290	- Fire Alarm System Mechanic	24.40
23310	- Fire Extinguisher Repairer	20.83
23311	- Fuel Distribution System Mechanic	32.47
23312	- Fuel Distribution System Operator	24.58
23370	- General Maintenance Worker	18.53
23380	- Ground Support Equipment Mechanic	27.55
23381	- Ground Support Equipment Servicer	22.63
23382	- Ground Support Equipment Worker	24.36
23391	- Gunsmith I	20.83
23392	- Gunsmith II	24.36
23393	- Gunsmith III	27.55
23410	- Heating, Ventilation And Air-Conditioning Mechanic	28.87
23411	- Heating, Ventilation And Air Contidioning Mechanic (Research Facility)	30.12
23430	- Heavy Equipment Mechanic	26.53
23440	- Heavy Equipment Operator	25.29
23460	- Instrument Mechanic	27.55
23465	- Laboratory/Shelter Mechanic	26.20
23470	- Laborer	14.73***
23510	- Locksmith	26.20
23530	- Machinery Maintenance Mechanic	31.99
23550	- Machinist, Maintenance	26.58
23580	- Maintenance Trades Helper	16.35
23591	- Metrology Technician I	27.55
23592	- Metrology Technician II	28.74
23593	- Metrology Technician III	29.96
23640	- Millwright	29.28
23710	- Office Appliance Repairer	19.25
23760	- Painter, Maintenance	19.45
23790	- Pipefitter, Maintenance	30.88
23810	- Plumber, Maintenance	29.34
23820	- Pneudraulic Systems Mechanic	27.55
23850	- Rigger	30.48
23870	- Scale Mechanic	24.36
23890	- Sheet-Metal Worker, Maintenance	27.80
23910	- Small Engine Mechanic	19.93
23931	- Telecommunications Mechanic I	32.90
23932	- Telecommunications Mechanic II	34.33
23950	- Telephone Lineman	31.00
23960	- Welder, Combination, Maintenance	26.26
23965	- Well Driller	26.89
23970	- Woodcraft Worker	27.55
23980	- Woodworker	20.83
24000	- Personal Needs Occupations	
24550	- Case Manager	17.48
24570	- Child Care Attendant	10.35***
24580	- Child Care Center Clerk	12.93***
24610	- Chore Aide	10.05***
24620	- Family Readiness And Support Services Coordinator	17.48
24630	- Homemaker	17.48

1/10/23, 8:19 AM

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25000 - Plant And System Operations Occupations	
25010 - Boiler Tender	27.14
25040 - Sewage Plant Operator	22.84
25070 - Stationary Engineer	27.14
25190 - Ventilation Equipment Tender	18.70
25210 - Water Treatment Plant Operator	22.84
27000 - Protective Service Occupations	
27004 - Alarm Monitor	21.66
27007 - Baggage Inspector	12.94***
27008 - Corrections Officer	25.55
27010 - Court Security Officer	29.08
27030 - Detection Dog Handler	14.48***
27040 - Detention Officer	25.55
27070 - Firefighter	29.15
27101 - Guard I	12.94***
27102 - Guard II	14.48***
27131 - Police Officer I	31.08
27132 - Police Officer II	34.54
28000 - Recreation Occupations	
28041 - Carnival Equipment Operator	12.80***
28042 - Carnival Equipment Repairer	14.07***
28043 - Carnival Worker	9.18***
28210 - Gate Attendant/Gate Tender	16.36
28310 - Lifeguard	14.58***
28350 - Park Attendant (Aide)	18.30
28510 - Recreation Aide/Health Facility Attendant	13.43***
28515 - Recreation Specialist	22.68
28630 - Sports Official	15.14***
28690 - Swimming Pool Operator	16.46
29000 - Stevedoring/Longshoremen Occupational Services	
29010 - Blocker And Bracer	31.79
29020 - Hatch Tender	31.79
29030 - Line Handler	31.79
29041 - Stevedore I	29.52
29042 - Stevedore II	34.17
30000 - Technical Occupations	
30010 - Air Traffic Control Specialist, Center (HFO) (see 2)	41.27
30011 - Air Traffic Control Specialist, Station (HFO) (see 2)	28.46
30012 - Air Traffic Control Specialist, Terminal (HFO) (see 2)	31.33
30021 - Archeological Technician I	20.65
30022 - Archeological Technician II	23.11
30023 - Archeological Technician III	28.62
30030 - Cartographic Technician	28.62
30040 - Civil Engineering Technician	24.06
30051 - Cryogenic Technician I	31.70
30052 - Cryogenic Technician II	35.01
30061 - Drafter/CAD Operator I	20.65
30062 - Drafter/CAD Operator II	23.11
30063 - Drafter/CAD Operator III	25.76
30064 - Drafter/CAD Operator IV	31.70
30081 - Engineering Technician I	16.51
30082 - Engineering Technician II	18.53
30083 - Engineering Technician III	20.73
30084 - Engineering Technician IV	25.69
30085 - Engineering Technician V	31.42
30086 - Engineering Technician VI	38.01
30090 - Environmental Technician	28.16
30095 - Evidence Control Specialist	28.62
30210 - Laboratory Technician	35.78
30221 - Latent Fingerprint Technician I	31.70
30222 - Latent Fingerprint Technician II	35.01
30240 - Mathematical Technician	28.62
30361 - Paralegal/Legal Assistant I	20.40
30362 - Paralegal/Legal Assistant II	25.27
30363 - Paralegal/Legal Assistant III	30.91

1/10/23, 8:19 AM

SAM.gov

30364 - Paralegal/Legal Assistant IV	37.40
30375 - Petroleum Supply Specialist	35.01
30390 - Photo-Optics Technician	28.62
30395 - Radiation Control Technician	35.01
30461 - Technical Writer I	28.62
30462 - Technical Writer II	35.01
30463 - Technical Writer III	42.36
30491 - Unexploded Ordnance (UXO) Technician I	26.22
30492 - Unexploded Ordnance (UXO) Technician II	31.73
30493 - Unexploded Ordnance (UXO) Technician III	38.03
30494 - Unexploded (UXO) Safety Escort	26.22
30495 - Unexploded (UXO) Sweep Personnel	26.22
30501 - Weather Forecaster I	31.70
30502 - Weather Forecaster II	38.56
30620 - Weather Observer, Combined Upper Air Or Surface Programs	(see 2) 25.76
30621 - Weather Observer, Senior	(see 2) 28.62
31000 - Transportation/Mobile Equipment Operation Occupations	
31010 - Airplane Pilot	31.73
31020 - Bus Aide	12.84***
31030 - Bus Driver	18.99
31043 - Driver Courier	14.62***
31260 - Parking and Lot Attendant	11.35***
31290 - Shuttle Bus Driver	14.03***
31310 - Taxi Driver	12.47***
31361 - Truckdriver, Light	16.08***
31362 - Truckdriver, Medium	17.48
31363 - Truckdriver, Heavy	22.11
31364 - Truckdriver, Tractor-Trailer	22.11
99000 - Miscellaneous Occupations	
99020 - Cabin Safety Specialist	15.47***
99030 - Cashier	11.32***
99050 - Desk Clerk	11.26***
99095 - Embalmer	27.04
99130 - Flight Follower	26.22
99251 - Laboratory Animal Caretaker I	20.73
99252 - Laboratory Animal Caretaker II	22.80
99260 - Marketing Analyst	30.07
99310 - Mortician	27.04
99410 - Pest Controller	18.21
99510 - Photofinishing Worker	13.78***
99710 - Recycling Laborer	21.03
99711 - Recycling Specialist	26.03
99730 - Refuse Collector	18.68
99810 - Sales Clerk	12.69***
99820 - School Crossing Guard	12.13***
99830 - Survey Party Chief	28.65
99831 - Surveying Aide	16.30
99832 - Surveying Technician	21.38
99840 - Vending Machine Attendant	19.71
99841 - Vending Machine Repairer	25.37
99842 - Vending Machine Repairer Helper	19.71

***Workers in this classification may be entitled to a higher minimum wage under Executive Order 14026 (\$16.20 per hour) or 13658 (\$12.15 per hour). Please see the Note at the top of the wage determination for more information. Please also note that the minimum wage requirements of Executive Order 14026 and 13658 are not currently being enforced as to contracts or contract-like instruments entered into with the federal government in connection with seasonal recreational services or seasonal recreational equipment rental for the general public on federal lands.

1/10/23, 8:19 AM

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Note: Executive Order (EO) 13706, Establishing Paid Sick Leave for Federal Contractors, applies to all contracts subject to the Service Contract Act for which the contract is awarded (and any solicitation was issued) on or after January 1, 2017. If this contract is covered by the EO, the contractor must provide employees with 1 hour of paid sick leave for every 30 hours they work, up to 56 hours of paid sick leave each year. Employees must be permitted to use paid sick leave for their own illness, injury or other health-related needs, including preventive care; to assist a family member (or person who is like family to the employee) who is ill, injured, or has other health-related needs, including preventive care; or for reasons resulting from, or to assist a family member (or person who is like family to the employee) who is the victim of, domestic violence, sexual assault, or stalking. Additional information on contractor requirements and worker protections under the EO is available at www.dol.gov/whd/govcontracts.

ALL OCCUPATIONS LISTED ABOVE RECEIVE THE FOLLOWING BENEFITS:

HEALTH & WELFARE: \$4.80 per hour, up to 40 hours per week, or \$192.00 per week or \$832.00 per month

HEALTH & WELFARE EO 13706: \$4.41 per hour, up to 40 hours per week, or \$176.40 per week, or \$764.40 per month*

*This rate is to be used only when compensating employees for performance on an SCA-covered contract also covered by EO 13706, Establishing Paid Sick Leave for Federal Contractors. A contractor may not receive credit toward its SCA obligations for any paid sick leave provided pursuant to EO 13706.

VACATION: 2 weeks paid vacation after 1 year of service with a contractor or successor; 3 weeks after 5 years, 4 weeks after 15 years, and 5 weeks after 20 years.

Length of service includes the whole span of continuous service with the present contractor or successor, wherever employed, and with the predecessor contractors in the performance of similar work at the same Federal facility. (Reg. 29 CFR 4.173)

HOLIDAYS: A minimum of eleven paid holidays per year: New Year's Day, Martin Luther King Jr.'s Birthday, Washington's Birthday, Memorial Day, Juneteenth National Independence Day, Independence Day, Labor Day, Columbus Day, Veterans' Day, Thanksgiving Day, and Christmas Day. (A contractor may substitute for any of the named holidays another day off with pay in accordance with a plan communicated to the employees involved.) (See 29 CFR 4.174)

THE OCCUPATIONS WHICH HAVE NUMBERED FOOTNOTES IN PARENTHESES RECEIVE THE FOLLOWING:

1) COMPUTER EMPLOYEES: This wage determination does not apply to any individual employed in a bona fide executive, administrative, or professional capacity, as defined in 29 C.F.R. Part 541. (See 41 C.F.R. 6701(3)). Because most Computer Systems Analysts and Computer Programmers who are paid at least \$27.63 per hour (or at least \$684 per week if paid on a salary or fee basis) likely qualify as exempt computer professionals under 29 U.S.C. 213(a)(1) and 29 U.S.C. 213(a)(17), this wage determination may not include wage rates for all occupations within those job families. In such instances, a conformance will be necessary if there are nonexempt employees in these job families working on the contract.

Job titles vary widely and change quickly in the computer industry, and are not determinative of whether an employee is an exempt computer professional. To be exempt, computer employees who satisfy the compensation requirements must also have a primary duty that consists of:

(1) The application of systems analysis techniques and procedures, including consulting with users, to determine hardware, software or system functional specifications;

(2) The design, development, documentation, analysis, creation, testing or modification of computer systems or programs, including prototypes, based on and

1/10/23, 8:19 AM

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related to user or system design specifications;

(3) The design, documentation, testing, creation or modification of computer programs related to machine operating systems; or

(4) A combination of the aforementioned duties, the performance of which requires the same level of skills. (29 C.F.R. 541.400).

Any computer employee who meets the applicable compensation requirements and the above duties test qualifies as an exempt computer professional under both section 13(a)(1) and section 13(a)(17) of the Fair Labor Standards Act. (Field Assistance Bulletin No. 2006-3 (Dec. 14, 2006)). Accordingly, this wage determination will not apply to any exempt computer employee regardless of which of these two exemptions is utilized.

2) AIR TRAFFIC CONTROLLERS AND WEATHER OBSERVERS - NIGHT PAY & SUNDAY PAY: If you work at night as part of a regular tour of duty, you will earn a night differential and receive an additional 10% of basic pay for any hours worked between 6pm and 6am. If you are a full-time employed (40 hours a week) and Sunday is part of your regularly scheduled workweek, you are paid at your rate of basic pay plus a Sunday premium of 25% of your basic rate for each hour of Sunday work which is not overtime (i.e. occasional work on Sunday outside the normal tour of duty is considered overtime work).

**** HAZARDOUS PAY DIFFERENTIAL ****

An 8 percent differential is applicable to employees employed in a position that represents a high degree of hazard when working with or in close proximity to ordnance, explosives, and incendiary materials. This includes work such as screening, blending, dying, mixing, and pressing of sensitive ordnance, explosives, and pyrotechnic compositions such as lead azide, black powder and photoflash powder. All dry-house activities involving propellants or explosives. Demilitarization, modification, renovation, demolition, and maintenance operations on sensitive ordnance, explosives and incendiary materials. All operations involving re-grading and cleaning of artillery ranges.

A 4 percent differential is applicable to employees employed in a position that represents a low degree of hazard when working with, or in close proximity to ordnance, (or employees possibly adjacent to) explosives and incendiary materials which involves potential injury such as laceration of hands, face, or arms of the employee engaged in the operation, irritation of the skin, minor burns and the like; minimal damage to immediate or adjacent work area or equipment being used. All operations involving, unloading, storage, and hauling of ordnance, explosive, and incendiary ordnance material other than small arms ammunition. These differentials are only applicable to work that has been specifically designated by the agency for ordnance, explosives, and incendiary material differential pay.

**** UNIFORM ALLOWANCE ****

If employees are required to wear uniforms in the performance of this contract (either by the terms of the Government contract, by the employer, by the state or local law, etc.), the cost of furnishing such uniforms and maintaining (by laundering or dry cleaning) such uniforms is an expense that may not be borne by an employee where such cost reduces the hourly rate below that required by the wage determination. The Department of Labor will accept payment in accordance with the following standards as compliance:

The contractor or subcontractor is required to furnish all employees with an adequate number of uniforms without cost or to reimburse employees for the actual cost of the uniforms. In addition, where uniform cleaning and maintenance is made the responsibility of the employee, all contractors and subcontractors subject to this wage determination shall (in the absence of a bona fide collective bargaining agreement providing for a different amount, or the furnishing of contrary affirmative proof as to the actual cost), reimburse all employees for such cleaning

1/10/23, 8:19 AM

SAM.gov

and maintenance at a rate of \$3.35 per week (or \$.67 cents per day). However, in those instances where the uniforms furnished are made of "wash and wear" materials, may be routinely washed and dried with other personal garments, and do not require any special treatment such as dry cleaning, daily washing, or commercial laundering in order to meet the cleanliness or appearance standards set by the terms of the Government contract, by the contractor, by law, or by the nature of the work, there is no requirement that employees be reimbursed for uniform maintenance costs.

**** SERVICE CONTRACT ACT DIRECTORY OF OCCUPATIONS ****

The duties of employees under job titles listed are those described in the "Service Contract Act Directory of Occupations", Fifth Edition (Revision 1), dated September 2015, unless otherwise indicated.

**** REQUEST FOR AUTHORIZATION OF ADDITIONAL CLASSIFICATION AND WAGE RATE, Standard Form 1444 (SF-1444) ****

Conformance Process:

The contracting officer shall require that any class of service employee which is not listed herein and which is to be employed under the contract (i.e., the work to be performed is not performed by any classification listed in the wage determination), be classified by the contractor so as to provide a reasonable relationship (i.e., appropriate level of skill comparison) between such unlisted classifications and the classifications listed in the wage determination (See 29 CFR 4.6(b)(2)(i)). Such conforming procedures shall be initiated by the contractor prior to the performance of contract work by such unlisted class(es) of employees (See 29 CFR 4.6(b)(2)(ii)). The Wage and Hour Division shall make a final determination of conformed classification, wage rate, and/or fringe benefits which shall be paid to all employees performing in the classification from the first day of work on which contract work is performed by them in the classification. Failure to pay such unlisted employees the compensation agreed upon by the interested parties and/or fully determined by the Wage and Hour Division retroactive to the date such class of employees commenced contract work shall be a violation of the Act and this contract. (See 29 CFR 4.6(b)(2)(v)). When multiple wage determinations are included in a contract, a separate SF-1444 should be prepared for each wage determination to which a class(es) is to be conformed.

The process for preparing a conformance request is as follows:

- 1) When preparing the bid, the contractor identifies the need for a conformed occupation(s) and computes a proposed rate(s).
- 2) After contract award, the contractor prepares a written report listing in order the proposed classification title(s), a Federal grade equivalency (FGE) for each proposed classification(s), job description(s), and rationale for proposed wage rate(s), including information regarding the agreement or disagreement of the authorized representative of the employees involved, or where there is no authorized representative, the employees themselves. This report should be submitted to the contracting officer no later than 30 days after such unlisted class(es) of employees performs any contract work.
- 3) The contracting officer reviews the proposed action and promptly submits a report of the action, together with the agency's recommendations and pertinent information including the position of the contractor and the employees, to the U.S. Department of Labor, Wage and Hour Division, for review (See 29 CFR 4.6(b)(2)(ii)).
- 4) Within 30 days of receipt, the Wage and Hour Division approves, modifies, or disapproves the action via transmittal to the agency contracting officer, or notifies the contracting officer that additional time will be required to process the request.
- 5) The contracting officer transmits the Wage and Hour Division's decision to the contractor.

1/10/23, 8:19 AM

SAM.gov

6) Each affected employee shall be furnished by the contractor with a written copy of such determination or it shall be posted as a part of the wage determination (See 29 CFR 4.6(b)(2)(iii)).

Information required by the Regulations must be submitted on SF-1444 or bond paper.

When preparing a conformance request, the "Service Contract Act Directory of Occupations" should be used to compare job definitions to ensure that duties requested are not performed by a classification already listed in the wage determination. Remember, it is not the job title, but the required tasks that determine whether a class is included in an established wage determination. Conformances may not be used to artificially split, combine, or subdivide classifications listed in the wage determination (See 29 CFR 4.152(c)(1))."

OVG 360

User ID 33126173

Sales Quote - THIS IS NOT AN ORDER

Created 3/22/2023 at 8:19 AM

Bill to

Frankie Frazzini
5115 Interstate 10 Access Rd
Beaumont, TX 77705

Ship to

OVG 360
5115 Interstate 10 Access Rd
5115 Interstate 10 Access Rd
Beaumont, TX 77705

Your Contact

Quote Department







Customer Phone

(409) 499-2738

Quote Valid

Thru 4/5/2023 at 8:19 AM

Quote

Item	Description	Weight (Estimated)	Unit Price	QTY	Total
  3518R48T36NL	Cooking Performance Group 84" 4 Drawer Refrigerated Chef Base with 48" Gas Radiant Charbroiler and 36" Griddle - 250,000 BTU	936	\$5229.00	1	\$5229.00
  380CLP16	Paragon 1116810 Classic Pop 16 oz. Popcorn Machine	100.5	\$1319.00	1	\$1319.00
  461CS17CFCU	Metro C517-CFC-U C5 1 Series Non-Insulated Heated Proofing and Holding Cabinet - Clear Door	837	\$2399.00	6	\$14394.00

On Original request

Subtotal	\$20942.00
Tax	\$1727.72
Shipping	\$0.00
Total	\$22669.72

* - Funds to be reallocated.

*Quotes must be ordered through our website

Instruction / Additional Information

- * All orders must be placed through our website before orders can be processed and shipped. Payment Instructions will be emailed to you once the order is placed through our website. * This quote is valid with original information supplied by customer. Any modifications could change quoted prices.
- * Please note: all prices are subject to change. Shipping charges are estimated.

**SPECTRA / FORD PARK OPERATIONS
CAPITAL IMPROVEMENTS REQUEST (PRIORITIZED)
BUDGET YEAR ENDING SEPTEMBER 30, 2023**

PRIORITY	CATEGORY	ITEM	ISSUE	DESCRIPTION	COST EST.
1	Operations: Safety/Structure	Concrete Curb Repairs	Curb lines have exposed rebar causing safety and tripping concerns	Repair all curblines and repaint curbs	60,000.00
2	Operations: Safety/Structure	Ball Fields Turf Repairs	Worn down turf along base lines (high traffic paths)	Cut out and replace the turf to provide the repairs <i>286</i>	100,000.00
3	Operations: Structure	Air Handler Unit Fan	Hole has formed in one of the arena air handler units which is impacting air flow and fresh air intake	Repair to the AHU	18,500.00
4	Food & Beverage: Replacement	Hot Boxes	Currently have 2 working Hot Boxes. Others cannot not be repaired	QTY 6 Hot Boxes	29,500.00
		Vulcan Ovens	Have 2 working ovens in complex which are located @ ball fields. Arena ovens are not able to be repaired.	QTY 2 Ovens	
		Dishwasher	Dishwasher is in constant need of repairs with not all parts accessible.	New Dishwasher	
5	Event Services: Safety/Security	Walkie Talkie Radios	Radio's are outdated with parts not available. Additional radios allow for more communication around property	Qty 30- and to switch from analog to digital Savings vs continually renting radios for events	45,000.00
6	Operations: Safety/Structure	Pavilion Chair Hinge Assemblies	Chair hinges have been worn and rusted due to weather	200 hinge assemblies	20,000.00
7	Operations: Structure	Pavillion Water Pump	Pump in the pavillion by the stage has burnt out causing water to stand	Replacement of pump <i>286</i>	21,000.00
8	Operations: Replacement	Landscaping Equipment Ride on Mower	Mowers are breaking down and replacement parts are not always available due to age of machine	Purchase a new ride on mower <i>286</i>	7,500.00
9	Operations: General	UTV with trailer	Currently using golf carts to transport items around complex. Wear has caused carts to break down regularly.	Purchase 2 UTV's with trailers. 1 dedicated to food and beverage 1 dedicated to facility operations to transport items <i>286</i>	26,000.00
10	Operations: Replacement	Folding Tables	Replacement of damaged tables for use during events. Currently renting when demand exceeds our available inventory	Purchase 50 new tables	15,000.00
					342,500.00

NAME	AMOUNT	CHECK NO.	TOTAL
ROAD & BRIDGE PCT.#1			
M&D SUPPLY	38.76	504687	
SMART'S TRUCK & TRAILER, INC.	381.78	504698	
S.E. TEXAS BUILDING SERVICE	325.00	504700	
SOUTHEAST TEXAS WATER	33.00	504701	
DEPARTMENT OF INFORMATION RESOURCES	.01	504714	
UNITED STATES POSTAL SERVICE	.60	504723	
MARTIN PRODUCT SALES LLC	198.25	504751	
ASCO	2,529.99	504783	
GULF COAST	1,614.08	504817	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
MUNRO'S UNIFORM SERVICES, LLC	61.70	504848	
			5,282.17**
ROAD & BRIDGE PCT.#2			
EASTEX RUBBER & GASKET	299.88	504673	
CARY ERICKSON	1,304.47	504674	
PHILPOTT MOTORS, INC.	547.81	504688	
DEPARTMENT OF INFORMATION RESOURCES	.01	504714	
BUMPER TO BUMPER	8.49	504744	
CENTERPOINT ENERGY RESOURCES CORP	115.72	504746	
ASCO	.00	504783	
CY-FAIR TIRE	318.82	504815	
GULF COAST	3,518.73	504817	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
ODP BUSINESS SOLUTIONS, LLC	107.07	504847	
MUNRO'S UNIFORM SERVICES, LLC	20.00	504848	
			6,340.00**
ROAD & BRIDGE PCT. # 3			
SPIDLE & SPIDLE	10,508.08	504661	
ENTERGY	41.37	504681	
CASH ADVANCE ACCOUNT	1,289.53	504683	
PHILPOTT MOTORS, INC.	708.81	504688	
S.E. TEXAS BUILDING SERVICE	65.00	504700	
HOWARD'S AUTO SUPPLY	24.10	504711	
DEPARTMENT OF INFORMATION RESOURCES	.03	504714	
LOWE'S HOME CENTERS, INC.	62.58	504732	
ON TIME TIRE	347.00	504776	
CHARTER COMMUNICATIONS	160.65	504843	
			13,207.15**
ROAD & BRIDGE PCT.#4			
M&D SUPPLY	119.93	504687	
SMART'S TRUCK & TRAILER, INC.	510.88	504698	
ROLLINS TRUCK & TRAILER REPAIR	850.00	504709	
SOUTHERN TIRE MART, LLC	439.90	504710	
MODICA BROS. TIRES & WHEELS	395.92	504725	
EVERETT D ALFRED	123.14	504735	
ON TIME TIRE	100.00	504776	
KINSEL TOYOTA/SCION	3,118.00	504802	
O'REILLY AUTO PARTS	509.88	504811	
GULF COAST	1,267.24	504817	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
MUNRO'S UNIFORM SERVICES, LLC	253.10	504848	
			7,280.79**
ENGINEERING FUND			
ALLTERRA CENTRAL, INC.	572.70	504814	
FUNCTION 4 LLC - WELLS FARGO FINANC	275.00	504827	
			847.70**
PARKS & RECREATION			
RITTER @ HOME	53.77	504692	
SPRINT WASTE SERVICES LP	789.19	504788	
AMAZON CAPITAL SERVICES	89.04	504852	
			932.00**
GENERAL FUND			
TAX OFFICE			
ACE IMAGEWEAR	41.92	504696	

NAME	AMOUNT	CHECK NO. 354	TOTAL
DEPARTMENT OF INFORMATION RESOURCES	.02	504714	
UNITED STATES POSTAL SERVICE	2,291.24	504723	
ROCHESTER ARMORED CAR CO INC	378.40	504768	
CONTROL GROUP COMPANIES LLC	274.78	504781	
NEMO-Q	290.00	504785	
FUNCTION 4 LLC - WELLS FARGO FINANC	396.00	504827	
ODP BUSINESS SOLUTIONS, LLC	708.52	504847	4,380.88*
COUNTY HUMAN RESOURCES			
UNITED STATES POSTAL SERVICE	29.31	504723	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
ODP BUSINESS SOLUTIONS, LLC	399.00	504847	527.31*
AUDITOR'S OFFICE			
UNITED STATES POSTAL SERVICE	13.61	504723	
FUNCTION 4 LLC - WELLS FARGO FINANC	211.00	504827	
ODP BUSINESS SOLUTIONS, LLC	402.07	504847	626.68*
COUNTY CLERK			
W.W. GRAINGER, INC.	852.45	504680	
RITTER @ HOME	471.85	504692	
ULINE SHIPPING SUPPLY SPECIALI	189.31	504706	
UNITED STATES POSTAL SERVICE	301.86	504723	
REXEL USA INC	519.51	504805	
L&W SUPPLY CORPORATION	528.50	504809	
FUNCTION 4 LLC - WELLS FARGO FINANC	409.00	504827	
AMAZON CAPITAL SERVICES	419.98	504852	
ROXANNE ACOSTA-HELLBERG	32.57	504863	3,725.03*
COUNTY JUDGE			
UNITED STATES POSTAL SERVICE	.60	504723	
ROCKY LAWDERMILK	1,350.00	504733	
HARVEY L WARREN III	3,600.00	504766	
LAW OFFICE OF J SCOTT FREDERICK	500.00	504794	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
THE SCHLETT LAW FIRM, PLLC	500.00	504834	6,049.60*
RISK MANAGEMENT			
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	99.00*
COUNTY TREASURER			
UNITED STATES POSTAL SERVICE	190.13	504723	190.13*
PURCHASING DEPARTMENT			
FED EX	6.21	504677	
UNITED STATES POSTAL SERVICE	9.04	504723	
CINTAS CORPORATION	139.13	504801	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	253.38*
GENERAL SERVICES			
SPINDLETOP MHMR	34,666.91	504685	
ROCHESTER ARMORED CAR CO INC	6,356.94	504768	
CHARTER COMMUNICATIONS	232.15	504844	41,256.00*
DATA PROCESSING			
CDW COMPUTER CENTERS, INC.	50.60	504712	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
SENTINEL TECHNOLOGIES INC	6,054.00	504859	6,203.60*
VOTERS REGISTRATION DEPT			
CDW COMPUTER CENTERS, INC.	1,573.26	504712	
UNITED STATES POSTAL SERVICE	2.45	504723	1,575.71*
ELECTIONS DEPARTMENT			

NAME	AMOUNT	CHECK NO.	TOTAL
TAC - TEXAS ASSN. OF COUNTIES	280.00	504704	
TEXAS ASSOC OF ELECTIONS ADMINISTRA	300.00	504799	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
ODP BUSINESS SOLUTIONS, LLC	302.24	504847	
			376.76*
DISTRICT ATTORNEY			
UNITED STATES POSTAL SERVICE	155.75	504723	
THOMSON REUTERS-WEST	4,331.55	504784	
INSIGHT PUBLIC SECTOR INC	322.28	504790	
FUNCTION 4 LLC - WELLS FARGO FINANC	508.00	504827	
ODP BUSINESS SOLUTIONS, LLC	11.86	504847	
			5,329.44*
DISTRICT CLERK			
UNITED STATES POSTAL SERVICE	243.17	504723	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
ODP BUSINESS SOLUTIONS, LLC	129.99	504847	
			472.16*
CRIMINAL DISTRICT COURT			
CRISTY SMITH	49.50	504668	
KIMBERLY R. BROUSSARD	2,145.00	504761	
FUNCTION 4 LLC - WELLS FARGO FINANC	198.00	504827	
			2,392.50*
58TH DISTRICT COURT			
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
			99.00*
60TH DISTRICT COURT			
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
			99.00*
136TH DISTRICT COURT			
THOMSON REUTERS-WEST	52.42	504784	
ROBERT TRAPP	120.52	504791	
			172.94*
172ND DISTRICT COURT			
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
			99.00*
252ND DISTRICT COURT			
TODD W LEBLANC	900.00	504660	
THOMAS J. BURBANK PC	850.00	504667	
UNITED STATES POSTAL SERVICE	10.08	504723	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
ODP BUSINESS SOLUTIONS, LLC	316.50	504847	
			2,175.58*
279TH DISTRICT COURT			
MARVA PROVO	1,500.00	504689	
ANITA F. PROVO	987.50	504690	
NATHAN REYNOLDS, JR.	275.00	504691	
GERMER PLLC	231.00	504713	
GLEN M. CROCKER	1,050.00	504726	
JOEL WEBB VAZQUEZ	655.00	504742	
TONYA CONNELL TOUPS	1,826.84	504757	
REAUD MORGAN & QUINN LLP	220.00	504762	
BRITTANIE HOLMES	110.00	504779	
WILLIAM FORD DISHMAN	440.00	504786	
MATUSKA LAW FIRM	770.00	504789	
THE SCHLETT LAW FIRM, PLLC	869.00	504834	
SHELANDER LAW OFFICE	1,980.00	504836	
ROBERTO RAMIREZ	336.50	504853	
			11,250.84*
317TH DISTRICT COURT			
DONEANE E. BECKCOM	300.00	504729	
WILLIAM FORD DISHMAN	700.00	504786	
MATUSKA LAW FIRM	400.00	504789	
LAW OFFICE OF SOLOMON FREIMUTH	500.00	504803	

NAME	AMOUNT	CHECK NO.	TOTAL
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
RYAN DOUGLAS WHITE	300.00	504855	
JUSTICE COURT-PCT 1 PL 1			2,299.00*
UNITED STATES POSTAL SERVICE	26.95	504723	
THOMSON REUTERS-WEST	133.38	504784	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
JUSTICE COURT-PCT 1 PL 2			259.33*
UNITED STATES POSTAL SERVICE	33.27	504723	
JUSTICE COURT-PCT 4			33.27*
DEPARTMENT OF INFORMATION RESOURCES	.09	504714	
JUSTICE COURT-PCT 6			.09*
UNITED STATES POSTAL SERVICE	34.48	504723	
THOMSON REUTERS-WEST	133.38	504784	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
JUSTICE COURT-PCT 7			266.86*
DEPARTMENT OF INFORMATION RESOURCES	.05	504714	
ODP BUSINESS SOLUTIONS, LLC	100.49	504847	
JUSTICE OF PEACE PCT. 8			100.54*
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
COUNTY COURT AT LAW NO.1			99.00*
UNITED STATES POSTAL SERVICE	1.52	504723	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
COUNTY COURT AT LAW NO. 2			100.52*
TODD W LEBLANC	400.00	504660	
JACK LAWRENCE	250.00	504662	
NATHAN REYNOLDS, JR.	250.00	504691	
UNITED STATES POSTAL SERVICE	.51	504723	
MATUSKA LAW FIRM	250.00	504789	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
COUNTY COURT AT LAW NO. 3			1,249.51*
A. MARK FAGGARD	400.00	504675	
NATHAN REYNOLDS, JR.	300.00	504691	
JOEL WEBB VAZQUEZ	400.00	504742	
THE WALKER LAW FIRM	250.00	504838	
COURT MASTER			1,350.00*
UNITED STATES POSTAL SERVICE	.60	504723	
BUDDIE J HAHN	3,134.90	504819	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
MEDIATION CENTER			3,234.50*
UNITED STATES POSTAL SERVICE	4.06	504723	
COMMUNITY SUPERVISION			4.06*
FUNCTION 4 LLC - WELLS FARGO FINANC	396.00	504827	
SHERIFF'S DEPARTMENT			396.00*
FED EX	80.70	504678	
CASH ADVANCE ACCOUNT	693.48	504683	
KIRKSEY'S SPRINT PRINTING	24.95	504684	
SAM'S WESTERN WEAR, INC.	136.78	504694	

NAME	AMOUNT	CHECK NO. 357	TOTAL 357
CDW COMPUTER CENTERS, INC.	515.52	504712	
DEPARTMENT OF INFORMATION RESOURCES	537.28	504714	
VERIZON WIRELESS	3,526.47	504721	
UNITED STATES POSTAL SERVICE	1,004.31	504723	
ALPHA CARD SYSTEMS	168.31	504748	
FLIGHT AWARE LLC	360.00	504752	
TALEPI	600.00	504763	
RITA HURT	825.00	504775	
GALLS LLC	598.94	504796	
FUNCTION 4 LLC - WELLS FARGO FINANC	495.00	504827	
BEAUMONT OCCUPATIONAL SERVICES	419.40	504856	
THE MONOGRAM SHOP	42.00	504857	
CRIME LABORATORY			10,028.14*
AGILENT TECHNOLOGIES	994.40	504663	
FED EX	323.74	504679	
VERIZON WIRELESS	37.99	504719	
LIPOMED	105.00	504767	
ALDINGER COMPANY	715.50	504782	
SENTRY AIR SYSTEMS INC	1,408.97	504806	
CHEMTEQ INC	106.20	504807	
AIRGAS USA, LLC	636.47	504812	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
WATERS TECHNOLOGIES CORPORATION	1,009.24	504840	
JAIL - NO. 2			5,436.51*
ECOLAB	7,865.55	504672	
JACK BROOKS REGIONAL AIRPORT	101.00	504682	
CASH ADVANCE ACCOUNT	1,417.24	504683	
M&D SUPPLY	66.87	504687	
SHERWIN-WILLIAMS	93.61	504697	
DEPARTMENT OF INFORMATION RESOURCES	1.75	504714	
LOWE'S HOME CENTERS, INC.	212.80	504732	
BUMPER TO BUMPER	40.48	504744	
INTERCONTINENTAL JET CORP	1,065.59	504745	
CARRIER RENTAL SYSTEMS	11,449.17	504749	
THOMSON REUTERS-WEST	3,760.35	504784	
WASTEWATER TRANSPORT SERVICES LLC	2,409.72	504792	
MOORE-ALL TEX SUPPLY	1,699.30	504808	
FUNCTION 4 LLC - WELLS FARGO FINANC	818.00	504827	
ODP BUSINESS SOLUTIONS, LLC	304.07	504847	
PLASCO LLC DBA IDZ	714.95	504861	
SCOTT EQUIPMENT LLC	19,650.00	504865	
JUVENILE PROBATION DEPT.			51,670.45*
DEPARTMENT OF INFORMATION RESOURCES	.35	504714	
UNITED STATES POSTAL SERVICE	11.37	504723	
FUNCTION 4 LLC - WELLS FARGO FINANC	297.00	504827	
JUVENILE DETENTION HOME			308.72*
CHARMTEX INC.	476.10	504739	
BEN E KEITH COMPANY	3,121.96	504740	
CENTERPOINT ENERGY RESOURCES CORP	806.55	504746	
ATTABOY TERMITE & PEST CONTROL	77.10	504764	
A1 FILTER SERVICE COMPANY	183.79	504773	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
FLOWERS BAKING COMPANY OF HOUSTON	73.43	504849	
CONSTABLE PCT 1			4,837.93*
UNITED STATES POSTAL SERVICE	9.89	504723	
COTTON CARGO	80.00	504816	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
CONSTABLE-PCT 2			188.89*
FUNCTION4	1,990.00	504842	
CONSTABLE-PCT 6			1,990.00*

NAME	AMOUNT	CHECK NO.	TOTAL
TAC - TEXAS ASSN. OF COUNTIES	45.00	504704	
UNITED STATES POSTAL SERVICE	18.55	504723	
CONSTABLE PCT. 7			63.55*
AT&T	44.22	504702	
CONSTABLE PCT. 8			44.22*
GALLS LLC	875.17	504796	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
AGRICULTURE EXTENSION SVC			974.17*
TEXAS A&M UNIVERSITY	300.00	504707	
DAVID OATES	137.55	504800	
IMAGE 360 BEAUMONT	30.00	504810	
FUNCTION 4 LLC - WELLS FARGO FINANC	211.00	504827	
HALLEE M SMITH	316.37	504839	
REBECCA CARPENTER	710.65	504858	
HEALTH AND WELFARE NO. 1			1,705.57*
UNITED STATES POSTAL SERVICE	89.06	504723	
FUNCTION 4 LLC - WELLS FARGO FINANC	198.00	504827	
EZEA D EDE MD	3,490.91	504828	
HEALTH AND WELFARE NO. 2			3,777.97*
FUNCTION 4 LLC - WELLS FARGO FINANC	198.00	504827	
EZEA D EDE MD	3,490.91	504828	
NURSE PRACTITIONER			3,688.91*
LESLIE RIGGS	647.68	504793	
SERVET MUHITTIN SATIR	1,000.00	504835	
ENVIRONMENTAL CONTROL			1,647.68*
DEPARTMENT OF INFORMATION RESOURCES	.04	504714	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
MAINTENANCE-BEAUMONT			99.04*
M&D SUPPLY	177.53	504687	
RITTER @ HOME	107.70	504692	
ACE IMAGEWEAR	223.12	504696	
AT&T	116.28	504702	
AT&T	91.38	504703	
DEPARTMENT OF INFORMATION RESOURCES	631.19	504714	
AT&T GLOBAL SERVICES	492.00	504736	
GHX INDUSTRIAL LLC	117.16	504759	
LANDSCAPER'S WHOLESALE MARKET	255.55	504769	
FRED MILLER'S OUTDOOR EQUIPMENT LLC	116.75	504795	
CINTAS CORPORATION	110.18	504801	
AT&T CORP	5,394.17	504833	
RALPH'S INDUSTRIAL ELECTRONICS SUPP	78.38	504850	
MAINTENANCE-PORT ARTHUR			7,911.39*
AUDILET TRACTOR SALES	290.00	504664	
COASTAL WELDING SUPPLY INC	59.44	504671	
DEPARTMENT OF INFORMATION RESOURCES	3.36	504714	
NORTHERN TOOL AND EQUIPMENT	167.46	504772	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
CHARTER COMMUNICATIONS	481.29	504845	
ODP BUSINESS SOLUTIONS, LLC	147.72	504847	
PARKER'S BUILDING SUPPLY	228.67	504851	
MAINTENANCE-MID COUNTY			1,476.94*
ACE IMAGEWEAR	39.54	504696	
CENTERPOINT ENERGY RESOURCES CORP	112.05	504746	
SERVICE CENTER			151.59*

NAME	AMOUNT	CHECK NO.	TOTAL
JEFFERSON CTY. TAX OFFICE	7.50	504716	
JEFFERSON CTY. TAX OFFICE	7.50	504717	
JEFFERSON CTY. TAX OFFICE	7.50	504718	
TEXAS DEPARTMENT OF MOTOR VEHICLES	30.00	504797	
VETERANS SERVICE			52.50*
UNITED STATES POSTAL SERVICE	1.32	504723	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
MOSQUITO CONTROL FUND			100.32*
			192,901.71**
COASTAL WELDING SUPPLY INC	115.00	504671	
ACE IMAGEWEAR	64.92	504696	
DEPARTMENT OF INFORMATION RESOURCES	.11	504714	
CENTERPOINT ENERGY RESOURCES CORP	246.91	504746	
TEXAS DEPARTMENT OF AGRICULTURE	150.00	504798	
J.C. FAMILY TREATMENT			576.94**
NADCP	1,590.00	504715	
MARY BEVIL	1,168.00	504822	
LAW LIBRARY FUND			2,758.00**
THOMSON REUTERS-WEST	465.06	504784	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
EMPG GRANT			564.06**
FUNCTION 4 LLC - WELLS FARGO FINANC	275.00	504827	
GRANT A STATE AID			275.00**
YOUTH ADVOCATE PROGRAMS INC	3,631.25	504756	
TCSI, LLC	3,265.73	504821	
COMMUNITY SUPERVISION FND			6,896.98**
DEPARTMENT OF INFORMATION RESOURCES	106.04	504714	
UNITED STATES POSTAL SERVICE	65.88	504723	
SAM'S CLUB DIRECT	96.74	504778	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
ODP BUSINESS SOLUTIONS, LLC	432.84	504847	
BAK GLOBAL LLC	100.00	504854	
COMMUNITY CORRECTIONS PRG			900.50**
M&D SUPPLY	23.95	504687	
LOWE'S HOME CENTERS, INC.	505.44	504732	
SAM'S CLUB DIRECT	155.22	504778	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
DRUG DIVERSION PROGRAM			783.61**
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
LAW OFFICER TRAINING GRT			99.00**
4IMPRINT, INC.	3,002.34	504730	
COUNTY CLERK - RECORD MGT			3,002.34**
MANATRON INC	12,617.25	504755	
KOFILE TECHNOLOGIES INC	1,058.43	504774	
TYLER TECHNOLOGIES INC	79,773.00	504818	
COUNTY RECORDS MANAGEMENT			93,448.68**
TYRRELL HISTORICAL LIBRARY	50.00	504737	
COTTON CARGO	245.00	504816	
DEPT STATE HEALTH GRANT			295.00**

NAME	AMOUNT	CHECK NO. 360	TOTAL 360
IMELDA TRISTAN	4,300.00	504841	4,300.00**
J.P. COURTROOM TECH. FUND			
CDW COMPUTER CENTERS, INC.	505.03	504712	505.03**
HOTEL OCCUPANCY TAX FUND			
D&S SIGN & SUPPLY, INC.	103.00	504665	
CITY OF BEAUMONT - WATER DEPT.	94.58	504669	
CITY OF PORT ARTHUR	25,000.00	504670	
ENTERGY	1,731.06	504681	
CASH ADVANCE ACCOUNT	416.17	504683	
S.E. TEXAS ARTS COUNCIL	2,500.00	504699	
DEPARTMENT OF INFORMATION RESOURCES	5.31	504714	
UNITED STATES POSTAL SERVICE	9.90	504723	
ART MUSEUM OF SOUTHEAST TEXAS	4,800.00	504727	
4IMPRINT, INC.	743.89	504730	
SOUTHEAST TEXAS BASEBALL/ACADEMY	26,500.00	504731	
TEXAS ENERGY MUSEUM	3,010.00	504734	
BEAUMONT HERITAGE SOCIETY	1,637.00	504738	
LAMAR STATE COLLEGE/PORT ARTHUR	1,500.00	504741	
ALLIANCE MECHANICAL SERVICES	556.16	504743	
KATHI HUGHES	34.95	504750	
PORT ARTHUR HISTORICAL SOCIETY	4,000.00	504753	
LA RUE ROUGEAU	98.25	504754	
THE ART STUDIO	800.00	504758	
EDISON PLAZA MUSEUM	1,434.00	504765	
PORT ARTHUR CONVENTION & TOURIST	6,000.00	504770	
PORT ARTHUR CONVENTION & TOURIST	15,655.00	504771	
COTTON CARGO	2,660.00	504816	
STARS OVER TX	500.00	504823	
STARS OVER TX	500.00	504824	
TEXAS TRAVEL ALLIANCE	225.00	504830	
DOWNTOWN BEAUMONT CULTURAL ARTS	1,000.00	504831	
GOLDEN TRIANGLE AUDUBON SOCIETY	4,200.00	504832	
AT&T CORP	265.00	504833	
LION HEARTED	2,000.00	504837	
MUNRO'S UNIFORM SERVICES, LLC	174.86	504848	
ITI MARKETING INC	21,500.00	504860	
BEAUMONT BOTANICAL GARDENS INC	15,000.00	504866	
91.3 KVLU	1,000.00	504867	
PEAK FIGHTING LLC	2,500.00	504868	148,154.13**
CRIME LAB FUNDING CJD			
FOSTER AND FREEMAN USA INC	11,727.39	504760	11,727.39**
DISTRICT CLK RECORDS MGMT			
FUNCTION 4 LLC - WELLS FARGO FINANC	198.00	504827	198.00**
AIRPORT FUND			
SPIDLE & SPIDLE	1,878.74	504661	
BEAUMONT TRACTOR COMPANY	1,621.07	504666	
EASTEX RUBBER & GASKET	17.99	504673	
FED EX	4.70	504676	
W.W. GRAINGER, INC.	98.33	504680	
LOUIS' YAZOO SALES & SERVICE, LLC	84.95	504686	
SABINE NECHES CHIEFS ASSOCIATION	250.00	504693	
SANITARY SUPPLY, INC.	609.45	504695	
S.E. TEXAS BUILDING SERVICE	4,246.66	504700	
TRI-CITY FASTENER & SUPPLY	81.00	504705	
DEPARTMENT OF INFORMATION RESOURCES	.02	504714	
LOWE'S HOME CENTERS, INC.	18.16	504732	
CENTERPOINT ENERGY RESOURCES CORP	352.67	504746	
CRAWFORD ELECTRIC SUPPLY COMPANY	523.31	504780	
SOUTHEAST TEXAS PARTS AND EQUIPMENT	51.60	504787	
FRED MILLER'S OUTDOOR EQUIPMENT LLC	39.95	504795	
TITAN AVIATION FUELS	105,586.30	504813	
FUNCTION 4 LLC - WELLS FARGO FINANC	99.00	504827	
CHARTER COMMUNICATIONS	115.59	504846	

NAME	AMOUNT	CHECK NO. ³⁶¹	TOTAL
ODP BUSINESS SOLUTIONS, LLC	623.83	504847	
MUNRO'S UNIFORM SERVICES, LLC	98.98	504848	
OPIES TOWING AND TRANSPORT	200.00	504862	
			116,602.30**
SE TX EMP. BENEFIT POOL			
EXPRESS SCRIPTS INC	139,310.83	504804	
UNITED HEALTHCARE SERVICES INC	1,090.32	504820	
			140,401.15**
SETEC FUND			
MARTIN PRODUCT SALES LLC	4,202.80	504751	
INDUSTRIAL & COMMERCIAL MECHANICAL	13,396.05	504777	
GULF COAST	12,014.01	504817	
			29,612.86**
WORKER'S COMPENSATION FD			
TRISTAR RISK MANAGEMENT	8,649.41	504747	
			8,649.41**
SHERIFF'S FORFEITURE FUND			
ORANGE COUNTY ASSOCIATION FOR	1,200.00	504708	
ARPA CORONAVIRUS RECOVERY			1,200.00**
TIDAL BASIN GOVERNMENT CONSULTING	12,395.00	504829	
FAMILY SERVICES OF SOUTHEAST TX INC	141,525.00	504864	
			153,920.00**
BRIC/FMA GRANT			
ACCESS SURVEYORS	1,350.00	504728	
			1,350.00**
MARINE DIVISION			
JACK BROOKS REGIONAL AIRPORT	357.00	504682	
RITTER @ HOME	204.37	504692	
VERIZON WIRELESS	151.96	504720	
SIERRA SPRING WATER CO. - BT	160.89	504724	
			874.22**
			953,886.12***

JEFFERSON COUNTY, TEXAS

FINANCIAL & OPERATING
STATEMENTS - COUNTY FUNDS ONLY

For the Month Ending February 28, 2023



Patrick Swain - County Auditor

PATRICK SWAIN
COUNTY AUDITOR
(409) 835-8500



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

March 23, 2023

Honorable Commissioners Court:
Judge Jeff R. Branick
Commissioner Vernon Pierce
Commissioner Cary Erickson
Commissioner Michael "Shane" Sinegal
Commissioner Everette "Bo" Alfred

Gentlemen:

In compliance with Section 114.023 of the Local Government Code, I herewith present the monthly report of the financial condition of Jefferson County as of February 28, 2023 together with the results of operations of the budget for the fifth period then ended.

Revenue:

Total budgeted revenue collected for the five months ending February 28, 2023 is \$111,833,739. Budgeted Revenues are \$145,842,157 leaving \$34,008,418 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 \$93,804,722 for the first five months of the year. This amount represents 92% of the budgeted amount of \$101,866,087.

Sales Taxes:

Thirty-five percent of budgeted revenue for sales taxes has been collected. Sales Tax revenue is budgeted to be \$29,700,000.

Page Two

Licenses & Permits:

Thirty percent of budgeted revenue from Licenses & Permits has been collected. Licenses & Permits are budgeted to be \$434,000 for the year.

Intergovernmental:

Twenty-six percent of Intergovernmental Revenue has been collected. Intergovernmental Revenue is budgeted to be \$1,311,000.

Fees:

Forty-five percent of the budgeted revenue for Fees has been collected. Revenue from Fees is budgeted to be \$10,234,270 for the year.

Fines and Forfeitures:

Twenty-nine percent of Fines and Forfeitures have been collected. Revenues from Fines and Forfeitures are budgeted to be \$1,500,000.

Interest:

Revenue from Interest has exceeded the budgeted amount of \$766,800 by \$1,431,978.

Other Revenues:

Nothing of Other Revenues have been collected. Revenues from Other Revenues are budgeted to be \$30,000 for the year.

Expenditures:

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

Page Three

Expenditures are budgeted to be \$158,236,401, which includes General Funds and debt service funds, excluding budgeted transfers of \$2,974,914 for the fiscal year ending September 30, 2023.

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

Sincerely,

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

Patrick Swain
County Auditor

JEFFERSON COUNTY, TEXAS
FINANCIAL & OPERATING
STATEMENTS - COUNTY FUNDS ONLY
FOR THE MONTH ENDING FEBRUARY 28, 2023

TABLE OF CONTENTS

	<u>PAGE</u>
Consolidated Balance Sheet	1
Statement of Changes in Fund Balances	2
	3
Statement of Revenues by Category - Compared with Budget Allocation	
Statement of Revenues - Compared with Budget Allocation	4-5
Statement of Expenditures - Compared with Budget Allocation – 42% Budget Expended	6
Statement of Expenditures - Compared with Budget Allocation	7-8
Statement of Bonded Indebtedness	9
Statement of Transfers In and Out	10

Jefferson County, Texas
Consolidated Balance Sheet
For The Month Ending February 28, 2023

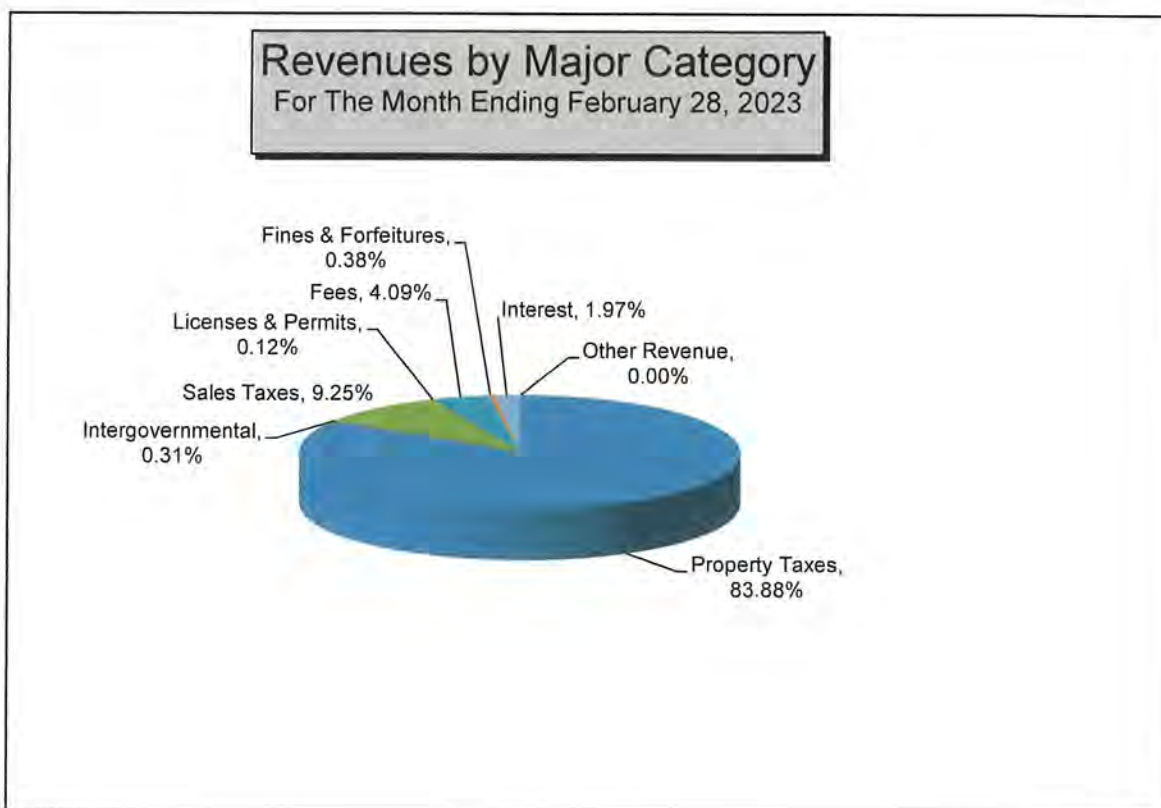
	<u>General Funds</u>	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Debt Service Funds</u>	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Total</u>
<u>ASSETS</u>							
Cash and Cash Equivalents	\$ 117,816,362	68,204,538	8,626,957	5,155,298	1,471,312	2,558,480	\$ 203,832,947
Receivables & Prepaids	6,343,759	1,221	-	284,379	69,634	-	6,698,993
Intergovernmental Receivables	(109,036)	-	-	-	-	-	(109,036)
Due From Other Funds	150,000	-	-	-	-	-	150,000
Inventory	968,360	9,367	-	-	194,093	-	1,171,820
Other Assets	155,220	-	-	-	77,248,855	-	77,404,075
Total Assets	\$ <u>125,324,665</u>	\$ <u>68,215,126</u>	\$ <u>8,626,957</u>	\$ <u>5,439,677</u>	\$ <u>78,983,894</u>	\$ <u>2,558,480</u>	\$ <u>289,148,799</u>
<u>LIABILITIES AND FUND BALANCE/EQUITY</u>							
Payables	\$ 3,175,040	345,584	-	-	(109,365)	2,625,852	\$ 6,037,111
Intergovernmental Payables	360	-	-	-	-	-	360
Other Liabilities	6,137,330	407,416	-	261,940	6,081,916	-	12,888,602
Fund Balance/Equity	<u>116,011,935</u>	<u>67,462,126</u>	<u>8,626,957</u>	<u>5,177,737</u>	<u>73,011,343</u>	<u>(67,372)</u>	<u>270,222,726</u>
Total Liabilities and Fund Balance/Equity	\$ <u>125,324,665</u>	\$ <u>68,215,126</u>	\$ <u>8,626,957</u>	\$ <u>5,439,677</u>	\$ <u>78,983,894</u>	\$ <u>2,558,480</u>	\$ <u>289,148,799</u>

Jefferson County, Texas
Statement of Changes in Fund Balances
For The Month Ending February 28, 2023

	<u>1/31/2023</u>	<u>Month Ending February 28, 2023</u>				<u>2/28/2023</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	\$ 335,987	\$ 16,014	\$ 34,845	\$ -	\$ -	\$ 317,156
Road & Bridge Pct. 1	5,444,569	464,766	112,433	-	-	5,796,902
Road & Bridge Pct. 2	1,229,761	467,583	151,528	-	-	1,545,816
Road & Bridge Pct. 3	308,088	464,282	159,496	-	-	612,874
Road & Bridge Pct. 4	3,533,753	465,135	140,024	-	-	3,858,864
Engineering Fund	361,723	543,097	83,229	-	-	821,591
Parks & Recreation	113,730	67,512	7,942	-	-	173,300
General Fund	60,432,688	48,474,702	11,126,336	(10,160)	-	97,770,894
Mosquito Control Fund	1,384,905	980,702	97,945	-	-	2,267,662
Tobacco Settlement Fund	2,834,795	12,081	-	-	-	2,846,876
Total General Funds	75,979,999	51,955,874	11,913,778	(10,160)	-	116,011,935
Total Special Revenue Funds	79,039,909	749,562	12,337,505	10,160	-	67,462,126
Total Capital Project Funds	8,700,800	234,014	307,857	-	-	8,626,957
Total Debt Service Funds	2,463,481	2,714,256	-	-	-	5,177,737
Total Enterprise Funds	73,323,097	717,705	1,029,459	-	-	73,011,343
Total Internal Service Funds	(95,217)	1,879,790	1,851,945	-	-	(67,372)
Total Balances	\$ 239,412,069	\$ 58,251,201	\$ 27,440,544	\$ -	\$ -	\$ 270,222,726

Jefferson County Texas
 Statement of Revenues by Category - Compared with Budget Allocation
 For The Month Ending February 28, 2023

Category	Cumulative Actual	Annual Budget	Unrealized Balance	Percentage Unrealized
Property Taxes	\$ 93,804,722	\$ 101,866,087	\$ 8,061,365	7.91%
Sales Taxes	10,349,293	29,700,000	19,350,707	65.15%
Licenses & Permits	131,152	434,000	302,848	69.78%
Intergovernmental	346,711	1,311,000	964,289	73.55%
Fees	4,572,128	10,234,270	5,662,142	55.33%
Fines & Forfeitures	430,955	1,500,000	1,069,045	71.27%
Interest	2,198,778	766,800	(1,431,978)	-186.75%
Other Revenue	-	30,000	30,000	100.00%
	<u>\$ 111,833,739</u>	<u>\$ 145,842,157</u>	<u>\$ 34,008,418</u>	<u>23.32%</u>



Jefferson County, Texas
 Statement of Revenues - Compared With Budget Allocation
 For The Month Ending February 28, 2023

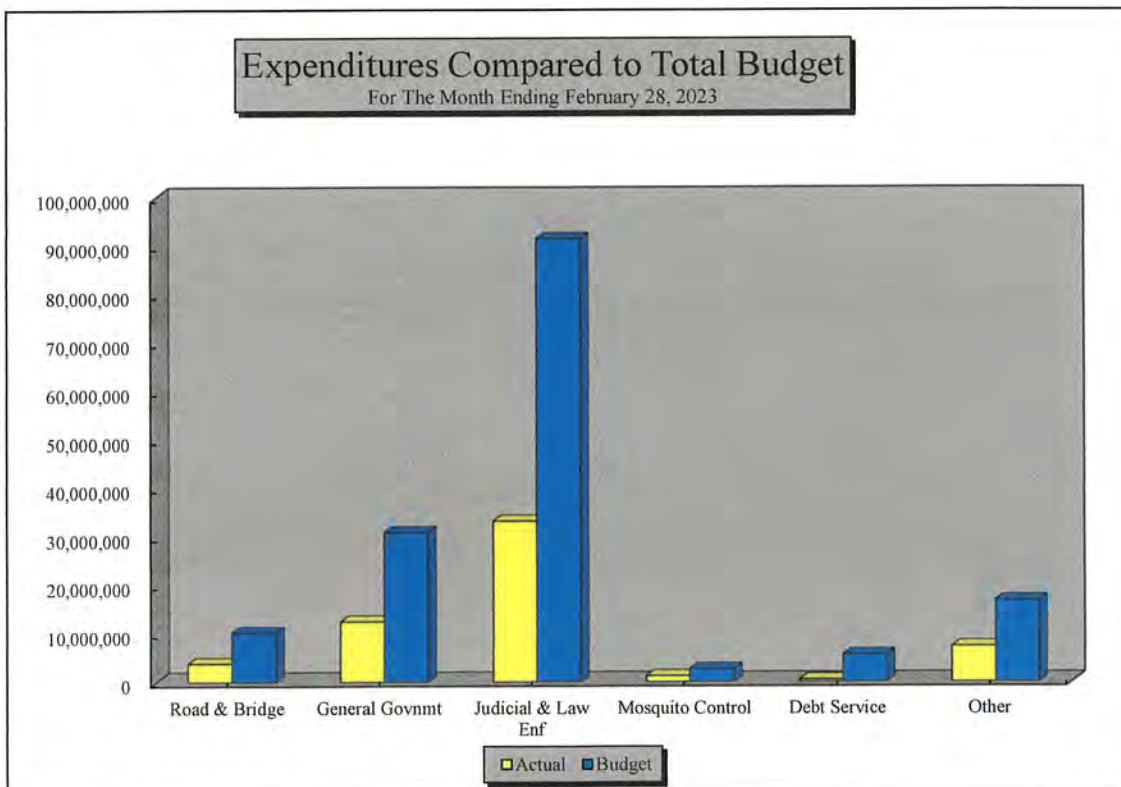
	October 2022			Cumulative		Annual	Unrealized
	-December	January	February	Total		Budget	Balance
Jury Fund							
Current Taxes	\$ 4,119	\$ 5,128	\$ 10,215	\$ 19,462	\$	21,024	\$ 1,562
Delinquent Taxes	898	(169)	129	858		2,370	1,512
Jury Fees	9,634	4,986	5,670	20,290		60,000	39,710
Other Revenue	32,946	160	-	33,106		80,500	47,394
Road & Bridge Pct. 1							
Current Taxes	163,489	203,531	405,451	772,471		834,507	62,036
Delinquent Taxes	3,431	(647)	491	3,275		9,056	5,781
Intergovernmental Revenue	-	-	-	-		-	-
Auto Registration Fees	-	78,375	-	78,375		575,000	496,625
Road & Bridge Fees	115,859	40,858	37,661	194,378		525,000	330,622
Sales, Rentals & Services	336,927	-	484	337,411		-	(337,411)
Fines and Forfeitures	34,739	14,829	20,679	70,247		225,000	154,753
Road & Bridge Pct. 2							
Current Taxes	163,489	203,531	405,451	772,471		834,507	62,036
Delinquent Taxes	3,431	(647)	491	3,275		9,056	5,781
Intergovernmental Revenue	-	-	-	-		-	-
Auto Registration Fees	-	78,375	-	78,375		575,000	496,625
Road & Bridge Fees	115,859	40,858	37,661	194,378		525,000	330,622
Sales, Rentals & Services	-	-	3,301	3,301		-	(3,301)
Fines and Forfeitures	34,739	14,829	20,679	70,247		225,000	154,753
Road & Bridge Pct. 3							
Current Taxes	163,489	203,531	405,451	772,471		834,507	62,036
Delinquent Taxes	3,431	(647)	491	3,275		9,056	5,781
Intergovernmental Revenue	-	-	-	-		-	-
Auto Registration Fees	-	78,375	-	78,375		575,000	496,625
Road & Bridge Fees	115,859	40,858	37,661	194,378		525,000	330,622
Sales, Rentals & Services	-	-	-	-		-	-
Fines and Forfeitures	34,739	14,829	20,679	70,247		225,000	154,753
Road & Bridge Pct. 4							
Current Taxes	163,489	203,531	405,451	772,471		834,507	62,036
Delinquent Taxes	3,431	(647)	491	3,275		9,056	5,781
Intergovernmental Revenue	-	-	-	-		8,000	8,000
Auto Registration Fees	-	78,375	-	78,375		575,000	496,625
Road & Bridge Fees	115,859	40,858	37,661	194,378		525,000	330,622
Sales, Rentals & Services	112,776	-	854	113,630		-	(113,630)
Fines and Forfeitures	34,736	14,827	20,678	70,241		225,000	154,759
Other Revenue	-	-	-	-		-	-

Jefferson County, Texas
 Statement of Revenues - Compared With Budget Allocation
 For The Month Ending February 28, 2023

	October 2022		Cumulative		Annual	Unrealized
	-December	January	February	Total	Budget	Balance
Engineering Fund						
Current Taxes	\$ 218,445	\$ 271,949	\$ 541,744	\$ 1,032,138	\$ 1,115,028	\$ 82,890
Delinquent Taxes	5,257	(992)	753	5,018	13,876	8,858
Licenses and Permits	720	620	600	1,940	5,500	3,560
Sales, Rentals & Services	1,000	-	-	1,000	1,000	-
Parks & Recreation						
Current Taxes	26,018	32,391	64,526	122,935	132,808	9,873
Delinquent Taxes	178	(34)	26	170	471	301
Sales, Rentals & Services	20,647	4,176	2,960	27,783	65,100	37,317
General Fund						
Current Taxes	17,386,887	21,645,378	43,119,435	82,151,700	88,744,241	6,592,541
Delinquent Taxes	362,741	(68,432)	51,953	346,262	957,471	611,209
Sales Taxes	2,994,702	3,470,408	3,884,183	10,349,293	29,700,000	19,350,707
Other Taxes	-	-	-	-	30,000	30,000
Licenses and Permits	60,818	29,926	38,468	129,212	428,500	299,288
Intergovernmental Revenue	138,656	111,659	63,290	313,605	1,222,500	908,895
Fees of Office	877,336	365,652	322,892	1,565,880	3,432,010	1,866,130
Other Sales, Rentals & Svcs.	1,129,022	18,664	264,135	1,411,821	2,276,160	864,339
Fines & Forfeitures	42,603	72,072	35,298	149,973	600,000	450,027
Interest	988,028	437,360	695,048	2,120,436	720,000	(1,400,436)
Other Revenue	-	-	-	-	-	-
Mosquito Control Fund						
Current Taxes	394,975	491,715	979,538	1,866,228	2,016,104	149,876
Delinquent Taxes	8,124	(1,533)	1,164	7,755	21,443	13,688
Sales, Rentals & Services	-	-	-	-	-	-
Tobacco Settlement Fund						
Interest	19,276	9,997	12,081	41,354	26,200	(15,154)
Debt Service						
Current Taxes	1,084,046	1,349,558	2,688,433	5,122,037	5,398,859	276,822
Delinquent Taxes	27,491	(4,263)	3,947	27,175	68,140	40,965
Interest	6,503	8,609	21,876	36,988	20,600	(16,388)
Other, Sales, Rentals & Svcs.	-	-	-	-	-	-
Total	\$ 27,560,842	\$ 29,602,767	\$ 54,670,130	\$ 111,833,739	\$ 145,842,157	\$ 34,008,418

Jefferson County, Texas
 Statement of Expenditures - Compared With Budget Allocation - 42% of Budget Expended
 For The Month Ending February 28, 2023

	<u>Cumulative Actual</u>	<u>Annual Budget</u>	<u>Unencumbered Balance</u>	<u>Percentage Unencumbered</u>
Jury Fund	\$ 165,983	\$ 500,212	\$ 334,229	66.82%
Road & Bridge Funds	3,388,155	8,810,100	5,421,945	61.54%
Engineering Fund	425,069	1,279,596	854,527	66.78%
Parks & Recreation Fund	54,376	227,068	172,692	76.05%
General Fund:				
General Government	12,560,080	31,054,367	18,494,287	59.55%
Judicial	8,072,513	22,856,709	14,784,196	64.68%
Law Enforcement	25,089,662	68,114,831	43,025,169	63.17%
Education	146,382	475,130	328,748	69.19%
Health & Welfare	3,990,424	9,414,609	5,424,185	57.61%
Maintenance	1,910,912	4,323,824	2,412,912	55.81%
Other	1,110,060	2,516,231	1,406,171	55.88%
Mosquito Control Fund	1,242,255	2,728,624	1,486,369	54.47%
Tobacco Settlement	220,000	220,000	-	-
Debt Service Funds	485,475	5,715,100	5,229,625	91.51%
	<u>\$ 58,861,346</u>	<u>\$ 158,236,401</u>	<u>\$ 99,375,055</u>	<u>62.80%</u>



Statement of Expenditures - Compared With Budget Allocation

For The Month Ending February 28, 2023

	October 2022				Cumulative	Annual	Unencumbered
	December	January	February	Encumbrances	Total	Budget	Balance
Jury Fund	\$ 99,670	\$ 26,051	\$ 34,845	\$ 5,417	\$ 165,983	\$ 500,212	\$ 334,229
Road & Brdg Pct. 1	263,213	110,315	112,433	270,146	756,107	2,061,365	1,305,258
Road & Brdg Pct. 2	384,893	139,331	151,528	179,513	855,265	2,032,628	1,177,363
Road & Brdg Pct. 3	465,596	125,530	159,496	153,544	904,166	2,345,255	1,441,089
Road & Brdg Pct. 4	387,947	129,109	140,024	215,537	872,617	2,370,852	1,498,235
Engineering	255,322	83,381	83,229	3,137	425,069	1,279,596	854,527
Parks & Recreation	24,337	6,566	7,942	15,531	54,376	227,068	172,692
Tax Assessor/Coll.	991,011	310,143	312,862	7,888	1,621,904	4,718,125	3,096,221
Human Resources	96,959	32,082	40,106	10,288	179,435	551,460	372,025
County Auditor	427,931	128,293	120,641	214	677,079	1,802,059	1,124,980
County Clerk	470,602	161,904	169,476	10,823	812,805	2,632,690	1,819,885
County Judge	182,267	59,693	54,029	371	296,360	1,077,634	781,274
Risk Management	74,438	23,762	24,512	199	122,911	327,769	204,858
County Treasurer	100,637	34,485	33,531	267	168,920	453,516	284,596
Printing Department	28,816	13,296	12,685	15,833	70,630	167,525	96,895
Purchasing Department	143,973	47,101	48,360	9,307	248,741	673,017	424,276
General Services	3,460,103	1,606,307	772,483	141,672	5,980,565	14,132,837	8,152,272
MIS	1,335,768	226,758	217,512	123,492	1,903,530	3,439,648	1,536,118
Voter's Registration	39,725	(5,547)	9,398	-	43,576	168,425	124,849
Elections	330,401	42,976	36,636	23,611	433,624	909,662	476,038
District Attorney	1,758,056	567,405	588,577	11,894	2,925,932	8,169,124	5,243,192
District Clerk	523,898	176,393	176,116	21,232	897,639	2,358,777	1,461,138
Criminal Dist. Court	347,204	157,610	158,339	1,877	665,030	1,826,127	1,161,097
58th Dist. Court	75,044	25,293	25,477	518	126,332	353,322	226,990
60th Dist. Court	80,916	27,104	27,320	-	135,340	369,735	234,395
136th Dist. Court	80,382	27,288	27,529	-	135,199	370,331	235,132
172nd Dist. Court	79,288	27,393	27,046	324	134,051	351,811	217,760
252nd Dist. Court	233,890	101,735	100,744	-	436,369	1,376,977	940,608
279th Dist. Court	140,731	42,933	54,636	-	238,300	661,376	423,076
317th Dist. Court	101,417	35,722	36,629	1,395	175,163	593,909	418,746
J.P. Pct. 1 PI 1	100,290	34,594	34,027	177	169,088	462,587	293,499
J.P. Pct. 1 PI 2	105,704	34,250	36,538	25	176,517	463,483	286,966
J.P. Pct. 2	72,434	24,505	24,340	688	121,967	412,178	290,211
J.P. Pct. 4	98,632	35,009	32,278	-	165,919	461,258	295,339
J.P. Pct. 6	95,694	30,752	31,896	148	158,490	450,049	291,559
J.P. Pct. 7	92,800	31,740	31,500	25	156,065	446,260	290,195
J.P. Pct. 8	90,130	31,321	32,742	753	154,946	446,370	291,424
Cnty. Court at Law 1	127,632	43,297	43,731	210	214,870	584,298	369,428
Cnty. Court at Law 2	138,537	38,457	44,940	380	222,314	715,233	492,919
Cnty. Court at Law 3	176,110	57,955	59,022	-	293,087	893,057	599,970
Court Master	150,901	49,164	48,399	850	249,314	763,334	514,020

Statement of Expenditures - Compared With Budget Allocation

For The Month Ending February 28, 2023

	October 2022			Encumbrances	Cumulative Total	Annual Budget	Unencumbered Balance
	December	January	February				
Dispute Resolution	\$ 72,132	\$ 24,647	\$ 22,335	\$ 1,467	\$ 120,581	\$ 327,113	\$ 206,532
Comm. Supervision	1,560	520	9,023	-	11,103	20,901	9,798
Sheriff's Dept.	3,601,056	1,254,152	1,189,409	157,888	6,202,505	17,140,372	10,937,867
Crime Lab	370,962	114,567	118,270	18,613	622,412	1,743,692	1,121,280
Jail	7,234,423	3,692,326	2,952,129	1,019,816	14,898,694	39,383,584	24,484,890
Juvenile Probation	347,798	122,708	122,138	3,094	595,738	1,863,655	1,267,917
Juvenile Detention	465,965	171,295	152,202	122,613	912,075	2,566,321	1,654,246
Constable Pct. 1	182,474	62,135	64,767	10,292	319,668	870,011	550,343
Constable Pct. 2	116,726	38,279	38,934	3,611	197,550	562,066	364,516
Constable Pct. 4	119,934	40,227	40,333	147	200,641	549,345	348,704
Constable Pct. 6	140,648	49,299	45,379	1,801	237,127	680,432	443,305
Constable Pct. 7	127,336	43,783	40,552	180	211,851	568,546	356,695
Constable Pct. 8	123,776	41,560	41,795	-	207,131	565,906	358,775
County Morgue	243,517	116,235	113,415	-	473,167	1,600,000	1,126,833
Agriculture Ext.	82,539	28,745	32,925	2,173	146,382	475,130	328,748
Public Health # 1	309,417	123,056	105,242	3,305	541,020	1,575,946	1,034,926
Public Health # 2	287,876	113,446	110,674	2,959	514,955	1,403,873	888,918
Nurse Practitioner	82,114	27,929	27,330	10,347	147,720	383,685	235,965
Child Welfare	22,723	9,534	12,010	-	44,267	120,000	75,733
Env. Control	97,718	32,598	33,031	6,710	170,057	480,866	310,809
Ind. Medical Svcs.	321,699	115,859	1,884,530	159,750	2,481,838	5,175,888	2,694,050
Emergency Mgmt.	54,473	19,962	13,852	2,280	90,567	274,351	183,784
Beaumont Maintenance	457,576	262,692	237,579	420,875	1,378,722	3,098,675	1,719,953
Port Arthur Maint.	178,350	78,012	64,488	85,489	406,339	968,134	561,795
Mid-County Maint.	45,282	20,202	15,985	44,382	125,851	257,015	131,164
Service Center	282,165	118,300	116,954	456,614	974,033	1,399,489	425,456
Veteran Service	79,574	27,180	26,998	2,275	136,027	372,863	236,836
Mosquito Control	485,907	100,743	97,945	557,660	1,242,255	2,728,624	1,486,369
Tobacco Settlement	220,000	-	-	-	220,000	220,000	-
Debt Service Funds	2,800	482,675	-	-	485,475	5,715,100	5,229,625
Contingency	-	-	-	-	-	743,879	743,879
Total	\$ 30,391,819	\$ 12,234,122	\$ 11,913,778	\$ 4,321,627	\$ 58,861,346	\$ 158,236,401	\$ 99,375,055

Jefferson County, Texas
Statement of Bonded Indebtedness
For The Month Ending February 28, 2023

Issue	Beginning Amount Outstanding	2022-2023 Requirements				2022-2023 Payments				Ending Amount Outstanding
		Principal	Interest	Fees	Total	Principal	Interest	Fees	Total	
2012 Refunding Bonds	\$ 12,960,000	\$ 4,170,000	\$ 472,200	\$ 2,500	\$ 4,644,700	\$ -	\$ 236,100	\$ 1,400	\$ 237,500	\$ 12,960,000
2019 Certificates of Obligation	13,820,000	575,000	492,900	2,500	1,070,400	-	246,450	1,525	247,975	13,820,000
	<u>\$ 26,780,000</u>	<u>\$ 4,745,000</u>	<u>\$ 965,100</u>	<u>\$ 5,000</u>	<u>\$ 5,715,100</u>	<u>\$ -</u>	<u>\$ 482,550</u>	<u>\$ 2,925</u>	<u>\$ 485,475</u>	<u>\$ 26,780,000</u>

Jefferson County, Texas
Statement of Transfers In and Out
For The Month Ending February 28, 2023

Fund	Transfers In	Transfers Out
120 General Fund	-	924,635 (a)
120 General Fund	-	114,116 (b)
241 Sheriff Department Grants	1,384 (b)	-
245 Crime Victim's Clearing	57,935 (b)	-
257 Auto Theft Grant	15,477 (b)	-
263 VAWA Fund	11,039 (b)	-
550 SETEC Fund	924,635 (a)	-
876 Sheriff-Spindletop Grant	28,281 (b)	-
	\$1,038,751	\$1,038,751

(a) Budgeted Transfer

(b) Grant Match

Request for Release of Funds and Certification

U.S. Department of Housing and Urban Development
Office of Community Planning and Development

OMB No. 2506-0083
377
(exp. 08/31/2023)

This form is to be used by Responsible Entities and Recipients (as defined in 24 CFR 58.2) when requesting the release of funds, and requesting the authority to use such funds, for HUD programs identified by statutes that provide for the assumption of the environmental review responsibility by units of general local government and States. Public reporting burden for this collection of information is estimated to average 36 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. This agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless that collection displays a valid OMB control number.

Part 1. Program Description and Request for Release of Funds (to be completed by Responsible Entity)

1. Program Title(s) Texas CDBG Disaster Recovery Program	2. HUD/State Identification Number 20-065-121-C408	3. Recipient Identification Number (optional)
4. OMB Catalog Number(s) 14.228	5. Name and address of responsible entity County of Jefferson, TX 1149 Pearl Street Beaumont, TX 75951	
6. For information about this request, contact (name & phone number) Jeff Branick, County Judge, Jefferson Co. (409) 835-8466		7. Name and address of recipient (if different than responsible entity)
8. HUD or State Agency and office unit to receive request Texas General Land Office		

The recipient(s) of assistance under the program(s) listed above requests the release of funds and removal of environmental grant conditions governing the use of the assistance for the following

9. Program Activity(ies)/Project Name(s) Crane Bayou Pump Station/Infrastructure	10. Location (Street address, city, county, State) Crane Bayou, Levee Road, Port Arthur, Jefferson County, TX
---	--

11. Program Activity/Project Description

The project will provide the DD7 Crane Bayou Pump Station with new generators, generator housing and external fuel pad with fuel source. The generators will allow the pump station to continue to operate in the event of power outages during pumping operations, especially during major storm events. Grant Amount: \$1,219,000.00, Match: \$0.00. Mitigation for Construction: Historical: Contact THC and GLO if artifacts or historical materials are discovered; 2) Proof of compliance with 83 FedReg 28, 5862 for flood proofing is required upon construction completion; 3) Ensure mobile trash receptacle is located and maintained 80lf distance from new fuel source/pad; 4) Obtain USACE 408 permit approval prior to construction; 5) Use BMPs controls where possible for erosion controls and stormwater runoff due to surrounding environment.

Part 2. Environmental Certification (to be completed by responsible entity)

With reference to the above Program Activity(ies)/Project(s), I, the undersigned officer of the responsible entity, certify that:

1. The responsible entity has fully carried out its responsibilities for environmental review, decision-making and action pertaining to the project(s) named above.
2. The responsible entity has assumed responsibility for and complied with and will continue to comply with, the National Environmental Policy Act of 1969, as amended, and the environmental procedures, permit requirements and statutory obligations of the laws cited in 24 CFR 58.5; and also agrees to comply with the authorities in 24 CFR 58.6 and applicable State and local laws.
3. The responsible entity has assumed responsibility for and complied with and will continue to comply with Section 106 of the National Historic Preservation Act, and its implementing regulations 36 CFR 800, including consultation with the State Historic Preservation Officer, Indian tribes and Native Hawaiian organizations, and the public.
4. After considering the type and degree of environmental effects identified by the environmental review completed for the proposed project described in Part 1 of this request, I have found that the proposal did did not require the preparation and dissemination of an environmental impact statement.
5. The responsible entity has disseminated and/or published in the manner prescribed by 24 CFR 58.43 and 58.55 a notice to the public in accordance with 24 CFR 58.70 and as evidenced by the attached copy (copies) or evidence of posting and mailing procedure.
6. The dates for all statutory and regulatory time periods for review, comment or other action are in compliance with procedures and requirements of 24 CFR Part 58.
7. In accordance with 24 CFR 58.71(b), the responsible entity will advise the recipient (if different from the responsible entity) of any special environmental conditions that must be adhered to in carrying out the project.

As the duly designated certifying official of the responsible entity, I also certify that:

8. I am authorized to and do consent to assume the status of Federal official under the National Environmental Policy Act of 1969 and each provision of law designated in the 24 CFR 58.5 list of NEPA-related authorities insofar as the provisions of these laws apply to the HUD responsibilities for environmental review, decision-making and action that have been assumed by the responsible entity.
9. I am authorized to and do accept, on behalf of the recipient personally, the jurisdiction of the Federal courts for the enforcement of all these responsibilities, in my capacity as certifying officer of the responsible entity.

Signature of Certifying Officer of the Responsible Entity

X

Title of Certifying Officer

Jeff Branick, County Judge

Date signed

3/28/23

Address of Certifying Officer

Jefferson County Courthouse, 1149 Pearl Street, 4th Floor, Beaumont, TX 75951

Part 3. To be completed when the Recipient is not the Responsible Entity

The recipient requests the release of funds for the programs and activities identified in Part 1 and agrees to abide by the special conditions, procedures and requirements of the environmental review and to advise the responsible entity of any proposed change in the scope of the project or any change in environmental conditions in accordance with 24 CFR 58.71(b).

Signature of Authorized Officer of the Recipient

X

Title of Authorized Officer

Date signed

Warning: HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)



**Environmental Assessment
Determinations and Compliance Findings for HUD-assisted Projects
24 CFR Part 58**

Project Information

Project Name: Jefferson County DD7 Crane Bayou Pump Station/Generator Improvements

Responsible Entity: Jefferson County

Grant Recipient (if different than Responsible Entity):

State/Local Identifier: #20-065-121-C408

Preparer: Future Link Technologies, Inc.

Certifying Officer Name and Title: Jeff Branick, Judge

Grant Recipient (if different than Responsible Entity):

Consultant (if applicable):

Direct Comments to: **Jeff Branick**
Jefferson County
1149 Pearl Street - 4th floor
Beaumont, TX 77701

Project Location:

The existing DD7 Crane Bayou Pump Station located on Levee Road in Port Arthur, Jefferson County, TX. 77642 @ 29°55'47.12"N,93°52'50.63"W

Description of the Proposed Project [24 CFR 50.12 & 58.32; 40 CFR 1508.25]:

The project will provide the DD7 Crane Bayou Pump Station with new generators, generator housing and external fuel pad with fuel source. The generators will allow the pump station to continue to operate in the event of power outages during pumping operations, especially during major storm events. The proposed project will consist of providing a new concrete building designed to handle hurricane force winds, to house two generators complete with louvers, doors, lighting and electrical improvements. Installation of two (2) 200kW Generators with 300 gallon sub base fuel tanks, automatic transfer switch and associated wiring and controls. Installation of a new 2000-gallon diesel external fuel tank and foundation, associated piping, instrumentation, and controls. Fuel pumps, piping, and accessories to support the new generators and fuel tank. Electrical wiring, conduit, lighting, grounding and controls to support the new building and equipment. Replacement of the existing station motor control center (SCADA) system.

Statement of Purpose and Need for the Proposal [40 CFR 1508.9(b)]:

Southeast Texas has experienced minor power outages during storm events. This has resulted in issues with Crane Bayou Pump Station being able to effectively keep up with the pumping during the storms.

Jefferson County Drainage District No. 7 operates and maintains the Pump Station network. Crane Bayou Pump Station currently has insufficient generators to keep the pump station operating in the event of a power outage. The proposed project will provide the adequate generators and a building to house the generators. The proposed activities will address the growing need for community safety and environmental protection. **This project is considered a critical action activity.**

Existing Conditions and Trends [24 CFR 58.40(a)]:

DD7 is one of three drainage districts in Jefferson County, and it serves to provide storm water management and hurricane flood protection needs of South Jefferson County. The district covers more than 107 square miles and encompasses the cities of Groves, Nederland, Port Arthur, Port Neches, and unincorporated territories of Jefferson County.

DD7's Port Arthur & Vicinity Hurricane Flood Protection Levee System is a Federal project designed and constructed by the United States Army Corps of Engineers as a result of storm surge and associated spot flooding from Hurricane Carla in 1961. This levee is partially owned by the United States Army Corps of Engineers (USACE). Today, DD7, as the local sponsor of the federal project, operates and maintains 281 miles of concrete and earthen outfall ditches, 36 miles of levees, and 20 pump stations with a combined pumping capacity of 8.2 million gallons a minute. It currently takes 75 employees to fully maintain and operate the systems and infrastructure.

The Crane Bayou Pump Station located on DD7 Levee Rd. in Port Arthur was significantly impacted in 2017 when Hurricane Harvey hit the area. The Crane Bayou pump station in particular ran out of fuel despite being topped off before the storm. Water levels prevented trucks from getting fuel to the station, resulting in residents being flooded for longer than most. The proposed improvements for Crane Bayou will repair infrastructure that failed to function during Hurricane Harvey and harden infrastructure for future disasters.

A Section 408 (Minor) permit is necessary to build the generator building existing to the adjacent Pump Station building and on top of the hurricane levee which are USACE Civil Works projects.

The DD7 Crane Bayou Pump Station/Generator is considered a USACE Civil Works project therefore USACE coordination is necessary. In accordance with Section 408 requirements, USACE consultation is underway and any/all applicable permits and conditions will be applied to the ERR upon receipt. **Construction will not begin until the USACE consultation process has been completed.**

Funding Information

Grant Number	HUD Program	Funding Amount
#20-065-121-C408	CDBG – Disaster Recovery	\$1,219,000

Estimated Total HUD Funded Amount: \$1,219,000

Estimated Total Project Cost (HUD and non-HUD funds) [24 CFR 58.32(d)]: \$1,219,000

Compliance with 24 CFR 50.4, 58.5, and 58.6 Laws and Authorities

Record below the compliance or conformance determinations for each statute, executive order, or regulation. Provide credible, traceable, and supportive source documentation for each authority. Where applicable, complete the necessary reviews or consultations and obtain or note applicable permits of approvals. Clearly note citations, dates/names/titles of contacts, and page references. Attach additional documentation as appropriate.

Compliance Factors: Statutes, Executive Orders, and Regulations listed at 24 CFR §58.5 and §58.6	Are formal compliance steps or mitigation required?	Compliance determinations
STATUTES, EXECUTIVE ORDERS, AND REGULATIONS LISTED AT 24 CFR 50.4 and 58.6		
Airport Hazards 24 CFR Part 51 Subpart D	Yes No <input type="checkbox"/> <input checked="" type="checkbox"/>	The proposed project is compliant with this item. According to NEPAassist mapping of the proposed project areas, no portion of the proposed project area is located within 15,000 ft. of a military airport or 2,500 ft. of a civilian airport. No impact is expected. See Tab 6, Attachment 1.

<p>Coastal Barrier Resources</p> <p>Coastal Barrier Resources Act, as amended by the Coastal Barrier Improvement Act of 1990 [16 USC 3501]</p>	<p>Yes No</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/></p>	<p>The proposed project is compliant with this item. The proposed project will not be located within the Coastal Barrier Zone as indicated by Texas General Land Office CBRA layer and the John H. Chaffee Coastal Barrier Resource System Map and displayed using Google Earth Pro mapping. See Tab 6, Attachment 2.</p>
<p>Flood Insurance</p> <p>Flood Disaster Protection Act of 1973 and National Flood Insurance Reform Act of 1994 [42 USC 4001-4128 and 42 USC 5154a]</p>	<p>Yes No</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/></p>	<p>The proposed project is compliant with this item.</p> <p>This proposed project does require flood insurance because the project involves construction of a new building at the existing Jefferson County DD7 Crane Bayou Pump Station therefore, it is required to have flood insurance. Additionally, the County of Jefferson participates in the National Flood Insurance Program as indicated in the most recent FEMA Community Status Report. According to FEMA Firm Panel NFIP Map Panel 4854990035E eff. 4/17/1984 approx. .02 acres of Project site area is in Zone AH Floodplain. Please see the attached floodplain map.</p> <p>See Tab 6, Attachment 3.</p>
<p>STATUTES, EXECUTIVE ORDERS, AND REGULATIONS LISTED AT 24 CFR 50.4 & 58.5</p>		
<p>Clean Air</p> <p>Clean Air Act, as amended, particularly section 176(c) & (d); 40 CFR Parts 6, 51, 93</p>	<p>Yes No</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/></p>	<p>The proposed project is compliant with this item. See attached TCEQ data.</p> <p>The Project will provide the DD7 Crane Bayou Pump Station with new generators, generator housing and external fuel pad with fuel source.</p> <p>The proposed project is within the Beaumont-Port Arthur nonattainment/maintenance area for the ozone criteria pollutant.</p> <p>At the present time, according to the TCEQ website regarding current</p>

		<p>attainment status, Jefferson County is in attainment for all pollutants being monitored. As of January 16, 2018, Jefferson County is in attainment for Ozone 2015 8-hour standard. Jefferson County is also in attainment for 2008 8-hour standard for Ozone.</p> <p>The TCEQ and EPA conducted a review of emissions from HUD projects which are considered to be de minimis and therefore exempt from the requirements of general conformity with State Implementation Plans for serious ozone nonattainment areas. Consistent with this review, the project includes no activities that would require further evaluation under the Clean Air Act.</p> <p>The proposed project includes installation of a new building to house generators however, the proposed improvements for the Site are considered to be de minimis and therefore exempt from the requirements of general conformity with State Implementation Plans for serious ozone nonattainment areas and the proposed project will therefore be in compliance with this item.</p> <p>See Tab 4, Attachment 4. The contractor will utilize accepted methods of dust and noise abatement during the construction period. The proposed project will incorporate best management practices and will be consistent with TCEQ requirements to prevent impact.</p> <p>Due to the nature of construction activities associated with this proposed project, air impacts will be short-term and no long-term impacts to air quality are expected.</p> <p>According to TCEQ Air Quality monitoring and research there are no sites located on the TCEQ Air Pollution Watch List located within the project site area.</p>
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		<p>The TEXAS – EPA Map of Radon Zones was reviewed for determining the Radon Zone for Jefferson County. Jefferson County is in Zone 3. In Zone 3 in it is expected to be less than 2 pCi/L. Tab 6, Attachment 4.</p>
<p>Coastal Zone Management Coastal Zone Management Act, sections 307(c) & (d)</p>	<p>Yes No <input type="checkbox"/> <input checked="" type="checkbox"/></p>	<p>The proposed project is compliant with this item.</p> <p>The proposed project is located within the Coastal Management Zone as indicated by the attached Texas General Land Office CBRA layer and displayed using Google Earth Pro mapping.</p> <p>Consultation with TGLO occurred on 1/27/23. Received project response on February 23,23 which states "Based on information provided to the Texas Coastal Management Program on the above project, it has been determined that it will likely not have adverse impacts on coastal natural resource areas (CNRAs) in the coastal zone. However, siting and construction should avoid and minimize impacts to CNRAs".</p> <p>See Tab 6, Attachment 5.</p>
<p>Contamination and Toxic Substances 24 CFR Part 50.3(i) & 58.5(i)(2)</p>	<p>Yes No <input type="checkbox"/> <input checked="" type="checkbox"/></p>	<p>In accordance with 24 CFR Part 50.3(i) & 58.5(i)(2), the proposed project location was reviewed within prescribed distances from potential areas of contamination and toxic substances using a variety of federal, state, and local data sets. All sites identified are included in Attachment 6.</p> <p><u>The Hazardous Materials Table included in Attachment 6 provides a summary of the search results.</u></p> <p><u>The databases researched and the proximity thresholds include:</u></p> <ul style="list-style-type: none"> • <u>Federal Sources</u> EPA NEPassist, EPA Cleanups In My Community and Envirofacts database.

	<p><u>1 MILE RADIUS REVIEW:</u> NPL facilities, RCRA CORRACTS; Toxic Release Inventory (TRI) facilities;</p> <p><u>.5 MILE RADIUS REVIEW:</u> Delisted NPL, CERCLIS, NFRAP, RCRA non - CORRACTS TSD facilities;</p> <p><u>PROPERTY ONLY REVIEW:</u> Institutional controls/engineering controls registries, ERNS list http://www.rtk.net/erns/search.php RCRA Generators (properties and adjoining properties).</p> <ul style="list-style-type: none"> • <u>State of Texas/Tribal and Local Sources:</u> Texas Commission on Environmental Quality (TCEQ), Texas Railroad Commission (TRRC), Regional Council of Government (COG), local tribal databases (where available). <p><u>1 MILE RADIUS REVIEW:</u> State RCRA (IHWCA) Hazardous Waste Corrective Action Sites, Leaking underground storage tanks (LPST) and state National Priorities Listed facilities (NPL).</p> <p><u>.5 MILE RADIUS REVIEW:</u> State superfund, Radioactive waste treatment (RAD Waste); industrial and hazardous waste treatment or disposal (IHW - Landfills), municipal solid waste treatment or disposal and medical waste (MSW) facilities, voluntary cleanup sites (VCP), innocent owner/operator cleanup sites (IOP), brownfield sites, dry cleaner remediation, used tire land reclamation, processing or energy recovery sites, and closed and abandoned landfills.</p> <p><u>PROPERTY ONLY REVIEW:</u> Institutional control/engineering control sites, registered underground storage tanks (PST), industrial hazardous waste generators including storage (IHW), current</p>
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	<p>spills or sites listed in the current site discovery (property or adjoining property)</p> <p><u>DATABASE MAPPING REVIEW AND SEARCH RESULTS THAT NEED DETAILS INCLUDE:</u></p> <p>Results of the database reviews and mapping where possible include the following:</p> <p><u>Federal Databases:</u></p> <p><u>Within 1 mile:</u> TRI Site: named Team Fabrication Metal Fabrication located at 650 Main Ave, Port Arthur, Tx 77642. Approximately .53 miles from Project site. Research indicates no compliance issues. No impact is expected.</p> <p><u>Within .5 miles:</u> None</p> <p><u>Current or Adjoining property:</u> None</p> <p><u>Mitigation:</u> None needed.</p> <p><u>State, local and tribal Databases:</u></p> <p><u>Within 1 mile:</u> Four (4) leaking underground storage tanks within 1-mile radius of project area. All inactive/cleaned up. No LPST facilities located within 3,000' ft. of Project site. No impact as status cleaned up and not within regulatory distance of Project.</p> <p><u>Within .5 miles:</u> Four (4) IHW sites within .5-mile radius of project area. All facilities are generators. No impact as not located at or adjoining property.</p> <p><u>Current or Adjoining property:</u> None</p> <p><u>Mitigation:</u> None needed.</p>
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		See Tab 6, Attachment 6
<p>Endangered Species</p> <p>Endangered Species Act of 1973, particularly section 7; 50 CFR Part 402</p>	<p>Yes No</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/></p>	<p>In accordance with the Endangered Species Act of 1973, particularly Section 7; 50 CFR Part 402, the proposed project was reviewed to determine if it would involve any activities that have the potential to affect species or habitats.</p> <p>In general, this proposed project will have No Effect on Federally listed species due to the nature of the activities involved in the proposed project. In addition, this review does not anticipate significant adverse impacts to state rare, threatened, or endangered species, or other fish and wildlife resources. This project is in compliance with this item.</p> <p>Federal and State listed species were reviewed for possible habitat consistency with available soils data from NRCS data. See spreadsheet listing of County T&E compared with area soils site photos and preliminary engineering.</p> <p>Resources:</p> <ul style="list-style-type: none"> • <u>Federal Sources</u> <ol style="list-style-type: none"> 1)USFWS Endangered Official Species List (IPaC Report# 2023-0021044 dated 12/02/22, 2)USDA National Resource Conservation Service (NRCS) web soil maps and supporting data. • <u>State/Tribal and Local Sources</u> <ol style="list-style-type: none"> 1)Texas Parks and Wildlife (TPWD) Threatened and Endangered (T&E) Listing for Jefferson County dated 1/2023, and 2)TPWD Natural Diversity Database (TXNDD).

	<p>General Construction Recommendations & Mitigation for all project activities include:</p> <p>Judicious use and placement of sediment control fence to exclude wildlife from the construction area.</p> <p>Where possible include no-till drilling, hydromulching and/or hydroseeding rather than erosion control blankets or mats to reduce risk to wildlife.</p> <p>Federal Law: Migratory Bird Treaty Act</p> <p>Site(s) review for nests prior to construction to avoid disturbance from a minimum zone of 100 meters surrounding any raptor nest February 1 through July 15 or minimum zone of 25' for other bird nests from March 1 to June 30. If any nests are discovered in vegetation or bare ground of occupied nests, avoid disturbance until the eggs have hatched and the young have fledged. Construction may continue on other areas of the site.</p> <p>State Law: Parks and Wildlife Code</p> <p>Site(s) review prior to and during construction will occur to ensure no wildlife species are located within the construction area and action will be taken to avoid impact if found. Notification of TPWD will occur if endangered species are found or if further assistance is necessary to clear an area. In general, the species will be permitted to leave the sight without disturbance. Where possible, construction will avoid clearing during the height of nesting season and in general will avoid wildlife impact.</p> <p>Environmental documentation will be provided to contractors to ensure an understanding of the mitigation necessary</p>
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		<p>to prevent impact to wildlife in the construction areas.</p> <p>Site specific Review Notes:</p> <p>A site visit was conducted on <u>2/1/21</u> to review site conditions and confirm wetland/floodplain presence. Current site conditions include: the existing Crane Bayou Pump Station. The project area is industrial with Crane Bayou and Sabine Lake being the closest water bodies. Birds were observed in the water but none at the Project site. The project activities will not impact any wetlands in the area as the improvements are installation of the following components to the existing levee Pump Station. No activities are expected to occur in the water. Construction includes new generators, generator housing and an external fuel pad with fuel source. The generators will allow the pump station to continue to operate in the event of power outages during pumping operations, especially during major storm events. The new concrete building is designed to handle hurricane force winds, to house two generators complete with louvers, doors, lighting and electrical improvements. Installation of two (2) 200kW Generators with 300 gallon sub base fuel tanks, automatic transfer switch and associated wiring and controls. Installation of a new 2000-gallon diesel external fuel tank and foundation, associated piping, instrumentation, and controls. Fuel pumps, piping, and accessories to support the new generators and fuel tank. Electrical wiring, conduit, lighting, grounding and controls to support the new building and equipment. Replacement of the existing station motor control center (SCADA) system. All work will occur on the existing elevated structure constructed</p>
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for the purpose of water control. Construction activities will not impact to T&E species.

Federal Law Consistency Review

The official T&E species list provided by the US Fish and Wildlife Service reflected 11 species. These include:

Mammal: West Indian Manatee *Trichechus manatus* – T

Birds: Eastern Black Rail *Laterallus jamaicensis ssp. Jamaicensis* - T

Piping Plover *Charadrius melodus* – T

Red Knot *Calidris canutus rufa* – T

Whooping Crane *Grus americana* – E

Reptiles:

Green Sea Turtle *Chelonia mydas* – T

Hawksbill Sea Turtle *Eretmochelys imbricata* – E

Kemp's Ridley Sea Turtle *Lepidochelys kempii* – E

Leatherback Sea Turtle *Dermochelys coriacea* – E

Loggerhead Sea Turtle *Caretta caretta* – T

Insects: Monarch Butterfly *Danaus plexippus* – Candidate.

According to US Fish & Wildlife Service research results, there are no Critical Habitats within the Project Area under this office's jurisdiction. The project will have no impact to federally listed species.

State Law Consistency Review

The Texas Parks & Wildlife Texas Natural Diversity Database (TXNDD) showed eight (8) TPWD TXNDD Survey Areas within 5-mile radius of project site. No survey areas are located at the project site. Construction activities are not consistent with impact to T&E species.

List of Species within 5-mile Buffer:

-Southern flounder (Vertebrate Animal)

-Rookery (Animal Assemblage)

-Texas diamondback Terrapin (Vertebrate Animal)

		<p>-Salt marsh snake (Vertebrate Animal)</p> <p>The analysis of the Jefferson County T&E listing (see County Threatened & Endangered Species Assessment Table) determined that no species would have consistent habitats in the area due to the location of the construction.</p> <p>This proposed project was reviewed and a memo to the file has summarized findings (See Attachment 7). The memo includes a thorough review of the species as identified above as well as provides a review of the county listed species.</p> <p><i>See Tab 6, Attachment 6 –Tab 5, Site visit notes/pictures.</i></p> <p>See Tab 6, Attachment 7 for site visit photos, species research, Project Memo for the File and Critical Habitat Map.</p>
<p>Explosive and Flammable Hazards</p> <p>24 CFR Part 51 Subpart C</p>	<p>Yes No</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/></p>	<p>The proposed project is compliant with this item as mitigation measures will be implemented within the Project planning. Consistent with 24 CFR Part 51 regulations, compliance reviewed two considerations. 1. The proposed project <i>does</i> include a hazardous facility that mainly stores, handles, or processes flammable or combustible chemicals such as bulk fuel storage facilities or refineries, and does involve installation of additional generator and 2. Where storage tanks for the existing generator housing and accompanying diesel fuel source were observed at the Pump Station, the type of project activities proposed for the existing Pump Station, does not include any of the following activities: development, construction, rehabilitation that will increase residential densities, or conversion. This was observed in a site visit on 2/1/21 and discussions with project engineer.</p>

	<p>The findings of the review indicate the current pump station already maintains a generator building constructed to withstand hurricane force winds. The addition of a new generator building to add to the existing operations will provide the improved stability to withstand excessive storm conditions, but the Pump Station improvements do not meet the definition of rehabilitation and modernization for HUD assisted projects as defined in 24 CFR 51.201 the Project is within compliance.</p> <p>In this definition, the interpretation of the terms “rehabilitation” and “modernization” refers only to such repairs and renovation of the proposed HUD-assisted project that will result in an increased number of people being exposed to hazardous operations by increasing residential densities, converting the use of a building to human habitation, or making a vacant building habitable.” (HUD Guidebook – Acceptable Separation Distance).</p> <p>The proposed project will consist of constructing a new concrete building designed to handle hurricane force winds, to house two generators complete with louvers, doors, lighting and electrical improvements. More specifically, construction includes installation of two (2) 200kW Generators with 300 gallon sub base fuel tanks, automatic transfer switch and associated wiring and controls. Installation of a new 2000-gallon diesel external fuel tank and foundation, associated piping, instrumentation, and controls. Fuel pumps, piping, and accessories to support the new generators and fuel tank. Electrical wiring, conduit, lighting, grounding and controls to support the new building and equipment.</p>
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	<p>Replacement of the existing station motor control center (SCADA) system will also be addressed.</p> <p>According to engineering scope, a new fuel tank (diesel 2,000 gal) is proposed to be installed adjacent to the new concrete building. Currently, there is a garbage receptacle (roll-off box) located approx. 28'lf from the proposed fuel tank/pad. Due diligence was completed by using the HUD ASD tool calculator, the ASD for thermal radiation for people is 72.73 ft., the ASD for thermal radiation for buildings is 11.45 feet.</p> <p>A mitigation measure of relocating the trash receptacle away from the new fuel source – to the distance of approximately 80lf to the northeast is included. This will ensure compliance with the acceptable separation distance standards provided by HUD.</p> <p>A review of TCEQ and Texas Railroad Commission databases for above ground storage tanks (ASTs) of explosive and flammable materials over 100 gallons indicate the following: Three (3) findings of facilities with ASTs located within 1 mile of the Project site.</p> <p><u>Crane Bayou Pump Station #51966</u>, 2 in-use 5,182 gal. diesel steel tanks located on-site in cement generator housing building. The tanks currently service the Pump Station and are within acceptable distance from location of proposed new concrete building. Fuel sources were confirmed in email correspondence with Alan Sims, assistant mgr./district engineer at DD7 Station, Mr. Sims also stated that Pump Station is a manned unit and inspected every day. All tanks, equipment, operation floor is located at</p>
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		<p>+15.0 above MSL. 500 year floodplain is at approximately +4.0 above MSL. That the pump station is located on top of the Hurricane Flood Protection Levee and the existing Fuel tanks are in the basement of the existing station and are at elevation +7.0 above MSL with top of containment walls at +11.0 above MSL. See Tab 5, Engineering and copy of email with Mr. Sims dated 10/21/22.</p> <p><u>Pabtex and Savage Gulf Services #25473</u>, 2 in-use steel diesel tanks (1- 3,000 gal., 1- 4,000 gal). located approximately 1,400' ft. from Project area. <u>R & R Marine Maintenance #48934</u>, 2, in-active 420,000 steel diesel tanks w earthen dike containment, located approximately 4,500' ft. from Project area. See Tab 6, Attachment 8 – for Maps and facility details.</p> <p>Railroad Commission findings indicate there are three (3) LPG storage facilities within 3,000lf radius of project area. <u>Sandifer's LP Gas & Service Co. #016675</u>, identified as bulk storage, facility located approximately 2,159' ft. from Pump Station. <u>Ecowerks #087369</u> identified as commercial installation, facility located approximately 2,940' ft. from Pump Station and <u>Vessel Repair #107541</u> identified as commercial installation, facility located approximately 2,970' ft. from Project site.</p> <p>The proposed project is in compliance with explosive and flammable hazard requirements with use of these recommended mitigation measures for the Project. See project maps and proposed project description for activities. Tab 6, Attachment 8.</p>
<p>Farmlands Protection</p>	<p>Yes No</p>	<p>The proposed project is compliant with this item. The proposed project is for</p>

<p>Farmland Protection Policy Act of 1981, particularly sections 1504(b) and 1541; 7 CFR Part 658</p>	<p><input type="checkbox"/> <input checked="" type="checkbox"/></p>	<p>improvements to the existing Crane Bayou Pump Station. The proposed project does not include any activities that could potentially convert agricultural land to a non-agricultural use. See general project maps in Project Summary section for the project. The proposed project is in compliance as the USDA Natural Resources Conservation Service’s (NRCS) Web Soil Survey http://websoilsurvey.nrcs.usda.gov/app/HomePage.htm was consulted and areas are not considered prime farmland.</p> <p>In regard to the Farmland Protection Policy Act, the proposed project falls under Activities not subject to FPPA considering it is land already in urban development.</p> <p>Tab 6, Attachment 9.</p>
<p>Floodplain Management</p> <p>Executive Order 11988, particularly section 2(a); 24 CFR Part 55</p>	<p>Yes No <input checked="" type="checkbox"/> <input type="checkbox"/></p>	<p>The proposed project is located at the Jefferson County DD7 Crane Bayou Pump Station facility which is considered a critical action site.</p> <p>According to the FEMA flood map panel #4854990035 Effective 4/17/84, approximately .02 acres is within Zone AH. In this map panel, the pump station is located within the 100-year floodplain Zone AH at elevation 4 inside the levee and Zone A10 with elevation 8 outside the levee. Because the Project is considered a critical action item consistent with 24 CFR 55.2(3)(b)(i), the project activities will comply with the HUD Federal Register notice 83 Fed Reg, 28, 5862 for the CDBG-DR appropriation as it relates to elevation and or floodproofing requirements.</p> <p>This reference provides “All Critical Actions, as defined at 24 CFR 55.2(b)(3), within the 500-year (or 0.2 percent annual chance) floodplain must be elevated or</p>

floodproofed (in accordance with the FEMA standards) to the higher of the 500-year floodplain elevation or three feet above the 100-year floodplain elevation. If the 500-year floodplain is unavailable, and the Critical Action is in the 100-year floodplain, then the structure must be elevated or floodproofed at least three feet above the 100-year floodplain elevation. According to available engineering, the plans proposed for the Pump Station includes construction of the housing at 17' which meets the requirements as defined in the regulatory framework mentioned above.

Consultation with FP coordinator for Jefferson County, Michelle Falgout occurred via email on 2/1/23. Ms. Falgout replied that "the Crane Bayou Pump Station is located within the City of Port Arthurs Floodplain jurisdiction, not Jefferson County." The letter was then emailed on 2/2/23 to Mr. Philip Vilardi with the City of Port Arthur. No comments have been received from Mr. Vilardi as of 2/21/23. See copy of email correspondence in Tab 6, Attachment 10.

Mitigation: This project also falls under Section 408 with the USACE and is being reviewed through this process since the levee area is managed and maintained in accordance with regulatory requirements. In accordance with the Section 408 requirements USACE consultation is underway and any/all applicable permits and conditions will be applied to the ERR upon receipt. Construction will not begin until the USACE consultation process has been completed.

The Project will provide the DD7 Crane Bayou Pump Station with new generators, generator housing and external fuel pad with fuel source. The generators will

		<p>allow the pump station to continue to operate in the event of power outages during pumping operations, especially during major storm events.</p> <p>Construction in the floodplain can potentially impact flood controls; however, this construction is intended to support flood controls at the pump station.</p> <p>The proposed Project will repair infrastructure that failed to function during Hurricane Harvey and harden infrastructure for future disasters.</p> <p>A public notice describing the project was published in <i>Beaumont Enterprise Newspaper</i> on July 13, 2021 for a comment period of 15 days. This notice included the project name, the location and a description of activity, the total number of acres of floodplain involved, and the related natural and beneficial functions and values of the floodplain that may be adversely affected. The notice directs comments to be directed to Jeff Branick, County Judge of Jefferson County either by mail at Jefferson County Courthouse, 1149 Pearl Street Beaumont, Texas 77701 or by email at fjackson@co.jefferson.tx.us. No comments were received.</p> <p>A second public notice describing the project, reasons the proposed project must be located in the floodplain, list of alternatives, and all mitigation measures, was published in <i>Beaumont Enterprise Newspaper</i>, the local and regional paper on March 10, 2023 for 15 days.</p> <p>The 8-Step Decision Making Process specified in 24 CFR 55.20 was followed in compliance with floodplain management requirements.</p> <p>The proposed project will be under the guidance of using Best Management</p>
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		<p>Practices during construction by implementing silt fencing to prevent erosion and restoring the disrupted soils to its natural contours and appearance and to preserve the surrounding terrain in the floodplain. Construction will include appropriate grades to ensure proper drainage and be advised to keep within the compliance of State and local floodplain protection procedures. See Tab 6, Attachment 10</p>
<p>Historic Preservation National Historic Preservation Act of 1966, particularly sections 106 and 110; 36 CFR Part 800</p>	<p>Yes No <input checked="" type="checkbox"/> <input type="checkbox"/></p>	<p>The proposed project is compliant with this item. The project will provide the DD7 Crane Bayou Pump Station with new generators, generator housing and external fuel pad with fuel source. The proposed project was submitted to the THC on 11/2/22, Tracking #202302038 and approval was obtained on 11/16/22. The THC review indicates: Above-Ground Resources • No historic properties are present or affected by the project as proposed. However, if historic properties are discovered or unanticipated effects on historic properties are found, work should cease in the immediate area; work can continue where no historic properties are present. Please contact the THC's History Programs Division at 512-463-5853 to consult on further actions that may be necessary to protect historic properties. Archeology Comments • No historic properties affected. However, if cultural materials are encountered during construction or disturbance activities, work should cease in the immediate area; work can continue where no cultural materials are present. Please contact the THC's</p>

		<p>Archeology Division at 512-463-6096 to consult on further actions that may be necessary to protect the cultural remains.</p> <p>According to TDAT, the following tribes are located within Jefferson County were consulted regarding this proposed project. Consultation occurred on 7/21/21: Alabama-Quassarte Tribal Town, Wichita and Affiliated Tribes, Tonkawa Tribe of Indians of Oklahoma, Apache Tribe of Oklahoma, Alabama-Coushatta Tribe of Texas, Coushatta Tribe of Louisiana. As of 1/18/23, no tribal responses have occurred.</p> <p>See Tab 6, Attachment 11.</p>
<p>Noise Abatement and Control</p> <p>Noise Control Act of 1972, as amended by the Quiet Communities Act of 1978; 24 CFR Part 51 Subpart B</p>	<p>Yes No</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/></p>	<p>The proposed project is compliant with this item. Based on the proposed project description, this project includes no activities that would require further evaluation under HUD’s noise regulation. This is not a noise sensitive use. The proposed improvements are to the existing Crane bayou Pump Station. The Project is consistent with the existing noise prevention at Site. The activities do not include new construction for residential use, rehabilitation of an existing residential property, nor research demonstration projects. The proposed project is in compliance with HUD’s Noise regulation. The construction noise will be temporary and will cease once the improvement work is complete.</p> <p>Precautions should be taken in the form of preventative equipment for construction workers consistent with OSHA Noise and Hearing Conservation Standards to ensure noise levels are within acceptable limits. (29 CFR 1910) and ANSI standards which include A 10.46-2007, Hearing Loss Prevention in Construction and Demolition Workers. Applies to all</p>

		<p>construction and demolition workers with potential noise exposures (continuous, intermittent and impulse) of 85dBA and above</p> <p>http://www.osha.gov/SLTC/noisehearingconservation/standards.html</p> <p>See Tab 6, Attachment 12</p>
<p>Sole Source Aquifers</p> <p>Safe Drinking Water Act of 1974, as amended, particularly section 1424€; 40 CFR Part 149</p>	<p>Yes No</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/></p>	<p>This proposed project is compliant with this item. The closest Sole Source Aquifer in Texas is the Edwards Aquifer – Edwards II portion located in Austin, approximately 234 miles west of Project Area. See Tab 6, Attachment 13.</p>
<p>Wetlands Protection</p> <p>Executive Order 11990, particularly sections 2 and 5</p>	<p>Yes No</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/></p>	<p>The proposed project is compliant with this item. The Project is for improvements to the existing DD7 Crane Bayou Pump Station located at the Crane Bayou. The improvements will provide the existing Pump Station with new generators, generator housing and external fuel pad with fuel source. The generators will allow the pump station to continue to operate in the event of power outages during pumping operations, especially during major storm events.</p> <p>USFWS National Wetlands Inventory data & a site visit on 2/1/21 were used to determine the presence or absence of wetlands adjacent to or within close proximity to the project. Even though the Crane Bayou is located at the Levee and works in conjunction with the Pump Station to operate no wetlands will be impacted, the Project construction activities are to the existing structures/concrete pad on site. Although the proposed project represents construction of a new building, no wetland will be impacted. A map illustrating there will be no impact is provided in Attachment 14.</p>

		<p>The proposed project will conduct infrastructure improvements to ensure emergency response systems are fully operational during emergency situations.</p> <p>Due to proximity of surrounding wetlands, contractor will ensure that best management practices during construction to floodplain and preserve area natural values associated with coastal development. The use best management practices to prevent erosion – silt fencing and returning the area to preconstruction conditions. See Tab 6, Attachment 14.</p>
<p>Wild and Scenic Rivers</p> <p>Wild and Scenic Rivers Act of 1968, particularly section 7(b) and (c)</p>	<p>Yes No</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/></p>	<p>The proposed project is compliant with this item. The only river in Texas that meets this definition is the Rio Grande. The easternmost portion of the Rio Grande River is considered Wild & Scenic and is located approximately 473 miles from the proposed project area.</p> <p>The National Rivers Inventory (NRI) is a source of information for statewide river assessments and federal agencies involved with stream-related projects. For any group concerned with ecosystem management, the inventory can provide the location of the nearest naturally functioning system which might serve as a reference for monitoring activities.</p> <p>It also serves as a listing of plant and animal species for restoration efforts on a similar section of river. According to the National Rivers Inventory research there are no significant streams located within .5 mile of the proposed project area. See Tab 6, Attachment 15.</p>
ENVIRONMENTAL JUSTICE		
<p>Environmental Justice</p> <p>Executive Order 12898</p>	<p>Yes No</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/></p>	<p>The proposed project is complaint with this item. No adverse environmental impacts were identified in any compliance review portion of the project's total</p>

		<p>environmental review. The project will provide the DD7 Crane Bayou Pump Station with new generators, generator housing and external fuel pad with fuel source. The generators will allow the pump station to continue to operate in the event of power outages during pumping operations, especially during major storm events.</p> <p>The proposed project will incorporate best management practices that avoid negatively impacting traffic, especially access or area residents traveling in and around the project construction locations. The contractor will make adjustments and use appropriate signage as needed during construction. Any blockages will be scheduled to minimize impacts.</p> <p>The Contractor certifies that the activities carried out under this contract will meet the National Objective of benefitting LMI persons with at least 51% of the beneficiaries qualifying as LMI. See Tab 6, Attachment 16.</p>
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Environmental Assessment Factors [24 CFR 58.40; Ref. 40 CFR 1508.8 &1508.27] Recorded below is the qualitative and quantitative significance of the effects of the proposal on the character, features and resources of the project area. Each factor has been evaluated and documented, as appropriate and in proportion to its relevance to the proposed action. Verifiable source documentation has been provided and described in support of each determination, as appropriate. Credible, traceable and supportive source documentation for each authority has been provided. Where applicable, the necessary reviews or consultations have been completed and applicable permits of approvals have been obtained or noted. Citations, dates/names/titles of contacts, and page references are clear. Additional documentation is attached, as appropriate. **All conditions, attenuation or mitigation measures have been clearly identified.**

Impact Codes: Use an impact code from the following list to make the determination of impact for each factor.

- (1) Minor beneficial impact
- (2) No impact anticipated
- (3) Minor Adverse Impact – May require mitigation
- (4) Significant or potentially significant impact requiring avoidance or modification which may require an Environmental Impact Statement

Environmental Assessment Factor	Impact Code	Impact Evaluation
LAND DEVELOPMENT		
Conformance with Plans / Compatible Land Use and Zoning / Scale and Urban Design	1	The project is in conformance with local planning. The functioning of the Crane Bayou Pump Station is essential as it provides storm water management and hurricane flood protection needs of South Jefferson County. The proposed improvements will ensure the Pump Station will have increased generator and fuel available during future storm events. The project is consistent with these plans. The proposed Project activities are compatible with land use as the Pump Station is existing.
Soil Suitability/ Slope/ Erosion/ Drainage/ Storm Water Runoff	2	A review of soils using the USGS Web Soil Survey reflects the area soils as 100 % NuC- Neel-Urban land complex, with 2 to 5 percent slopes, considered rarely flooded, tidal. According to TCEQ research, there are no stormwater permits located at or adjacent to the Project area. The activities are consistent with this, as the proposed Station Improvements are to an existing levee system in a industrial area. The project will use best management practices to control erosion such as berming or other appropriate silt controls. See Tab 6, Attachment 17.
Hazards and Nuisances including Site Safety and Noise	3	A site visit was conducted on 2/1/21. No hazards or nuisances were observed onsite. However due to the facility being a functioning Pump Station with various functioning controls, existing fuel sources and equipment, site safety should be consistent with OSHA standards and precautions should be taken to protect workers and the nearby community if necessary. A trash receptacle was observed approximately 28' lf from the proposed fuel pad location. Future Link has calculated the acceptable distance using the HUD ASD tool, the ASD for thermal radiation for people is 72.73 ft., the ASD for thermal radiation for buildings is 11.45 feet. Therefore, the trash receptacle (roll-off box) should be moved to meet the ASD for thermal radiation to approximately 80'lf to the northeast to be in compliance with the acceptable separation distance standards provided by HUD. See Tab 6, Attachment 8 for measuring research. Project will include this as mitigation measure to ensure safety. Additionally, holding tanks for diesel were observed at Plant Site. Precautions should be taken to identify all tanks, fuel sources located within construction areas. See Tab 5 for Site visit notes and pictures.
Energy Consumption	2	Energy consumption will temporarily be increased for construction. Energy Star and other energy efficient equipment will be utilized where possible for the project.

Environmental Assessment Factor	Impact Code	Impact Evaluation
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SOCIOECONOMIC		
Employment and Income Patterns	2	Employment and income patterns will be temporarily increased during construction. The project will not have negative impacts on employment in the area, nor will it negatively impact income patterns.
Demographic Character Changes, Displacement	2	The project is not intended to negatively impact demographics. No displacement is expected, and the project will not change the character of the area. The Pump Station is a functioning station, the Project will offer infrastructure improvements to ensure continued working order of the Station during any future storm events. The proposed activities will address the growing need for community safety and environmental protection.

Environmental Assessment Factor	Impact Code	Impact Evaluation
COMMUNITY FACILITIES AND SERVICES		
Educational and Cultural Facilities	2	No educational or cultural facilities will be negatively impacted by the project. The Project is located adjacent to Sabine Lake, the area is surrounded with mainly industrial facilities. However best management practices should be utilized to prevent impact to accessibility to schools or churches in the area. A project map showing the proximity to local schools and churches is included in Attachment 19. Scheduling construction during times of minimal impact may be needed.
Commercial Facilities	2	The project area is located along DD7 Levee Road in Port Arthur, Tx. The area is mainly industrial. See Tab 5, General location maps. Best management practices should be used to prevent disruption to local business operations such as access to parking, etc. Scheduling construction during times of minimal impact may be needed.
Health Care and Social Services	2	As mentioned above, the Project area is located in an industrial area. No health care or social service facilities are located within .5 mile of the Project area. Best management practices should be used to prevent disruption to local business operations such as access to parking, etc. Scheduling construction during times of minimal impact may be needed.
Solid Waste Disposal / Recycling	2	No solid waste disposal/recycling facilities were located within proximity of the Pump Station, project should ensure compliance with state and federal disposal regulations. This includes regulations pertaining to handling, storing and processing solid waste and where possible recycle waste.
Waste Water / Sanitary Sewers	2	The City of Port Arthur currently has a wastewater permit #WQ0010364001. Permit is active and expires 10/12/2023. The closest WWTP is located approximately 1,470lf from Project site. According to mapping, two (2) impaired streams are within 1-mile radius of project area – Sabine-Neches Canal Tidal & Sabine

		<p>Lake (Oyster Waters). No impact is expected as Project is for facility component improvements to the existing Crane Bayou Pump Station.</p> <p>Texas Public Utility Commission research indicates the Project area is within City of Port Arthur Sewer CCN service area (CCN No. 20390). There will be no negative impacts from area wastewater or sanitary sewers. See Tab 6, Attachment 19.2.</p>
Water Supply	2	<p>According to the Texas Public Utility Commission research, the Project area is within City of Port Arthur Water CCN service area (CCN No. 10979).</p> <p>There are no wells located within proximity of the existing Crane Bayou Pump Station. The proposed project will not have impacts on water supplies in the area. See Tab 6, Attachment 19.3.</p>
Public Safety - Police, Fire and Emergency Medical	2	<p>According to research and site visit on 2/1/21, there are no public safety-police, fire and emergency facilities within .5-mile radius of project area. Best management practices should be used to prevent disruption to public safety, police, fire or other emergency medical operations. Scheduling construction during times of minimal impact may be needed. See Tab 6, Attachment 19.</p>
Parks, Open Space and Recreation	2	<p>According to research and site visit on 2/1/21, there are no Parks, Open Space and recreational areas located within .5 mile of the Pump Station. See Tab 6, Attachment 19. Best management practices should be used to prevent appropriate access to parks or recreation areas. Scheduling construction during times of minimal impact may be needed.</p>
Transportation and Accessibility	2	<p>The project should ensure appropriate accessibility for ADA compliance and should be consistent with regulations for road improvements or other transportation issues.</p>

Environmental Assessment Factor	Impact Code	Impact Evaluation
NATURAL FEATURES		
Unique Natural Features, Water Resources	1	<p>The Project is unique in that it's located at the Jefferson County Crane Bayou Pump Station. Jefferson County Drainage District No. 7 (DD7) is one of three Drainage Districts located within Jefferson County, Texas. DD7 was established as a political subdivision of the State of Texas in 1946 and serves the drainage needs of South Jefferson County.</p> <p>It covers an area of 107.42 square miles and encompasses Port Arthur, Groves, Nederland and Port Neches and unincorporated areas of Jefferson County. There are 20 pump stations in the district.</p> <p>The existing Crane Bayou Pump Station facility is in the Region I East Texas Regional Water Planning Group. See Tab 6, Attachment 18.</p>

Vegetation, Wildlife	2	Jefferson County is a county in the Coastal Plain or Gulf Prairie region of Southeast Texas. The Neches River forms its northeast boundary. The Project site is located in Port Arthur, Texas at the existing Crane Bayou Pump Station. The facility is located on DD& Levee Rd. at Crane Bayou and adjacent to Sabine Lake. No wildlife was observed on site visit 2/1/21, except local birds in the water. No habitat or nests were observed at the Station. Area wildlife will be considered during construction and will not be significantly impacted by the project activities. However, precautions will be taken in accordance with TPWD recommendations to prevent impact.
Other Factors	1	With regard to project impact from climate change, the proposed improvements are intended to address undersized and failing pump stations infrastructure at the existing Crane Bayou Pump Station. These improvements are preparedness for significant weather events occurring more frequently.

Additional Studies Performed:

None

Field Inspection (Date and completed by):

Field inspection was conducted on 02/1/2021 by Latrice Hertzler, Environmental Reviewer.

List of Sources, Agencies and Persons Consulted [40 CFR 1508.9(b)]:

Texas Commission on Environmental Quality - <http://www.tceq.state.tx.us/>

Texas Water Development Board - <http://www.twdb.state.tx.us>

Texas Parks and Wildlife – <http://www.tpwd.state.tx.us>

US Fish & Wildlife – <http://fws.com/>

National Resource Conservation Center -

<http://websoilsurvey.nrcs.usda.gov/app/WebSoilSurvey.aspx>

Google Earth - <http://www.google.com/google earth.htm>

Federal Emergency Management Agency - <http://www.msc.fema.gov/>

Federal Aviation Administration -

http://www.faa.gov/airports_airtraffic/airports/planning_capacity/npias/

National Response Center -<http://www.nrc.uscg.mil/pls/htmldb/f?p=109:1:139040664473>

Environmental Protection Agency -<http://epa.gov>

Environmental Protection Agency - [Environmental Protection Agency \(EPA\) Corrective Action Sites](#)

US Census – <http://www.census.gov>

Bureau of Economic Analysis – <http://www.bea.gov>

Texas General Land Office – www.glo.state.tx.us/coastal/cmp.html

Jefferson County - <https://co.jefferson.tx.us/>

Jefferson County Drainage District No. 7 - <http://dd7.org/default.asp>

Wild and Scenic Rivers in Texas - <http://www.nps.gov/rigr/planyourvisit/wildscenic.htm>

Texas Association of Regional Councils - <http://www.txregionalcouncil.org/index.php>

Texas Education Agency – <http://www.tea.state.tx.us/>

Texas Historical Commission - <http://www.thc.state.tx.us/>

Texas Department of Aging and Disabilities - <http://www.dads.state.tx.us/>

US Housing & Urban Development – NEPASSIST -

<http://www.epa.gov/oecaerth/nepa/nepassist-mapping.html>

US Housing & Urban Development - Tribal Interest Website -

<http://egis.hud.gov/tadat/countyQuery.aspx?state=Texas>

Texas Railroad Commission – <http://www.rrc.state.tx.us>

List of Permits Obtained:

The DD7 Crane Bayou Pump Station/Generator is considered a USACE Civil Works project therefore USACE coordination is necessary. In accordance with Section 408 requirements, USACE consultation is underway and any/all applicable permits and conditions will be applied to the ERR upon receipt. Construction will not begin until the USACE consultation process has been completed.

Public Outreach [24 CFR 50.23 & 58.43]:

An Early Notice and Public Review of a Proposed Activity In a 100-year Floodplain which ran in the Beaumont Enterprise Newspaper on July 13, 2021.

A Combined Notice of Finding of No Significant Impact and Intent to Request Release of Funds and Final Notice and Public Explanation of a Proposed Activity in A Floodplain was placed in the Beaumont Enterprises for a 15-day comment period on March 10, 2023. ____ comments were received.

Cumulative Impact Analysis [24 CFR 58.32]:

Cumulative impacts from the improvements at the Crane Bayou Pump Station are the facility will operate with improved functionality and can continue to support the County by managing stormwater in the necessary locations effectively.

Long-term benefits will be that the Station can operate fully during future storm events and contribute to a safer community.

Alternatives [24 CFR 58.40(e); 40 CFR 1508.9]

1) Doing nothing was not selected as it does not preserve human health and the environment as the current Pump Station is in need of additional infrastructure to ensure working condition during future storm water events.

2) Moving the Project activities to another location would not be feasible as the Crane Bayou Pump Station is existing and supports South Jefferson County.

3) Choosing to add the infrastructure components to the Pump Station will ensure that the Station is available to handle future power outages and fuel shortages should they occur in future significant storms.

No Action Alternative [24 CFR 58.40(e)]:

Not performing the activities at the site was considered, however doing nothing was not selected as the deteriorated condition of the existing Crane Bayou Pump Station threatens the public health, safety, and welfare during storm events.

Summary of Findings and Conclusions:

- According to research and site visit conducted on 2/1/2021 the area is consistent with the proposed construction.
- The review included an in depth review of the databases and no impacts were found and no hazardous situations were observed during the site visit on 2/1/21 with the exception of location of the garbage receptacle (roll-off box).
- The Project is considered a critical action site. Engineering will ensure that construction is consistent with HUD defined Critical Actions under 55.2(3)(b)(i) and HUD federal register notice relating to elevation and/or flood proofing requirements.
- Engineering firm to perform USACE permitting activities associated with the site, and potentially permitting activities for other impacted parties.
- The Contractor certifies that the activities carried out under this contract will meet the National Objective of benefitting LMI persons with at least 51% of the beneficiaries qualifying as LMI. There will be no impact to the demographic character of the community. No displacement of citizens is expected.
- Contractor will incorporate BMPS to ensure no stormwater runoff during construction.
- Contractor will incorporate BMPs to avoid negatively impacting traffic, especially access for area residents traveling in and around the Project construction location.
- No impact to fire, police or other emergency functions is expected. However, public safety crews should be aware of activities timelines in order to facilitate traffic controls and be prepared for possible related emergencies.
- There is no impact expected to threatened and endangered species. A site visit conducted 02/1/21 did not reflect any wildlife or domestic animals at the site. Best management practices will be used and are included within the environmental assessment for this project.
- The project is consistent with County planning and zoning. There are no compliance issues with comprehensive plans. The project is consistent with the City's growth and meets the need for proposed improvements for the Pump Station.
- The proposed activities for the Pump Station will address the needs at the Pump Station to ensure community safety and environmental protection.
- USFWS National Wetlands Inventory data & a site visit on 2/1/21 were used to indicate if there are surrounding wetlands. Even though the Crane Bayou is located at the Levee

and works in conjunction with the Pump Station to operate, no wetlands will be impacted, the Project construction activities are to the existing structures/concrete pad on site.

Mitigation Measures and Conditions [40 CFR 1505.2(c)]

Summarize below all mitigation measures adopted by the Responsible Entity to reduce, avoid, or eliminate adverse environmental impacts and to avoid non-compliance or non-conformance with the above-listed authorities and factors. These measures/conditions must be incorporated into project contracts, development agreements, and other relevant documents. The staff responsible for implementing and monitoring mitigation measures should be clearly identified in the mitigation plan.

Law, Authority, or Factor	Mitigation Measure
<p>Historic Preservation</p> <p>National Historic Preservation Act of 1966, particularly sections 106 and 110; 36 CFR Part 800</p>	<p>Above-Ground Resources</p> <ul style="list-style-type: none"> • No historic properties are present or affected by the project as proposed. However, if historic properties are discovered or unanticipated effects on historic properties are found, work should cease in the immediate area; work can continue where no historic properties are present. Please contact the THC's History Programs Division at 512-463-5853 to consult on further actions that may be necessary to protect historic properties. <p>Archeology Comments</p> <ul style="list-style-type: none"> • No historic properties affected. However, if cultural materials are encountered during construction or disturbance activities, work should cease in the immediate area; work can continue where no cultural materials are present. Please contact the THC's Archeology Division at 512-463-6096 to consult on further actions that may be necessary to protect the cultural remains.
<p>Hazards and Nuisances including Site Safety</p>	<p>A trash receptacle (roll-off box) was observed approximately 28'lf from the proposed fuel pad location. Future Link has calculated the acceptable distance using the HUD ASD tool, the ASD for thermal radiation for people is 72.73 ft., the ASD for thermal radiation for buildings is 11.45 feet. Therefore, the trash receptacle should be moved 80'lf to the northeast to be in compliance with the acceptable separation distance standards provided by HUD.</p>
<p>Floodplain Management</p> <p>Executive Order 11988, particularly section 2(a); 24 CFR Part 55</p>	<p>The Pump Station which is considered a critical action site, approximately .02 acres is within Zone AH, 100-year floodplain as per Firm Map Panel #4854990035 Effective 4/17/84. Due to Site being a critical action site, construction of the new concrete building to be placed adjacent to the existing building, must be built at elevation of BFPE of 17'.</p>

Wetlands	Project will incorporate best management practices to prevent stormwater runoff during construction.
Permit	The DD7 Crane Bayou Pump Station/Generator is considered a USACE Civil Works project therefore USACE coordination is necessary. In accordance with Section 408 requirements, USACE consultation is underway and any/all applicable permits and conditions will be applied to the ERR upon receipt. Construction will not begin until the USACE consultation process has been completed.

Determination:

Finding of No Significant Impact [24 CFR 58.40(g)(1); 40 CFR 1508.27]

The project will not result in a significant impact on the quality of the human environment.

Finding of Significant Impact [24 CFR 58.40(g)(2); 40 CFR 1508.27]

The project may significantly affect the quality of the human environment.



Preparer Signature: _____ Date: 3/9/2023

Name/Title/Organization: Latrice Hertzler, President, Future Link Technologies Inc.

Certifying Officer Signature: _____ Date: 3/9/2023

Name/Title: Jeff Branick, Judge

This original, signed document and related supporting material must be retained on file by the Responsible Entity in an Environmental Review Record (ERR) for the activity/project (ref: 24 CFR Part 58.38) and in accordance with recordkeeping requirements for the HUD program(s).



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 28 day of March, 2023, on motion made by Vernon Pierce, Commissioner of Precinct No. 1, and seconded by Everette Alfred, Commissioner of Precinct No. 4, the following Resolution was adopted:

WHEREAS, **Mark A. Lane** started his career with Jefferson County in 2011, devoting 11 years and 10 months of his life to the service of the citizens of Jefferson County; and

WHEREAS, that service was provided through Jefferson County Road and Bridge Precinct #4 under Commissioner Everette "Bo" Alfred; and

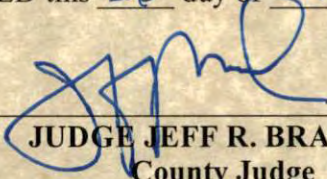
WHEREAS, **Mark A. Lane** was hired as a Part Time Utility Maintenance Worker on May 31, 2011, and was promoted to Full Time Equipment Operator on December 1, 2011; and

WHEREAS, proving himself as knowledgeable and skilled on road, ditching, and bridge work, Commissioner Everette "Bo" Alfred promoted **Mark A. Lane** on November 7, 2016, to Senior Equipment Operator; and

WHEREAS, through hard work, dedication, and a commitment to excellence, **Mark A. Lane** has earned the respect of his co-workers and the citizens of Jefferson County, and will be missed.


NOW THEREFORE, BE IT RESOLVED that the Commissioners' Court of Jefferson County, Texas, does hereby recognize **Mark A. Lane** for his many years of dedicated service and wishes him well in his much deserved retirement.

SIGNED this 28 day of March, 2023.

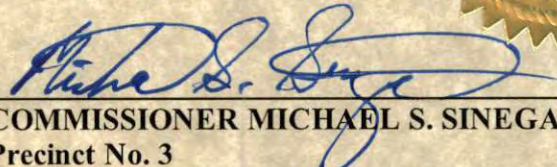


JUDGE JEFF R. BRANICK
County Judge





COMMISSIONER VERNON PIERCE
Precinct No. 1



COMMISSIONER MICHAEL S. SINEGAL
Precinct No. 3



Form #2204 Rev 9/2017

This space reserved for office use

Submit to:
SECRETARY OF STATE
Government Filings Section
P O Box 12887
Austin, TX 78711-2887
512-463-6334
FAX 512-463-5569
Filing Fee: None



OATH OF OFFICE

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

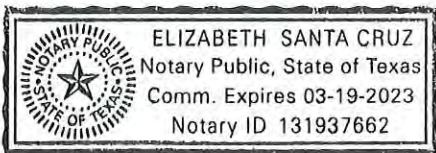
[Handwritten Signature]
Signature of Officer

Certification of Person Authorized to Administer Oath

State of Texas
County of Jefferson

Sworn to and subscribed before me on this 14th day of March, 2023

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



[Handwritten Signature]
Signature of Notary Public or
Signature of Other Person Authorized to Administer An
Oath

Elizabeth Santa Cruz
Printed or Typed Name

Form 2204 - Oath of Office (General Information)

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

Execution and Delivery Instructions

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

Mail: P.O. Box 12887, Austin, Texas 78711-2887.

Overnight mail or hand deliveries: James Earl Rudder Officer Building, 1019 Brazos, Austin, Texas 78701.

Fax: (512) 463-5569. If faxed, the original Oath should also be mailed to the appropriate address above.

Email: Scanned copies of the executed Oath may be sent to register@sos.texas.gov. If sent by email, the original Oath should also be mailed to the appropriate address above.

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

Commentary

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

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

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

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

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

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

As a general rule, city and county officials do not file their oath of office with the Secretary of State—these officials file at the local level. The Legislature amended the Texas Constitution, Article 16, Section 1, in November 2001 to no longer require local level elected officials to file with our office.

The Office of the Secretary of State does NOT file Statements or Oaths from the following persons: Assistant District Attorneys; City Officials, including City Clerks, City Council Members, Municipal Judges, Justices of the Peace, and Police/Peace Officers; Zoning/Planning Commission Members; County Officials, including County Clerks, County Commissioners, County Judges (*except County Court of Law Judges who file with the Elections Division*), County Tax Assessors, and District Clerks; and Officials of Regional Entities, such as, Appraisal Review Districts, Emergency Service Districts, and School Districts (ISD's). Questions about whether a particular officer is a state-level officer may be resolved by consulting relevant statutes, constitutional provisions, judicial decisions, and attorney general opinions.

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

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

Revised 9/2017

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



STATEMENT OF OFFICER

Statement

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

Title of Position to Which Elected/Appointed: Commissioner
Commissioner, Sabine-Neches Navigation District of Jefferson County of the State of Texas

Execution

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

Date: _____

[Handwritten Signature]
 Signature of Officer

Form 2201 - Statement of Officer (General Information)

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

Execution and Delivery Instructions

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

Mail: P.O. Box 12887, Austin, Texas 78711-2887.

Overnight mail or hand deliveries: James Earl Rudder Officer Building, 1019 Brazos, Austin, Texas 78701.

Fax: (512) 463-5569.

Email: Scanned copies of the executed Statement may be sent to register@sos.texas.gov

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

Commentary

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

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

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

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

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

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

Revised 05/2020

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



STATEMENT OF OFFICER

Statement

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

Title of Position to Which Elected/Appointed: Commissioner
Commissioner, Sabine-Neches Navigation District of Jefferson County of the State of Texas

Execution

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

Date: 3/14/2023

[Handwritten Signature]
 Signature of Officer

Form 2201 - Statement of Officer (General Information)

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Execution and Delivery Instructions

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Mail: P.O. Box 12887, Austin, Texas 78711-2887.

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Fax: (512) 463-5569.

Email: Scanned copies of the executed Statement may be sent to register@sos.texas.gov

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

Commentary

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

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

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

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

Revised 05/2020

Form #2204 Rev 9/2017

This space reserved for office use

Submit to:
SECRETARY OF STATE
Government Filings Section
P O Box 12887
Austin, TX 78711-2887
512-463-6334
FAX 512-463-5569
Filing Fee: None



OATH OF OFFICE

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

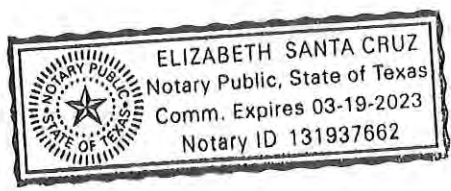
[Handwritten Signature]
Signature of Officer

Certification of Person Authorized to Administer Oath

State of Texas
County of Jefferson

Sworn to and subscribed before me on this 14th day of March, 2023

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



[Handwritten Signature]
Signature of Notary Public or
Signature of Other Person Authorized to Administer An
Oath

Elizabeth SantaCruz
Printed or Typed Name

**Form 2204 - Oath of Office
(General Information)**

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

Execution and Delivery Instructions

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

Mail: P.O. Box 12887, Austin, Texas 78711-2887.

Overnight mail or hand deliveries: James Earl Rudder Officer Building, 1019 Brazos, Austin, Texas 78701.

Fax: (512) 463-5569. If faxed, the original Oath should also be mailed to the appropriate address above.

Email: Scanned copies of the executed Oath may be sent to register@sos.texas.gov. If sent by email, the original Oath should also be mailed to the appropriate address above.

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

Commentary

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

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

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

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

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

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

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

Revised 9/2017

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



STATEMENT OF OFFICER

Statement

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

Title of Position to Which Elected/Appointed: Commissioner
Commissioner, Sabine-Neches Navigation District of Jefferson County of the State of Texas

Execution

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

Date: 3/14/23

Richard G. Lewis
 Signature of Officer

Form 2201 - Statement of Officer (General Information)

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Execution and Delivery Instructions

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Overnight mail or hand deliveries: James Earl Rudder Officer Building, 1019 Brazos, Austin, Texas 78701.

Fax: (512) 463-5569.

Email: Scanned copies of the executed Statement may be sent to register@sos.texas.gov

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

Commentary

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

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

Revised 05/2020

Form #2204 Rev 9/2017

This space reserved for office use

Submit to:
SECRETARY OF STATE
Government Filings Section
P O Box 12887
Austin, TX 78711-2887
512-463-6334
FAX 512-463-5569
Filing Fee: None



OATH OF OFFICE

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

Richard G Lewis

Signature of Officer

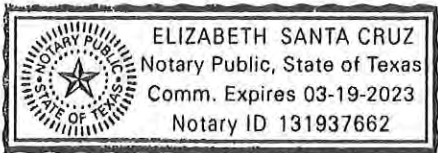
Certification of Person Authorized to Administer Oath

State of Texas

County of Jefferson

Sworn to and subscribed before me on this 14th day of March, 2023

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



Elizabeth Santa Cruz

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

Elizabeth Santa Cruz

Printed or Typed Name

**Form 2204 - Oath of Office
(General Information)**

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

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Overnight mail or hand deliveries: James Earl Rudder Officer Building, 1019 Brazos, Austin, Texas 78701.

Fax: (512) 463-5569. If faxed, the original Oath should also be mailed to the appropriate address above.

Email: Scanned copies of the executed Oath may be sent to register@sos.texas.gov. If sent by email, the original Oath should also be mailed to the appropriate address above.

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

Commentary

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

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

- Gubernatorial appointees
- District attorneys
- Appellate and district court judges
- Officers appointed by the supreme court, the court of criminal appeals, or the State Bar of Texas
- Associate judges appointed under subchapter B or C, chapter 201 of the Texas Family Code
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Officers Not Required to File Oath of Office with the Secretary of State:

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

Revised 9/2017

Form #2204 Rev 9/2017

This space reserved for office use

Submit to:
SECRETARY OF STATE
Government Filings Section
P O Box 12887
Austin, TX 78711-2887
512-463-6334
FAX 512-463-5569
Filing Fee: None



OATH OF OFFICE

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

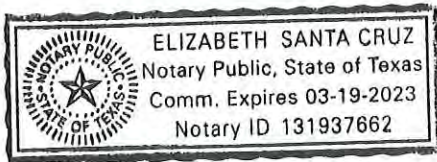
Larry Grantham
Signature of Officer

Certification of Person Authorized to Administer Oath

State of Texas
County of Jefferson

Sworn to and subscribed before me on this 14th day of March, 2023

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



Elizabeth Santa Cruz
Signature of Notary Public or
Signature of Other Person Authorized to Administer An
Oath

Elizabeth Santa Cruz
Printed or Typed Name

**Form 2204 - Oath of Office
(General Information)**

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Execution and Delivery Instructions

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Mail: P.O. Box 12887, Austin, Texas 78711-2887.

Overnight mail or hand deliveries: James Earl Rudder Officer Building, 1019 Brazos, Austin, Texas 78701.

Fax: (512) 463-5569. If faxed, the original Oath should also be mailed to the appropriate address above.

Email: Scanned copies of the executed Oath may be sent to register@sos.texas.gov. If sent by email, the original Oath should also be mailed to the appropriate address above.

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

Commentary

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

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

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

Revised 9/2017

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



STATEMENT OF OFFICER

Statement

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

Title of Position to Which Elected/Appointed: COMMISSIONER
Commissioner, Sabine-Neches Navigation District of Jefferson County of the State of Texas

Execution

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

Date: 3/14/2023

Larry Grantham
 Signature of Officer

Form 2201 - Statement of Officer (General Information)

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

Execution and Delivery Instructions

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

Mail: P.O. Box 12887, Austin, Texas 78711-2887.

Overnight mail or hand deliveries: James Earl Rudder Officer Building, 1019 Brazos, Austin, Texas 78701.

Fax: (512) 463-5569.

Email: Scanned copies of the executed Statement may be sent to register@sos.texas.gov

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

Commentary

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

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

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

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

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

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

Revised 05/2020

Form #2204 Rev 9/2017

This space reserved for office use

Submit to:
SECRETARY OF STATE
Government Filings Section
P O Box 12887
Austin, TX 78711-2887
512-463-6334
FAX 512-463-5569
Filing Fee: None



OATH OF OFFICE

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

Sheri Arnold

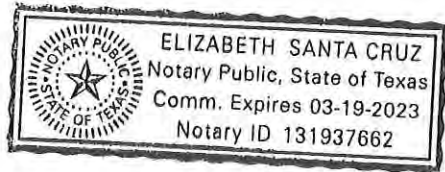
Signature of Officer

Certification of Person Authorized to Administer Oath

State of Texas
County of Jefferson

Sworn to and subscribed before me on this 14th day of March, 2023

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



Elizabeth Santa Cruz

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

Elizabeth Santa Cruz

Printed or Typed Name

Form 2204 - Oath of Office (General Information)

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

Execution and Delivery Instructions

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

Mail: P.O. Box 12887, Austin, Texas 78711-2887.

Overnight mail or hand deliveries: James Earl Rudder Officer Building, 1019 Brazos, Austin, Texas 78701.

Fax: (512) 463-5569. If faxed, the original Oath should also be mailed to the appropriate address above.

Email: Scanned copies of the executed Oath may be sent to register@sos.texas.gov. If sent by email, the original Oath should also be mailed to the appropriate address above.

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

Commentary

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

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

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

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

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

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

As a general rule, city and county officials do not file their oath of office with the Secretary of State—these officials file at the local level. The Legislature amended the Texas Constitution, Article 16, Section 1, in November 2001 to no longer require local level elected officials to file with our office.

The Office of the Secretary of State does NOT file Statements or Oaths from the following persons: Assistant District Attorneys; City Officials, including City Clerks, City Council Members, Municipal Judges, Justices of the Peace, and Police/Peace Officers; Zoning/Planning Commission Members; County Officials, including County Clerks, County Commissioners, County Judges (*except County Court of Law Judges who file with the Elections Division*), County Tax Assessors, and District Clerks; and Officials of Regional Entities, such as, Appraisal Review Districts, Emergency Service Districts, and School Districts (ISD's). Questions about whether a particular officer is a state-level officer may be resolved by consulting relevant statutes, constitutional provisions, judicial decisions, and attorney general opinions.

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

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

Revised 9/2017

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



STATEMENT OF OFFICER

Statement

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

Title of Position to Which Elected/Appointed: Commissioner
Commissioner, Sabine-Neches Navigation District of Jefferson County of the State of Texas

Execution

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

Date: 3-14-23

Sheri Arnold
 Signature of Officer

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Revised 05/2020

PUBLIC HEARING NOTICE**JEFFERSON COUNTY, TEXAS****TEXAS COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM**

Jefferson County, Texas will hold a public hearing at 10:30 a.m. CT on Tuesday, March 28, 2023 at the Jefferson County Historic Courthouse (Commissioners' Courtroom) located at 1149 Pearl Street (Fifth Floor), Beaumont, Texas 77701, regarding the submission of an application to the Texas Department of Agriculture for the Texas Community Development Block Grant Program (TxCDBG) for Program Year 2023/2024 Community Development (CD) fund. The purpose of this meeting is to allow citizens an opportunity to discuss the citizen participation plan, the development of local housing and community development needs, the amount of TxCDBG funding available, all eligible TxCDBG activities, and the use of past TxCDBG funds. The County encourages citizens to participate in the development TxCDBG application(s) and to make their views known at this public hearing. Citizens unable to attend this meeting may submit their written views and proposals to Jamey West, Contract Specialist, at 1149 Pearl Street, 1st Floor, Beaumont, Texas 77701. Persons with disabilities who wish to attend this meeting should contact the County Purchasing Department at (409) 835-8593 to arrange for assistance. Individuals who require auxiliary aids or services for this meeting should contact the Courthouse at least two days before the meeting so that appropriate arrangements can be made.

AVISO DE AUDIENCIA PÚBLICA**CONDADO DE JEFFERSON, TEXAS****PROGRAMA DE SUBVENCIONES EN BLOQUE PARA EL DESARROLLO COMUNITARIO DE TEXAS**

El Condado de Jefferson, Texas, celebrará una audiencia pública a las 10:30 a.m. CT el martes 28 de marzo de 2023 en el Palacio de Justicia Histórico del Condado de Jefferson (Sala de Comisionados) ubicado en 1149 Pearl Street (Fifth Floor), Beaumont, Texas 77701, con respecto a la presentación de una solicitud al Departamento de Agricultura de Texas para el Programa de Subvenciones en Bloque para el Desarrollo Comunitario de Texas (TxCDBG) para el fondo de Desarrollo Comunitario (CD) del Año Programático 2023/2024. El propósito de esta reunión es permitir a los ciudadanos la oportunidad de discutir el plan de participación ciudadana, el desarrollo de las necesidades locales de vivienda y desarrollo comunitario, la cantidad de fondos de TxCDBG disponibles, todas las actividades elegibles de TxCDBG y el uso de fondos anteriores de TxCDBG. El Condado alienta a los ciudadanos a participar en la(s) solicitud(es) de desarrollo de TxCDBG y a dar a conocer sus puntos de vista en esta audiencia pública. Los ciudadanos que no puedan asistir a esta reunión pueden enviar sus opiniones y propuestas por escrito a Jamey West, Especialista en Contratos, en 1149 Pearl Street, 1st Floor, Beaumont, Texas 77701. Las personas con discapacidades que deseen asistir a esta reunión deben comunicarse con el Departamento de Compras del Condado al (409) 835-8593 para solicitar asistencia. Las personas que requieran ayudas o servicios auxiliares para esta reunión deben comunicarse con el Palacio de Justicia al menos dos días antes de la reunión para que se puedan hacer los arreglos apropiados.



Resolution

STATE OF TEXAS

§
§
§

COMMISSIONERS' COURT

COUNTY OF JEFFERSON

OF JEFFERSON COUNTY, TEXAS

WHEREAS, *MARIANNE PETRY*, working as a Programmer/Analyst in the Management Information Systems department, has dedicated 17 years and 2 months of her life to the service of Jefferson County and it's citizens; and

WHEREAS, *MARIANNE PETRY*, has shown the dedication and excellent work ethic while being on-call 24/7 365 during her years of employment providing support to the Jefferson County Jail computer systems,

WHEREAS, *MARIANNE PETRY*, has always proven to be a dependable, successful, trusted employee and mentor, who through hard work and commitment to excellence, has earned the respect of her colleagues and the citizens of Jefferson County; and,

WHEREAS, *MARIANNE PETRY*, contributed to the future of the Management Information Systems department by taking the responsibility of the Texas TRN Criminal History Reporting when the State made regulations around 2009 requiring all Counties in Texas to be in compliance in order to keep grant funding from the State. This included going through training and writing programs to integrate the Court Systems with the Texas TRN Criminal History systems,

WHEREAS, *MARIANNE PETRY*, spent many hours researching Criminal Records including markings, tattoos, and physical features to assist Police Agencies in research for Criminal Investigation,

WHEREAS, *MARIANNE PETRY*, helped many agencies such as Local Police Agencies, Bond Companies, Defense Attorneys and Jefferson County District Attorneys office by creating reports of data sets where the data would assist with important job duties representing the Criminal Justice System of Jefferson County,

WHEREAS, *MARIANNE PETRY*, recently helped the Jefferson County Jail with their Go-Live to the new Odyssey system by providing on-site support and training to create a smooth transition from the in-house system. This including many long hours including overnight overs,

WHEREAS, having made a significant contribution to the Jefferson County MIS Department ***MARIANNE PETRY*** is recognized for her unselfish devotion to the common good and welfare of the citizens of Jefferson County; and will always be missed by her friends and co-workers,

NOW, THEREFORE, BE IT RESOLVED that the Commissioner's Court of Jefferson County, Texas does hereby honor and commend ***MARIANNE PETRY***, for her dedicated service as an employee of Jefferson County, congratulate her on her retirement and wish her well in all her future endeavors.

SIGNED this 28 day of March, 2023.

Judge Jeff Branick
County Judge



COMMISSIONER VERNON PIERCE
Precinct No. 1

COMMISSIONER MICHAEL S. SINEGAL
Precinct No. 3

COMMISSIONER CARY ERICKSON
Precinct No. 2

COMMISSIONER EVERETTE D. ALFRED
Precinct No. 4