

Special, 7/2/2024 10:30:00 AM

BE IT REMEMBERED that on July 02, 2024, there was begun and holden a SPECIAL session of the Commissioners Court of Jefferson County, Texas, with the following members and officers present and participating except those absent as indicated:

Honorable Jeff Branick, County Judge

Commissioner Eddie Arnold, Commissioner Pct. No. 1 (ABSENT)

Absent

Commissioner Cary Erickson, Commissioner Pct. No. 2

Commissioner Michael Sinegal, Commissioner Pct. No. 3

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

Honorable Zena Stephens, Sheriff (ABSENT)

Absent

Honorable Roxanne Acosta-Hellberg, County Clerk

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

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



**NOTICE OF MEETING AND AGENDA
OF COMMISSIONERS' COURT
OF JEFFERSON COUNTY, TEXAS
July 02, 2024**

Notice is hereby given that the Commissioners' Court of Jefferson County, Texas, will meet at **10:30 AM**, on the **02nd** day of **July 2024** 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 - Workshop to provide information to the Court regarding replacing the interpretive panels at Spindletop Park.

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

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court will also have a time for public comments at the beginning of the meeting. If you would like to speak at that time, please be on the phone call. The Court will allow public comments related to items on the agenda that day at the beginning of the meeting. Public comments will be limited to 3 minutes per person.

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

INVOCATION: Michael S. Sinegal, Commissioner, Precinct Three

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

PURCHASING:

- (a). Consider and approve award, execute, receive and file Acceptance of Offer for Invitation for Bid (IFB 24-019/MR) Term Contract for Marine Motor Fuel for Jefferson County, Pursuant to Chapter 262, Texas Local Government Code, the County Purchasing Act and 2 CFR Sections 200.318-326 with Tri-Con, Inc. with pricing as shown in Attachment A.

SEE ATTACHMENTS ON PAGES 10 - 12

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

- (b). Consider and approve, execute, receive and file an Engagement Letter for the Audit of Financial Statements of the Governmental Activities ending September 30, 2024 for Jefferson County with Pattillo, Brown, & Hill, LLP in accordance with RFP 23-019/MR.

SEE ATTACHMENTS ON PAGES 13 - 23

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

COUNTY AUDITOR:

- (a). Consider and approve budget transfer – JP Pct1 Pl 1 - additional cost for travel expense.

SEE ATTACHMENTS ON PAGES 24 - 24

120-2041-412-5062	TRAVEL EXPENSE	\$2,000.00	
120-2041-412-1005	EXTRA HELP		\$2,000.00

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

- (b). Consider and approve budget transfer – County Clerk -Record Management - additional cost for a printer.

SEE ATTACHMENTS ON PAGES 25 - 25

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251-0000-414-3084	MINOR EQUIPMENT	\$2,400.00	
251-0000-414-5062	TRAVEL EXPENSE		\$2,400.00

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

- (c). Consider and approve budget transfer – 172nd District Court - additional cost for equipment.

SEE ATTACHMENTS ON PAGES 26 - 26

120-2036-412-3084	MINOR EQUIPMENT	\$650.00	
120-2036-412-5062	TRAVEL EXPENSE		\$650.00

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

- (d). Consider and approve electronic disbursement for \$624.82 to Texas Department of Criminal Justice for June insurance reimbursement.

NO ATTACHMENTS

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

- (e). Consider and approve revised public defender contract agreement for the Criminal District Court with David Grove, effective July 01, 2024.

SEE ATTACHMENTS ON PAGES 27 - 31

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

- (f). Consider and approve termination of public defender contract agreement for the Criminal District Court with Kevin Sekaly Mantellini effective June 30, 2024.

SEE ATTACHMENTS ON PAGES 32 - 32

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

- (g). Consider and approve electronic disbursement for \$110,348.22 to State Comptroller for Intergovernmental Governmental Transfer for Jefferson County LPPF for the Graduate Medical Education (GME) Program.

SEE ATTACHMENTS ON PAGES 33 - 35

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

- (h). Consider and approve electronic disbursement for \$4,456,850.00 to The Bank of New York Mellon for principal and interest payments for the Refunding Bond Series 2012.

SEE ATTACHMENTS ON PAGES 36 - 36

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

- (i). Consider and approve total electronic disbursement for \$837,200.00 to Bank of Oklahoma Financial for principal, interest and paying agent fee payments for the Certificates of Obligation Bond Series 2019.

SEE ATTACHMENTS ON PAGES 37 - 37

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

- (j). Consider and approve electronic disbursement for \$492,694.90 to LaSalle for revenue received from entities for inmate housing.

NO ATTACHMENTS

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

- (k). Regular County Bills -check #518746 through check #518929.

SEE ATTACHMENTS ON PAGES 38 - 45

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

COUNTY COMMISSIONERS:

- (a).Receive and file 2022-2023 Audit and Management Letter for Jefferson County Emergency Services District No. 1.

SEE ATTACHMENTS ON PAGES 46 - 88

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

ENGINEERING DEPARTMENT:

- (a).Execute, receive and file Pipeline Permit 05-P-24 between Jefferson County and The Exxon / Mobil Rose -JE-016 Pipeline Project, Low Carbon Logistics CCS Transport LLC, for the pipeline crossing multiple county roads from Hillebrandt, to Green Pond Gulley Road. This project is located in Jefferson County in Precinct 1,2, and 4.

removed renewal between pipeline & permit

SEE ATTACHMENTS ON PAGES 89 - 116

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

- (b).Execute, receive and file Overweight Vehicle Permit 08-OW-24 and Road Use Agreement between Jefferson County and The Exxon / Mobil Rose-JE-016 Pipeline Project, Low Carbon Logistics CCS transport LLC, for the purpose of pipeline construction and hauling of materials along Jefferson County roads. This project is located in Precincts 1,2, and 4.

SEE ATTACHMENTS ON PAGES 117 - 142

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

JUVENILE PROBATION DEPARTMENT:

- (a).Receive and File the proposed Juvenile Probation Budget for FY2025 in accordance with 140.004 Local Government Code.

SEE ATTACHMENTS ON PAGES 143 - 182

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

SHERIFF'S DEPARTMENT:

- (a). Consider and possibly approve Amended Jefferson County Voluntary Tow Service Rotation List Guidelines.

SEE ATTACHMENTS ON PAGES 183 - 188

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

OTHER BUSINESS:

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

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

Jeff R. Branick
County Judge

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July 02, 2024

Special, July 02, 2024

There being no further business to come before the Court at this time, same is now here adjourned on this date, July 02, 2024.

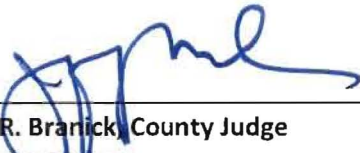
ACCEPTANCE OF OFFER

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

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

This contract shall henceforth be referred to as Contract No. (IFB 24-019/MR), Term Contract for Marine Motor Fuel 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. Brarick, County Judge
JEFFERSON COUNTY, TEXAS

7-2-2024

Date

ATTEST:



Roxanne Acosta Hellberg, County Clerk
JEFFERSON COUNTY, TEXAS

7-2-2024

Date



**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:

Tri- Con Inc. _____

Company Name

For clarification of this offer, contact:

P.O. Box 20555 _____

Address

Jody Spoonemore / Sales Rep _____

Name & Title

Beaumont TX 77720 _____

City State Zip

409-835-2235 409-835-1925 _____

Phone Fax

Jody Spoonemore

Signature of Person Authorized to Sign

jodyspoonemore@triconinc.org _____

E-mail

Jody Spoonemore _____

Printed Name

Sales Representative _____

Title

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

Final Tabulation
IFB 24-019/MR
Term Contract for Marine Motor Fuel for Jefferson County

Item	Description	Sun Coast Resources, Inc.		A'loel Petroleum Company, LLC		Midtex Oil LP		Tri-Con	
		Brand	+/- factor	Brand	+/- factor	Brand	+/- factor	Brand	+/- factor
1	Ethanol Free, 91 or higher octane fuel, to be delivered via tank wagon	<u>Various Unbranded</u> Number of Octane Bid for Item 1: (Bid options for this item are 91 or higher octane)	Bid Price is Based on Daily Rack Price Plus or Minus +2930 cents per gallon	<u>Various Unbranded & Motiva</u> Number of Octane Bid for Item 1: 93 Oct. (Bid options for this item are 91 or higher octane)	Bid Price is Based on Daily Rack Price Plus or Minus +2550 cents per gallon	<u>Various Unbranded</u> Number of Octane Bid for Item 1: 90 Oct. *91 or Higher Oct is not available. We will offer 90 Oct. (Bid options for this item are 91 or higher octane)	Bid Price is Based on Daily Rack Price Plus or Minus +2550 cents per gallon	<u>Various Unbranded</u> Number of Octane Bid for Item 1: 93 Oct. (Bid options for this item are 91 or higher octane)	Bid Price is Based on Daily Rack Price Plus or Minus +239 cents per gallon
2	Ethanol Free, 89 octane Fuel, to be delivered via tank wagon	<u>Various Unbranded</u>	Bid Price is Based on Daily Rack Price Plus or Minus +2930 cents per gallon	<u>Various Unbranded & Motiva</u>	Bid Price is Based on Daily Rack Price Plus or Minus +2550 cents per gallon	<u>Various Unbranded</u>	Bid Price is Based on Daily Rack Price Plus or Minus +2550 cents per gallon	<u>Global</u>	Bid Price is Based on Daily Rack Price Plus or Minus +239 cents per gallon
3	Ethanol Free, 87 octane fuel, to be delivered via tank wagon	<u>Various Unbranded</u>	Bid Price is Based on Daily Rack Price Plus or Minus +2930 cents per gallon	<u>Various Unbranded & Motiva</u>	Bid Price is Based on Daily Rack Price Plus or Minus +2550 cents per gallon	<u>Various Unbranded</u>	Bid Price is Based on Daily Rack Price Plus or Minus +2550 cents per gallon	<u>Global</u>	Bid Price is Based on Daily Rack Price Plus or Minus +239 cents per gallon

Sun Coast Resources, Inc.
 6450 Cavalcade, Building 1
 Houston TX 77026
 attn: Tina Hardy
contractpricing@suncoastresources.com
 ph: 713-429-6702

A'loel Petroleum Company LLC
 290 N. 10th St.
 Beaumont, TX 77702
 attn: Toni Sigee
fueling@aloelpc.net
 ph: 409-239-5917

Midtex Oil LP
 12583 Hwy 90 West
 Beaumont, TX 77713
 attn: Dinora Silva
dinora@midtexoil.com
 ph: 713-412-6020

Tri-Con Inc.
 7076 West Port Srthur Road
 Beaumont, TX 77705
 attn: Jody Spoonemore
jodyspoonemore@triconinc.org
 ph: 409-835-2237 ext. 116



PATTILLO, BROWN & HILL, L.L.P.
401 West State Highway 6
Waco, Texas 76710
254.772.4901 pbhcpa.com

June 18, 2024

Jefferson County, Texas
Attention: Fran Lee
1149 Pearl Street, 7th Floor
Beaumont, Texas 77701

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Texas (the "County"), as of September 30, 2024, and for the year then ended, 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 addition, we will audit the County's compliance over major federal and state award programs for the period ended September 30, 2024. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of expressing an opinion on each opinion unit and an opinion on compliance regarding the County's major federal and state award programs. The objectives of our audit of the financial statements 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 opinion. 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 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 of America will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the County complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

OFFICE LOCATIONS

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



Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and other postemployment benefit related information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis.
- Budgetary Schedules.
- Schedule of Changes in Net Pension Liability and Related Ratios.
- Schedule of Pension Contributions.
- Schedule of Changes in Net Other Post Employment Benefit (OPEB) Liability and Related Ratios.
- Schedule of OPEB Contributions.

Supplementary information other than RSI will accompany the County's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combining Statements and Schedules.

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements:

- Introductory Section.
- Statistical Section.

Schedule of Expenditures of Federal and State Awards

We will subject the schedule of expenditures of federal and state awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal and state awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200 and *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the audit requirements of the *State of Texas Grant Management Standards* (TxGMS).

As part of an audit of financial statements in accordance with GAAS and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, 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 a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective, and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the County's basic financial statements. Our report will be addressed to those charged with governance of the County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance

Our audit of the County's major federal and state award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended, the Uniform Guidance, and TxGMS which will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and TxGMS and other procedures we consider necessary to enable us to express such an opinion on major federal and state award programs compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance and TxGMS requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal and state award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the County's compliance based on the audit. 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, *Government Auditing Standards*, the Uniform Guidance, and TxGMS will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of the federal and state programs as a whole.

As part of a compliance audit in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal and state programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* and TxGMS for the types of compliance requirements that could have a direct and material effect on each of the County's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and TxGMS.

Also, as required by the Uniform Guidance and TxGMS, we will obtain an understanding of the County's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the County's major federal and state award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the County's major federal and state award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management and those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. 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;
3. For identifying, in its accounts, all federal and state awards received and expended during the period and the federal and state programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally and state funded activities;
5. For preparing the schedule of expenditures of federal and state awards (including notes and noncash assistance received) in accordance with the Uniform Guidance and TxGMS;
6. For designing, implementing, and maintaining effective internal control over federal and state awards that provides reasonable assurance that the County is managing federal and state awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state awards;

7. For identifying and ensuring that the County complies with federal and state laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal and state award programs, and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations, and the terms and conditions of federal and state award programs;
8. For disclosing accurately, currently, and completely the financial results of each federal and state award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal and state award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the County from whom we determine it necessary to obtain audit evidence;
 - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report, if one is issued. This document would include more than an annual comprehensive financial report (ACFR) or annual financial report (AFR) and;
 - e. If applicable, a final version of the annual report, (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;

17. For acceptance of non-attest services, including identifying the proper party to oversee non-attest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the County involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

With regard to the schedule of expenditures of federal and state awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance and TxGMS, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal and state awards, (c) to include our report on the schedule of expenditures of federal and state awards in any document that contains the schedule of expenditures of federal and state awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal and state awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal and state awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Non-attest Services

We will also assist in preparing the financial statements, schedule of expenditures of federal and state awards, and related notes of the County in conformity with U.S. generally accepted accounting principles, the 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 TxGMS based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. These services are limited to preparing the financial statements, schedule of expenditures of federal and state awards, and related notes of the County as previously outlined.

We will not assume management responsibilities on behalf of the County. However, we will provide advice and recommendations to assist the management of the County in performing its responsibilities.

The County's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement is limited to our preparation of the financial statements and related note disclosures and the schedule of expenditures of federal and state awards previously outlined. Our firm in its sole professional judgment, reserves the right to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise with regard to financial reporting, but the County must make all decisions with regard to those matters.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

Engagement Administration, Fees and Timing

We will schedule the engagement based in part on deadlines, working condition, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

The timing of our audit will be scheduled for performance and completion as follows:

Document internal control and preliminary tests	September 2024
Mail confirmations	October 2024
Perform year-end audit procedures	January 2025
Issue audit reports	March 2025

Chris Pruitt is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Pattillo, Brown & Hill, LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees for these services will be at our standard hourly rates plus out-of-pocket cost (such as reports reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$69,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional cost.

Other Matters

During the course of the engagement, we may communicate with you or your personnel via fax or email, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications. In addition to fax and email, our firm also exchanges data over the internet using other methods (such as portals) or store electronic data via software applications hosted remotely through a third-party vendor's secured portal and/or cloud.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Our firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. For example, such transmissions might include, but not be limited to investment information to verify valuation. We have obtained confidentiality agreements with all our service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm.

The audit documentation for this engagement is the property of Pattillo, Brown & Hill, LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to federal or state agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Pattillo, Brown & Hill's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to management and those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the County's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements, compliance over major federal and state award programs including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

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

Chris Pruitt

Chris Pruitt, CPA
Waco, Texas

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Jefferson County, Texas by:

Name: *[Signature]*

Title: County Judge

Date: 7-2-2024

ATTEST *[Signature]*
DATE 7/2/2024





PRECINCT 1, PLACE 1
(409) 835-8522 PHONE
(409) 835-8523 FAX

1085 PEARL ST, ROOM 105
BEAUMONT, TX 77701

JUDGE NAOMI DOYLE
JUSTICE OF THE PEACE

RE: TRANSFER OF FUNDS

Greetings,

I am writing to formally request that \$2,000 be transferred from my 120-2041-412.10-05 "EXTRA HELP" account and transferred into my 120-2041-412.50-62 "TRAVEL EXPENSE" account.

These funds will be used for the Justices of the Peace and Constables Association (JPCA) Conference and Criminal Law Experience Training Course for this fiscal year.

Please let me know if you require any further information.

Best Regards,
Judge Naomi Doyle



Laurie Leister
CHIEF DEPUTY COUNTY CLERK
1085 Pearl Street
P.O. Box 1151
Beaumont, Texas 77704
409-835-8480 Phone
laurie.leister@jeffcotx.us

June 26, 2024

Re: Agenda Item For Budget Transfer

The County Clerk's office is requesting a transfer of \$2,400.00 from 251-0000-414.50-.62 Travel Expenses to 251-0000-414.30-84 Minor Equipment for the purchase of a Ricoh FI Color Image Scanner for the County Clerk's Office.

Thank you,

A handwritten signature in black ink, appearing to read "Laurie Leister", is written over a horizontal line.

Laurie Leister

TO: Fran Lee

FROM: Judge Mitch Templeton, 172nd Judicial District Court

DATE: June 24, 2024

RE: Request for Budget Transfer for Courtroom Equipment

I am requesting a budget transfer in the amount of \$650.00 from 120-2036-412.50-62 - Travel Expense to 120-2036-412.30-84 - Minor Equipment. This is for Courtroom expenses to add equipment to the Courtroom.

Please place this item on the next Commissioners' Court agenda. Thank you.


MITCH TEMPLETON

PUBLIC DEFENDER CONTRACT
JEFFERSON COUNTY CRIMINAL DISTRICT COURTS

CONTRACT AGREEMENT

This contract is made by and between the Jefferson County Criminal District Courts (“Courts”) [appointing authority] and _____ (“Attorney”) [contractor], and Jefferson County, Texas (“County”) [contracting authority] for the purpose of providing legal representation and services to indigent defendants who appear before the Court¹.

In compliance with the Jefferson County Criminal District Courts’ Indigent Defense Plan (“Plan”), which is hereby incorporated herein and expressly made a part hereof for all purposes, Attorney agrees to serve as a Contract Public Defender in the Courts and to comply with all applicable Plan provisions. The parties acknowledge that the Texas Indigent Defense Commission requires certain contractual provisions in this Contract as set forth in the Texas Administrative Code².

Attorney certifies that he or she meets all of the qualifications required to serve as a Contract Public Defender pursuant to the Plan³.

Case Categories Covered: Attorney agrees to represent indigent defendants in all cases assigned to Attorney in the Courts for all pre-trial and trial matters which have not been assigned to indigent defense trial counsel, and for which the Courts have subject matter jurisdiction⁴.

Compensation: Attorney agrees to accept \$8,750.00 dollars (Eight Thousand Seven Hundred Fifty dollars) per month by check or direct deposit to serve as Contract Public Defender. In addition, Attorney agrees to accept an additional compensation amount not to exceed \$3,000.00 dollars (Three Thousand dollars) annually to pay for required and reasonable Continuing Legal Education (“CLE”) requirements, registrations, and travel expenses related thereto. By acceptance of the flat \$8,750.00 dollar amount, Attorney agrees not to submit additional hourly billing compensation claims in any case, absent further order of the Courts under extraordinary circumstances⁵.

Investigators and Experts Compensation: Attorney shall be reimbursed for reasonable and necessary expenses as approved by the Courts, including expenses for investigators, mental

¹ 1 Tex. Admin. Code § 174.15 (2007)(Tex. Indigent Defense Comm’n, “Parties”).

² *Id.* at § 174.14 (“Awarding the Contract”).

³ *Id.* at § 174.18 (“Minimum Attorney Qualifications”).

⁴ *Id.* at § 174.17 (“Scope of Contract”).

⁵ *Id.* at § 174.25 (“Compensation and Payment Process”).

health experts, and other experts pursuant to Article 26.05(d), Texas Code of Criminal Procedure. Prior Court approval for these expenses should be obtained whenever possible⁶.

Term of Contract: This contract becomes effective on ^{on 10/1/24} 10/01/2022, with compensation prorated where appropriate. This contract is automatically renewed on a month-to-month term basis unless terminated by the Attorney or by the Courts. If this contract is terminated, Attorney will be relieved of all pending appointments and will not be required to continue representation in any case previously assigned. Cases assigned, but not yet completed or resolved in the monthly term, will be carried forward by Attorney on a month-to-month term basis. If a contract is terminated by either party in the midst of a month-to-month term, Attorney shall only be entitled to a prorated portion of the monthly fee, with no additional compensation⁷.

Contract Termination: This contract may be terminated at-will by either Attorney, or by the Courts⁸.

Independent Contractor: Attorney is not an employee of Jefferson County, but is an independent contractor who shall complete the requirements of this contract by Attorney's own means and methods of work, and in accordance with Attorney's professional legal judgment. In the course of representing any indigent criminal defendant, Attorney shall be in exclusive control of his or her professional legal judgment and shall freely and independently exercise same in the best interests of his or her client, and Attorney shall not be subject to the control of or supervision by the Courts, unless otherwise specified in this contract. The indigent criminal defendant is the Attorney's client, not Jefferson County, nor the Courts. Attorney shall provide reasonably competent, zealous legal services to each indigent criminal defendant in accordance with Attorney's responsibilities under the Texas Disciplinary Rules of Professional Conduct and the Texas Code of Criminal Procedure⁹.

Standards of Representation

(a) Attorney shall provide all services required by Senate Bill 7 as passed by the 77th General Session of the Texas Legislature in 2001, as it amends the Texas Code of Criminal Procedure.

(b) Attorney has the responsibility to complete all cases assigned during the term of the contract, and continuing during any automatic renewals of contract, and Attorney shall ensure continuity of representation of each indigent criminal defendant unless he or she is relieved or replaced by the Courts, for good cause, in accordance with Article 26.04(j)(2), Code of Criminal Procedure¹⁰.

(c) Attorney shall not assign, subcontract, or delegate any part of the services to be provided by Attorney under this contract without first obtaining the approval of the Courts. Any

⁶ *Id.* at § 174.24 (“Investigators and Experts”).

⁷ *Id.* at § 174.16; 174.25 (“Term of Contract” and “Compensation and Payment Process”).

⁸ *Id.* at § 174.16 (“Term of Contract”).

⁹ *Id.* at § 174.22 (“Standards of Representation”).

¹⁰ *Id.* at §§ 174.19; 174.20 (“Duration of Representation” and “Substitution of Attorneys”).

substitution of attorneys under this provision shall be made from the approved indigent appointment list for the Jefferson County Criminal Courts.

(d) Attorney must submit a monthly itemized¹¹ fee voucher for approval by the Courts for payment¹².

(e) Attorney must maintain at least the minimum qualifications and requirements listed in the plan¹³.

(f) Attorney agrees to indemnify and hold harmless Jefferson County from any and all claims arising from the delivery of professional services under this contract.

(g) Attorney shall maintain an office in Jefferson County and the ability to receive facsimile, telephone and email communications 24 hours a day, 7 days a week.

(h) Attorney is prohibited from accepting any payments from any indigent criminal defendant, or any third party, for legal services provided in an assigned case.

(i) Attorney is prohibited from releasing confidential attorney-client information or work product related to any case covered by this contract except as permitted by the Texas Disciplinary Rules of Professional Conduct.

Caseload Limitations: The Jefferson County Criminal District Courts' Indigent Defense Plan provides for an alternative program using "Public Defenders" and a system of "Rotation Attorneys." Public Defenders are primarily appointed to handle indigent defendants who may wish to dispose of their cases expeditiously prior to trial, and will try cases when the indigent defendant does not wish to replace them with a Rotation Attorney for trial. Due to Public Defender trial scheduling, an indigent defendant can request substitution of a Rotation Attorney. Rotation Attorneys typically replace Public Defenders for trial only when the defendant requests or agrees to the substitution. The caseload limitations contemplated in the *Guidelines for Indigent Defense Caseloads*, Texas Indigent Defense Commission (2015)(House Bill 1318, 83rd Texas Legislature) are set forth as an "annual full-time equivalent caseload". (*Guidelines* at xvii ("Executive Summary") and P. 34). As Public Defenders are typically replaced for trial by Rotation Attorneys at the defendant's request in the majority of cases, and thus rarely represent indigent defendants at trial, the caseload numbers of Public Defenders are not representative of an "annual full-time equivalent caseload."¹⁴ Accordingly, Public Defender caseloads shall not exceed 175 cases. Rotation Attorney caseloads shall be in accordance with the *Guidelines*.

Conflict: It is the policy of the Courts to ensure that Attorney does not provide representation to a defendant when doing so involves a conflict of interest¹⁵. In the event of a conflict of interest between Attorney and any indigent criminal defendant, Attorney shall

¹¹ Voucher is to be itemized by client cases resolved, and not itemized by the hour.

¹² 1 Tex. Admin. Code § 174.25 (2007)(Tex. Indigent Defense Comm'n, "Compensation and Payment Process").

¹³ *Id.* at § 174.18 ("Minimum Attorney Qualifications").

¹⁴ *Id.* at § 174.21 ("Caseload Limitations").

¹⁵ *Id.* at § 174.23 ("Conflicts of Interest").

immediately present such evidence to the Courts and, if allowed, be permitted to withdraw from further representation. Such withdrawal shall not affect the other terms of this contract.

Administration: The Courts will provide oversight and monitoring to assure that Attorney performs in accordance with the terms of this contract. The Jefferson County Criminal District Courts' legal assistant assigned to handle indigent defense records and documentation will alert the Court when the maximum caseload limit is approached by any Attorney contractor to ensure that maximum Public Defender caseloads do not exceed 175 cases. The assistant shall also bring to the Courts' attention any indigent defendant's claim of a failure to communicate by any Attorney. The legal assistant will compile all investigative expense requests and action taken into a date, case number and defendant searchable spreadsheet created on an annualized basis. The spreadsheet shall detail costs and expenditures by amount and recipient.

Forum Selection with Regard to Disputes between the Parties: Venue of any proceedings arising under or with regards to this contract shall be in a court of competent jurisdiction in Jefferson County, Texas.

Additional Terms and Conditions:

- (a) The cases handled under this contract shall exclude capital cases where the death penalty is sought¹⁶.
- (b) A determination that Attorney has provided false information in the materials submitted to the Courts in response to, or as required under, the terms of this plan will be grounds for cancellation of this contract by the Courts.
- (c) Falsification of any report, invoice, or other documentation submitted by Attorney will be grounds for cancellation or termination of this contract by the Courts.
- (d) The Jefferson County Criminal District Court Judges will maintain and review the Indigent Defense Attorneys' compliance under the Jefferson County Indigent Defense Plan.
- (e) Integration Clause: This contract constitutes the entire agreement of the parties and is not to be expanded upon, or detracted from, by parol evidence.


Contract Public Defender [contractor]

SBOT Number

Date

¹⁶*Id.* at § 174,18 ("Minimum Attorney Qualifications").

Approved and Accepted:


Criminal District Court Judge
[appointing authority]

6/26/24
Date

County Judge,
Jefferson County, Texas
[contracting authority]

Date

252nd District Court Judge
[appointing authority]

Date

Kevin Sekaly Mantellini
Attorney at Law

1104 Orleans No.2
Beaumont, Texas 77701
(409) 899-2051
Fax: (409) 866-9282

Kevin Paula Sekaly, P.C.

Date: 06/25/24

Criminal District Court
Jefferson County, Texas

Re: Public Defender Contract

:

Please accept this notice that I will not be renewing my contract on July 1, 2024. Please let me know what the procedure will be for the files that have been assigned to me under the contract.

Thank you,

/s/ Kevin Sekaly Mantellini
Kevin Sekaly Mantellini

GME FY24 Final IGT - Jefferson County LPPF

Luba Kubinski <luba@ahcv.com>

Wed 6/26/2024 10:52 AM

To:Rebekah Patin <Rebekah.Patin@jeffcotx.us>

Cc:Fran Lee <Fran.Lee@jeffcotx.us>;Colt Sullivan <colt@ahcv.com>;Justin Flores <justin@ahcv.com>;Zach Ervin <zervin@AHCv.com>;Corbin Pefanis <corbin@ahcv.com>

 1 attachments (32 KB)

FY24 Final GME Alloc Summary - Jefferson County LPPF.xlsx;

Caution! This message was sent from outside your organization.

[Block sender](#)

Hello Rebekah,

As you know, the upcoming GME FY24 Final IGT is taking place on **Monday, July 8th**. Accordingly, the hospitals participating within the Jefferson County LPPF would like to request the following IGT amount noted below. (Please review the accompanying allocation.)

GME FY24 Final – total requested IGT amount \$110,348.22

HHSC requires this amount to be entered into TexNet no later than the close of business **7/8/2024 with a settlement date of 7/9/2024**. These funds will need to be placed in the "GME" Bucket. Upon successful completion of the IGT, please submit the PDF of the TexNet trace sheet and allocation form to PFD_GME_Payments@hhs.texas.gov.

AHCv also kindly requests to be copied on the TexNet submission to HHSC on or before the deadline noted above.

Please do not hesitate to contact us with any questions.

Best regards,

Luba Kubinski

Financial Analyst

AHCV - Adelanto HealthCare Ventures L.L.C.

401 W. 15th Street, Suite 840

Austin, TX 78701

Direct: 512-508-9545

<https://ahcv.com/>

From: Texas Health and Human Services Commission <txhhs@public.govdelivery.com>
Sent: Monday, June 17, 2024 10:03 AM
Subject: Graduate Medical Education Program IGT Notification - Payment 2 of FFY 2024

CAUTION EXTERNAL EMAIL: This email originated from an external email address. Do not click links, open attachments , or share information unless you recognize the sender and know the content is safe.

[Redacted]

[Redacted]

**Graduate Medical Education Program IGT
Notification - Payment 2 of FFY 2024**

HHSC is providing notification of the Intergovernmental Transfers (IGT) call for the Graduate Medical Education Program (GME) for payment 2 of Federal Fiscal Year 2024 (FFY 2024).

The IGT amounts for Private Hospitals can be found in **column W** on the "**Private GME FFY 2024**" tab of the *Suggested IGT* file. This file was updated as of Thursday, December 21, 2023, and can be found under the "**Payment Files**" and "**Non-state Private Hospitals**" headings on the Provider Finance GME website.

The IGT amounts for Public Hospitals can be found in **column Q** on the "**Public GME**" tab of the *Suggested IGT* file. This file was updated as of Thursday, December 21, 2023, and can be found under the "**Payment Files**" and "**Non-state Public Hospitals**" headings on the Provider Finance GME website.

The IGT must be entered into TexNet no later than close of business on Monday, July 8, 2024, with a settlement date of Tuesday, July 9, 2024.

- This settlement date is non-negotiable.
- The funds must be placed in the "GME" Bucket.

Please transfer funds through TexNet (instructions are available on the Texas Comptroller's website), and send an email with a screen shot or PDF of the confirmation/trace sheet to the Provider Finance Department.



BNY MELLON



The Bank of New York Mellon Trust Company, N.A.
Corporate Trust
500 Ross Street, Room 154-1000
Pittsburgh, PA 15262

Date: June 04, 2024
Loan#: JEFFCNTY12
RE : JEFFERSON CNTY GOB REF BDS SER

000325 XBNYMM01 000000
JEFFERSON COUNTY
ATTN: FINANCE
1149 PEARL STREET
BEAUMONT, TX 77701



Please be advised that payment in the amount of \$4,456,850.00 is due on 08/01/2024 for JEFFERSON COUNTY GENERAL OBLIGATION REFUNDING BONDS SERIES 2012. The bondholder payment date is 08/01/2024. The details of the amount due are as follows:

	<i>Amount in Dollars(\$)</i>
Principal	\$4,325,000.00
Interest	\$131,850.00
Total Amount Due	\$4,456,850.00

Refer to your governing docs for payment date rules

In order for us to ensure timely payments to Bondholders, funds must be sent in accordance with the instructions below.

If paying by wire, please include your account and loan number.

If paying by ACH, please include your 'DDA' account number on your ACH transfer legend.

For DTCC eligible issues: FAILURE TO COMPLY WITH THE DTCC SAME DAY FUNDS SETTLEMENT (SDFS) REQUIREMENTS MAY RESULT IN LATE PAYMENT TO HOLDERS, LATE FEES AND LOSS OF DTCC ELIGIBILITY.

If you are not in agreement with the information detailed on this bill, please contact Abhishek Dubey at (646)782-5587 or by email at abhishek.a.dubey@bnymellon.com.

-----PLEASE DETACH AND REMIT WITH CHECK PAYMENT-----

The ACH payment instructions are as follows:
*ACH payments must be received by BNY Mellon
1 business days before 08/01/2024.*

The Bank of New York Mellon
ABA#: 021000018
IMMS#: 5335268400
Loan Account#: JEFFCNTY12

The Bank of New York Mellon
ABA#: 021000018
Account Details:
Type: Account No: Description:
DDA 8900626887

Amount Due: \$4,456,850.00

E

000325 XBNYMM01 000327

S

Corporate Trust Account Invoice Summary

JEFFERSON COUNTY, TEXAS
1149 PEARL 7TH FLOOR
BAUMONT TX 77701

Name of Issue:

JEFFERSON COUNTY, TEXAS TAX AND REVENUE
CERTIFICATES OF OBLIGATION, SERIES 2019

Ref. Number: JEFF619CO

For questions contact RAYNE SMITH

210-904-8597

DUE DATE 08/01/2024

Principal Outstanding	\$13,245,000
Debt Service	
Principal Due	\$605,000.00
Interest Due	\$232,075.00
Total Debt Service Due:	\$837,075.00
Paying Agent Fee:	\$ 125.00
Less Funds In Account:	\$0.00
TOTAL AMOUNT DUE:	\$837,200.00

Wire payments must be received 1 business day prior to Due Date
Check & ACH Payments must be received 5 business days prior to the Due Date

IF REMITTING CHECK PAYMENT, PLEASE RETURN THE BOTTOM SECTION AND RETAIN TOP PORTION FOR YOUR RECORDS

DUE DATE 08/01/2024

Name of Issue:

JEFFERSON COUNTY, TEXAS TAX AND REVENUE
CERTIFICATES OF OBLIGATION, SERIES 2019

Ref. Number:	JEFF619CO
Net Amount Due:	\$837,200.00
Current Debt Service:	\$837,075.00
Total Fees:	\$ 125.00
Amount Enclosed:	

Remit Check To:

(Must be received 5 business days prior to Due Date)
BOKF, NA
DEPARTMENT 41113
P.O. BOX 650020
DALLAS, TX 75265

Wire/ACH Instructions:

(Wires must be received 1 business day prior to Due Date)
(ACHs must be received 5 business days prior to Due Date)
BOKF, NA
ABA 103900036
A/C Name: Wealth Management
A/C #: 600024642
REF: Texas Agency CT - **JEFF619CO**

NAME	AMOUNT	CHECK NO. 38	TOTAL
ROAD & BRIDGE PCT.#1			
SPIDLE & SPIDLE	1,288.10	518749	
M&D SUPPLY	4.99	518778	
ACE IMAGEWEAR	83.10	518783	
AT&T	96.38	518796	
VERIZON WIRELESS	75.98	518816	
MARTIN MARIETTA MATERIALS	16,892.87	518874	
REPUBLIC SERVICES	73.61	518875	
PREFERRED FACILITIES GROUP-USA, LLC	870.55	518897	
			19,385.58**
ROAD & BRIDGE PCT.#2			
SPIDLE & SPIDLE	6,160.46	518749	
AUDILET TRACTOR SALES	165.52	518752	
ACE IMAGEWEAR	19.92	518783	
SMART'S TRUCK & TRAILER, INC.	132.30	518784	
MARTIN PRODUCT SALES LLC	14,005.60	518840	
ROSS RIDGE SAND COMPANY LP	456.00	518842	
ASCO	211.09	518868	
REPUBLIC SERVICES	83.13	518875	
TEMPERATURE TECHNICIAN	120.00	518876	
WASHINGTON COUNTY TRACTOR, INC	498.90	518901	
CHARTER COMMUNICATIONS	178.74	518913	
AMAZON CAPITAL SERVICES	64.45	518920	
			22,096.11**
ROAD & BRIDGE PCT. # 3			
RB EVERETT & COMPANY, INC.	1,947.14	518763	
ENTERGY	268.23	518768	
INTERSTATE BATTERIES OF BEAUMONT/PA	591.80	518772	
RITTER @ HOME	144.08	518782	
S.E. TEXAS BUILDING SERVICE	162.50	518785	
AT&T	102.83	518796	
VERIZON WIRELESS	38.07	518816	
TEXAS GAS SERVICE	200.36	518829	
REPUBLIC SERVICES	73.61	518875	
O'REILLY AUTO PARTS	12.21	518884	
CHARTER COMMUNICATIONS	165.48	518907	
RALPH'S INDUSTRIAL ELECTRONICS SUPP	51.06	518918	
			3,757.37**
ROAD & BRIDGE PCT.#4			
CITY OF BEAUMONT - WATER DEPT.	24.21	518755	
RB EVERETT & COMPANY, INC.	1,366.10	518763	
CDW COMPUTER CENTERS, INC.	184.04	518806	
JASON'S DELI	1,990.77	518811	
4IMPRINT, INC.	268.86	518826	
ALL SERV INDUSTRIAL LLC	98.15	518845	
ON TIME TIRE	996.24	518859	
ASCO	342.62	518868	
REPUBLIC SERVICES	226.45	518875	
ALL TERRAIN EQUIPMENT CO	118.98	518880	
O'REILLY AUTO PARTS	153.11	518884	
GULF COAST	270.22	518890	
ROGERS BROUSSARD	10.00	518921	
			6,049.75**
PARKS & RECREATION			
ENTERGY	790.68	518768	
VERIZON WIRELESS	37.99	518816	
PRO CHEM INC	1,156.00	518862	
AMAZON CAPITAL SERVICES	109.00	518920	
			2,093.67**
GENERAL FUND			
JEFFERSON CTY. CLERK	2,386.51	518746	
			2,386.51*
TAX OFFICE			
DEPARTMENT OF INFORMATION RESOURCES	.52	518810	

NAME	AMOUNT	CHECK NO.	TOTAL
UNITED STATES POSTAL SERVICE	586.26	518819	
ROCHESTER ARMORED CAR CO INC	378.40	518854	
REPUBLIC SERVICES	36.80	518875	
ODP BUSINESS SOLUTIONS, LLC	763.34	518915	1,765.32*
AUDITOR'S OFFICE			
UNITED STATES POSTAL SERVICE	4.96	518819	4.96*
COUNTY CLERK			
CDW COMPUTER CENTERS, INC.	54.25	518806	
UNITED STATES POSTAL SERVICE	117.49	518819	
ODP BUSINESS SOLUTIONS, LLC	52.37	518915	
AMAZON CAPITAL SERVICES	91.94	518920	316.05*
COUNTY JUDGE			
CHEROKEE COUNTY CLERK	740.00	518762	
TAMARA DEROUEN	200.00	518801	
GERMER PLLC	500.00	518807	
UNITED STATES POSTAL SERVICE	20.24	518819	
KENT W JOHNS	500.00	518856	
MONTGOMERY COUNTY CLERK	850.00	518864	
JAMES M BLACK	500.00	518885	3,310.24*
RISK MANAGEMENT			
UNITED STATES POSTAL SERVICE	5.04	518819	5.04*
COUNTY TREASURER			
UNITED STATES POSTAL SERVICE	295.67	518819	295.67*
PRINTING DEPARTMENT			
FUNCTION 4 LLC	270.00	518878	270.00*
PURCHASING DEPARTMENT			
UNITED STATES POSTAL SERVICE	.64	518819	.64*
GENERAL SERVICES			
CASH ADVANCE ACCOUNT	115.00	518775	
SPINDLETOP MHMR	36,400.25	518777	
ROCHESTER ARMORED CAR CO INC	6,663.79	518854	
LJA ENGINEERING INC	1,675.62	518860	
CHARTER COMMUNICATIONS	2,442.83	518905	
CHARTER COMMUNICATIONS	221.14	518908	
CHARTER COMMUNICATIONS	237.46	518909	47,756.09*
DATA PROCESSING			
CDW COMPUTER CENTERS, INC.	466.07	518806	
VERIZON WIRELESS	75.98	518816	
TODD L. FREDERICK	542.03	518823	
MICHAEL BAIN	337.68	518841	
ODP BUSINESS SOLUTIONS, LLC	80.89	518915	
AMAZON CAPITAL SERVICES	229.13	518920	1,731.78*
VOTERS REGISTRATION DEPT			
UNITED STATES POSTAL SERVICE	270.11	518819	270.11*
ELECTIONS DEPARTMENT			
UNITED STATES POSTAL SERVICE	21.76	518819	21.76*
DISTRICT ATTORNEY			
CASH ADVANCE ACCOUNT	43.00	518775	
UNITED STATES POSTAL SERVICE	110.95	518819	

NAME	AMOUNT	CHECK NO.	TOTAL
LEANNE WINFREY	36.90	518871	
ODP BUSINESS SOLUTIONS, LLC	310.71	518915	
AMAZON CAPITAL SERVICES	373.44	518920	
RH WRIGHT AND ASSOCIATES LLC	3,420.03	518929	
DISTRICT CLERK			4,295.03*
UNITED STATES POSTAL SERVICE	228.68	518819	
AERIALINK, LLC	213.86	518895	
CRIMINAL DISTRICT COURT			442.54*
TODD W LEBLANC	600.00	518747	
THOMAS J. BURBANK PC	14,715.13	518754	
BRANDI SEWELL	506.00	518803	
JOHN D WEST	4,000.00	518812	
UNITED STATES POSTAL SERVICE	9.92	518819	
ADA V. CHRISTY, CSR	753.50	518828	
KIMBERLY R. BROUSSARD	2,365.00	518844	
60TH DISTRICT COURT			22,949.55*
UNITED STATES POSTAL SERVICE	.64	518819	
SIERRA SPRING WATER CO. - BT	11.98	518821	
252ND DISTRICT COURT			12.62*
LAURIE PEROZZO	900.00	518849	
279TH DISTRICT COURT			900.00*
A. MARK FAGGARD	325.00	518764	
WILLIAM FORD DISHMAN	330.00	518870	
SHELANDER LAW OFFICE	330.00	518898	
317TH DISTRICT COURT			985.00*
MARVA PROVO	350.00	518781	
GLEN M. CROCKER	110.00	518825	
JOEL WEBB VAZQUEZ	325.00	518835	
RONALD PLESSALA	700.00	518843	
WILLIAM FORD DISHMAN	880.00	518870	
GORDON FRIESZ	310.00	518925	
JUSTICE COURT-PCT 1 PL 1			2,675.00*
UNITED STATES POSTAL SERVICE	61.47	518819	
JUSTICE COURT-PCT 1 PL 2			61.47*
UNITED STATES POSTAL SERVICE	30.96	518819	
ODP BUSINESS SOLUTIONS, LLC	18.19	518915	
JUSTICE COURT-PCT 2			49.15*
THOMSON REUTERS-WEST	137.38	518869	
ODP BUSINESS SOLUTIONS, LLC	167.01	518915	
JUSTICE COURT-PCT 4			304.39*
TEXAS STATE UNIVERSITY SAN MARS	185.00	518786	
DEPARTMENT OF INFORMATION RESOURCES	.03	518810	
JUSTICE COURT-PCT 6			185.03*
UNITED STATES POSTAL SERVICE	39.92	518819	
SIERRA SPRING WATER CO. - BT	58.97	518822	
JUSTICE COURT-PCT 7			98.89*
AT&T	48.19	518794	
DEPARTMENT OF INFORMATION RESOURCES	.07	518810	
COUNTY COURT AT LAW NO.1			48.26*

NAME	AMOUNT	CHECK NO. 41	TOTAL
UNITED STATES POSTAL SERVICE	4.48	518819	
SIERRA SPRING WATER CO. - BT	103.93	518820	
COUNTY COURT AT LAW NO. 2			108.41*
DAVID GROVE	300.00	518750	
JACK LAWRENCE	250.00	518751	
THOMAS J. BURBANK PC	250.00	518754	
A. MARK FAGGARD	250.00	518764	
JOHN EUGENE MACEY	550.00	518779	
MARVA PROVO	400.00	518781	
CHARLES ROJAS	250.00	518809	
UNITED STATES POSTAL SERVICE	32.00	518819	
LAURIE PEROZZO	250.00	518849	
BENJAMIN ALAN JEFFERIES	300.00	518923	
COUNTY COURT AT LAW NO. 3			2,832.00*
TODD W LEBLANC	400.00	518747	
A. MARK FAGGARD	250.00	518764	
MARVA PROVO	250.00	518781	
UNITED STATES POSTAL SERVICE	13.44	518819	
KIMBERLY PHELAN, P.C.	250.00	518838	
JENNIFER DELAGE	500.00	518877	
COURT MASTER			1,663.44*
UNITED STATES POSTAL SERVICE	1.92	518819	
MEDIATION CENTER			1.92*
UNITED STATES POSTAL SERVICE	5.12	518819	
SHERIFF'S DEPARTMENT			5.12*
DEPARTMENT OF INFORMATION RESOURCES	537.30	518810	
UNITED STATES POSTAL SERVICE	1,250.50	518819	
MATTHEW GARDNER	265.78	518847	
REPUBLIC SERVICES	73.61	518875	
CRIME LABORATORY			2,127.19*
FED EX	37.75	518766	
VERIZON WIRELESS	37.99	518817	
LIPOMED	84.88	518853	
ODP BUSINESS SOLUTIONS, LLC	173.34	518915	
AMAZON CAPITAL SERVICES	22.00	518920	
JAIL - NO. 2			355.96*
JACK BROOKS REGIONAL AIRPORT	507.78	518774	
WHOLESALE ELECTRIC SUPPLY CO.	27.55	518800	
COOK'S CORRECTIONAL	554.78	518824	
TEXAS GAS SERVICE	824.06	518829	
CHARMTEX INC.	7,551.60	518830	
ATTABOY TERMITE & PEST CONTROL	1,570.00	518848	
WORLD FUEL SERVICES	3,232.91	518850	
CONSTELLATION NEWENERGY - GAS DIVIS	1,163.23	518867	
GALLS LLC	139.65	518873	
REPUBLIC SERVICES	5,547.52	518875	
FERGUSON ENTERPRISES INC	4.05	518879	
CORRHEALTH PLLC	418,143.09	518883	
MONTGOMERY TECHNOLOGY SYSTEMS, LLC	1,513.00	518902	
ODP BUSINESS SOLUTIONS, LLC	87.16	518915	
JUVENILE PROBATION DEPT.			440,866.38*
FED EX	103.01	518765	
VERIZON WIRELESS	53.85	518816	
UNITED STATES POSTAL SERVICE	.64	518819	
ODP BUSINESS SOLUTIONS, LLC	367.75	518915	
JUVENILE DETENTION HOME			525.25*

NAME	AMOUNT	CHECK NO.	TOTAL
BEN E KEITH COMPANY	2,310.46	518833	
INDUSTRIAL & COMMERCIAL MECHANICAL	344.00	518861	
REPUBLIC SERVICES	519.60	518875	3,174.06*
CONSTABLE PCT 1			
VERIZON WIRELESS	349.93	518816	
UNITED STATES POSTAL SERVICE	55.23	518819	
NATIONAL CONSTABLES&MARSHALS ASSOC	60.00	518846	
GOT YOU COVERED WORK WEAR & UNIFORM	1,569.83	518903	
ODP BUSINESS SOLUTIONS, LLC	468.75	518915	2,503.74*
CONSTABLE-PCT 2			
VERIZON WIRELESS	113.97	518816	113.97*
CONSTABLE-PCT 4			
VERIZON WIRELESS	113.97	518816	
ODP BUSINESS SOLUTIONS, LLC	200.07	518915	
AMAZON CAPITAL SERVICES	37.42	518920	351.46*
CONSTABLE-PCT 6			
COCOMO JOE'S	20.00	518760	
CDW COMPUTER CENTERS, INC.	540.33	518806	
VERIZON WIRELESS	113.97	518816	
UNITED STATES POSTAL SERVICE	7.84	518819	
THOMSON REUTERS-WEST	137.38	518869	819.52*
CONSTABLE PCT. 7			
AT&T	48.19	518789	
DEPARTMENT OF INFORMATION RESOURCES	.42	518810	
VERIZON WIRELESS	113.97	518816	162.58*
CONSTABLE PCT. 8			
VERIZON WIRELESS	113.97	518816	113.97*
COUNTY MORGUE			
PROCTOR'S MORTUARY INC	11,250.00	518851	
FORENSIC MEDICAL	456,990.00	518888	468,240.00*
AGRICULTURE EXTENSION SVC			
TYLER FITZGERALD	247.70	518887	
ODP BUSINESS SOLUTIONS, LLC	17.38	518915	
AMAZON CAPITAL SERVICES	9.66	518920	274.74*
HEALTH AND WELFARE NO. 1			
CLAYBAR FUNERAL HOME, INC.	1,800.00	518757	
COMMUNITY FUNERAL CHAPEL, INC.	900.00	518761	
ENTERGY	70.00	518769	
UNITED STATES POSTAL SERVICE	71.28	518819	
PROCTOR'S MORTUARY INC	1,800.00	518852	
EZE D EDE MD	350.00	518894	4,991.28*
HEALTH AND WELFARE NO. 2			
CITY OF PORT ARTHUR - WATER DEPT.	40.00	518756	
CLAYBAR FUNERAL HOME, INC.	900.00	518758	
ENTERGY	280.00	518770	
AT&T	48.19	518795	
EZE D EDE MD	350.00	518894	1,618.19*
NURSE PRACTITIONER			
MCKESSON MEDICAL-SURGICAL INC	1,438.50	518808	
LESLIE RIGGS	1,445.00	518872	2,883.50*
ENVIRONMENTAL CONTROL			

NAME	AMOUNT	CHECK NO. 43	TOTAL
DEPARTMENT OF INFORMATION RESOURCES	.06	518810	.06*
INDIGENT MEDICAL SERVICES			
VERIZON WIRELESS	40.21	518816	
KING'S PHARMACY BEAUMONT	56.98	518858	
O&M PHARMACY	411.33	518889	508.52*
MAINTENANCE-BEAUMONT			
CITY OF BEAUMONT - WATER DEPT.	3,625.86	518755	
COBURN SUPPLY COMPANY INC	440.46	518759	
ENERGY	40,455.29	518768	
M&D SUPPLY	330.84	518778	
ACE IMAGEWEAR	228.41	518783	
AT&T	99.46	518787	
AT&T	334.88	518788	
AT&T	48.19	518790	
AT&T	72.06	518791	
AT&T	307.03	518792	
TRIANGLE ENGINE DIST.	17.53	518798	
SEYMOUR UPHOLSTERY	225.00	518802	
DEPARTMENT OF INFORMATION RESOURCES	2.04	518810	
OTIS ELEVATOR COMPANY	2,808.46	518831	
ATTABOY TERMITE & PEST CONTROL	184.40	518848	
REPUBLIC SERVICES	1,558.80	518875	
REXEL USA INC	47.00	518882	
JCN OIL SERVICE	140.00	518892	
AT&T CORP	5,611.67	518896	
CHARTER COMMUNICATIONS	218.37	518912	56,755.75*
MAINTENANCE-PORT ARTHUR			
COBURN SUPPLY COMPANY INC	69.33	518759	
JOHNSON CONTROLS, INC.	5,412.39	518776	
AT&T	72.06	518793	
AT&T	512.76	518797	
LOWE'S HOME CENTERS, INC.	41.14	518827	
TEXAS GAS SERVICE	404.78	518829	
CHARTER COMMUNICATIONS	496.26	518911	
PARKER'S BUILDING SUPPLY	108.17	518919	
AMAZON CAPITAL SERVICES	57.88	518920	7,036.11*
MAINTENANCE-MID COUNTY			
ACE IMAGEWEAR	60.39	518783	
REPUBLIC SERVICES	83.13	518875	143.52*
SERVICE CENTER			
ACTION AUTO GLASS	675.39	518748	
HI-LINE	207.00	518771	
J.K. CHEVROLET CO.	3,147.24	518773	
M&D SUPPLY	459.99	518778	
PHILPOTT MOTORS, INC.	239.41	518780	
JEFFERSON CTY. TAX OFFICE	7.50	518813	
JEFFERSON CTY. TAX OFFICE	7.50	518814	
JEFFERSON CTY. TAX OFFICE	7.50	518815	
BUMPER TO BUMPER	739.86	518836	
AIRPORT GULF TOWING LLC	250.00	518839	
MIGHTY OF SOUTHEAST TEXAS	1,950.19	518857	
ADVANCE AUTO PARTS	119.30	518866	
REPUBLIC SERVICES	83.13	518875	
MUNRO'S UNIFORM SERVICES, LLC	68.56	518917	
AMAZON CAPITAL SERVICES	205.90	518920	8,168.47*
VETERANS SERVICE			
ODP BUSINESS SOLUTIONS, LLC	206.82	518915	206.82*
MOSQUITO CONTROL FUND			1,097,693.03**

NAME	AMOUNT	CHECK NO.	TOTAL
JACK BROOKS REGIONAL AIRPORT	1,002.44	518774	
UNITED PARCEL SERVICE	28.26	518799	
MOTOROLA SOLUTIONS INC	61.56	518804	
DEPARTMENT OF INFORMATION RESOURCES	.05	518810	
REPUBLIC SERVICES	83.13	518875	1,175.44**
J.C. FAMILY TREATMENT			
MARY BEVIL	1,460.00	518893	1,460.00**
JUVENILE PROB & DET. FUND			
VERIZON WIRELESS	70.89	518816	70.89**
GRANT A STATE AID			
CASH ADVANCE ACCOUNT	589.20	518775	589.20**
COMMUNITY SUPERVISION FND			
VERIZON WIRELESS	32.91	518816	
UNITED STATES POSTAL SERVICE	41.87	518819	
CHARTER COMMUNICATIONS	194.84	518910	269.62**
LAW OFFICER TRAINING GRT			
ODP BUSINESS SOLUTIONS, LLC	154.66	518915	154.66**
COUNTY RECORDS MANAGEMENT			
CDW COMPUTER CENTERS, INC.	525.49	518806	525.49**
DARE CONTRIBUTIONS FUND			
OCV LLC	60,000.00	518928	60,000.00**
J.P. COURTROOM TECH. FUND			
VERIZON WIRELESS	227.94	518816	227.94**
HOTEL OCCUPANCY TAX FUND			
ENERGY	1,483.95	518768	
M&D SUPPLY	20.92	518778	
DEPARTMENT OF INFORMATION RESOURCES	1.69	518810	
UNITED STATES POSTAL SERVICE	8.69	518819	
LANDSCAPER'S WHOLESALE MARKET	98.95	518855	
REPUBLIC SERVICES	83.13	518875	
AT&T CORP	265.00	518896	
SUMMIT FIRE & SECURITY	505.00	518899	
PLUMBING SOLUTIONS	200.00	518900	
CHARTER COMMUNICATIONS	130.63	518906	
MUNRO'S UNIFORM SERVICES, LLC	117.08	518917	
AMAZON CAPITAL SERVICES	83.49	518920	
GARY BYRD	7.86	518926	3,006.39**
CRIME LAB FUNDING CJD			
AIRGAS USA, LLC	339.25	518886	339.25**
AIRPORT FUND			
DEPARTMENT OF INFORMATION RESOURCES	.01	518810	
VERIZON WIRELESS	37.99	518816	
UNITED STATES POSTAL SERVICE	1.28	518819	
REPUBLIC SERVICES	332.52	518875	
AMAZON CAPITAL SERVICES	121.00	518920	492.80**
SE TX EMP. BENEFIT POOL			
UNITED STATES TREASURY	7,415.66	518805	
HOLMES MURPHY	13,750.00	518837	
EXPRESS SCRIPTS INC	244,223.88	518881	

NAME	AMOUNT	CHECK NO. ⁴⁵	TOTAL
UNITED HEALTHCARE SERVICES INC	786.00	518891	
SURE INC	12,750.00	518924	
SETEC FUND			278,925.54**
INDUSTRIAL & COMMERCIAL MECHANICAL	1,652.00	518861	
REPUBLIC SERVICES	3,025.00	518875	
D.A.'S FORFEITURED FUNDS			4,677.00**
ENTERNMANN-ROVIN COMPANY	1,374.90	518832	
JUSTICE COURT SUPPORT FND			1,374.90**
VERIZON WIRELESS	37.99	518816	
LANGUAGE ACCESS FUND			37.99**
MASTERWORD SERVICES, INC	1,922.27	518904	
RUBEN ZAPATA	500.00	518922	
ARPA CORONAVIRUS RECOVERY			2,422.27**
PETROLEUM SOLUTIONS, INC.	123,833.37	518834	
LEGACY COMMUNITY DEVELOPMENT CORP	22,463.22	518916	
GLO DISASTER RECOVERY			146,296.59**
MK CONSTRUCTORS	141,441.76	518863	
GUARDIANSHIP FEE			141,441.76**
BRITTANIE HOLMES	500.00	518865	
CNTY & DIST COURT TECH FD			500.00**
VERIZON WIRELESS	110.28	518816	
SHERIFF - COMMISSARY			110.28**
BOB BARKER CO., INC.	907.80	518753	
W.W. GRAINGER, INC.	2,085.00	518767	
2023 PORT SECURITY GRANT			2,992.80**
PATRIOT AIRBOAT CORP	95,500.00	518927	
			95,500.00**
			1,893,666.32***



HUBERT OXFORD, IV
PARTNER

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

June 25, 2024

Via Email:

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

Re: Jefferson County Emergency Services District No. 1-2022-2023 Audit
Annual Compiled Financial Statement

Dear Judge Branick and County Commissioners,

Enclosed, please find the Jefferson County Emergency Services District No. 1's ("District") 2022-2023 Audit ("Audit"), prepared by J.R. Edwards and Associates, and Management Letter. Historically, the District has filed Compiled Financial Statement pursuant to Section 775.0821 of the Texas Health and Safety Code. However, this year, and in subsequent years, because of the acquisition of a new fire engine and corresponding loan, the District does not qualify for a Compiled Financial Statement.

This Audit was reviewed and accepted at last night's Regular Board Meeting. Per the Audit, there were not any deficiencies in internal control found and the District's financials were in good shape.

Once you have had a chance to review the Audit and determine that everything is in order, we request that the Commissioner's Court place this matter on the agenda for approval. Otherwise, if there are any questions or concerns, please do not hesitate to contact me.

Sincerely,

BENCKENSTEIN & OXFORD, L.L.P.

By: _____

Hubert Oxford, IV



ATTEST _____

DATE 7/2/2024

cc:

Honorable Eddie Arnold
Mrs. Fran Lee, County Auditor
Mr. Fred Jackson
Mr. John Johnson

pct1@co.jefferson.tx.us
fran.lee@jeffcotx.us
fjackson@co.jefferson.tx.us
jles53@gmail.com

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

June 20, 2024

J.R. Edwards & Associates, LLC
1465 Cornerstone Court, Ste. A
Beaumont, TX 77706

Dear Sirs:

This representation letter is provided in connection with your audit of the financial statements of the Jefferson County Emergency Services District # 1, hereafter referred to as "the District", which comprise the respective financial position of the governmental activities, as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows for the period then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

We confirm, to the best of our knowledge and belief, as of June 20, 2024, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 28, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the district is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the district from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the district or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the district and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the district's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.

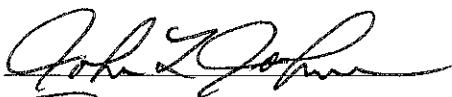
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the district's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) The district has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have appropriately disclosed all information for conduit debt obligations in accordance with GASBS No. 91.
- 25) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 28) The district has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The district has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements include all fiduciary activities required by GASBS No. 84, as amended.

- 32) The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.
- 33) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 36) Provisions for uncollectible receivables have been properly identified and recorded.
- 37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 38) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 40) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 42) We have appropriately disclosed the district's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.


Signature:



Title:

PRESIDENT

Signature:



Title:

Asst. District Administrator

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

June 20, 2024

J.R. Edwards & Associates, LLC
1465 Cornerstone Court, Ste. A
Beaumont, TX 77706

Dear Sirs:

This representation letter is provided in connection with your audit of the financial statements of the Jefferson County Emergency Services District # 1, hereafter referred to as “the District”, which comprise the respective financial position of the governmental activities, as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows for the period then ended, and the disclosures (collectively, the “financial statements”), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

We confirm, to the best of our knowledge and belief, as of June 20, 2024, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 28, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the district is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

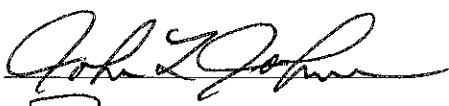
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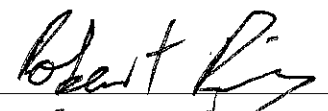
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- 27) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
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- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Signature: 
 Title: PRESIDENT

Signature: 
 Title: Asst. District Administrator

**JEFFERSON COUNTY EMERGENCY
SERVICES DISTRICT NO. 1**

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023**

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1
Annual Financial Report
For The Year Ended SEPTEMBER 30, 2023


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INTRODUCTORY SECTION

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 1
CERTIFICATE OF BOARD

We, the undersigned, certify that this accompanying audit report of the above named district was reviewed and approved for the year ended September 30, 2023 at a meeting of the Board of Commissioners held on the 24th day of June, 2024


Board President


Board Secretary

FINANCIAL SECTION

J. R. Edwards & Associates, LLC

Certified Public Accountants

June 20, 2024

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jefferson County Emergency District No. 1 (the "District") as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the district's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of September 30, 2023, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

1465 Cornerstone Court, Ste. A ♦ Beaumont, TX 77706
Phone (409) 924-9100 ♦ Fax (409) 924-0990

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 5–10 and 25 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance

on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

J.R. Edwards & Associates, LLC

Beaumont, TX

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023

In this section of the Annual Financial Report, we, the managers of the Jefferson County Emergency Services District No. 1 (the District), discuss and analyze the District's financial performance for the fiscal year ended September 30, 2023. We encourage readers to consider the information presented here in conjunction with the independent auditors' report on page 2, and the District's Basic Financial Statements that begin on page 10.

FINANCIAL HIGHLIGHTS

- The District's total combined net position was \$396,278 at September 30, 2023.
- During the year, the District's revenues were \$34,535 more than the \$221,694 generated in expenses for governmental activities.
- The general fund reported a fund balance this year of \$313,557. All is for unrestricted use by the District.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

OVERVIEW OF THE FINANCIAL STATEMENTS - Continued

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

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

The District has the following kinds of funds:

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

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

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

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

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

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

The District's combined net position was \$396,278 at September 30, 2023. (See Table I)

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

	September 30, 2023
Current and Other Assets	\$ 336,416
Capital Assets	66,037
Total Assets	<u>402,453</u>
Current Liabilities	6,175
Long-term liabilities	-
Total Liabilities	<u>6,175</u>
Net Assets:	
Invested in Capital Assets Net of Related Debt	66,037
Unrestricted	330,241
Total Net Position	<u>\$ 396,278</u>

Approximately \$66,037 of the District's net position represents investments in capital assets net of related debt. The \$330,241 of unrestricted net position represents resources available to fund the programs of the District next year.

Changes in net position. The Districts total revenues were \$256,229. For the current year most of the revenues resulted from sales taxes levied and miscellaneous revenues accounted for less than three percent.

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

Total Cost of all programs and services was \$221,694. The net position of the District for the current year increased \$34,535 (see Table II on page 7 of this report).

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 1
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 SEPTEMBER 30, 2023

GOVERNMENT-WIDE FINANCIAL ANALYSIS, Continued

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

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

	September 30, 2023
Revenues:	
General Revenues:	
Taxes	204,186
Contributions & Grants	50,613
Miscellaneous	1,430
Total Revenue	<u>256,229</u>
Expenses:	
General and administrative	52,449
Fire and emergency services	148,793
Depreciation	20,452
Total Expenses Governmental Activities	<u>221,694</u>
Increase (Decrease) in Net Assets	34,535
Net Position - October 1 (Beginning)	<u>361,743</u>
Net Position - September 30 (Ending)	<u>\$ 396,278</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

GENERAL FUND BUDGETARY HIGHLIGHTS

The District made few budget amendments, all were approved by the Board.

Additional information and a budgetary comparison can be found on page 23.

Revenue from taxes were more than budgeted amounts by approximately \$40,455. Current expenses for the year which include emergency services and administrative expenses were approximately \$32,040 less than budgeted.

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 1
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023

CAPITAL ASSET ACTIVITY

Capital Assets. At September 30, 2023 the District had \$66,037 (net of depreciation) invested in capital assets, buildings, equipment and vehicles.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT No. 1

Capital Assets

Governmental Activities

	September 30, 2023
Vehicles	\$ 457,967
Equipment	250,715
Buildings	8,744
Totals	<u>717,426</u>
Less Accumulated Depreciation:	<u>(651,389)</u>
Net Capital Assets	<u>\$ 66,037</u>

ECONOMIC FACTORS AND NEW YEAR'S BUDGETS AND RATES

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

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BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2023

	Primary Government
	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 317,874
Taxes receivable	18,542
Capital assets:	
Buildings, property, and equipment, net	66,037
Total Assets	<u>402,453</u>
LIABILITIES	
Accounts payable	6,175
Total Liabilities	<u>6,175</u>
NET POSITION	
Net investment in capital assets	66,037
Unrestricted	330,241
Total Net Position	<u>\$ 396,278</u>

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

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2023

Functions / Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Primary Government Governmental Activities
Governmental activities:				
General government	\$ 72,901	\$ -	\$ -	\$ (72,901)
Fire and emergency services	148,793	-	-	(148,793)
Total governmental activities	221,694	-	-	(221,694)
Total Primary Government	\$ 221,694	\$ -	\$ -	\$ (221,694)
				Taxes, penalties and interest 204,186
				Contributions and grants 50,613
				Other miscellaneous 1,430
				Total general revenues 256,229
				Change in Net Position 34,535
				Net Position- Beginning 361,743
				Net Position - Ending \$ 396,278

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1

EXHIBIT C

BALANCE SHEET - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2023

	Total Governmental Funds
	<u>General Fund</u>
ASSETS:	
Cash and cash equivalents	\$ 317,874
Taxes receivable	18,542
TOTAL ASSETS	<u>\$ 336,416</u>
LIABILITIES AND FUND BALANCES:	
LIABILITIES:	
Accounts payable	\$ 6,175
TOTAL LIABILITIES	<u>6,175</u>
DEFERRED INFLOWS OF RESOURCES:	
Unavailable revenue - property tax	16,684
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>16,684</u>
FUND BALANCES:	
Unassigned Fund Balance	313,557
TOTAL FUND BALANCES	<u>313,557</u>
TOTAL LIABILITIES DEFERRED INFLOWS AND FUND BALANCE	<u>\$ 336,416</u>

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

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

Governmental fund balance as reported on the balance sheet for governmental funds.	\$ 313,557
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	66,037
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	-
Recognition of deferred revenue as revenue increases net position.	<u>16,684</u>
Total net position as reported on the Statement of Net Position for Governmental Activities.	<u><u>\$ 396,278</u></u>

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT D

	Total Governmental Funds
	<u>General Fund</u>
REVENUES	
Property taxes, penalties and interest	\$ 215,030
Contributions and grants	50,613
Other miscellaneous	1,430
Total revenue	<u>267,073</u>
EXPENDITURES:	
Current:	
General government	72,901
Fire and emergency services	128,341
Total expenditures	<u>201,242</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>65,831</u>
FUND BALANCES - BEGINNING	<u>247,726</u>
FUND BALANCES - ENDING	<u>\$ 313,557</u>

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

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Net change in fund balances - total governmental funds (Exhibit D) \$ 65,831

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital Outlay	\$ 15,830	
Depreciation	<u>\$ (20,452)</u>	(4,622)

The net effect of cancelling project in prior year construction in process. (36,675)

Because some revenues will not be collected for several months after the District's fiscal year end, they are not considered "available" revenue and are deferred in the governmental funds. Deferred revenues increased by this amount in the current period.

10,001

Change in net position of governmental activities (Exhibit B) \$ 34,535

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1**NOTES TO FINANCIAL STATEMENTS**

SEPTEMBER 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Basis of Presentation**

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

A. Reporting Entity

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

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

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

B. Government-Wide Financial Statements

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

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

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

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

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

C. Fund Financial Statements

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

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

The District reports the following major governmental funds:

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

D. Budgetary Data

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

The budget was discussed and adopted by the Board for the fiscal year October 1, 2022 through September 30, 2023, at the September 2022 meeting. The budget was amended with board approval. The District adopted the current year budget on a line item basis.

E. Cash and Investments

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued**F. Receivables**

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

G. Capital Assets

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

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

<u>Assets</u>	<u>Years</u>
Vehicles & Equipment	7
Computer and Office Equipment	5
Fire Engines	10

H. Long-term Obligations

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

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

I. Fund Equity

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

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

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

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1**NOTES TO FINANCIAL STATEMENTS**

SEPTEMBER 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

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

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

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

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

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

J. Date of Management's Review

In preparing the financial statements, the District has evaluated events and transactions for potential recognition for disclosure through June 20, 2024 the date that the financial statements were available to be issued.

K. Estimates

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

NOTE 2: CASH AND INVESTMENTS

At year-end, the District's carrying amount of deposits was \$317,874 and the bank balance was \$336,694, and the Department's balance was \$26,113. Deposits are exposed to custodial risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. Of the bank balance, \$250,000 was covered by federal depository insurance. The remaining funds were collateralized by the holding bank.

NOTE 3: TAXES

On May 2, 1992, voters approved \$.01 per \$100 of assessed valuation property tax for purposes of creating the District. The District's tax assessor / collectors have submitted the certified appraisal roll for the District, showing \$314,051,693 to be the total taxable value of property. There is levied an ad-valorem tax of \$0.064653 on each \$100 of taxable property to provide funds for maintenance and operation purposes. The District's property tax is levied each October 1, on the assessed value listed as of the previous January 1 for all real property located in the District.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

NOTE 4: CAPITAL ASSETS

Capital asset activity for the governmental activities for the year ended September 30, 2023 was as follows:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Construction in progress	\$ 36,675	-	36,675	\$ -
Total capital assets not being depreciated:	36,675	-	36,675	-
Capital assets being depreciated:				
Vehicles	457,967	-	-	457,967
Buildings	8,744	-	-	8,744
Equipment	234,886	15,830	-	250,716
Total	701,597			717,427
Less accumulated depreciation:	(630,938)	(20,452)	-	(651,390)
Total capital assets being depreciated, net	70,659	(4,622)	-	66,037
Governmental activities capital assets, net	\$ 107,334	(4,622)	(36,675)	\$ 66,037

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

General Government	\$ 20,452
Total Depreciation Expense - Governmental Activities	<u>\$ 20,452</u>

NOTE 6: OTHER INFORMATION**Risk Management**

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1**NOTES TO FINANCIAL STATEMENTS**

SEPTEMBER 30, 2023

NOTE 7: COMMITMENTS

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

NOTE 8: SUBSEQUENT EVENTS

The District took possession of a new fire engine on October 20, 2023. This fire engine was financed through Government Capital Corporation in the amount of \$364,690 with a 5.39% interest rate. The payments are due annually on June 20th in the amount of \$36,067.34, beginning June 20, 2024, and commencing on June 20, 2038.

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REQUIRED SUPPLEMENTARY INFORMATION

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

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 1
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Budgeted Amounts		
REVENUES				
Taxes	\$ 202,903	\$ 202,903	\$ 215,030	\$ 12,127
Contributions and grants	20,000	20,000	50,613	30,613
Miscellaneous	3,715	3,715	1,430	(2,285)
Total revenue	<u>226,618</u>	<u>226,618</u>	<u>267,073</u>	<u>40,455</u>
EXPENDITURES				
Current:				
General government	42,790	42,790	72,901	(30,111)
Fire and emergency services	190,492	190,492	128,341	62,151
Total expenditures	<u>233,282</u>	<u>233,282</u>	<u>201,242</u>	<u>32,040</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>(6,664)</u>	<u>(6,664)</u>	<u>65,831</u>	<u>72,495</u>
OTHER FINANCING SOURCES (USES)				
Principal Payments on loan	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES				
	<u>(6,664)</u>	<u>(6,664)</u>	<u>65,831</u>	<u>72,495</u>
FUND BALANCES AT BEGINNING OF YEAR				
	<u>247,726</u>	<u>247,726</u>	<u>247,726</u>	<u>-</u>
FUND BALANCE AT END OF YEAR				
	<u>\$ 241,062</u>	<u>\$ 241,062</u>	<u>\$ 313,557</u>	<u>\$ 72,495</u>

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

COMPLIANCE SECTION

J. R. Edwards & Associates, LLC

Certified Public Accountants

June 20, 2024

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities, and the aggregate remaining fund information of Jefferson County Emergency Services District #1 (the District), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 20, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

1465 Cornerstone Court, Ste. A ♦ Beaumont, TX 77706
Phone (409) 924-9100 ♦ Fax (409) 924-0990

Purpose of This Report

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

Sincerely,

J.R. Edwards & Associates, LLC

APPLICATION FOR PIPE LINE PERMIT

Date: 06/11/2024

HONORABLE COMMISSIONERS' COURT
JEFFERSON COUNTY
BEAUMONT, TEXAS 77701

Ladies or Gentlemen:

Low Carbon Logistics CCS Transport LLC, (Company)

does hereby made application to use lands belonging to Jefferson County, for the purpose of constructing, maintaining or repairing a pipe line for the distribution of location of which is fully described as follow: Hillebrandt Rd. Steinhagen Rd., Labelle Rd., Blewett Rd., Winzer Dr., Boyt Rd, Lawhon Rd., Pine Island Levee Rd., Green Pond Gully Road

Number of drawings attached 9

Construction will begin on or after July 01 20 24

It is understood that all work will comply with requirements of the Pipe Line Policy adopted by Jefferson County Commissioners' Court on 06/25/2024 and all subsequent revisions thereof to date.

Enclosed, please find the required permit fee:

<u>9</u>	Road crossing @\$100.00	\$ <u>900.00</u>
_____	Miles parallel @\$150.00/mile or fraction	\$ _____
	TOTAL	\$ <u>900.00</u>

We understand that a Performance Bond will be required to protect against damage to Jefferson County's property. This will be **\$5,000.00 per crossing** and **\$50,000.00 per mile** or fraction thereof for parallel construction unless a special hazard to Jefferson County's property is judged exist. No work will begin until the County Engineer has been furnished such bonds as Jefferson County Commissioners' Court may choose to require.

Permit is issued for a period of twenty-five (25) years, at which time the permit must be renewed.

Low Carbon Logistics CCS Transport LLC
Company Name

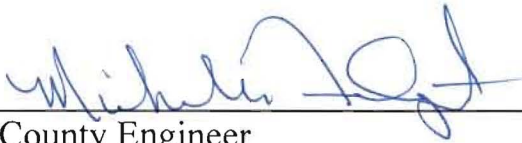
Kelli McMahan / Attorney in fact
Company Representative Name/Title

22777 Springwoods Village Parkway, Spring, TX 77389
Address

281-386-7535
Phone Number

ENGINEERING ACTION FORM

The minimum standard bond required is \$ \$45,000.00


County Engineer

06/25/2024
Date


COMMISSIONERS COURT ORDER

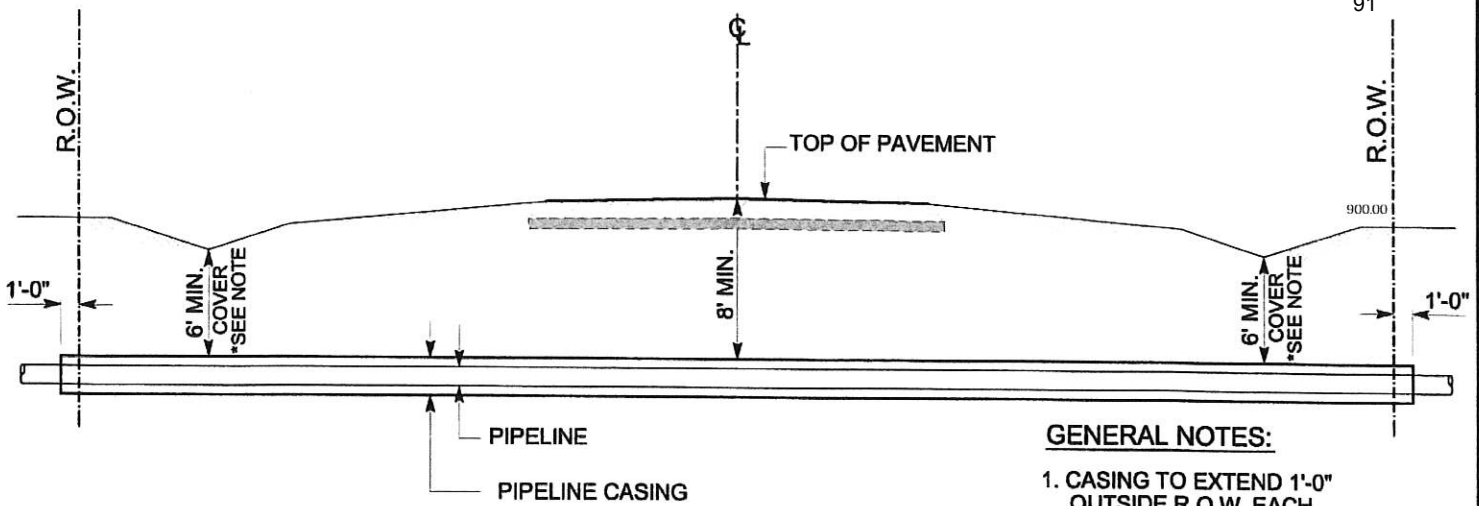
On this date the attached application of a utility or common carrier pipeline came on for the Courts consideration, and the Court having considered the application is of the opinion that the applicant is a utility or common carrier pipeline company meeting all the requirements of County Policy for installation of a line in County roads and that the plans or details presented with said application did not appear to violate the County Regulations. It is ORDERED that said applicant shall comply with all provisions of the Utility and Common Carrier Pipe Line Policy adopted by this Court, and all subsequent revisions. The bond required shall be \$ 45,000.00. Special conditions of construction (are/are not) attached hereto.

COMMISSIONERS COURT

By 
County Judge



ATTEST 
DATE 7/2/2024

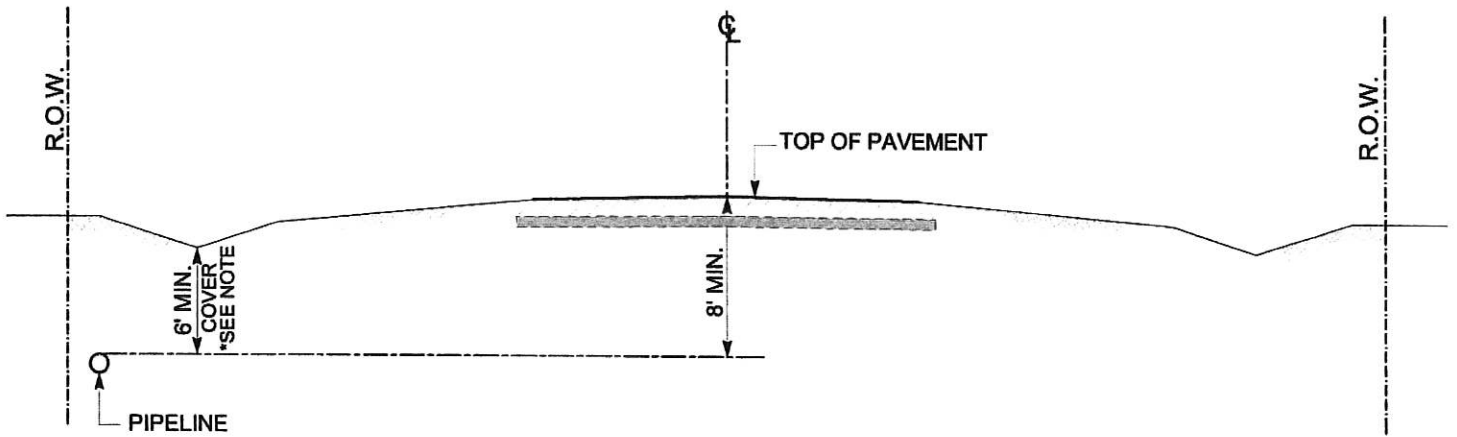


GENERAL NOTES:

1. CASING TO EXTEND 1'-0" OUTSIDE R.O.W. EACH SIDE OF ROAD
2. JEFFERSON COUNTY MAY EXEMPT CASING IN LIEU OF OTHER SUFFICIENT METHODS FOR PROTECTING THE PIPELINE AND PUBLIC RIGHT OF WAY
3. * 6'-0" MINIMUM COVER AT LOWEST DITCH FLOW LINE ELEVATION

1.) STANDARD PIPELINE CROSSING

N.T.S



GENERAL NOTES:

1. * 6'-0" MINIMUM COVER AT LOWEST DITCH FLOW LINE ELEVATION

2.) STANDARD PARALLEL LINE

N.T.S



JEFFERSON COUNTY
ENGINEERING DEPARTMENT

PIPELINE DETAILS (STD)

DRAWN:	J.D.	REVISED: 01/15/2020	SHEET NO. 1 OF 1
CHECKED:	S.S.		

**Low Carbon Logistics CCS Transport LLC
Rose Pipeline Project
Jefferson County Pipeline Crossing Permits**

County Road

**Lawhon Road
Texas and New Orleans Railroad Company A-266**

**Green Pond Gully Road
DC Turner A-658**

**Pine Island Levee Road
DC Turner A-658**

**Boyt Road
S Miles A-173**

**Blewett Road
M Pivetot A-43**

**Winzer Road
M Pivetot A-43**

**LaBelle Road
M Pivetot A-43**

**Hillebrandt Road)
M Grange A-246**

**Steinhagen Road
C HilleBrant A-28**

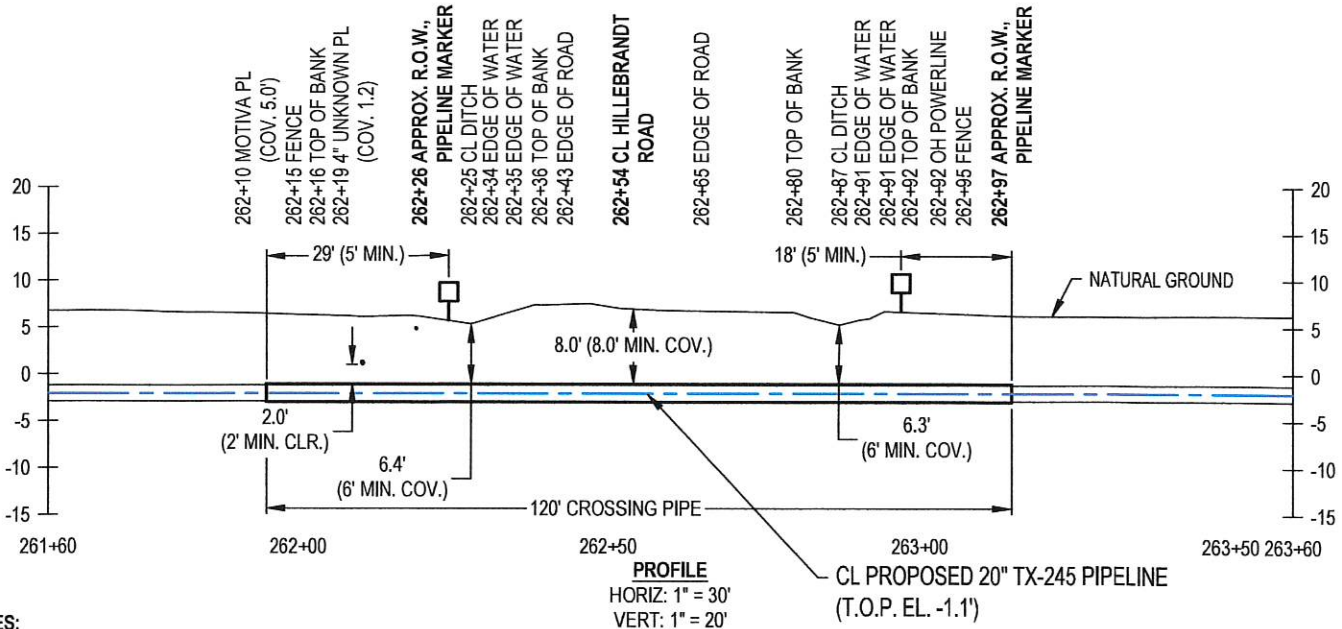
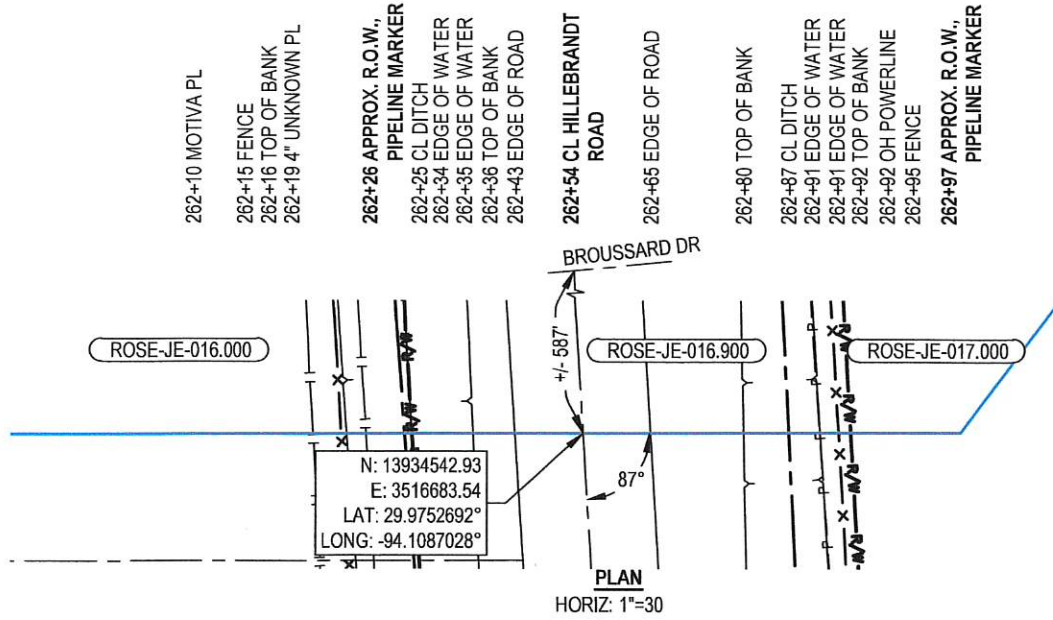
Total of 9 crossings @ \$100.00 per crossing = \$900.00

LOW CARBON LOGISTICS CCS TRANSPORT LLC.



JEFFERSON COUNTY, TEXAS

94



NOTES:

- CROSSING PIPE ELEVATION SHALL EXTEND HORIZONTALLY A MINIMUM OF 5' PAST THE RIGHT-OF-WAY LIMITS.
- PROPOSED PIPELINE WILL MAINTAIN MINIMUM 2' CLEARANCE WHEN CROSSING UTILITIES AND FOREIGN PIPELINES.
- COORDINATE SYSTEM: NAD 83, TEXAS STATE PLANE, SOUTH CENTRAL ZONE, U.S. FOOT (TX 83-SCF).
- ALL UTILITY DIAMETERS AND DEPTHS TO BE CONFIRMED PRIOR TO EXCAVATION/INSTALLATION ACTIVITIES.
- THE PIPELINE MARKER LOCATIONS SHOWN HEREIN ARE APPROXIMATE AND MAY BE CHANGED IN THE FIELD DURING CONSTRUCTION.

SPECIFICATIONS:

- PRODUCT: DENSE PHASE CO2
- CROSSING PIPE: 20.00" O.D. X 0.590" W.T., API 5L, X70, PSL 2, Annex K, HFW, 12-16 MILS FBE & 20-24 MILS ARO
- MINIMUM TEST PRESSURE: 2,875 PSIG
- MAXIMUM OPERATING PRESSURE: 2,300 PSIG
- INSTALLATION METHOD: BORE
- CATHODIC PROTECTION: TBD

DRAWN	CBG	DATE	02/17/2024
CHECKED	BJ	DATE	02/17/2024
APP'D	DP	DATE	02/17/2024
SCALE	AS SHOWN	SHEET	1 OF 1
JOB NO.	25920		
1	05/24/2024	ISSUED FOR TENDER	
0	03/07/2024	ISSUED FOR TENDER	

EXXONMOBIL ONSHORE PIPELINE PROJECTS
LOW CARBON LOGISTICS CCS TRANSPORT LLC.
CL PROPOSED 20" TX-245 PIPELINE
HILLEBRANDT ROAD (JEFFERSON COUNTY)
ROSE-JE-016.900

DRAWING NO. USRO-TX245-UP-CG-DIA-0208 **REV.** 1

FILE INFO:\HOU\FS1\HOU_PROJECTS\25920\26844\400_PMTV1415_RGLTRY_PRTMTPMW+PRMT_DWG\PIPLUSRO-TX245-UP-CG-DIA-0208.DWG; LAST SAVED BY: LEO.ROJALES ON 2024-05-22

**LOW CARBON
LOGISTICS CCS
TRANSPORT
LLC.**

LLC.

ROSE-JE-016.900

Hillebrandt Rd

N: 13934542.93

E: 3516683.54

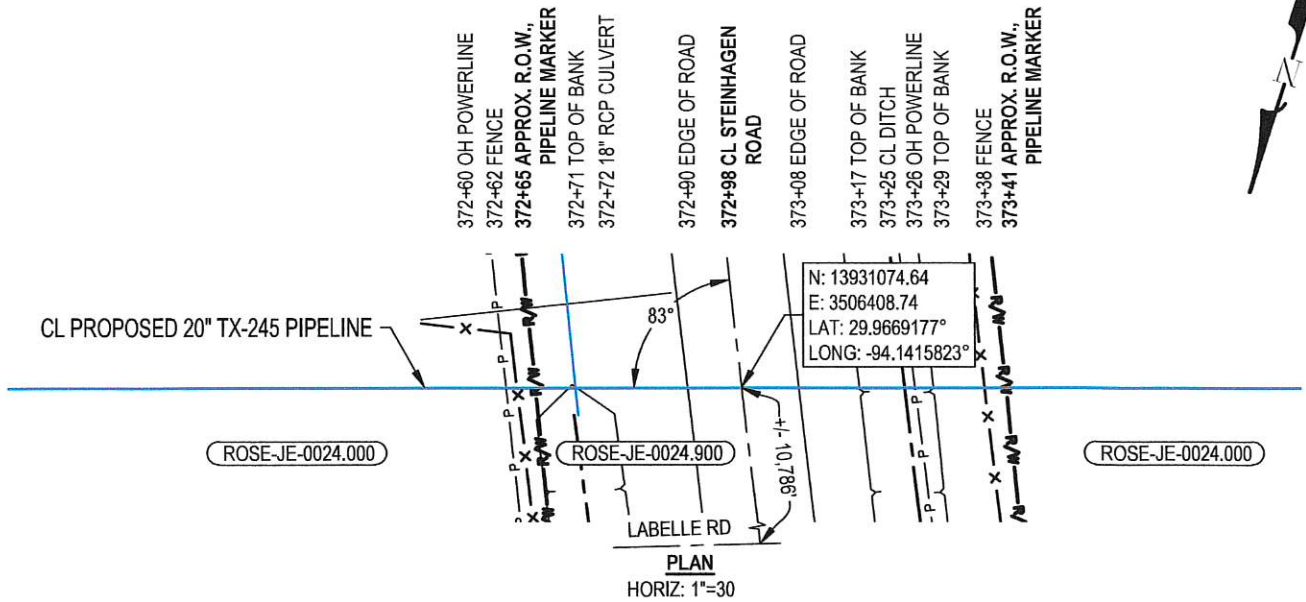
LAT: 29.9752692°

LONG: -94.1087028°

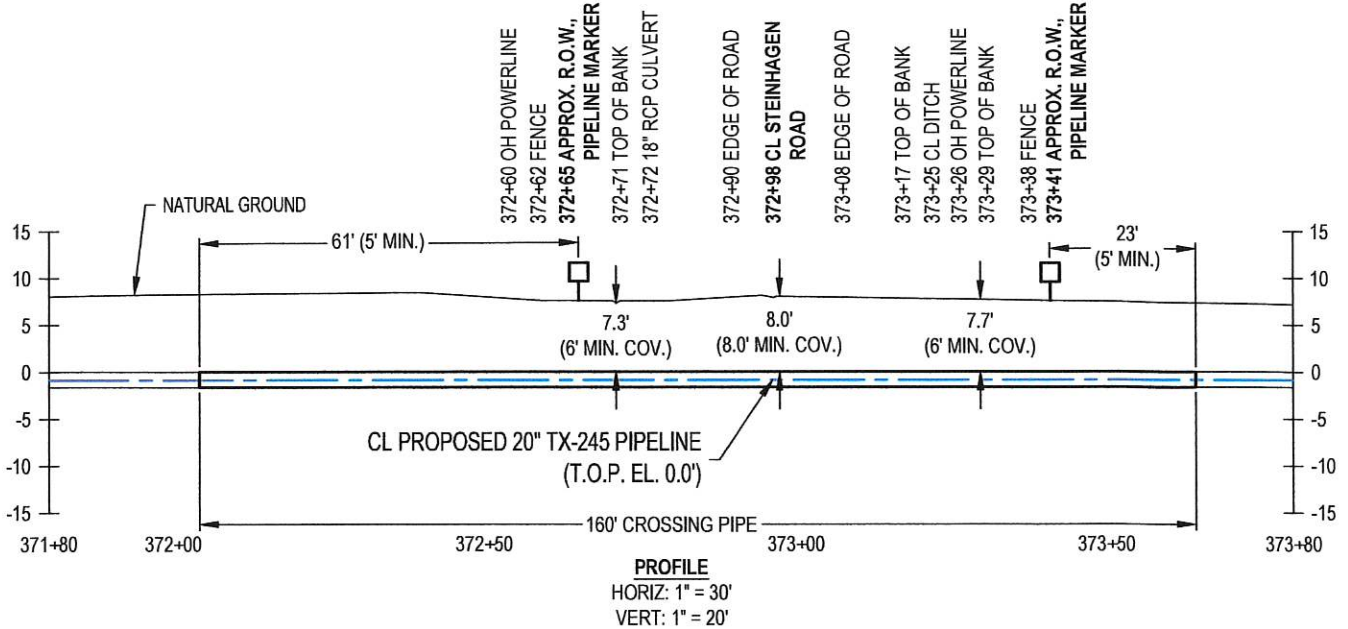


JEFFERSON COUNTY, TEXAS

96



PLAN
HORIZ: 1" = 30'



PROFILE
HORIZ: 1" = 30'
VERT: 1" = 20'

NOTES:

1. CROSSING PIPE ELEVATION SHALL EXTEND HORIZONTALLY A MINIMUM OF 5' PAST THE RIGHT-OF-WAY LIMITS.
2. PROPOSED PIPELINE WILL MAINTAIN MINIMUM 2' CLEARANCE WHEN CROSSING UTILITIES AND FOREIGN PIPELINES.
3. COORDINATE SYSTEM: NAD 83, TEXAS STATE PLANE, SOUTH CENTRAL ZONE, U.S. FOOT (TX 83-SCF).
4. ALL UTILITY DIAMETERS AND DEPTHS TO BE CONFIRMED PRIOR TO EXCAVATION/INSTALLATION ACTIVITIES.
5. THE PIPELINE MARKER LOCATIONS SHOWN HEREIN ARE APPROXIMATE AND MAY BE CHANGED IN THE FIELD DURING CONSTRUCTION.

SPECIFICATIONS:

1. PRODUCT: DENSE PHASE CO2
2. CROSSING PIPE: 20.00" O.D. X 0.590" W.T., API 5L, X70, PSL 2, ANNEX K, HFW, 12-16 MILS FBE & 20-24 MILS ARO
3. MINIMUM TEST PRESSURE: 2,875 PSIG
4. MAXIMUM OPERATING PRESSURE: 2,300 PSIG
5. INSTALLATION METHOD: BORE
6. CATHODIC PROTECTION: TBD

DRAWN	CBG	DATE	02/17/2024
CHECKED	BJ	DATE	02/17/2024
APP'D	DP	DATE	02/17/2024
SCALE	AS SHOWN	SHEET	1 OF 1
JOB NO.	25920		
1	05/24/2024	ISSUED FOR TENDER	
0	03/07/2024	ISSUED FOR TENDER	

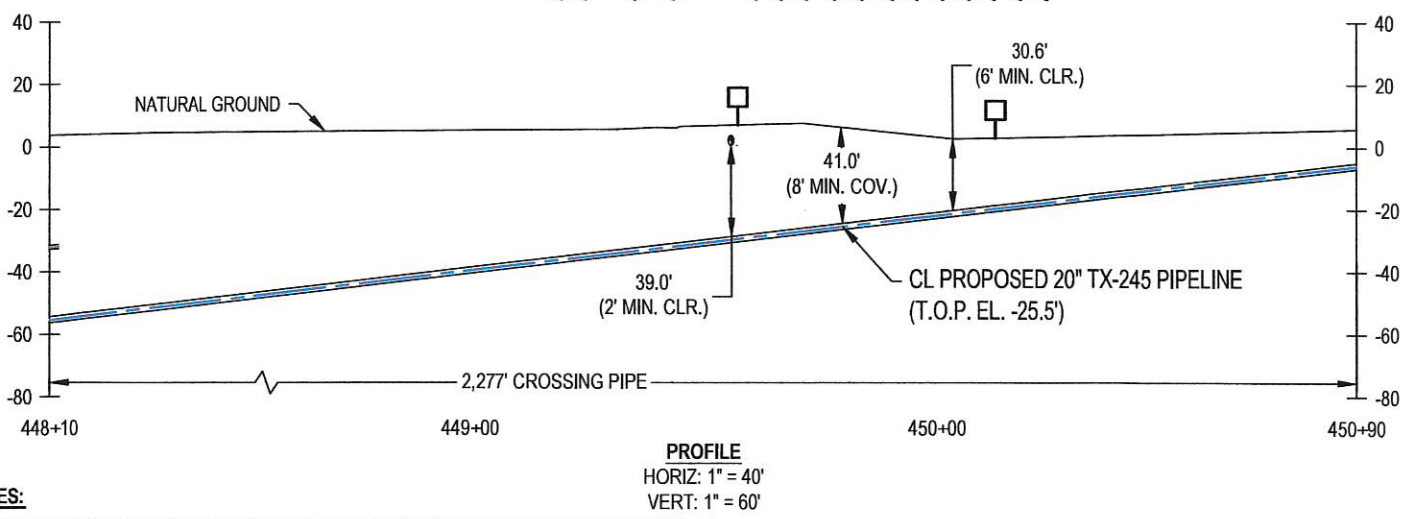
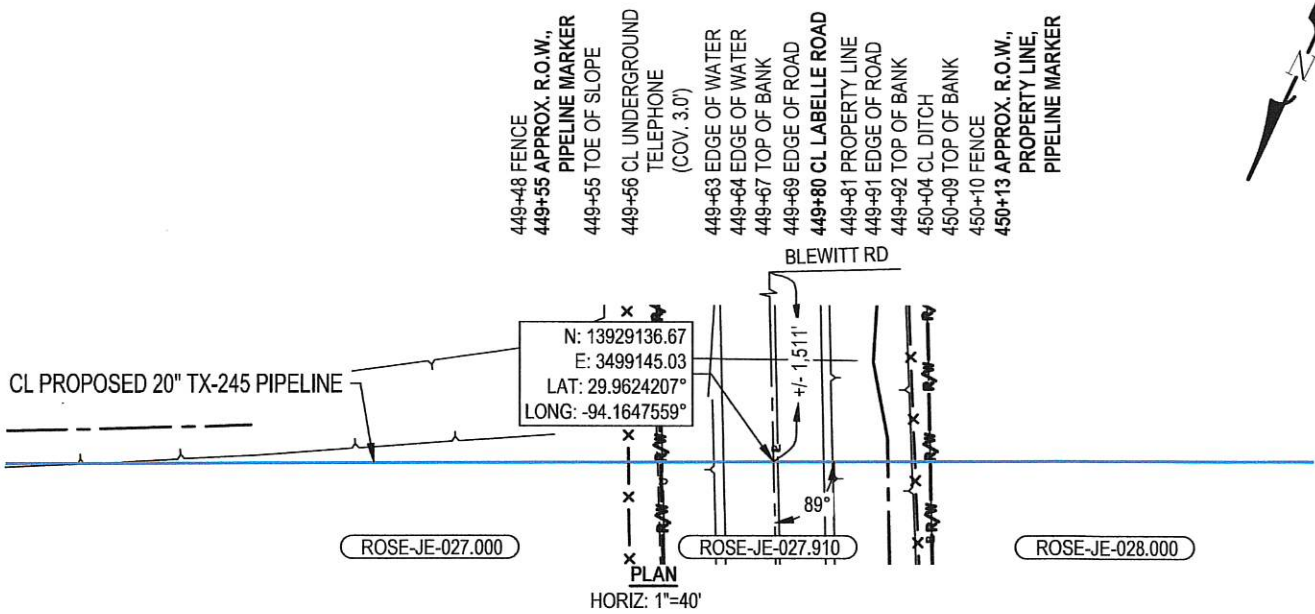


EXXONMOBIL ONSHORE PIPELINE PROJECTS	
LOW CARBON LOGISTICS CCS TRANSPORT LLC.	
CL PROPOSED 20" TX-245 PIPELINE	
STEINHAGEN ROAD (JEFFERSON COUNTY)	
ROSE-JE-0024.900	
DRAWING NO.	USRO-TX245-UP-CG-DIA-0210
REV.	1

FILE INFO:\HOU\FS\1\HOU_PROJECTS\25920\26844\400_PMT\145_RGLTRY_PMT\PMW-PRMT_DWG\PIPLUSRO-TX245-UP-CG-DIA-0210.DWG; LAST SAVED BY: LEO.ROJALES ON 2024-05-24

JEFFERSON COUNTY, TEXAS

97



NOTES:

- CROSSING PIPE ELEVATION SHALL EXTEND HORIZONTALLY A MINIMUM OF 5' PAST THE RIGHT-OF-WAY LIMITS.
- PROPOSED PIPELINE WILL MAINTAIN MINIMUM 2' CLEARANCE WHEN CROSSING UTILITIES AND FOREIGN PIPELINES.
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- CROSSING PIPE: 20.00" O.D. X 0.590" W.T., API 5L, X70, PSL 2, ANNEX K, HFW, 12-16 MILS FBE & 20-24 MILS ARO
- MINIMUM TEST PRESSURE: 2,875 PSIG
- MAXIMUM OPERATING PRESSURE: 2,300 PSIG
- INSTALLATION METHOD: HDD
- CATHODIC PROTECTION: TBD

DRAWN	CBG	DATE	02/25/2024
CHECKED	BJ	DATE	02/25/2024
APP'D	DP	DATE	02/25/2024
SCALE	AS SHOWN	SHEET	1 OF 1
JOB NO.	25920		
1	05/24/2024	ISSUED FOR TENDER	
0	04/30/2024	ISSUED FOR TENDER	

EXXONMOBIL ONSHORE PIPELINE PROJECTS
LOW CARBON LOGISTICS CCS TRANSPORT LLC.
CL PROPOSED 20" TX-245 PIPELINE
LABELLE ROAD (JEFFERSON COUNTY)
ROSE-JE-027.910

DRAWING NO. USRO-TX245-UP-CG-DIA-0216 REV. 1

FILE INFO:\HOU\FS\HOU_PROJECTS\25920\26844\4600_PRRM\415_RGLTRY_PRRM\PMW-PRMT-DWG\PIPLIUSRO-TX245-UP-CG-DIA-0216.DWG:LAST SAVED BY: LEO.ROJALES ON 2024-05-24

LOW CARBON LOGISTICS CCS TRANSPORT

LLC.

ROSE-JE-024.900
STEINHAGEN ROAD
N: 13931074.64
E: 3506408.74
LAT: 29.9669177°
LONG: -94.1415823°

ROSE-JE-027.910
LABELLE ROAD
N: 13929136.67
E: 3499145.03
LAT: 29.9624207°
LONG: -94.1647559°

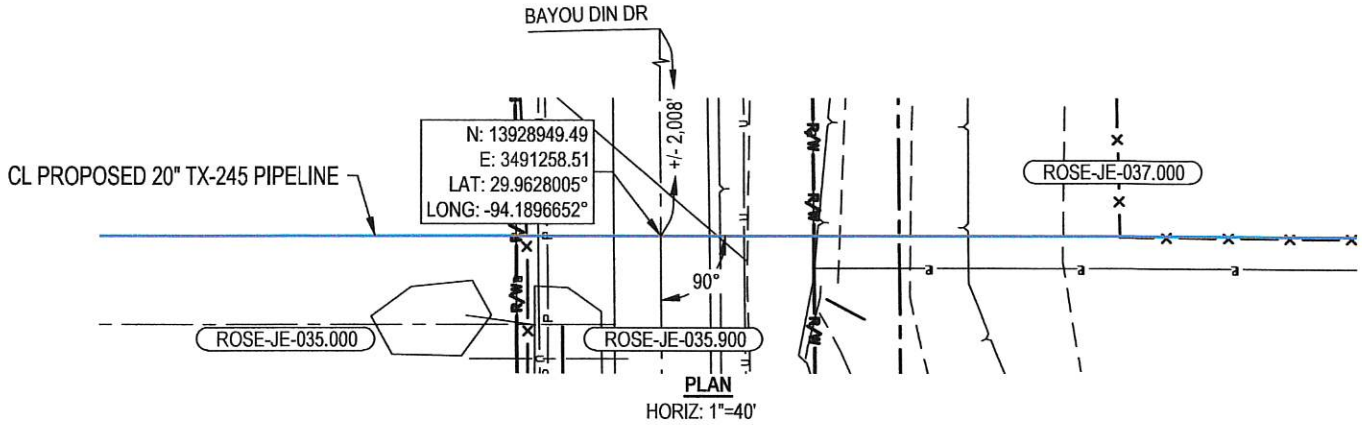


JEFFERSON COUNTY, TEXAS

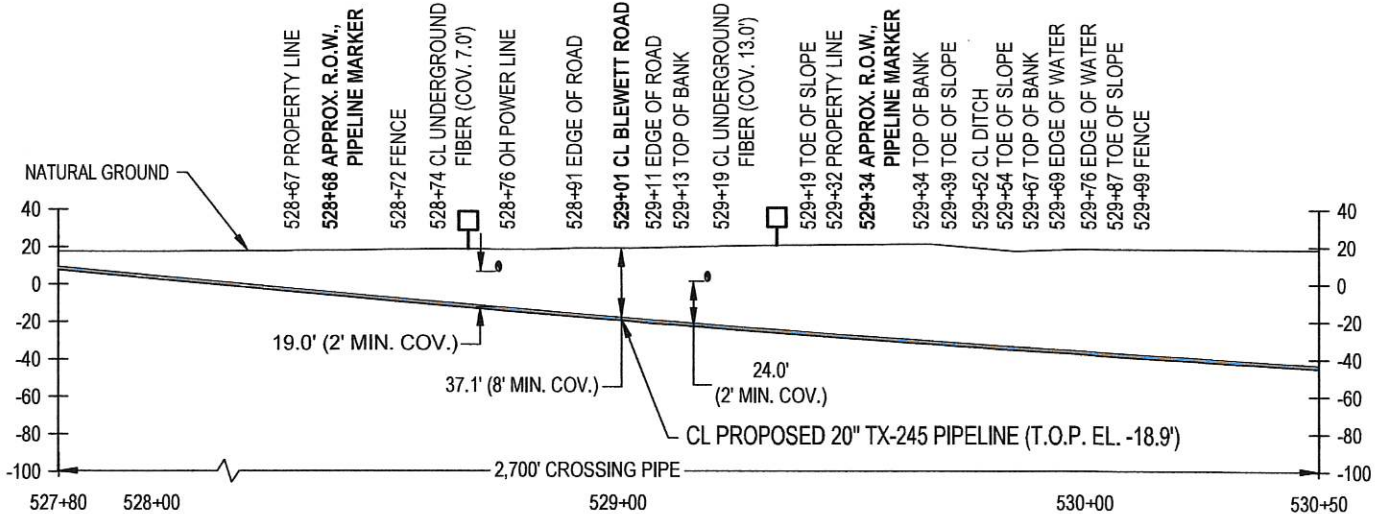
99



- 528+67 PROPERTY LINE
- 528+68 APPROX. R.O.W., PIPELINE MARKER
- 528+72 FENCE
- 528+74 CL UNDERGROUND FIBER (COV.)
- 528+76 OH POWER LINE
- 528+91 EDGE OF ROAD
- 529+01 CL BLEWETT ROAD
- 529+11 EDGE OF ROAD
- 529+13 TOP OF BANK
- 529+19 CL UNDERGROUND FIBER (COV.)
- 529+19 TOE OF SLOPE
- 529+32 PROPERTY LINE
- 529+34 APPROX. R.O.W., PIPELINE MARKER
- 529+34 TOP OF BANK
- 529+39 TOE OF SLOPE
- 529+52 CL DITCH
- 529+54 TOE OF SLOPE
- 529+67 TOP OF BANK
- 529+69 EDGE OF WATER
- 529+76 EDGE OF WATER
- 529+87 TOE OF SLOPE
- 529+99 FENCE



PLAN
HORIZ: 1"=40'



PROFILE
HORIZ: 1" = 40'
VERT: 1" = 100'

NOTES:

1. CROSSING PIPE ELEVATION SHALL EXTEND HORIZONTALLY A MINIMUM OF 5' PAST THE RIGHT-OF-WAY LIMITS.
2. PROPOSED PIPELINE WILL MAINTAIN MINIMUM 2' CLEARANCE WHEN CROSSING UTILITIES AND FOREIGN PIPELINES.
3. COORDINATE SYSTEM: NAD 83, TEXAS STATE PLANE, SOUTH CENTRAL ZONE, U.S. FOOT (TX 83-SCF).
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SPECIFICATIONS:

1. PRODUCT: DENSE PHASE CO2
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3. MINIMUM TEST PRESSURE: 2,875 PSIG
4. MAXIMUM OPERATING PRESSURE: 2,300 PSIG
5. INSTALLATION METHOD: HDD
6. CATHODIC PROTECTION: TBD

DRAWN	CBG	DATE	02/25/2024
CHECKED	BJ	DATE	02/25/2024
APP'D	DP	DATE	02/25/2024
SCALE	AS SHOWN	SHEET	1 OF 1
JOB NO.	25920		
1	05/24/2024	ISSUED FOR TENDER	
0	03/30/2024	ISSUED FOR TENDER	

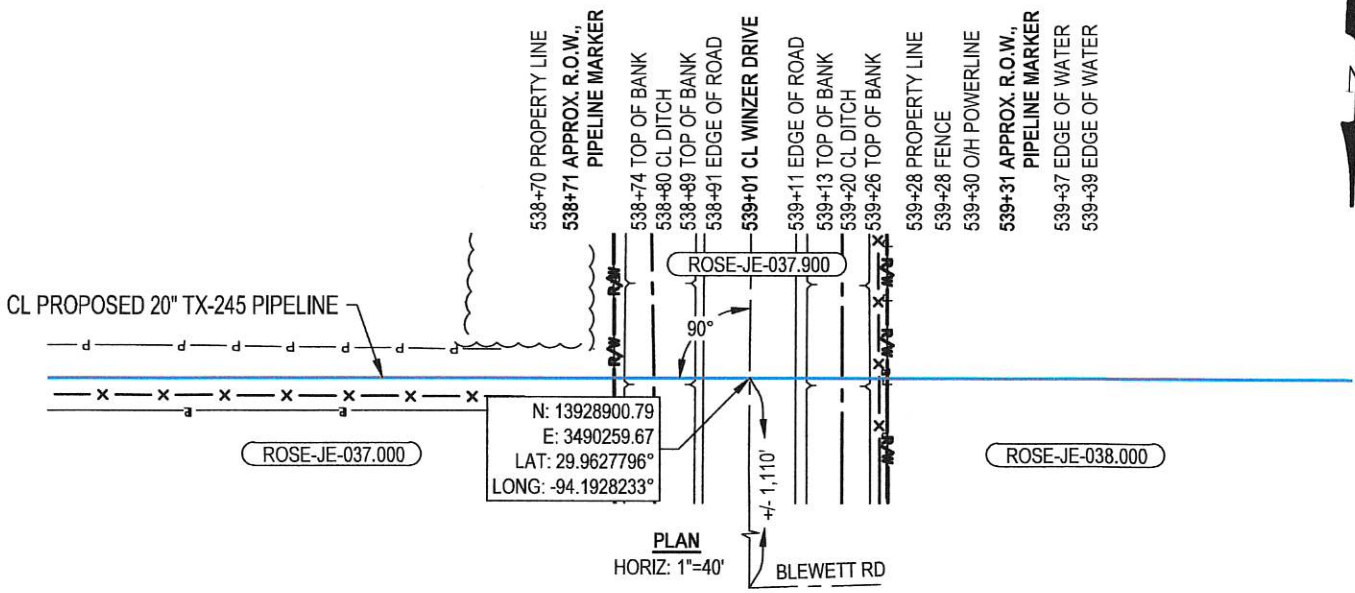
EXXONMOBIL ONSHORE PIPELINE PROJECTS
LOW CARBON LOGISTICS CCS TRANSPORT LLC.
CL PROPOSED 20" TX-245 PIPELINE
BLEWETT ROAD (JEFFERSON COUNTY)
ROSE-JE-035.900

DRAWING NO.	USRO-TX245-UP-CG-DIA-0217	REV.	1
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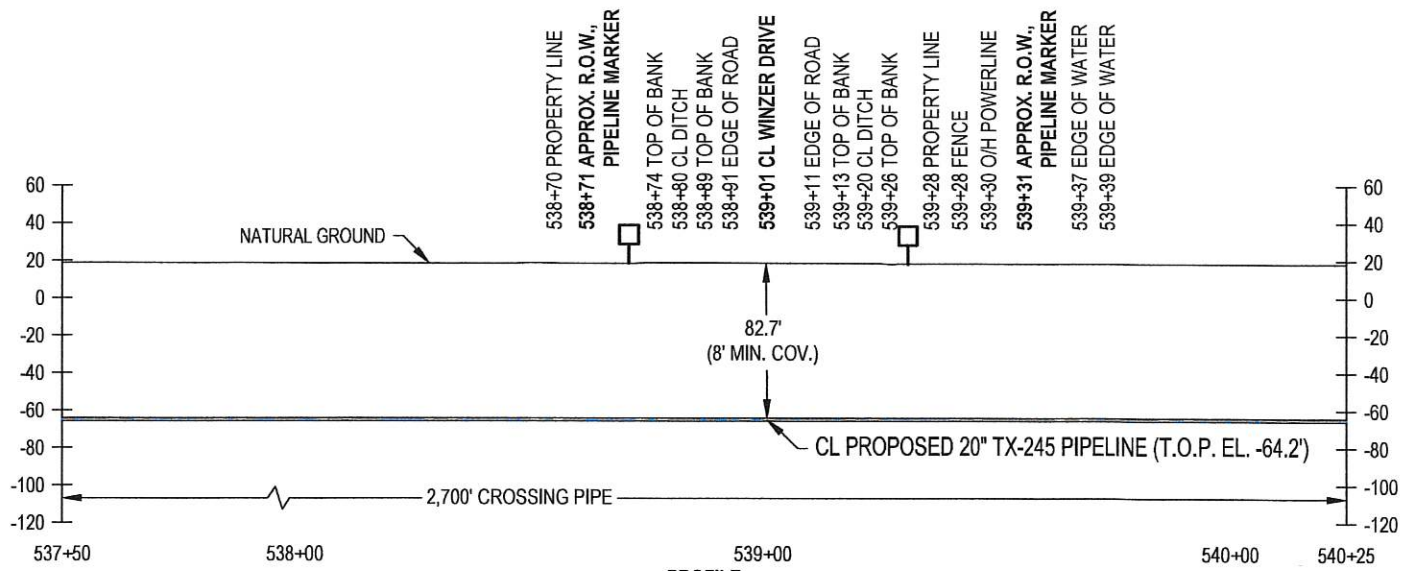
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JEFFERSON COUNTY, TEXAS

100



PLAN
HORIZ: 1"=40'



PROFILE
HORIZ: 1" = 40'
VERT: 1" = 100'

NOTES:

1. CROSSING PIPE ELEVATION SHALL EXTEND HORIZONTALLY A MINIMUM OF 5' PAST THE RIGHT-OF-WAY LIMITS.
2. PROPOSED PIPELINE WILL MAINTAIN MINIMUM 2' CLEARANCE WHEN CROSSING UTILITIES AND FOREIGN PIPELINES.
3. COORDINATE SYSTEM: NAD 83, TEXAS STATE PLANE, SOUTH CENTRAL ZONE, U.S. FOOT (TX 83-SCF).
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3. MINIMUM TEST PRESSURE: 2,875 PSIG
4. MAXIMUM OPERATING PRESSURE: 2,300 PSIG
5. INSTALLATION METHOD: HDD
6. CATHODIC PROTECTION: TBD

DRAWN	CBG	DATE	02/25/2024
CHECKED	BJ	DATE	02/25/2024
APP'D	DP	DATE	02/25/2024
SCALE	AS SHOWN	SHEET	1 OF 1
JOB NO.	25920		
1	05/24/2024	ISSUED FOR TENDER	
0	03/30/2024	ISSUED FOR TENDER	

EXXONMOBIL ONSHORE PIPELINE PROJECTS

LOW CARBON LOGISTICS CCS TRANSPORT LLC.

CL PROPOSED 20" TX-245 PIPELINE

WINZER DRIVE (JEFFERSON COUNTY)

ROSE-JE-037.900

DRAWING NO.	USRO-TX245-UP-CG-DIA-0218	REV.	1
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FILE INFO:\HOU\FST\HOU_PROJECTS\25920\25920-26844\4600_PRMV1415_RGLTRY_PRMV1415_PMIT_PMW+PRMT_DWG\PIPLUUSRO-TX245-UP-CG-DIA-0218.DWG; LAST SAVED BY: LEO.ROJALES ON 2024-05-22

LOW CARBON LOGISTICS CCS TRANSPORT LLC.

ROSE-JE-035.900
BLEWETT ROAD
N: 13928949.49
E: 3491258.51
LAT: 29.9628005°
LONG: -94.1896652°

ROSE-JE-037.900
WINZER DRIVE
N: 13928900.79
E: 3490259.67
LAT: 29.9627796°
LONG: -94.1928233°

RV & Storage - Beaumont

Cust-Off-Shop Specialty Services
Primers-Coastal Field Services

Bayou Dr (D)

Winzer Rd

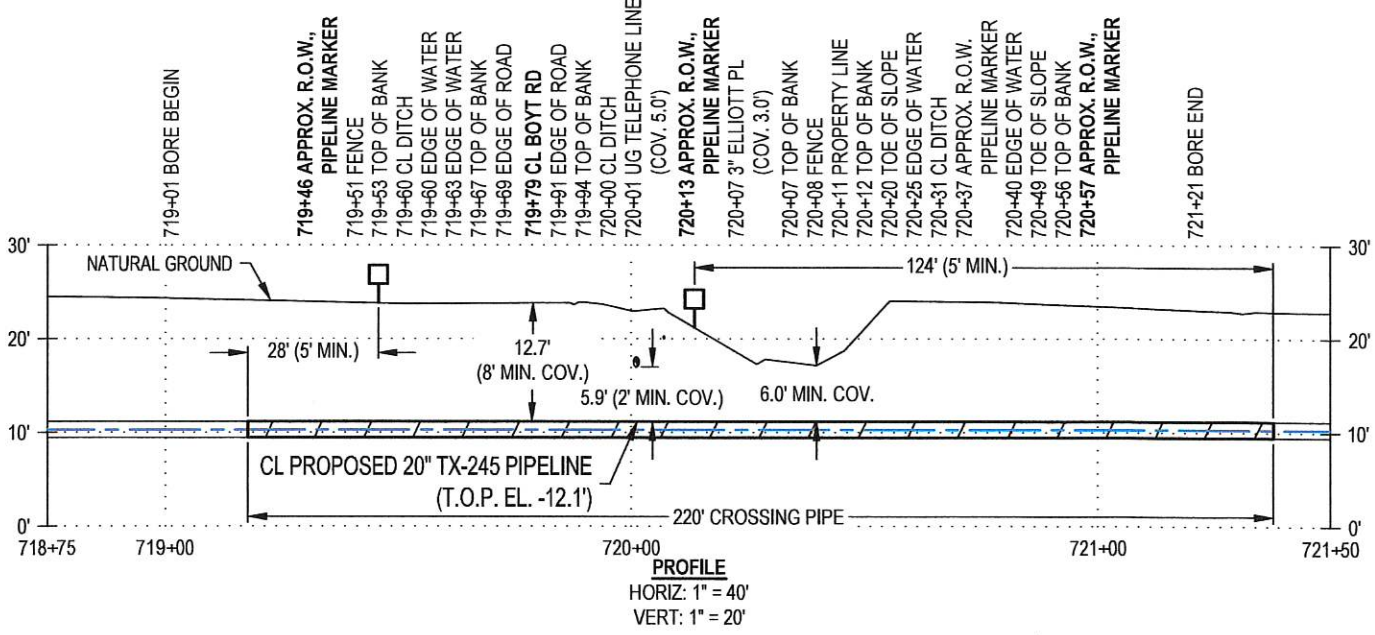
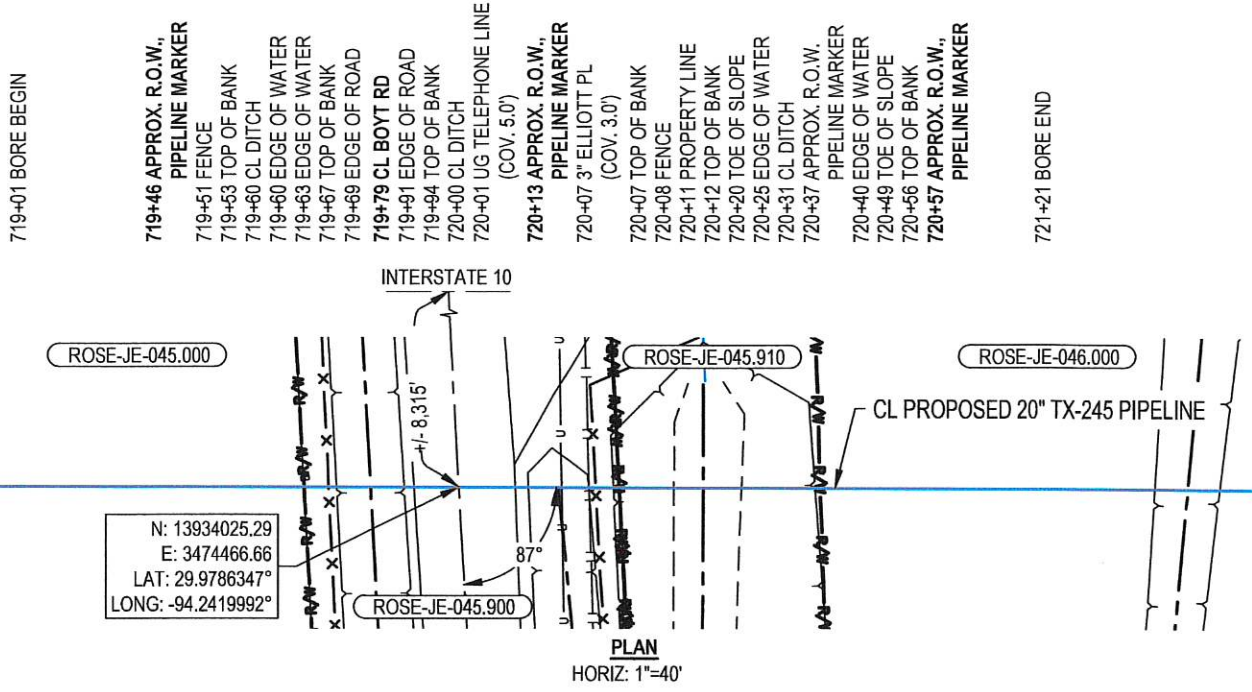
ABT Electric

Peggy Appleton
Original Ubit



4000 ft

JEFFERSON COUNTY, TEXAS



NOTES:

- CROSSING PIPE ELEVATION SHALL EXTEND HORIZONTALLY A MINIMUM OF 5' PAST THE RIGHT-OF-WAY LIMITS.
- PROPOSED PIPELINE WILL MAINTAIN MINIMUM 2' CLEARANCE WHEN CROSSING UTILITIES AND FOREIGN PIPELINES.
- COORDINATE SYSTEM: NAD 83, TEXAS STATE PLANE, SOUTH CENTRAL ZONE, U.S. FOOT (TX 83-SCF).
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- THE PIPELINE MARKER LOCATIONS SHOWN HEREIN ARE APPROXIMATE AND MAY BE CHANGED IN THE FIELD DURING CONSTRUCTION.

SPECIFICATIONS:

- PRODUCT: DENSE PHASE CO2
- CROSSING PIPE: 20.00" O.D. X 0.590" W.T., API 5L, X70, PSL 2, ANNEX K, HFW, 12-16 MILS FBE & 20-24 MILS ARO
- MINIMUM TEST PRESSURE: 2,875 PSIG
- MAXIMUM OPERATING PRESSURE: 2,300 PSIG
- INSTALLATION METHOD: BORE
- CATHODIC PROTECTION: TBD

DRAWN	LBR	DATE	02/25/2024
CHECKED	BJ	DATE	02/25/2024
APP'D	DP	DATE	02/25/2024
SCALE	AS SHOWN	SHEET	1 OF 1
JOB NO.	25920		
1	05/24/2024	ISSUED FOR TENDER	
0	04/12/2024	ISSUED FOR TENDER	

EXXONMOBIL ONSHORE PIPELINE PROJECTS
LOW CARBON LOGISTICS CCS TRANSPORT LLC.
CL PROPOSED 20" TX-245 PIPELINE
BOYT ROAD CROSSING (JEFFERSON COUNTY)
ROSE-JE-045.900

DRAWING NO.	USRO-TX245-UP-CG-DIA-0227	REV.	1
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LOW CARBON LOGISTICS CCS TRANSPORT LLC.

ROSE-JE-045.900
BOYT ROAD
N: 13934025.29
E: 3474466.66
LAT: 29.9786347°
LONG: -94.2419992°



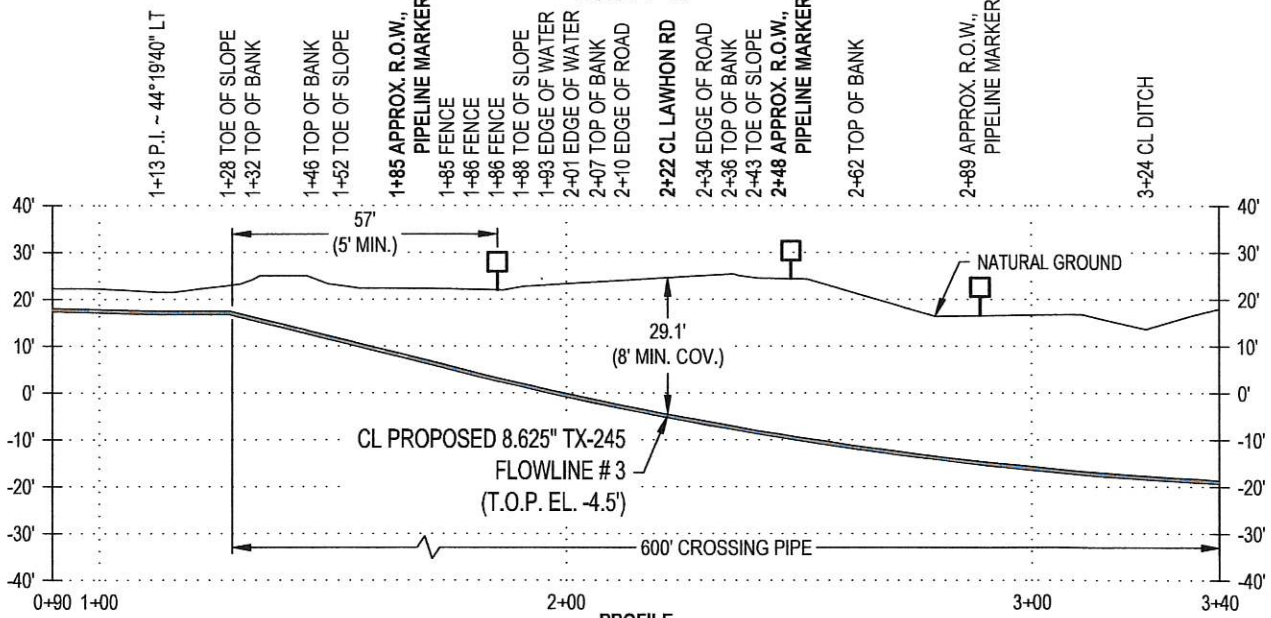
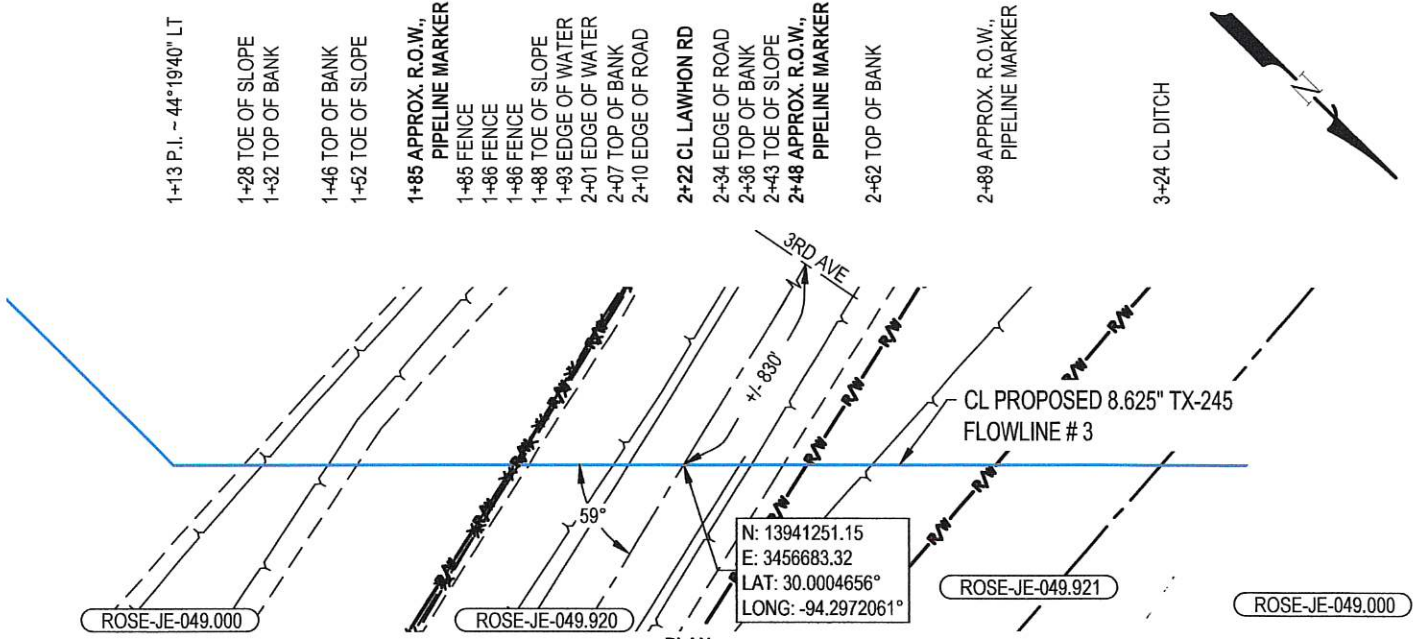
4000 ft

Google Earth

Image © 2024 Airbus

JEFFERSON COUNTY, TEXAS

104



NOTES:

- CROSSING PIPE ELEVATION SHALL EXTEND HORIZONTALLY A MINIMUM OF 5' PAST THE RIGHT-OF-WAY LIMITS.
- PROPOSED PIPELINE WILL MAINTAIN MINIMUM 2' CLEARANCE WHEN CROSSING UTILITIES AND FOREIGN PIPELINES.
- COORDINATE SYSTEM: NAD 83, TEXAS STATE PLANE, SOUTH CENTRAL ZONE, U.S. FOOT (TX 83-SCF).
- ALL UTILITY DIAMETERS AND DEPTHS TO BE CONFIRMED PRIOR TO EXCAVATION/INSTALLATION ACTIVITIES.
- THE PIPELINE MARKER LOCATIONS SHOWN HEREIN ARE APPROXIMATE AND MAY BE CHANGED IN THE FIELD DURING CONSTRUCTION.

SPECIFICATIONS:

- PRODUCT: DENSE PHASE CO2
- CROSSING PIPE: 8.625" O.D. X 0.406" W.T., X65, API 5L, PSL 2, ANNEX K, HFW, 12-16 MILS FBE & 20-24 MILS ARO
- MINIMUM TEST PRESSURE: 2,875 PSIG
- MAXIMUM OPERATING PRESSURE: 2,300 PSIG
- INSTALLATION METHOD: HDD
- CATHODIC PROTECTION: TBD

DRAWN	LBR	DATE	02/25/2024
CHECKED	BJ	DATE	02/25/2024
APP'D	DP	DATE	02/25/2024
SCALE	AS SHOWN	SHEET	1 OF 1
JOB NO.	25920		
1	05/24/2024	ISSUED FOR TENDER	
0	04/30/2024	ISSUED FOR TENDER	



EXXONMOBIL ONSHORE PIPELINE PROJECTS

LOW CARBON LOGISTICS CCS TRANSPORT LLC.

CL PROPOSED 8.625" TX-245 FLOWLINE # 3

LAWHON ROAD (JEFFERSON COUNTY)

ROSE-JE-049.920

DRAWING NO.

USRO-TX245-UP-CG-DIA-0239

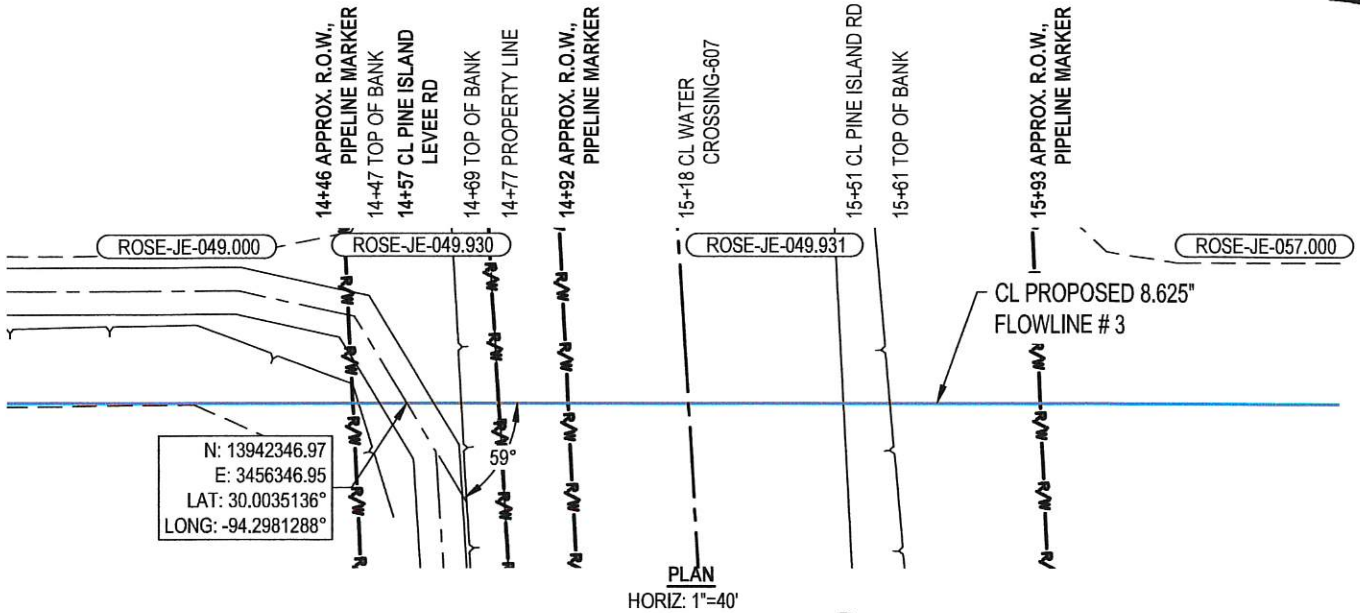
REV.

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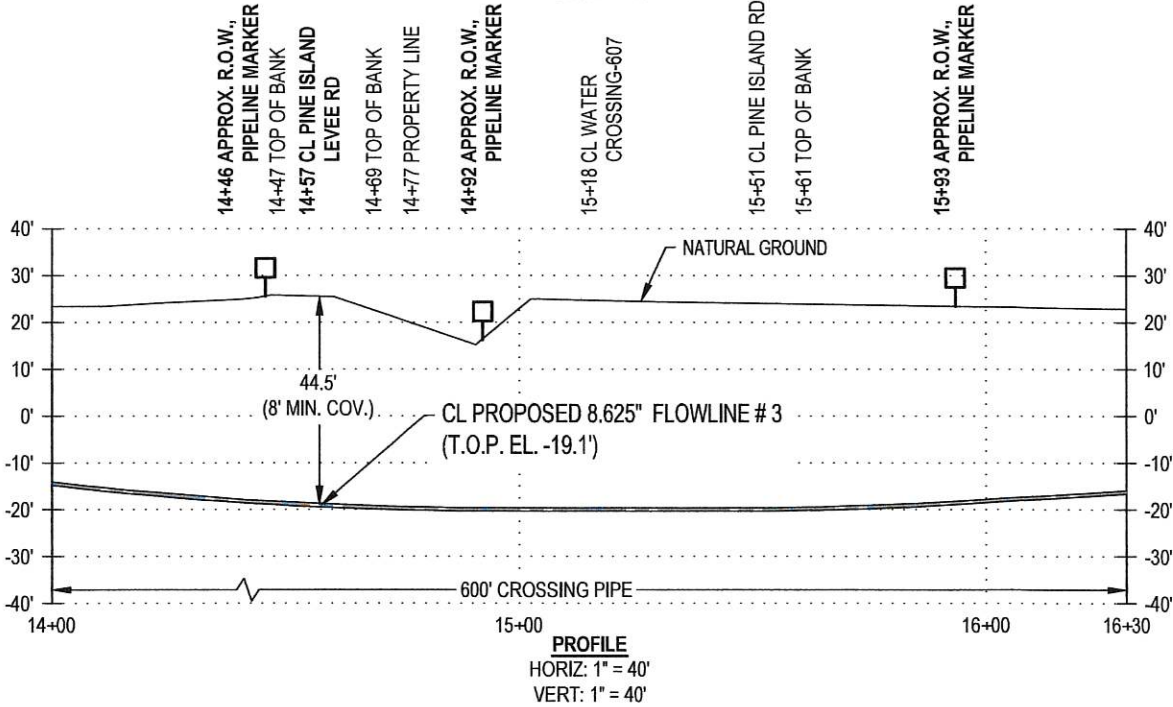
JEFFERSON COUNTY, TEXAS

105



N: 13942346.97
 E: 3456346.95
 LAT: 30.0035136°
 LONG: -94.2981288°

PLAN
 HORIZ: 1"=40'



PROFILE
 HORIZ: 1" = 40'
 VERT: 1" = 40'

NOTES:

- CROSSING PIPE ELEVATION SHALL EXTEND HORIZONTALLY A MINIMUM OF 5' PAST THE RIGHT-OF-WAY LIMITS.
- PROPOSED PIPELINE WILL MAINTAIN MINIMUM 2' CLEARANCE WHEN CROSSING UTILITIES AND FOREIGN PIPELINES.
- COORDINATE SYSTEM: NAD 83, TEXAS STATE PLANE, SOUTH CENTRAL ZONE, U.S. FOOT (TX 83-SCF).
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- MINIMUM TEST PRESSURE: 2,875 PSIG
- MAXIMUM OPERATING PRESSURE: 2,300 PSIG
- INSTALLATION METHOD: HDD
- CATHODIC PROTECTION: TBD

DRAWN	CBG	DATE	04/17/2024
CHECKED	BJ	DATE	04/17/2024
APP'D	DP	DATE	04/17/2024
SCALE	AS SHOWN	SHEET	1 OF 1
JOB NO.	25920		
1	05/24/2024	ISSUED FOR TENDER	
0	05/02/2024	ISSUED FOR TENDER	




EXXONMOBIL ONSHORE PIPELINE PROJECTS

LOW CARBON LOGISTICS CCS TRANSPORT LLC.

CL PROPOSED 8.625" FLOWLINE # 3

PINE ISLAND LEVEE RD (JEFFERSON COUNTY)

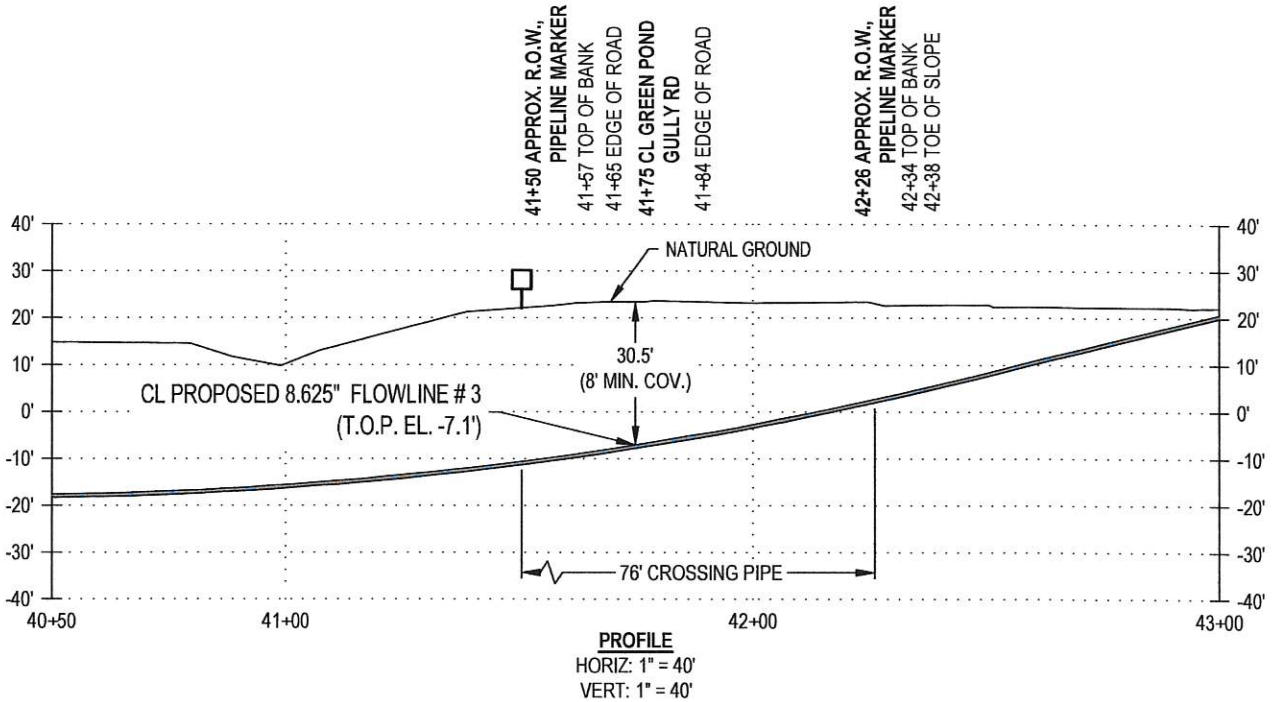
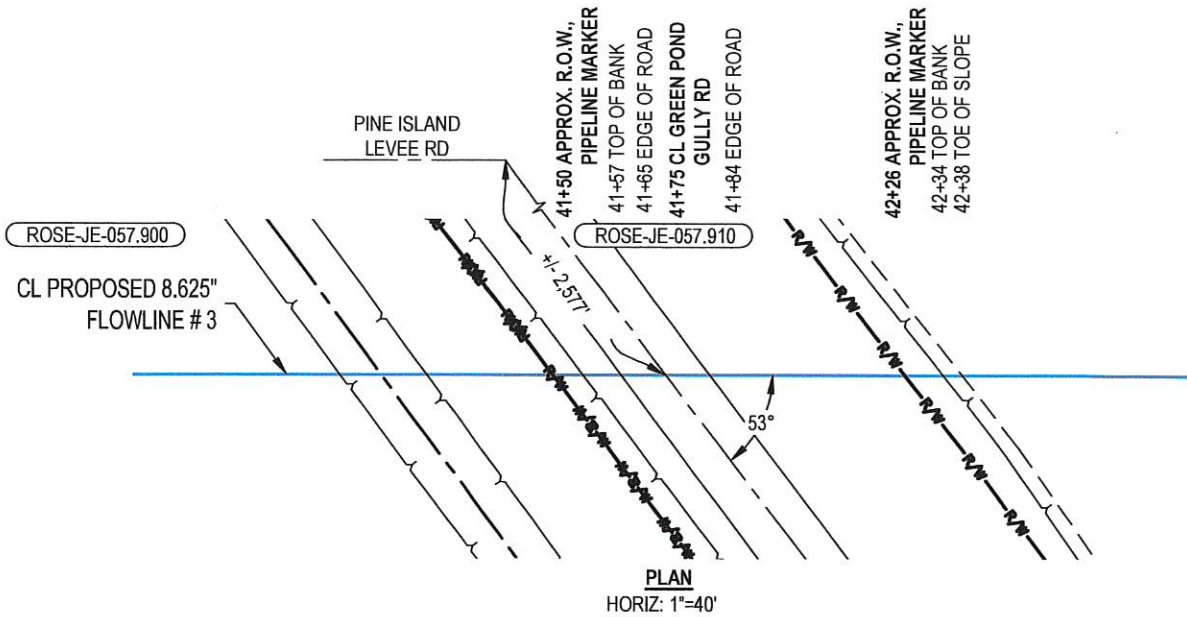
ROSE-JE-049.930

DRAWING NO.	USRO-TX245-UP-CG-DIA-0240	REV.	1
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JEFFERSON COUNTY, TEXAS

106



NOTES:

- CROSSING PIPE ELEVATION SHALL EXTEND HORIZONTALLY A MINIMUM OF 5' PAST THE RIGHT-OF-WAY LIMITS.
- PROPOSED PIPELINE WILL MAINTAIN MINIMUM 2' CLEARANCE WHEN CROSSING UTILITIES AND FOREIGN PIPELINES.
- COORDINATE SYSTEM: NAD 83, TEXAS STATE PLANE, SOUTH CENTRAL ZONE, U.S. FOOT (TX 83-SCF).
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- MINIMUM TEST PRESSURE: 2,875 PSIG
- MAXIMUM OPERATING PRESSURE: 2,300 PSIG
- INSTALLATION METHOD: HDD
- CATHODIC PROTECTION: TBD

DRAWN	JAL	DATE	04/19/2024
CHECKED	BJ	DATE	04/19/2024
APP'D	DP	DATE	04/19/2024
SCALE	AS SHOWN	SHEET	1 OF 1
JOB NO.	25920		
1	05/24/2024	ISSUED FOR TENDER	
0	04/30/2024	ISSUED FOR TENDER	

EXXONMOBIL ONSHORE PIPELINE PROJECTS
LOW CARBON LOGISTICS CCS TRANSPORT LLC.
CL PROPOSED 8.625" FLOWLINE # 3
GREEN POND GULLY ROAD (JEFFERSON COUNTY)
ROSE-JE-057.910

DRAWING NO.	USRO-TX245-UP-CG-DIA-0247	REV.	1
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FILE INFO: P:\25920\26844\400_P\PRMT\PRMT\MW-PRMT_DWG\IPPL\USRO-TX245-UP-CG-DIA-0247.DWG; LAST SAVED BY: LEO.ROJALES ON 2024-05-22

LOW CARBON LOGISTICS CCS TRANSPORT LLC.

ROSE-JE-049.920
LAWHON ROAD
N: 13941251.15
E: 3456683.32
LAT: 30.0004656°
LONG: -94.2972061°

ROSE-JE-049.930
PINE ISLAND LEVEE RD
N: 13942346.97
E: 3456346.95
LAT: 30.0035136°
LONG: -94.2981288°

ROSE-JE-057.910
GREEN POND GULLY ROAD



PIPELINE PERMIT POLICY

GENERAL REQUIREMENTS

Who Must Apply

Any person company, corporation, excluding public utilities or common carrier pipelines serving the public, but including pipeline common carriers laying a parallel line closer than fifteen feet (15') to any improved section of the right-of-way, desiring to place utility or pipelines in or above the rights-of-way of public roads in Jefferson County shall obtain a permit from Jefferson County Commissioners' Court for the construction, operation and maintenance of said line. The permittee shall comply with all rules, regulations, principles, and specifications herein contained and only other subsequently adopted by the Jefferson County Commissioners' Court prior to issuance of the permit.

Application

The permittee must complete, in quintuplicate (5), the form herein contained, outlining in detail the proposed installation and its location in public right-of-way. The completed application form must be returned to Jefferson County Engineering Department, at 1149 Pearl Street, 5th Floor, Beaumont, Texas 77701, for approval by Commissioners' Court prior to the start of construction.

Maintenance, Alteration or Removal

Advance notification in writing will be required for all maintenance, alteration or removal operations except in emergency situations where the safety of the public would be endangered by a delay in repairs. In any such emergency, contact the County Engineer by phone at (409) 835-8584, and inform him of the proposed emergency repairs. As soon as practical, but no later than 48 hours after the start of emergency repairs, the permittee shall notify the County Engineer in writing of the emergency repairs effected, detailing the repairs and the reasons immediate action was required.

Time Limits

The permittee is allowed three months from the granting of the permit to start construction. Once started, the permittee is allowed three months to complete all work. All construction must be completed within six (6) months from the date of issuance. Upon application, the Jefferson County Commissioners' Court may grant extensions.

Such applications for extensions must be received by the Court at least thirty days before the expiration of the six-month period. A new permit fee will be charged for each extension. Permit is issued for a period of twenty-five (25) years at which time the permit must be renewed.

Work Order

Permitee may not start construction until a Work Order from the Jefferson County Engineering Department has been issued. If this requirement is violated, permit will become null and void.

Existing Permits

Any permit, franchise, or instruments of a similar character previously executed by commissioners' Court shall be subject to the time limit and requirements herein unless specifically stated to the contrary in said permit, franchise or instrument.

GENERAL PRINCIPLES

No pipeline shall ever be installed or maintained in such manner as to interfere with construction, maintenance or repair of any public road whether currently existing or hereafter constructed on future public right-of-way. Should a pipeline installed by the permittee ever be found to interfere with the construction, maintenance or repair of any public road or future public road, the permittee shall, upon the request of the Commissioners' Court, or the County Engineer, promptly change or alter such installation, at its own expense, in such a manner that the same no longer interferes with such construction, maintenance or repair.

No pipeline shall ever be installed in such a way or manner that it interferes with the use of a public road for vehicular or pedestrian traffic, nor such that it interferes with any drainage now or hereafter affected on or along any such road.

No pipeline shall ever be installed in such a way or manner as to constitute a danger or hazard, or to become a nuisance to any person.

Whenever the relocation of public utility is necessitated by the improvement of a county road; such relocation shall be promptly made by the utility company or common carrier company at the rate, cost and expense of said company.

Should Grantee abandon or cease to use the Permanent Easement for the purposes herein granted for a period of twenty-four (24) consecutive months or longer, then the lands covered by this Easement Agreement shall revert to Grantor, its successors or assigns, without the necessity of Grantee executing a conveyance or release of same.

Responsibility for Repairs

The permittee, in accordance with the specifications herein contained and/or the directions of the County Engineer or his designated representatives, shall immediately, at its own expense, repair or replace all public property and all private property, including, but not limited to, driveways, fences, and mail boxes, located in, along or adjacent to public right-of-way, which may be damaged or destroyed by any action or inaction of the permittee.

In any case in which the public welfare demands immediate action to remedy conditions arising out of the actions or inactions of the permittee and in which it is judged that the permittee cannot provide such immediate action, and in any case in which the permittee has failed to comply with the directions of Commissioners' Court or the County Engineer or his representative, or to comply with the rules, regulations, principles, or specifications contained herein, it shall be the right of Jefferson County to perform all work necessary to remedy such conditions or provide compliance with such directions.

INDEMNIFICATION OF COUNTY

The permittee shall indemnify and hold harmless Jefferson County against any and all liabilities that it may have, or appear to have, to any person whomsoever, by reason of any act or thing, that the permittee, its agents, servants, employees, and contractors may do or cause to be done.

The permittee agrees that Jefferson County will not be liable for any damages to the pipelines incurred during the maintenance or construction on the road rights-of-way.

SPECIFICATIONS

General

The permittee shall comply with the rules, regulations, principles, and specifications contained here and/or the directions of the County Engineer, or his representatives. Should the County Engineer or his representatives find that the permittee is not in compliance with said rules, regulations, principles, specifications and directions, he will require that the permittee cease all work until such compliance can be obtained by issuance of a "Stop Work Order." Permittee agrees to immediately cease all work not necessary to abatement of hazardous conditions.

The work necessary to abate a hazardous condition shall be at the sole discretion of the County Engineer. Failure of permittee to correct any defect noted in said "Stop Work Order" within the time specified in said order shall be cause for termination of permit held by permittee for such work.

Line Crossing, Method of Placement (See Standard Detail)

Any pipeline crossing a public road, regardless of roadway surfacing or lack thereof, shall be bored, jacked or driven under the roadway and shall be placed in an iron, steel or other approved casing of approximately the same diameter as the pipeline. Such casing shall extend for one hundred and twenty (120) feet or the width of the right-of-way, plus one foot on each side of the right-of-way, whichever is greater; with the casing location to be determined by the Jefferson County Engineering Department.

Water jetting will not be allowed. Excavation will not be allowed within the road right-of-way.

A minimum cover of six (6) feet must be provided under road ditches.

Uncased, protected lines must have a minimum cover of eight (8) feet.

Where evidence is presented indicating the impracticality of boring, jacking, or driving the line under the roadway, Commissioners' Court may at its option, grant permission for placement by open cut or require relocations of the crossing to another location where the line can be successfully installed by the specified method.

Where placement by open cut is allowed by Commissioners' Court, it shall be in compliance with these specifications:

- a. Casing The line will be fully cased for one hundred and twenty (120) feet or the width of the right-of-way, plus one foot on each side of the right-of-way, whichever is greater; with the casing location to be determined by the Jefferson County Engineering Department.
- b. Backfill The line must be properly bedded to prevent settlement or damage to the line. The excavation shall be backfilled with cement stabilized sand (1 ½ sack per cubic yard) to within 2" of the sub-base and compacted.
- c. Base The base shall be replaced with crushed limestone base material from 2" below the existing base to 1" below the existing top of base and compacted to a minimum 95% Proctor density. In no case shall the compacted thickness of the replacement base be less than 6".
- d. Surface
 1. Dirt, Shell or Gravel Surface The original surface shall be replaced with an equal thickness of shell or gravel, but in no case less than 6" of well-compacted material will be accepted.

2. Bituminous Surface The original surface shall be replaced with a 1" greater thickness of hot mix, hot laid, asphaltic concrete, but in no case less than 2" thick.
3. Concrete Surface The original surface shall be replaced with 1" greater thickness of minimum 3000 psi Portland Cement concrete, in no case less than 6" thick. Concrete must be replaced in full panel sections only. Replacement concrete is to be reinforced with ½" diameter deformed reinforcing steel bars, 12" on center or equal. Replacement sections must be accurately positioned with reference to existing sections by means of steel dowel bars. Bituminous overlays or concrete shall be replaced with an equal thickness of hot mix, hot laid asphaltic concrete.

Where a line is installed outside of the roadway area, the excavation may be backfilled with excavated material compacted in 6" lifts, and the right-of-way shall be reshaped to its original contours. Excess excavation shall be hauled away.

Lines paralleling Method of Placement (See Standard Detail)

Where the right-of-way is available, no lines shall be placed closer than ten (10) feet to the edge of pavement nor closer than twenty feet from the center line of a road where the road is not paved. No line shall be placed less than three feet below the flow-line of a road ditch without the permission of Jefferson County Commissioners' Court.

Lines may be placed by an open cut of the road shoulder. When excavated material from the cut is piled along the cut, the permittee shall provide minimum 12" wide weep holes at maximum 200-foot intervals and at all low places to allow drainage of the road and adjacent property into the road ditch.

The line shall be properly bedded and may be backfilled with the excavated material compacted in 6" layers. Excess excavation must be hauled away.

Inspection Notice

The permittee will notify the County Engineer, (409) 835-8584, at least 48 hours in advance of the start of construction, or of the resumption of construction if discontinued for more than 5 working days.

Line Markers

All lines crossing public roads shall be identified with appropriate markers installed three (3) feet above ground on metal posts located at the point where such line crosses the right-of-way line.

Lines paralleling shall be marked with similar markers every 400 feet, but in no event less than one city block. Lines paralleling shall be marked with similar markers at all angle points. Such markers shall be placed on the right-of-way line and the offset to the line indicated.

Traffic Control

The permittee shall maintain at least one lane of traffic in each direction open at all times unless permission to the contrary is granted by the County Engineer.

The permittee shall provide all necessary flagmen, barricades, flashers and any other traffic control devices necessary for the protection of the public and of his own personnel.

Bonds

The permittee will provide a performance bond as Jefferson County Commissioners' Court may require to provide for the protection of public property. The minimum bond required shall be \$5,000.00 per crossing and \$50,000.00 per mile of parallel construction or fraction thereof.

Permit Fee

The permit fee shall be \$100.00 per road crossing and \$150.00 per mile of parallel construction or fraction thereof.

ROUTE MAP

Permittee shall submit with application five (5) prints of the County Road Map accurately showing the location and alignment of the line, including all angle points and all tie-ins for crossings of roads and major streams.

Permittee shall use the official Jefferson County Road Map at a scale of 1" = 3 miles. This map can be obtained through the office of the County Engineer.

Bond No: K41855563

PERMIT BOND

LOW CARBON LOGISTICS CCS TRANSPORT LLC of 22777 Springwoods Village Parkway, Spring, TX 77389

Name of Contractor

Contractor's street or mailing address

as **PRINCIPAL** and FEDERAL INSURANCE COMPANY of 202B Hall's Mill Road, P.O. Box 1650, Whitehouse Station, NJ 08889-1650

Name of insurer

Insurer's street or mailing address

a corporation organized and existing under the laws of the State of Indiana and authorized to do business in the State of Texas, as **SURETY**, are held and firmly bound unto the **JEFFERSON COUNTY**, a body politic of the State of Texas, in the sum of Forty-Five Thousand and No/100 Dollars (\$45,000.00), lawful money of the United States of America, to be paid to the JEFFERSON COUNTY, its successors or assigns to which payment and truly to be made, we bind ourselves, our heirs, executors, administrators, successors and assigns jointly and severally, firmly by these presents.

SIGNED, sealed and dated this 3rd day of June, 2024.

WHEREAS, the above-named LOW CARBON LOGISTICS CCS TRANSPORT LLC has been authorized by the JEFFERSON COUNTY, to excavate and open streets and public grounds in the JEFFERSON COUNTY, Texas, by way of the issuance of a road opening permit.

NOW, THEREFORE, the condition of this road opening permit is such that if the above-named LOW CARBON LOGISTICS CCS TRANSPORT LLC shall perform all construction work in conformance with rules and regulations, laws, ordinances, resolutions and specifications of the JEFFERSON COUNTY relating to said work and shall restore any street, curb or sidewalk to its original condition prior to the commencement of said work and shall protect and save harmless the JEFFERSON COUNTY from all loss, damage, and expense arising out of said construction work, then this obligation to be void otherwise to remain in full force and effect.

It is understood that the liability on this bond terminates one year from the date of completion of the work covered by the road opening permit.

Witnessed by:

Kace M. [Signature]

LOW CARBON LOGISTICS CCS TRANSPORT LLC

(Contractor)

By:

[Signature]

FEDERAL INSURANCE COMPANY

(Insurer)

By:

Elizabeth P. Cervini, Attorney-In-Fact

[Signature]



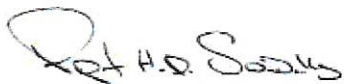
Power of Attorney


Federal Insurance Company | Vigilant Insurance Company | Pacific Indemnity Company
Westchester Fire Insurance Company | ACE American Insurance Company

Know All by These Presents, that FEDERAL INSURANCE COMPANY, an Indiana corporation, VIGILANT INSURANCE COMPANY, a New York corporation, PACIFIC INDEMNITY COMPANY, a Wisconsin corporation, WESTCHESTER FIRE INSURANCE COMPANY and ACE AMERICAN INSURANCE COMPANY corporations of the Commonwealth of Pennsylvania, do each hereby constitute and appoint Jonathan F. Black, Denise M. Bruno, Julia R. Burnet, Elizabeth P. Cervini, James M. DiSciullo, Stephanie S. Helmig, Melissa J. Hinde, David A. Johnson, Elizabeth B. Pendleton, David C. Rosenberg, Harry C. Rosenberg, John E. Rosenberg, Matthew J. Rosenberg, Austin E. Trimbur and John M. Wescott of Wayne, Pennsylvania -----

each as their true and lawful Attorney-in-Fact to execute under such designation in their names and to affix their corporate seals to and deliver for and on their behalf as surety thereon or otherwise, bonds and undertakings and other writings obligatory in the nature thereof (other than bail bonds) given or executed in the course of business, and any instruments amending or altering the same, and consents to the modification or alteration of any instrument referred to in said bonds or obligations.

In Witness Whereof, said FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, PACIFIC INDEMNITY COMPANY, WESTCHESTER FIRE INSURANCE COMPANY and ACE AMERICAN INSURANCE COMPANY have each executed and attested these presents and affixed their corporate seals on this 8th day of April 2024.


Rupert HD Swindells, Assistant Secretary


Warren Eichhorn, Vice President



STATE OF NEW JERSEY
County of Hunterdon SS.

On this 8th day of April, 2024 before me, a Notary Public of New Jersey, personally came Rupert HD Swindells and Warren Eichhorn, to me known to be Assistant Secretary and Vice President, respectively, of FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, PACIFIC INDEMNITY COMPANY, WESTCHESTER FIRE INSURANCE COMPANY and ACE AMERICAN INSURANCE COMPANY, the companies which executed the foregoing Power of Attorney, and the said Rupert HD Swindells and Warren Eichhorn, being by me duly sworn, severally and each for himself did depose and say that they are Assistant Secretary and Vice President, respectively, of FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, PACIFIC INDEMNITY COMPANY, WESTCHESTER FIRE INSURANCE COMPANY and ACE AMERICAN INSURANCE COMPANY and know the corporate seals thereof, that the seals affixed to the foregoing Power of Attorney are such corporate seals and were thereto affixed by authority of said Companies; and that their signatures as such officers were duly affixed and subscribed by like authority.

Notarial Seal



Albert Contursi
NOTARY PUBLIC OF NEW JERSEY
No 50202369
Commission Expires August 22, 2027


Notary Public

CERTIFICATION

Resolutions adopted by the Boards of Directors of FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, and PACIFIC INDEMNITY COMPANY on August 30, 2016; WESTCHESTER FIRE INSURANCE COMPANY on December 11, 2006; and ACE AMERICAN INSURANCE COMPANY on March 20, 2009:

"RESOLVED, that the following authorizations relate to the execution, for and on behalf of the Company, of bonds, undertakings, recognizances, contracts and other written commitments of the Company entered into in the ordinary course of business (each a "Written Commitment"):

- (1) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized to execute any Written Commitment for and on behalf of the Company, under the seal of the Company or otherwise.
- (2) Each duly appointed attorney-in-fact of the Company is hereby authorized to execute any Written Commitment for and on behalf of the Company, under the seal of the Company or otherwise, to the extent that such action is authorized by the grant of powers provided for in such person's written appointment as such attorney-in-fact.
- (3) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized, for and on behalf of the Company, to appoint in writing any person the attorney-in-fact of the Company with full power and authority to execute, for and on behalf of the Company, under the seal of the Company or otherwise, such Written Commitments of the Company as may be specified in such written appointment, which specification may be by general type or class of Written Commitments or by specification of one or more particular Written Commitments.
- (4) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized, for and on behalf of the Company, to delegate in writing to any other officer of the Company the authority to execute, for and on behalf of the Company, under the Company's seal or otherwise, such Written Commitments of the Company as are specified in such written delegation, which specification may be by general type or class of Written Commitments or by specification of one or more particular Written Commitments.
- (5) The signature of any officer or other person executing any Written Commitment or appointment or delegation pursuant to this Resolution, and the seal of the Company, may be affixed by facsimile on such Written Commitment or written appointment or delegation.

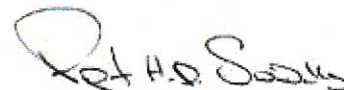
FURTHER RESOLVED, that the foregoing Resolution shall not be deemed to be an exclusive statement of the powers and authority of officers, employees and other persons to act for and on behalf of the Company, and such Resolution shall not limit or otherwise affect the exercise of any such power or authority otherwise validly granted or vested."

I, Rupert HD Swindells, Assistant Secretary of FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, PACIFIC INDEMNITY COMPANY, WESTCHESTER FIRE INSURANCE COMPANY and ACE AMERICAN INSURANCE COMPANY (the "Companies") do hereby certify that

- (i) the foregoing Resolutions adopted by the Board of Directors of the Companies are true, correct and in full force and effect,
- (ii) the foregoing Power of Attorney is true, correct and in full force and effect.

Given under my hand and seals of said Companies at Whitehouse Station, NJ, this 3rd day of June, 2024.




Rupert HD Swindells, Assistant Secretary

IN THE EVENT YOU WISH TO VERIFY THE AUTHENTICITY OF THIS BOND OR NOTIFY US OF ANY OTHER MATTER, PLEASE CONTACT US AT:
Telephone (908) 903- 3493 Fax (908) 903- 3656 e-mail: surety@chubb.com

FEDERAL INSURANCE COMPANY
STATEMENT OF ASSETS, LIABILITIES AND SURPLUS TO POLICYHOLDERS

Statutory Basis

June 30, 2023

(in thousands)

ASSETS		LIABILITIES AND SURPLUS TO POLICYHOLDERS	
Cash, Cash Equivalents, and ST Investments	\$ 405,464	Outstanding Losses and Loss Expenses	\$ 9,471,485
United States Government, State and Municipal Bonds		Reinsurance Payable on Losses and Expenses	1,637,237
Other Bonds	3,149,443	Unearned Premiums	2,840,390
Stocks	6,631,983	Ceded Reinsurance Premiums Payable	366,136
Other Invested Assets	283,066	Other Liabilities	602,804
	<u>1,859,557</u>		
TOTAL INVESTMENTS	<u>12,309,513</u>	TOTAL LIABILITIES	<u>14,918,052</u>
Investments in Affiliates:		Capital Stock	20,980
Great Northern Ins. Co.	427,725	Paid-in Surplus	2,711,474
Vigilant Ins. Co.	385,196	Unassigned Funds	1,734,722
Chubb Indemnity Ins. Co.	185,193		
Chubb National Ins. Co.	196,722	SURPLUS TO POLICYHOLDERS	<u>4,467,176</u>
Other Affiliates	116,760		
Premiums Receivable	2,096,943		
Other Assets	<u>3,687,176</u>		
		TOTAL LIABILITIES AND SURPLUS	<u>\$ 19,385,228</u>
TOTAL ADMITTED ASSETS	<u>\$ 19,385,228</u>		

Investments are valued in accordance with requirements of the National Association of Insurance Commissioners. At June 30, 2023, investments with a carrying value of \$512,440,562 were deposited with government authorities as required by law.

STATE OF PENNSYLVANIA

COUNTY OF PHILADELPHIA

John Taylor, being duly sworn, says that he is Senior Vice President of Ace Property and Casualty Insurance Company and that to the best of his knowledge and belief the foregoing is a true and correct statement of the said Company's financial condition as of the 30th day of June, 2023

Signed (or attested) before me on August 28, 2023 by John P. Taylor

[Signature]
 Senior Vice President

[Signature]
 Notary Public

August 8, 2027
 My commission expires

Commonwealth of Pennsylvania - Notary Seal
 Diane Wright, Notary Public
 Philadelphia County
 My commission expires August 8, 2027
 Commission number 1235745
 Member, Pennsylvania Association of Notaries

06/12/2024

08 - OW - 24

Application Date

Permit Number

N/A

1, 2 & 4

State Permit Number
(If Applicable)

Precinct Number



JEFFERSON COUNTY OVERWEIGHT VEHICLE PERMIT

Business Name: Low Carbon Logistics CCS Transport LLC Phone Number: 346-502-7802

Business Address: 22777 Springwoods Village Pkwy, Spring, TX 77389

Local Representative: Michael L. Sewell

Description of Work/Type/Location: Haul construction material for pipeline.

Description of Route: See attached list of roads

Bond Number: K41855599

Bond Amount: \$6,300,000.00

Check Applicable Boxes: Under 100,000 Lbs. Over 100,000 Lbs. Over 200,000 Lbs.
 90 Day Renewal Permit (\$200 Fee) Original Permit Number: _____
 One (1) Year Annual Permit (\$500 Fee)

Permit Approved: Yes No (If No Reason) _____

This Overweight Vehicle Permit is granted by Jefferson County. Permittee agrees to be responsible for any and all damage to the roadway and related structures and will in all ways conform to the terms and conditions of this permit as set forth in the Jefferson County Overweight Vehicle Permit Resolution.

Low Carbon Logistics CCS Transport LLC
Business Name

22777 Springwoods Village Pkwy
Mailing Address
Spring, TX 77389

Michael L. Sewell, Development Engineering Lead
Representative Name and Title

[Signature]
Representative Signature and Date

Jefferson County

[Signature]
County Engineer

[Signature]
Precinct Superintendent

[Signature] ERNEST CLEMENT
Engineering Specialist

[Signature]
[Signature]
Precinct Superintendent



STATE OF TEXAS
COUNTY OF JEFFERSON

COMMISSIONERS' COURT
OF JEFFERSON COUNTY, TEXAS

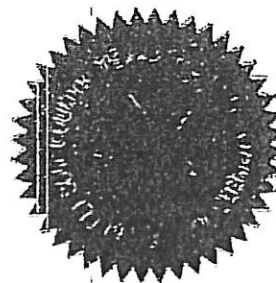
**AN ORDER REGARDING ROAD USE IN
JEFFERSON COUNTY**

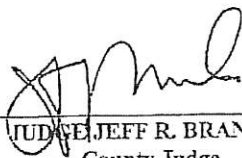
1. Pursuant to Transportation Code Chapter 251.003, the Commissioners Court may make and enforce all necessary rules and orders for the construction and maintenance of public roads; and
2. Jefferson County has suffered extensive damage to its roads as a result of persons and entities hauling loads that exceed the weight limits of such roads; and
3. Jefferson County has been required to expend monies it did not budget to repair of roads damaged by those hauling excessively heavy loads; and
4. The Commissioners Court of Jefferson County, Texas finds it necessary to require that persons, firms or entities who will haul loads, which exceed the weight limits of county roads, first enter into an agreement to pay for costs of repairs occasioned by their hauling excessively heavy loads.

The Commissioners Court of Jefferson County, Texas does hereby adopt the attached Road Use Agreement to be executed by those who will haul loads which exceed the weight limit of any Jefferson County, Texas road.

Read and adopted by a vote of 4 ayes and 0 nays.

Signed this 26 day of August, 2013





JUDGE JEFF R. BRANICK
County Judge

STATE OF TEXAS §
 §
 COUNTY OF JEFFERSON §

ROAD USE AGREEMENT BETWEEN JEFFERSON COUNTY
AND LOW CARBON LOGISTICS CCS TRANSPORT LLC

LOW CARBON LOGISTICS CCS
 WHEREAS, TRANSPORT LLC (hereinafter "Company") intends to conduct
Construction Of 1 - 20" CO2 Line and 3 - 8" Flowlines [describe operation], (hereinafter the
 "Project") at a site located on See attached list (county road name)
 located in Precinct No. 1, 2 & 4; and

WHEREAS, the proposed project will require the transportation of heavy equipment or loads
 (loads shall include any building supplies, material or other bulk loads, including rock, gravel, cement,
 asphalt, timber, etc. in amounts that exceed the capacity of the road) over one or more Jefferson
 County, Texas road(s) identified as: [1st road name] and County [2nd road name]:

1. County Road Ex: Hillebrandt, S China, Smith, Boyt, Brooks, Hebert Rd, Hillebrandt, Gaulding
2. County Road See attached List provided; and

WHEREAS, the weight of the equipment will exceed the load bearing capacity of the identified
 county roads and bridges on the proposed route; and

WHEREAS, the transportation of the equipment or loads may cause substantial damage to the
 county roads and bridges; and

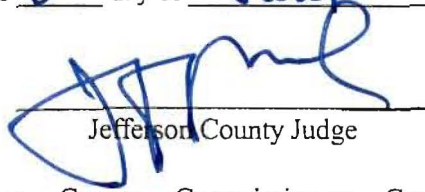
WHEREAS, Company and Jefferson County, Texas (hereinafter "County") agree that the
 transportation of this equipment or loads is necessary for the Project and that the County should be
 compensated for any damages or additional maintenance costs incurred by the County as a result of the
 Project; and

WHEREAS, the Company and County hereby agree and contract as follows:

1. Company may utilize County road See Attached List and County road
See Attached List for the transport of all necessary equipment and/or loads to the Project
 location on the designated county roads without weight limitations for a time period from a
 commencement date of _____, 2024 to a termination date of _____, 2025
 The Project time period may be extended only by written agreement of the County after not less
 than five (5) days notice of a need for extension by Company.
2. Company shall pay County its actual cost, including labor, equipment use (including fuel,
 depreciation and overhead costs) and materials, for all repairs, replacement or maintenance
 incurred as a result of the transport of equipment to or from the Project location. An estimate
 of these costs is attached as Exhibit 1 and incorporated herein by reference.
3. Company shall provide County details of preliminary work Company will perform prior to use
 of road, for example: install two 1" X 8' X 25' steel plates across the bridge located north of the
 intersection of County [road name: If applicable See List] and County [2nd road
 name: If Applicable see list provided] for additional support.

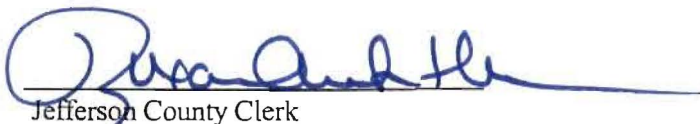
- 4. Company shall provide a surety bond in the sum of [\$ 6,300,000.00 Estimated cost] dollars with the County Treasurer of Jefferson County, Texas upon execution of this agreement. All provisions of this agreement are contingent upon review and approval of the bond by the Jefferson County, Texas Commissioners Court. The bond shall provide for prompt payment by the surety upon demand by County for the repairs, replacement and maintenance costs incurred to return the road to substantially the same condition the road possessed prior to the commencement date of the project. However, the liability of Company for such costs is not limited to the face amount of the bond and Company agrees to pay any additional sums actually incurred to return the road to substantially the same condition of the road prior to the commencement date upon demand.
- 5. Company agrees to provide 48 hours notice to the County Commissioner or Road Superintendant for Precinct No. 1,2,4 of Jefferson County, Texas before transporting any equipment on County [road name: SEE LIST] and County [2nd road name: SEE LIST] that would interrupt the normal flow of traffic. Company agrees to bear the cost of any County manpower and equipment necessary to interrupt and redirect traffic during any interruption of the normal flow of traffic.

Agreed and executed this 2nd day of July, 2024



Jefferson County Judge

Approved by Jefferson County Commissioners Court on the 2 day of July, 2024

Attest:


Jefferson County Clerk




Authorized Agent for LOW CARBON LOGISTICS CCS TRANSPORT LLC
Development Engineering Lead

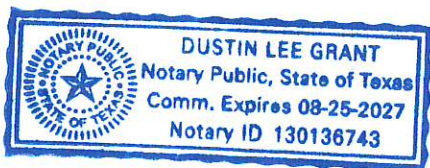
THE STATE OF TEXAS,

§
§
§

COUNTY OF JEFFERSON

I, Dustin Grant a notary public, do hereby certify that on this 6th day of June, 2024, personally appeared before me Michael L Soyell, being by me first duly sworn, declared that he is the Development Engineering Lead of Low Carbon Logistics CCS Transport LLC and that he has been duly authorized to execute the foregoing document on behalf of the Company.

SWORN TO AND SUBSCRIBED before me on this _____ day of _____, _____.



Dustin L Grant

Notary Public, State of Texas
Notary's Typed/Printed Name
My commission expires

Low Carbon Logistics CCS Transport LLC

Rose Pipeline Project

County Roads Utilized During Construction

County Road	Miles
China Road South (US 90 to Lawhon Road)	4.15
Lawhon Road (China Road South to Boyt Road)	5.1
Green Pond Gully Road to US 90	6.02
Boyt Road to Brooks Road	4
Brooks Road	5.29
Boyt Road to Hwy 124	2.1
Kidd Road to Smith Road	1.3
Smith Road to Hwy 124	7
Blewett Road (Hwy 124 to LaBelle Road)	3.8
Gaulding Road (Hwy 124 to FM 365)	2.9
Winzer Road (Blewett Road to Pipeline Crossing)	0.2
LaBelle Road (Hwy 124 to Hwy 365)	6.1
Hillebrandt Road (Hwy 365 to Hwy 93)	8.1
Hebert Road (Hwy 93 to Denbury)	0.7
Steinhagen Road (LaBelle Road to Humble Camp Road)	4.7
Humble Camp Road (Steinhagen Road to Hildebrandt Road)	1.5
Total	62.96

Exhibit 1

Estimate of Cost:

Length of [1st road name]:
 Type of road surface/material:
 Number of culverts/bridges:
 Any other special features:
 Length of [2nd road name]:
 Type of road surface/material:
 Number of culverts/bridges:
 Any other special features:

Anticipated cost of Repair:

Repeat for each Road: [1st road name]

Labor: (Rate includes salary/benefits/overtime, where applicable)

Foreman \$ 37 per hour x _____ hours = \$ _____

Equipment Operator \$ 35 per hour x _____ hours = \$ _____

Other \$ 25 per hour x _____ hours = \$ _____

Equipment: (Rate includes fuel, depreciation and overhead costs (insurance).

Truck \$ 100 per hour x _____ hours = \$ _____

Grader \$ 100 per hour x _____ hours = \$ _____

Other \$ 100 per hour x _____ hours = \$ _____

Material: (Rate includes cost to acquire and transport to location)

Base mtl \$ 168 Per Ton + \$ _____ per hour x _____ hours = \$ _____

Asphalt \$ 168 Per Ton + \$ _____ per hour x _____ hours = \$ _____

Other at \$ 168 Per Ton + \$ _____ per hour x _____ hours = \$ _____

Total for [1st road name] \$ Any Applicable

See Attached approved vendor list and county road list provided

1. Rock Asphalt Item 302 - Truck Delivery

Description	Location							
	205 Hwy 90	9550 Viterbo Rd.	12911 Hwy 365	7759 Viterbo Rd.	24420 Hwy 124	9059 Boyt Rd.	7780 Boyt Rd.	2202 Hebert Rd.
A. Uncoated Limestone Rock Asphalt Aggregate for Surface Treatments:								
1. Item 302 Type B Grade 3, Non-Lightweight	No Bid	No Bid	No Bid	No Bid	No Bid	No Bid	No Bid	No Bid
2. Item 302 Type B Grade 4	No Bid	No Bid	No Bid	No Bid	No Bid	No Bid	No Bid	No Bid
3. Item 302 Type B Grade 4S	No Bid	No Bid	No Bid	No Bid	No Bid	No Bid	No Bid	No Bid

Vulcan Construction Materials * Item B1 is not Non-Lightweight.

B. Precoated Limestone Rock Asphalt Aggregate for Surface Treatments:								
1. Item 302 Type B Grade 3, Non-Lightweight	\$120.08/ton	\$132.08/ton	\$129.20/ton	\$132.56/ton	\$126.80/ton	\$129.20/ton	\$129.20/ton	\$131.60/ton
2. Item 302 Type PB Grade 4	\$120.08/ton	\$132.08/ton	\$129.20/ton	\$132.56/ton	\$126.80/ton	\$129.20/ton	\$129.20/ton	\$131.60/ton
3. Item 302 Type PB Grade 4S	\$120.08/ton	\$132.08/ton	\$129.20/ton	\$132.56/ton	\$126.80/ton	\$129.20/ton	\$129.20/ton	\$131.60/ton

2. Rock Asphalt Item 302- Railroad Delivery

Description	Location							
	205 Hwy 90	9550 Viterbo Rd.	12911 Hwy 365	7759 Viterbo Rd.	24420 Hwy 124	9059 Boyt Rd.	7780 Boyt Rd.	2202 Hebert Rd.
A. Uncoated Limestone Rock Asphalt Aggregate for Surface Treatments:								
1. Item 302 Type B Grade 3, Non-Lightweight	No Bid	No Bid	No Bid	No Bid	No Bid	No Bid	No Bid	No Bid
2. Item 302 Type B Grade 4	No Bid	No Bid	No Bid	No Bid	No Bid	No Bid	No Bid	No Bid
3. Item 302 Type B Grade 4S	No Bid	No Bid	No Bid	No Bid	No Bid	No Bid	No Bid	No Bid

Vulcan Construction Materials * Item B1 is not Non-Lightweight. Minimum order 4,000 tons

B. Precoated Limestone Rock Asphalt Aggregate for Surface Treatments:								
1. Item 302 Type B Grade 3, Non-Lightweight	\$110.66/ton	\$110.66/ton	\$110.66/ton	\$110.66/ton	\$110.66/ton	\$110.66/ton	\$110.66/ton	\$110.66/ton
2. Item 302 Type PB Grade 4	\$110.66/ton	\$110.66/ton	\$110.66/ton	\$110.66/ton	\$110.66/ton	\$110.66/ton	\$110.66/ton	\$110.66/ton
3. Item 302 Type PB Grade 4S	\$110.66/ton	\$110.66/ton	\$110.66/ton	\$110.66/ton	\$110.66/ton	\$110.66/ton	\$110.66/ton	\$110.66/ton

3. Flexible Base, Item 247 Type A Grade 1-2 (Minimum P.I. 4 - Maximum P.I. 10)

Truck Delivery - Prices F.O.B. delivered with freight prepaid and allowed by type of equipment indicated. Material shall be delivered from vendor's closest location to job site or storage yard.

A. Delivery to Job Site	Martin Marietta Materials	
	Distance	Vehicle Type
		Tandem Dump
		Trailer
1. 1 - 10 Miles	\$43.50/ton	\$43.50/ton
2. 11 - 20 Miles	\$45.50/ton	\$45.50/ton
3. 21 - 30 Miles	\$48.00/ton	\$48.00/ton
4. 31+ Miles	\$51.00/ ton	\$51.00 /ton

Martin Marietta Materials							
B. Delivery to Storage Yard	205 Hwy 90	9550 Viterbo Rd.	12911 Hwy 365	7759 Viterbo Rd.	24420 Hwy 124	9059 Boyt Rd. 7780 Boyt Rd.	2202 Hebert Rd.
	Tanden Dump	\$43.50/ton	\$43.50/ton	\$45.50/ton	\$45.50/ton	\$43.50/ton	\$43.50/ton
	Trailer	\$43.50/ton	\$43.50/ton	\$45.50/ton	\$45.50/ton	\$43.50/ton	\$43.50/ton

Martin Marietta Materials		
C. Hopper Pick -Up	Location	Address
1.	Beaumont	11800 Hwy 90 (Iron Horse Terminal)
2.	Port Neches	No Bid
3.	Port Arthur	2190 South Gulfway Drive (Hwy 87)
4.	Other	2525 Dollinger Rd, Beaumont, TX
5.	Other	No Bid

Martin Marietta Materials		
Hours of Hopper Operation	Prices F.O.B. for Pick-Up	
7:00 am - 5:00 pm	\$38.00/ton	
No Bid	No Bid	
7:00 am - 5:00 pm	\$38.00/ton	
7:00 am - 5:00 pm	\$38.00/ton	
No Bid	No Bid	

4. Flexible Base, Item 247 Type D Grade 1-2, Crushed Concrete (Minimum P.I. 4 - Maximum P.I. 10)

Truck Delivery - Prices F.O.B. delivered with freight prepaid and allowed by type of equipment indicated. Material shall be delivered from vendor's closest location to job site or storage yard.

A. Delivery to Job Site.	Modern Concrete & Materials, LLC	
	Vehicle Type	
Distance	Tandem Dump	Trailer
1. 1 - 10 Miles	\$38.00/ton	\$38.00/ton
2. 11 - 20 Miles	\$39.00/ton	\$39.00/ton
3. 21 - 30 Miles	\$43.00/ton	\$43.00/ton
4. 31+ Miles	\$45.00/ton	\$45.00/ton

Modern Concrete & Materials, LLC								
B. Delivery to Storage Yard	205 Hwy 90	9550 Viterbo Rd.	12911 Hwy 365	7759 Viterbo Rd.	24420 Hwy 124	9059 Boyt Rd.	7780 Boyt Rd.	2202 Hebert Rd.
Tanden Dump	\$40.00/ton	\$40.00/ton	\$40.00/ton	\$40.00/ton	\$40.00/ton	\$40.00/ton	\$40.00/ton	\$40.00/ton
Trailer	\$40.00/ton	\$40.00/ton	\$40.00/ton	\$40.00/ton	\$40.00/ton	\$40.00/ton	\$40.00/ton	\$40.00/ton

Modern Concrete & Materials, LLC			
C. Hopper Pick -Up	Location	Address	Prices F.O.B. for Pick-Up
1.	Beaumont	6016 MLK Parkway	\$33.00/ton
2.	Port Neches	No Bid	No Bid
3.	Port Arthur	No Bid	No Bid
4.	Other	No Bid	No Bid
5.	Other	No Bid	No Bid

5. DMS-9202 Gradation IV Asphaltic Concrete Patching Material (Stockpile Storage)

Truck Delivery - Prices F.O.B. delivered with freight prepaid and allowed by type of equipment indicated. Material shall be delivered from vendor's closest location to job site or storage yard.

A. Delivery to Job Site	Waller County Asphalt *\$0.38/ton mile over 40 miles	
	Vehicle Type	Price
	Tandem Dump	Trailer
1. 1 - 10 Miles	\$113.80/ton	\$113.80/ton
2. 11 - 20 Miles	\$117.60/ton	\$117.60/ton
3. 21 - 30 Miles	\$121.40/ton	\$121.40/ton
4. 31+ Miles	\$125.20/ton	\$125.20/ton

Waller County Asphalt						
B. Delivery to Storage Yard	Address	Price	Address	Price	Address	Price
Tandem Dump	205 Hwy 90	\$148.76/ton	12911 Hwy 365	\$163.96/ton	7759 Viterbo Rd.	\$163.58/ton
Trailer		\$148.76/ton		\$163.96/ton		\$163.58/ton
			24420 Hwy 124	\$163.96/ton	9059 Boyt Rd.	\$159.21/ton
				\$163.96/ton		\$159.78/ton
					2202 Hebert Rd.	\$163.96/ton

Waller County Asphalt			
C. Hopper Pick -Up	Location	Address	Prices F.O.B. for Pick-Up
1.	Beaumont	No Bid	No Bid
2.	Port Neches	No Bid	No Bid
3.	Port Arthur	No Bid	No Bid
4.	Other	22010 Fairgrounds Rd, Hempstead, TX	\$110.00/ton
5.	Other	No Bid	No Bid

6. CMD-9000-002 Asphaltic Concrete Patching Material (Stockpile Storage)

Truck Delivery - Prices F.O.B. delivered with freight prepaid and allowed by type of equipment indicated. Material shall be delivered from vendor's closest location to job site or storage yard.

A. Delivery to Job Site	Texas Materials	
	Tandem Dump	Trailer
1. 1 - 10 Miles	\$132.00/ton	\$132.00/ton
2. 11 - 20 Miles	\$134.00/ton	\$134.00/ton
3. 21 - 30 Miles	\$137.00/ton	\$137.00/ton
4. 31+ Miles	\$143.00/ ton	\$143.00/ ton

Texas Materials								
B. Delivery to Storage Yard	205 Hwy 90	9550 Viterbo Rd.	12911 Hwy 365	7759 Viterbo Rd.	24420 Hwy 124	9059 Boyt Rd.	7780 Boyt Rd.	2202 Hebert Rd.
Tandem Dump	\$135.00/ton	\$135.00/ton	\$135.00/ton	\$135.00/ton	\$137.00/ton	\$135.00/ton	\$135.00/ton	\$135.00/ton
Trailer	\$135.00/ton	\$135.00/ton	\$135.00/ton	\$135.00/ton	\$137.00/ton	\$135.00/ton	\$135.00/ton	\$135.00/ton

Texas Materials			
C. Hopper Pick -Up	Location	Address	Prices F.O.B. for Pick-Up
1.	Beaumont	860 Pine Street	\$123.00/ton
2.	Port Neches	No Bid	No Bid
3.	Port Arthur	No Bid	No Bid
4.	Other	No Bid	No Bid
5.	Other	No Bid	No Bid

7. Hot-Mix Cold-Laid Asphalt Concrete Pavement, Item 8013, Type D (Patching Material)

Truck Delivery - Prices F.O.B. delivered with freight prepaid and allowed by type of equipment indicated. Material shall be delivered from vendor's closest location to job site or storage yard.

		Texas Materials	
		Vehicle Type	
A. Delivery to Job Site		Tandem Dump	Trailer
1.	1 - 10 Miles	\$127.00/ton	\$127.00/ton
2.	11 - 20 Miles	\$129.00/ton	\$129.00/ton
3.	21 - 30 Miles	\$132.00/ton	\$132.00/ton
4.	31+ Miles	\$138.00/ton	\$138.00/ton

Texas Materials									
		205 Hwy 90	9550 Viterbo Rd.	12911 Hwy 365	7759 Viterbo Rd.	24420 Hwy 124	9059 Boyt Rd.	7780 Boyt Rd.	2202 Hebert Rd.
B. Delivery to Storage Yard		\$130.00/ton	\$130.00/ton	\$130.00/ton	\$130.00/ton	\$132.00/ton	\$130.00/ton	\$130.00/ton	\$130.00/ton
Tandem Dump		\$130.00/ton	\$130.00/ton	\$130.00/ton	\$130.00/ton	\$132.00/ton	\$130.00/ton	\$130.00/ton	\$130.00/ton
Trailer		\$130.00/ton	\$130.00/ton	\$130.00/ton	\$130.00/ton	\$132.00/ton	\$130.00/ton	\$130.00/ton	\$130.00/ton

Texas Materials			
C. Hopper Pick -Up		Address	Prices F.O.B. for Pick-Up
Location		Address	Hours of Hopper Operation
1.	Beaumont	860 Pine Street	7:00 am - 4:00 pm \$118.00/ton
2.	Port Neches	No Bid	No Bid
3.	Port Arthur	No Bid	No Bid
4.	Other	No Bid	No Bid
5.	Other	No Bid	No Bid

8. Cement Stabilized Base, Item 276 (Plant Mixed) Crushed Limestone

Truck Delivery - Prices F.O.B. delivered with freight prepaid. Material shall be delivered from vendor's closest location to job site.

A. Delivered to Job Site		Modern Concrete & Materials, LLC			
		Description			
Distance		1 1/2 sack/ton	2 sack/ton	3 sack/ton	4 sack/ton
1. 1-10 Miles		\$54.50/ton	\$59.50/ton	\$68.00/ton	\$75.50/ton
2. 11-20 Miles		\$55.50/ton	\$60.50/ton	\$69.00/ton	\$76.50/ton
3. 21-30 Miles		\$59.50/ton	\$64.50/ton	\$73.00/ton	\$80.50/ton
4. 31+ Miles		\$61.50/ton	\$66.50/ton	\$75.00/ton	\$82.50/ton

B. Hopper Pick Up		Modern Concrete & Materials, LLC					
		Address	Hours of Operation	1 1/2 sack/ton	2 sack/ton	3 sack/ton	4 sack/ton
1. Beaumont		2120 N. 7th St.	7:00 am- 5:00 pm	\$49.50/ton	\$54.50/ton	\$63.00/ton	\$70.50/ton
2. Port Neches		No Bid	No Bid	No Bid	No Bid	No Bid	No Bid
3. Port Arthur		No Bid	No Bid	No Bid	No Bid	No Bid	No Bid
4. Other		No Bid	No Bid	No Bid	No Bid	No Bid	No Bid
5. Other		No Bid	No Bid	No Bid	No Bid	No Bid	No Bid

9. Cement Stabilized Base, Item 276 (Plant Mixed) Crushed Concrete

Truck Delivery - Prices F.O.B. delivered with freight prepaid. Material shall be delivered from vendor's closest location to job site.

A. Delivered to Job Site		Modern Concrete & Materials, LLC			
		Description			
Distance		1 1/2 sack/ton	2 sack/ton	3 sack/ton	4 sack/ton
1. 1-10 Miles		\$52.00/ton	\$56.00/ton	\$63.00/ton	\$71.00/ton
2. 11-20 Miles		\$53.00/ton	\$57.00/ton	\$64.00/ton	\$72.00/ton
3. 21-30 Miles		\$57.00/ton	\$61.00/ton	\$68.00/ton	\$76.00/ton
4. 31+ Miles		\$59.00/ton	\$63.00/ton	\$70.00/ton	\$78.00/ton

B. Hopper Pick up		Modern Concrete & Materials, LLC					
		Address	Hours of Operation	1 1/2 sack/ton	2 sack/ton	3 sack/ton	4 sack/ton
1. Beaumont		6025 Highland Ave.	7:00 am- 5:00 pm	\$47.00/ton	\$51.00/ton	\$58.00/ton	\$66.00/ton
2. Port Neches		No Bid	No Bid	No Bid	No Bid	No Bid	No Bid
3. Port Arthur		No Bid	No Bid	No Bid	No Bid	No Bid	No Bid
4. Other		No Bid	No Bid	No Bid	No Bid	No Bid	No Bid
5. Other		No Bid	No Bid	No Bid	No Bid	No Bid	No Bid

10. Cement Stabilized Sand, Item 400, Plant Mixed

Truck Delivery - Prices F.O.B. delivered with freight prepaid. Material shall be delivered from vendor's closest location to job site.

A. Delivered to Job Site		Modern Concrete & Materials, LLC			
		Description			
Distance		1 1/2 sack/ton	2 sack/ton	3 sack/ton	4 sack/ton
1. 1-10 Miles		\$40.00/ton	\$45.00/ton	\$52.50/ton	\$60.50/ton
2. 11-20 Miles		\$41.00/ton	\$46.00/ton	\$53.50/ton	\$61.50/ton
3. 21-30 Miles		\$45.00/ton	\$50.00/ton	\$57.50/ton	\$65.50/ton
4. 31+ Miles		\$47.00/ton	\$52.00/ton	\$59.50/ton	\$67.50/ton

Truck Delivery - Prices F.O.B. delivered with freight prepaid. Material shall be delivered from vendor's closest location to job site.

B. Hopper Pick up		Modern Concrete & Materials, LLC					
		Address	Hours of Operation	1 1/2 sack/ton	2 sack/ton	3 sack/ton	4 sack/ton
Location							
1. Beaumont		2120 N. 7th St/ 6025 Highland Ave.	7:00 am- 5:00 pm	\$35.00/ton	\$40.00/ton	\$47.50/ton	\$55.50/ton
2. Port Neches		No Bid	No Bid	No Bid	No Bid	No Bid	No Bid
3. Port Arthur		No Bid	No Bid	No Bid	No Bid	No Bid	No Bid
4. Other		No Bid	No Bid	No Bid	No Bid	No Bid	No Bid
5. Other		No Bid	No Bid	No Bid	No Bid	No Bid	No Bid

11. Flowable Backfill, Item 401

Truck Delivery - Prices F.O.B. delivered with freight prepaid. Material shall be delivered from vendor's closest location to job site.

Martin Marietta Materials	
Distance	Cost
1. 1 - 10 Miles	\$116.00/C.Y.
2. 11 - 20 Miles	\$116.00/C.Y.
3. 21 - 30 Miles	\$116.00/C.Y.
4. 31+ Miles	\$116.00/C.Y.

12. Dense-Graded Hot-Mix Asphalt, Item 340, Gradation D, PG64-22, Max 20% RAP, No RAS

Hopper Pick -Up		Texas Materials	
Location	Address	Hours of Hopper Operation	Prices F.O.B. for Pick-Up
1. Beaumont	860 Pine Street	7:00 am - 4:00 pm	\$135.00/ton
2. Port Neches	No Bid	No Bid	No Bid
3. Port Arthur	No Bid	No Bid	No Bid
4. Other	No Bid	No Bid	No Bid
5. Other	No Bid	No Bid	No Bid

13. Dense-Graded Hot-Mix Asphalt, Item 340, Gradation F, PG64-22, Max 20% RAP, No RAS

Hopper Pick -Up		Texas Materials	
Location	Address	Hours of Hopper Operation	Prices F.O.B. for Pick-Up
1. Beaumont	860 Pine Street	7:00 am - 4:00 pm	\$148.00/ton
2. Port Neches	No Bid	No Bid	No Bid
3. Port Arthur	No Bid	No Bid	No Bid
4. Other	No Bid	No Bid	No Bid
5. Other	No Bid	No Bid	No Bid

14. Hydraulic Cement Concrete, Item 421

Truck Delivery - Prices F.O.B. delivered with freight prepaid. Material shall be delivered from vendor's closest location to job site.

Modern Concrete & Materials, LLC			
A. Delivered to Job Site	Description		
Distance	Item 421, Type A	Item 421, Type B	Item 421, Type S6
1. 1-10 Miles	\$140.00/C.Y.	\$130.00/C.Y.	\$150.00/C.Y.
2. 11-20 Miles	\$140.00/C.Y.	\$130.00/C.Y.	\$150.00/C.Y.
3. 21-30 Miles	\$140.00/C.Y.	\$130.00/C.Y.	\$150.00/C.Y.
4. 31+ Miles	\$140.00/C.Y.	\$130.00/C.Y.	\$150.00/C.Y.

Modern Concrete & Materials, LLC
P.O. Box 21557
Beaumont, TX 77720
Attn: Trent Almond
Phone: (409) 840-2080
talmond@modernconcretetx.us

Texas Materials, a CRH Company
12907 US Highway 90
Beaumont, TX 77713
Attn: Jeremy Hemmings
Phone (409) 718-8082
jeremy.hemmings@texasmaterials.com

Waller County Asphalt, Inc.
22010 Fairgrounds Rd.
Hempstead, TX 77445
Attn: Kyle Dawson
Phone: (979) 826-7075
info@wcasphalt.com

Vulcan Construction Materials, LLC
P.O. Box 791550
San Antonio, TX 78279
Attn: Melanie Manrique
Phone: (210) 965-0448
manrique@vmcmail.com

Martin Marietta Materials, LLC
5675 Fannett Road
Beaumont, TX 77705
Attn: Bill Kelley
Phone (409) 835-4933
william.kelley@martin-marietta.com

Current Pricing
 IFB 22-033/MR
 Term Contract for Asphalt Products for Jefferson County
 Awarded 8/02/2022

Renewal 1: 08/01/2023 – 07/31/2024

Updated: July 28, 2023

I. Asphalt Products – Direct Pick Up at Vendor's Asphalt Storage/Production Facility		
1. Grade CRS-2 Emulsion		\$2.80 Per gallon
2. Grade SS-1		\$ 2.80 Per gallon
3. Grade AE-P		\$3.25 Per Gallon
Vendor's Shipping Point Address:	100112 East Pt. Neches, Pt. Neches, TX 77651	
Hours of Hopper Operation:	7:00 am – 4:00 pm	

II. Asphalt Products – Delivery to Precinct 3 Storage Tank, Port Arthur Service Center		
1. Grade CRS-2 Emulsion		\$2.98 Per gallon
2. Grade AE-P		\$3.43 Per Gallon
Vendor's Shipping Point Address:	300 Christy Place South, Houston, TX 77587	
Hours of Hopper Operation:	24 hours a day / 7 days a week	
Delivery and Return Charge for Tanker:	Delivery \$901 / Return \$450	

III. Asphalt Products – Delivery to Project Location (Location will vary)		
1. Grade CRS-2 Emulsion		\$2.98 Per gallon
2. Grade SS-1		\$2.98 Per gallon
3. Grade AE-P		\$3.43 Per Gallon
Vendor's Shipping Point Address:	300 Christy Place South, Houston, TX 77587	
Hours of Hopper Operation:	24 hours a day / 7 days a week	
Delivery and Return Charge for Tanker:	Delivery \$901 / Return \$450	
Additional Mileage Cost		None

Martin Asphalt Company
 3 Riverway #400
 Houston TX 77056
 attn: Victoria Espino
victoria.espino@martinmlp.com
 ph: 713-350-6852
 fx: 713-350-2801

Current Pricing
IFB 21-003/YS
Term Contract for Limestone Rock Asphalt for Jefferson County
Awarded: March 2, 2021

Renewal 1: 3/01/22 to 2/28/23
 Renewal 2: 02/28/23 to 02/27/24

Updated 02/14/2023

		Vulcan Construction Materials, LLC
Item	Description	Price per Ton F.O.B. Delivered Various Locations in Jefferson County
1	PICK UP Limestone Rock Asphalt premix, Type I CC	\$39.00 \$57.00 \$58.00 \$71.00 per ton pick up
2a	TRUCK DELIVERY – Rosedale, Limestone Rock Asphalt premix, Type I CC	\$99.45 \$130.53 \$150.88 \$160.01 per ton F.O.B. delivered Jefferson County Precinct Service Center with freight prepaid and allowed
2b	TRUCK DELIVERY – LaBelle, Limestone Rock Asphalt premix, Type I CC	\$97.59 \$127.68 \$147.28 \$156.56 per ton F.O.B. delivered Jefferson County Precinct Service Center with freight prepaid and allowed
2c	TRUCK DELIVERY – Hamshire, Limestone Rock Asphalt premix, Type I CC	\$99.30 \$130.91 \$151.36 \$160.47 per ton F.O.B. delivered Jefferson County Precinct Service Center with freight prepaid and allowed
2d	TRUCK DELIVERY – Hebert, Limestone Rock Asphalt premix, Type I CC	\$98.99 \$130.53 \$150.88 \$160.01 per ton F.O.B. delivered Jefferson County Precinct Service Center with freight prepaid and allowed
2e	TRUCK DELIVERY – China Road, Limestone Rock Asphalt premix, Type I CC	\$97.90 \$131.10 \$151.60 \$160.70 per ton F.O.B. delivered Jefferson County Precinct Service Center with freight prepaid and allowed
2f	TRUCK DELIVERY – Viterbo Road, Limestone Rock Asphalt premix, Type I CC	\$99.45 \$131.48 \$152.08 \$161.16 per ton F.O.B. delivered Jefferson County Precinct Service Center with freight prepaid and allowed
2g	TRUCK DELIVERY – Boyt Road, Limestone Rock Asphalt premix, Type I CC	\$98.21 \$131.29 \$151.84 \$157.48 per ton F.O.B. delivered Jefferson County Precinct Service Center with freight prepaid and allowed

Vulcan Construction Materials, LLC
 PO Box 791550
 San Antonio TX 78279
 attn: Julia Farrar
Farrarj@vmcmail.com
 ph: 210-965-0419/fx: 210-524-3555

IFB 22-052/MR
Term Contract for Dust Suppressant for Jefferson County
Awarded: October 11, 2022
Current Pricing

Renewal 1: 10/10/2023 – 10/9/2024

Updated 10/10/2023

Description	Amount per gallon
Price per gallon in <u>55</u> gallon drums (complete drum capacity) Dilution Rate: <u>10 Gallons of Water to 1 Gallon of Product</u>	\$ <u>18.00</u>
	Coverage Rate Square Yard per gallon
Please advise coverage in square yards per gallon, based upon crushed limestone base material and roadway 20'-0 x 6" deep.	25.6 sq. yd. per gallon
TOTAL	<u>\$990 per 55 gal drum</u>

Base Seal International, Inc.
 9107 Hudson Court
 Houston, TX 77024
 Atten: Carol Bowers
 Ph: 281-497-7743
Base-seal@att.net

Low Carbon Logistics CCS Transport LLC

Rose Pipeline Project

County Roads Utilized During Construction

County Road	Miles
China Road South (US 90 to Lawhon Road)	4.15
Lawhon Road (China Road South to Boyt Road)	5.1
Green Pond Gully Road to US 90	6.02
Boyt Road to Brooks Road	4
Brooks Road	5.29
Boyt Road to Hwy 124	2.1
Kidd Road to Smith Road	1.3
Smith Road to Hwy 124	7
Blewett Road (Hwy 124 to LaBelle Road)	3.8
Gaulding Road (Hwy 124 to FM 365)	2.9
Winzer Road (Blewett Road to Pipeline Crossing)	0.2
LaBelle Road (Hwy 124 to Hwy 365)	6.1
Hillebrandt Road (Hwy 365 to Hwy 93)	8.1
Hebert Road (Hwy 93 to Denbury)	0.7
Steinhagen Road (LaBelle Road to Humble Camp Road)	4.7
Humble Camp Road (Steinhagen Road to Hildebrandt Road)	1.5
Total	62.96

Surety
202B Halls Mill Road, PO Box 1650 O + 908.903.3485
Whitehouse Station, NJ 08889-1650 F + 908.903.3656



Federal Insurance Company

Annual Performance Bond

Bond No. K41855599

KNOW ALL MEN BY THESE PRESENTS, that we, LOW CARBON LOGISTICS CCS TRANSPORT LLC, as Principal, (hereinafter called the "Principal"), and **Federal Insurance Company**, as Surety, (hereinafter called the "Surety"), are held firmly bound unto JEFFERSON COUNTY, as Obligee, (hereinafter called the "Obligee"), in the maximum penal sum of Six Million Three Hundred Thousand and No/100 ----- Dollars (\$ \$6,300,000.00), good and lawful money of the United States of America, for the payment of which, well and truly to be made, we bind ourselves, our heirs, administrators, executors, successors, assigns, jointly and severally, firmly by these presents.

WHEREAS, the above-bound Principal has entered into a certain written contract with the above-mentioned Obligee described as: Road Use Agreement - Jefferson County, TX for TX-245 Pipeline Construction, dated _____, which contract is hereby referred to and made a part hereof as fully and to the same extent as if copied at length herein.

WHEREAS, the Obligee has agreed to accept a bond guaranteeing the performance of said contract for a period of only one year.

NOW THEREFORE, the condition of this obligation is such that, if the Principal shall indemnify the Obligee for any and all loss that the Obligee may sustain by reason of the Principal's failure to comply with the terms and conditions of said Contract, then this obligation shall be null and void, otherwise it shall remain in full force and effect.

PROVIDED, HOWEVER, that:

1. The term of this bond is for the period commencing June 4th, 2024 and expiring on June 4th, 2025 , unless released by the Obligee prior thereto. However, the term of this bond may be renewed for an additional one-year period(s) by the issuance of a Continuation Certificate by the Surety.
2. Neither nonrenewal by the Surety nor failure of the Principal to provide the Obligee with a replacement bond shall constitute default under this bond.
3. In the event the Principal shall be declared by the Obligee to be in default under the Contract, the Obligee shall provide the Surety with a written statement setting forth the particular facts of said default no later than thirty (30) days from the date of said default, which notice shall be sent to the Surety by registered mail to the address stated in Section 6 below.
4. The Surety will have the right and opportunity, at its option, and in its sole discretion, to: a) cure the default; b) assume the remainder of the Contract and to perform or sublet same; c) or to tender to the Obligee funds sufficient to pay the cost of completion less the balance of the Contract price up to an amount not to exceed the penal sum of the bond. In no event shall the Surety be liable for fines, penalties, liquidated damages, or forfeitures assessed against the Principal.

5. The Obligee's acceptance of this bond and reliance upon it as security constitutes its acknowledgement and agreement as to the terms under which it is offered and issued by the Surety.

6. All notices, demands and correspondence with respect to this bond shall be in writing and addressed to:

- The Surety at: 202B Hall's Mill Road, P.O. Box 1650, Whitehouse Station, NJ 08889-1650
- The Principal at: 22777 Springwoods Village Pkwy, EMHC/S2.S2, Spring, Texas 77389
- The Obligee at: 1149 Pearl Street 7th Floor, Beaumont, TX 77701

Signed and sealed this 4th day of June, 2024.


Principal: LOW CARBON LOGISTICS CCS TRANSPORT LLC

By: 

Name: Michael L. Sewell

Title: Engineering Development Lead

Surety: FEDERAL INSURANCE COMPANY

By: 

Name: Elizabeth P. Cervini

Title: Attorney-in-Fact



Power of Attorney

Federal Insurance Company | Vigilant Insurance Company | Pacific Indemnity Company
Westchester Fire Insurance Company | ACE American Insurance Company

Know All by These Presents, that FEDERAL INSURANCE COMPANY, an Indiana corporation, VIGILANT INSURANCE COMPANY, a New York corporation, PACIFIC INDEMNITY COMPANY, a Wisconsin corporation, WESTCHESTER FIRE INSURANCE COMPANY and ACE AMERICAN INSURANCE COMPANY corporations of the Commonwealth of Pennsylvania, do each hereby constitute and appoint Jonathan F. Black, Denise M. Bruno, Julia R. Burnet, Elizabeth P. Cervini, James M. DiSciullo, Stephanie S. Helmig, Melissa J. Hinde, David A. Johnson, Elizabeth B. Pendleton, David C. Rosenberg, Harry C. Rosenberg, John E. Rosenberg, Matthew J. Rosenberg, Austin E. Trimbur and John M. Wescott of Wayne, Pennsylvania

each as their true and lawful Attorney-in-Fact to execute under such designation in their names and to affix their corporate seals to and deliver for and on their behalf as surety thereon or otherwise, bonds and undertakings and other writings obligatory in the nature thereof (other than bail bonds) given or executed in the course of business, and any instruments amending or altering the same, and consents to the modification or alteration of any instrument referred to in said bonds or obligations.

In Witness Whereof, said FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, PACIFIC INDEMNITY COMPANY, WESTCHESTER FIRE INSURANCE COMPANY and ACE AMERICAN INSURANCE COMPANY have each executed and attested these presents and affixed their corporate seals on this 8th day of April 2024.

Rupert HD Swindells

Rupert HD Swindells, Assistant Secretary

Warren Eichhorn

Warren Eichhorn, Vice President



STATE OF NEW JERSEY
County of Hunterdon SS.

On this 8th day of April, 2024 before me, a Notary Public of New Jersey, personally came Rupert HD Swindells and Warren Eichhorn, to me known to be Assistant Secretary and Vice President, respectively, of FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, PACIFIC INDEMNITY COMPANY, WESTCHESTER FIRE INSURANCE COMPANY and ACE AMERICAN INSURANCE COMPANY, the companies which executed the foregoing Power of Attorney, and the said Rupert HD Swindells and Warren Eichhorn, being by me duly sworn, severally and each for himself did depose and say that they are Assistant Secretary and Vice President, respectively, of FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, PACIFIC INDEMNITY COMPANY, WESTCHESTER FIRE INSURANCE COMPANY and ACE AMERICAN INSURANCE COMPANY and know the corporate seals thereof, that the seals affixed to the foregoing Power of Attorney are such corporate seals and were thereto affixed by authority of said Companies; and that their signatures as such officers were duly affixed and subscribed by like authority.

Notarial Seal



Albert Contursi
NOTARY PUBLIC OF NEW JERSEY
No 50202369
Commission Expires August 22, 2027

Albert Contursi
Notary Public

CERTIFICATION

Resolutions adopted by the Boards of Directors of FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, and PACIFIC INDEMNITY COMPANY on August 30, 2016; WESTCHESTER FIRE INSURANCE COMPANY on December 11, 2006; and ACE AMERICAN INSURANCE COMPANY on March 20, 2009:

"RESOLVED, that the following authorizations relate to the execution, for and on behalf of the Company, of bonds, undertakings, recognizances, contracts and other written commitments of the Company entered into in the ordinary course of business (each a "Written Commitment"):

- (1) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized to execute any Written Commitment for and on behalf of the Company, under the seal of the Company or otherwise.
- (2) Each duly appointed attorney-in-fact of the Company is hereby authorized to execute any Written Commitment for and on behalf of the Company, under the seal of the Company or otherwise, to the extent that such action is authorized by the grant of powers provided for in such person's written appointment as such attorney-in-fact.
- (3) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized, for and on behalf of the Company, to appoint in writing any person the attorney-in-fact of the Company with full power and authority to execute, for and on behalf of the Company, under the seal of the Company or otherwise, such Written Commitments of the Company as may be specified in such written appointment, which specification may be by general type or class of Written Commitments or by specification of one or more particular Written Commitments.
- (4) Each of the Chairman, the President and the Vice Presidents of the Company is hereby authorized, for and on behalf of the Company, to delegate in writing to any other officer of the Company the authority to execute, for and on behalf of the Company, under the Company's seal or otherwise, such Written Commitments of the Company as are specified in such written delegation, which specification may be by general type or class of Written Commitments or by specification of one or more particular Written Commitments.
- (5) The signature of any officer or other person executing any Written Commitment or appointment or delegation pursuant to this Resolution, and the seal of the Company, may be affixed by facsimile on such Written Commitment or written appointment or delegation.

FURTHER RESOLVED, that the foregoing Resolution shall not be deemed to be an exclusive statement of the powers and authority of officers, employees and other persons to act for and on behalf of the Company, and such Resolution shall not limit or otherwise affect the exercise of any such power or authority otherwise validly granted or vested."

I, Rupert HD Swindells, Assistant Secretary of FEDERAL INSURANCE COMPANY, VIGILANT INSURANCE COMPANY, PACIFIC INDEMNITY COMPANY, WESTCHESTER FIRE INSURANCE COMPANY and ACE AMERICAN INSURANCE COMPANY (the "Companies") do hereby certify that

- (i) the foregoing Resolutions adopted by the Board of Directors of the Companies are true, correct and in full force and effect,
- (ii) the foregoing Power of Attorney is true, correct and in full force and effect.

Given under my hand and seals of said Companies at Whitehouse Station, NJ, this 4th day of June, 2024.



Rupert HD Swindells

Rupert HD Swindells, Assistant Secretary

IN THE EVENT YOU WISH TO VERIFY THE AUTHENTICITY OF THIS BOND OR NOTIFY US OF ANY OTHER MATTER, PLEASE CONTACT US AT:
Telephone (908) 903- 3493 Fax (908) 903- 3656 e-mail: surety@chubb.com

FEDERAL INSURANCE COMPANY
STATEMENT OF ASSETS, LIABILITIES AND SURPLUS TO POLICYHOLDERS

Statutory Basis

June 30, 2023

(in thousands)

ASSETS		LIABILITIES AND SURPLUS TO POLICYHOLDERS	
Cash, Cash Equivalents, and ST Investments	\$ 405,464	Outstanding Losses and Loss Expenses	\$ 9,471,485
United States Government, State and Municipal Bonds	3,149,443	Reinsurance Payable on Losses and Expenses	1,637,237
Other Bonds	6,631,983	Unearned Premiums	2,840,390
Stocks	263,066	Ceded Reinsurance Premiums Payable	366,136
Other Invested Assets	<u>1,859,557</u>	Other Liabilities	<u>602,804</u>
TOTAL INVESTMENTS	<u>12,309,513</u>	TOTAL LIABILITIES	<u>14,918,052</u>
Investments in Affiliates:		Capital Stock	20,980
Great Northern Ins. Co.	427,725	Paid-In Surplus	2,711,474
Vigilant Ins. Co.	365,196	Unassigned Funds	<u>1,734,722</u>
Chubb Indemnity Ins. Co.	185,193	SURPLUS TO POLICYHOLDERS	<u>4,467,176</u>
Chubb National Ins. Co.	196,722		
Other Affiliates	116,760		
Premiums Receivable	2,096,943		
Other Assets	<u>3,687,176</u>		
TOTAL ADMITTED ASSETS	<u>\$ 19,385,228</u>	TOTAL LIABILITIES AND SURPLUS	<u>\$ 19,385,228</u>

Investments are valued in accordance with requirements of the National Association of Insurance Commissioners. At June 30, 2023, investments with a carrying value of \$512,440,562 were deposited with government authorities as required by law.

STATE OF PENNSYLVANIA

COUNTY OF PHILADELPHIA

John Taylor, being duly sworn, says that he is Senior Vice President of Ace Property and Casualty Insurance Company and that to the best of his knowledge and belief the foregoing is a true and correct statement of the said Company's financial condition as of the 30th day of June, 2023

Signed (or attested) before me on August 28, 2023 by John P. Taylor

[Signature]
Senior Vice President

[Signature]
Notary Public

August 8, 2027
My commission expires

Commonwealth of Pennsylvania - Notary Seal
 Diane Wright, Notary Public
 Philadelphia County
 My commission expires August 8, 2027
 Commission number 1235745
 Member, Pennsylvania Association of Notaries

**JEFFERSON COUNTY JUVENILE PROBATION DEPARTMENT
MINNIE ROGERS JUVENILE JUSTICE CENTER**



5326 Hwy 69 South
Beaumont, TX 77705
Ph: (409) 722-7474
Fx: (409) 726-2896

**Edward J. Cockrell, Sr.,
Chief Probation Officer**

900 Fourth Street
Port Arthur, TX 77640
Ph: (409) 983-8370
Fx: (409) 983-8348

MEMORANDUM

To: Faith Laurents
County Judge's Office

From: Edward J. Cockrell, Sr. *EC*
Chief Juvenile Probation Officer

Date: June 24, 2024

Re: **Commissioners' Court Agenda, July 2, 2024**

Please place the following item on the Commissioners' Court agenda for July 2, 2024.

Juvenile Probation

Receive and File the proposed Juvenile Probation Budget for FY2025 in accordance with 140.004 Local Government Code.

ATTEST *[Signature]*
DATE 7/2/2024



**BUDGET PREPARATION WORKSHEET
2024-2025 BUDGET YEAR**

ACCOUNT DESCRIPTION	TWO YEAR AVERAGE '22 & '23	2022-2023 LAST YEARS ACTUALS	2023-2024 7 MONTHS ACTUAL	2023-2024 ADJUSTED BUDGET	2024-2025 DEPT. REQUEST
GENERAL FUND					
JUVENILE PROBATION DEPT.					
.10-01 DEPARTMENT HEAD	61,534	62,920	37,316	67,077	.....
.10-02 ASSISTANTS & CLERKS	835,791	915,542	573,650	1,131,422	.....
.10-94 LONGEVITY PAY	13,940	13,534	7,781	13,969	.....
.10-98 OVERTIME ALLOWANCE	639	346	55	56	.....

* SALARIES AND WAGES	911,909	992,342	618,802	1,212,524	.....
.20-01 F.I.C.A. EXPENSE	71,938	74,935	46,638	96,191	.....
.20-02 EMPLOYEES' RETIREMENT	201,259	210,753	131,854	258,145	.....
.20-03 EMPLOYEES' INSURANCE	215,427	231,193	133,208	244,975	.....
.20-06 AUTOMOBILE ALLOWANCE	2,430	2,430	1,418	2,430	.....
.20-07 CELLULAR PHONE ALLOWANCE	450	450	263	450	.....

* FRINGE BENEFITS	491,504	519,761	313,381	602,191	.....
.30-10 BOOKS-PRINTED	2,139	2,147	0	3,120	3,120
.30-78 OFFICE SUPPLIES	1,816	3,190	3,000	4,250	4,250
.30-84 MINOR EQUIPMENT	1,205	1,454	1,075	1,766	1,766
.30-90 EDUCATION & DEMONSTRATION	600	1,199	0	1,278	1,278

* MATERIALS AND SUPPLIES	5,760	7,990	4,075	10,414	.....
.40-11 EQUIPMENT- MISCELLANEOUS	0	0	0	600	600
.40-52 POSTAGE	1,806	2,020	1,642	2,467	2,467
.40-54 TELEPHONE	641	643	378	1,200	1,200

* MAINTENANCE AND UTILITIES	2,447	2,673	2,020	4,267	.....
.50-05 MILEAGE	20,393	19,691	9,218	24,865	24,865
.50-14 MENTAL EXAMINATION	9,980	5,947	415	24,785	24,785
.50-21 DUES/SUBSCRIPTIONS	523	572	669	680	900
.50-45 BONDS SURETY/NOTARY	84	142	0	400	400
.50-53 RENT-EQUIPMENT	4,680	4,680	2,433	4,680	4,680
.50-62 TRAVEL EXPENSE	6,938	10,082	6,979	10,000	10,000
.50-77 CONTRACTUAL SERVICE	228	0	0	500	500
.50-81 RELIEF-BOARD & LODGING	0	0	0	26,671	26,671

* MISCELLANEOUS SERVICES	42,825	41,114	19,714	92,581	.....

** JUVENILE PROBATION DEPT.	1,454,444	1,563,880	957,992	1,921,977	.....

Department Juvenile Probation Please list all items in order of priority. Use additional pages if necessary.

ACCOUNT 10-05 EXTRA HELP

Item Description	Item Cost
Total Requested	0

ACCOUNT 10-98 OVERTIME

Item Description	Item Cost
Total Requested	0

ACCOUNT 20-06 AUTOMOBILE ALLOWANCE

Item Description	Item Cost
No New Request	
Total Requested	

ACCOUNT 20-07 CELL PHONE ALLOWANCE

Item Description	Item Cost
No New Request	
Total Requested	

Department Juvenile Probation Please list all items in order of priority. Use additional pages if necessary.

ACCOUNT 30-11 SOFTWARE (Please list out any computer software you are requesting for existing computers. Also, list any software for new computers you are asking for in this budget year. Do not combine software costs with the cost of new computers in the Capital Outlay section.)

Item Description	Item Cost
Total Requested	0

ACCOUNT 50-21 DUES/SUBSCRIPTIONS

Item Description	Item Cost
Total Requested	\$900.00

Department Juvenile Probation Please list all items in order of priority. Use additional pages if necessary.

ACCOUNT 50-62 TRAVEL

Item Description	Item Cost
See attached.	
Total Requested	

ACCOUNT 50-77 CONTRACTUAL SERVICES

Item Description	Item Cost
The department provides sex offender treatment for youth. The \$500 is to purchase	
Sex offender treatment materials for group.	
Total Requested	\$500.00

Probation Training Budget FY 2025
120-3063-424 50-62

Chief to attend Chief Probation Officer's Conference FY 2024

Total 649

Four people to attend Texas Probation Association annual conference in Austin in April, 2025

Total 2376

Three people to attend Texas Probation Association Legislative Conference in August, 2025

Total 1782

One person to attend Sex Offenders Management Conference in June 2025

Total 839

Two people to attend Texas Juvenile Justice Department's Data Conference in FY 2025

Total 691

Two people to attend Texas Juvenile Justice Department Budget Conference in San Marcos, TX FY 2025

Total 484

2 people to attend TJJD's Post Legislative Conference in San Marcos, TX FY 2025

Total 816

Chief Probation Officer to attend meetings at the Texas Juvenile Justice Department in Austin, Texas.

Total 1500

Chief Probation Officer to attend Southeast Texas Chief's meeting located throughout Southeast Texas.

Total 863

Total Training Budget 2025

\$10,000

Department Juvenile Probation Please list all items in order of priority. Use additional pages if necessary.

PARTICIPATION (List any matching funds the County will be responsible for in regards to Federal, State or Local grant agreements.)

Item Description	Item Cost
Total Requested	0

Department Juvenile Probation Please list all items in order of priority. Use additional pages if necessary.

ACCOUNT 30-84 MINOR EQUIPMENT (List out any equipment under \$5,000. Do not list any computers here even if under \$5,000. List all computers in 60-02 Computer Equipment under the Capital Outlay section.)

Item Description	Item Cost
4 – US/Texas Flag sets @ \$113.00 each	\$ 452.00
2 – Office chairs @ \$150.00 each	\$ 300.00
2 – Toner cartridge @ \$507.00	\$1,014.00
Total Requested	\$1,766.00

Department Juvenile Probation Please list all items in order of priority. Use additional pages if necessary.

CAPITAL OUTLAY (List any equipment over \$5,000 plus all computers. Please indicate whether the equipment is a new item or will be a replacement for old equipment. Commissioners' Court will closely scrutinize any Capital Outlay requests, so please provide full written justification for each item requested.)

Item Description	Item Cost
Total Requested	0

BUDGET PREPARATION WORKSHEET
2024-2025 BUDGET YEAR

ACCOUNT DESCRIPTION	TWO YEAR AVERAGE '22 & '23	2022-2023 LAST YEARS ACTUALS	2023-2024 7 MONTHS ACTUAL	2023-2024 ADJUSTED BUDGET	2024-2025 DEPT. REQUEST
JUVENILE DETENTION HOME					
.10-01 DEPARTMENT HEAD	61,534	62,920	37,316	67,077	.....
.10-02 ASSISTANTS & CLERKS	859,573	848,718	549,882	1,164,231	.....
.10-05 EXTRA HELP	163,871	188,419	115,397	200,770	.....
.10-94 LONGEVITY PAY	12,924	11,850	6,426	13,145	.....
.10-97 HOLIDAY PAY	39,102	37,867	29,866	54,546	.....
.10-98 OVERTIME ALLOWANCE	12,164	18,158	5,341	18,088	.....

* SALARIES AND WAGES	1,149,166	1,167,932	744,228	1,517,857	.....
.20-01 F.I.C.A. EXPENSE	86,828	85,934	56,094	117,943	.....
.20-02 EMPLOYEES' RETIREMENT	240,926	238,749	156,895	316,519	.....
.20-03 EMPLOYEES' INSURANCE	241,012	228,752	138,727	298,176	.....
.20-06 AUTOMOBILE ALLOWANCE	2,430	2,430	1,418	2,430	.....
.20-07 CELLULAR PHONE ALLOWANCE	450	450	263	450	.....

* FRINGE BENEFITS	571,645	556,315	353,397	735,518	.....
.30-07 BEDDING, BLANKETS, & LINEN	1,216	1,495	251	1,500	1,500
.30-17 CLOTHING	3,287	3,300	202	3,300	5,300
.30-23 DISHES, UTENSILS, ETC.	0	0	0	300	300
.30-33 FOOD	99,093	106,917	83,000	95,000	105,000
.30-44 JANITOR SUPPLIES	8,883	8,745	8,678	9,500	9,500
.30-50 MEDICAL SUPPLIES	771	952	896	1,000	1,000
.30-78 OFFICE SUPPLIES	905	1,036	1,200	1,579	1,579
.30-84 MINOR EQUIPMENT	5,522	5,055	2,067	7,660	7,984

* MATERIALS AND SUPPLIES	119,676	127,500	96,294	119,839	.....
.40-09 BUILDINGS AND GROUNDS	60,285	79,841	17,073	50,000	50,000
.40-11 EQUIPMENT- MISCELLANEOUS	4,099	4,014	1,461	5,300	5,300
.40-53 GAS- NATURAL AND BUTANE	3,774	5,190	2,773	6,500	6,500
.40-54 TELEPHONE	8,543	8,572	3,966	8,600	9,000
.40-56 ELECTRICITY	63,568	64,699	21,388	66,000	66,000
.40-57 WATER AND SEWER	46,417	48,005	33,449	45,000	58,000

* MAINTENANCE AND UTILITIES	186,685	210,321	80,110	181,400	.....
.50-05 MILEAGE	178	149	225	300	300
.50-32 HOSPITAL SERVICE	1,335	121	0	3,000	3,000
.50-34 MEDICAL & SURGICAL	7,548	6,359	2,232	9,000	9,000
.50-53 RENT-EQUIPMENT	1,560	1,560	811	1,560	1,560
.50-62 TRAVEL EXPENSE	2,576	3,420	2,185	8,511	9,000
.50-77 CONTRACTUAL SERVICE	79,232	81,882	77,658	89,445	91,584

* MISCELLANEOUS SERVICES	92,428	93,491	83,141	111,816	.....
** JUVENILE DETENTION HOME	2,119,599	2,155,559	1,357,170	2,666,430	.....

Department Juvenile Detention Please list all items in order of priority. Use additional pages if necessary.

ACCOUNT 10-05 EXTRA HELP

Item Description	Item Cost
No New Request	
Total Requested	

ACCOUNT 10-98 OVERTIME

Item Description	Item Cost
No New Request	
Total Requested	

ACCOUNT 20-06 AUTOMOBILE ALLOWANCE

Item Description	Item Cost
No New Request	
Total Requested	

ACCOUNT 20-07 CELL PHONE ALLOWANCE

Item Description	Item Cost
No New Request	
Total Requested	



**JEFFERSON COUNTY JUVENILE PROBATION DEPARTMENT
MINNIE ROGERS JUVENILE JUSTICE CENTER**

5326 Hwy 69 South
Beaumont, TX 77705
Ph: (409) 722-7474
Fx: (409) 726-2896

**Edward "Ed" Cockrell, Sr.
Chief Juvenile Probation Officer**

900 Fourth Street
Port Arthur, TX 77640
Ph: (409) 983-8370
Fx: (409) 983-8348

MEMORANDUM

To: Fran Lee
Auditor

From: Edward J. Cockrell, Sr. *EC*
Chief Juvenile Probation Officer

Date: May 30, 2024

Re: Justification/Budget – Budget 120 – 3063, Budget 120 – 3064,

Budget 120 – 3063:

(3063) 50-21 Dues/Subscriptions

The FY25 proposed Juvenile Probation Budget has an increase in the line item of \$220.

Adjusted Budget FY2	Department Request	Increase
\$680	\$900	\$220

This line item increase is based on the increase in cost for Texas Register.

Budget 120-3064:

(3064) 30-33 – Food

The FY25 proposed Juvenile Detention Budget has an increase in the line item of \$10,000.

Adjusted Budget FY24	Department Request	Increase
\$95,000	\$105,000	\$10,000

This line item increase is based on the increased costs in food.

(3064) 30-84 – Minor Equipment

The FY25 proposed Juvenile Detention Budget has an increase in the line item of \$74.

Adjusted Budget FY24	Department Request	Increase
\$7,660	\$7,734	\$74.00

This line item increase is based on minor equipment needs.

(3064) 40-54 – Telephone

The FY25 proposed Juvenile Detention Budget has an increase in the line item of \$400.

Adjusted Budget FY24	Department Request	Increase
\$8,600	\$9,000	\$400

This line item increase is based on current year usage. This line item had been discussed with Fran Lee in auditing and she recommended the increase.

(3064) 40-57 – Water and Sewer

The FY25 proposed Juvenile Detention Budget has an increase in the line item of \$13,000.

Adjusted Budget FY24	Department Request	Increase
\$45,000	\$58,000	\$13,000

This line item increase is based on current year usage. This line item had been discussed with Fran Lee in auditing and she recommended the increase.

(3064) 50-77 – Contractual

The FY25 proposed Juvenile Detention Budget has an increase in the line item of \$2,138.

Adjusted Budget FY24	Department Request	Increase
\$89,445	\$91,583	\$2,138

This line item increase is based on increase of service prices.



**JEFFERSON COUNTY JUVENILE PROBATION DEPARTMENT
MINNIE ROGERS JUVENILE JUSTICE CENTER**

5326 Hwy 69 South
Beaumont, TX 77705
Ph: (409) 722-7474
Fx: (409) 726-2896

**Edward "Ed" Cockrell, Sr.
Chief Juvenile Probation Officer**

900 Fourth Street
Port Arthur, TX 77640
Ph: (409) 983-8370
Fx: (409) 983-8348

MEMORANDUM

To: Fran Lee
Auditor

From: Edward J. Cockrell, Sr. *EC*
Chief Juvenile Probation Officer

Date: May 30, 2024

Re: Extra Hours for Detention Staff and other 10-Series Line items for FY 2024-25 Budget

The Juvenile Detention Center operates under a U.S Department of Labor ruling obtained by the Human Resources Director, which is in compliance with the Fair Labor Standards Act. Juvenile Supervision Officers are qualified as law enforcement (security personnel in corrections institution – October 1997). This exemption allows the department to require these officers to attend monthly staff training and be paid straight time as opposed to giving them time and a half comp time off, up to eleven hours per month.

Recommend placing \$23,300 as Extra Hours in line item #10-02

Extra Help is used to fund all part-time Supervision Officers that supplement shifts, working during employee illness, employee personal leave, vacation time, bereavement time, military leave, etc. It is recommended that Extra Help line item 10-05 remain the same as FY24 at \$200,770.

Please add these figures to the budget request:

120-3064-424-10-05 Extra Help (Remain the Same)	\$200,770
120-3064-424-10-97 Holiday Pay (Remain the Same)	\$54,546
120-3064-424-10-94 Longevity Pay (to be completed by Auditing)	
120-3064-424-10-96 Vacation Pay (to be completed by Auditing)	
120-3064-424-10-98 Overtime Allowance (Remain the Same)	\$18,088

Department Juvenile Detention Please list all items in order of priority. Use additional pages if necessary.

ACCOUNT 30-11 SOFTWARE (Please list out any computer software you are requesting for existing computers. Also, list any software for new computers you are asking for in this budget year. Do not combine software costs with the cost of new computers in the Capital Outlay section.)

Item Description	Item Cost
Total Requested	0

ACCOUNT 50-21 DUES/SUBSCRIPTIONS

Item Description	Item Cost
Total Requested	0

Department Juvenile Detention Please list all items in order of priority. Use additional pages if necessary.

ACCOUNT 50-62 TRAVEL

Item Description	Item Cost
See attached.	
Total Requested	

ACCOUNT 50-77 CONTRACTUAL SERVICES

Item Description	Item Cost
See attached.	
Total Requested	

PARTICIPATION (List any matching funds the County will be responsible for in regards to Federal, State or Local grant agreements.)



**JEFFERSON COUNTY JUVENILE PROBATION DEPARTMENT
MINNIE ROGERS JUVENILE JUSTICE CENTER**

5326 Hwy 69 South
Beaumont, TX 77705
Ph: (409) 722-7474
Fx: (409) 726-2896

**Edward J. Cockrell, Sr.,
Chief Probation Officer**

900 Fourth Street
Port Arthur, TX 77640
Ph: (409) 983-8370
Fx: (409) 983-8348

**50 – 77 Contractual Services
Item**

1. A 1 Filter	\$ 3,588.00
2. Vent a Hood – Hydro Clean	\$ 1,951.00
3. Advantage Interest/Kitchen Suppression System Inspec.	\$ 2,100.00
4. Dumpster Service – Republic	\$ 6,236.00
5. Fire Panel/Smoke Detector – Southwest Building	\$ 1,181.00
6. ICM – A C/Boiler maintenance	\$ 8,850.00
7. Big Thicket – Plumbing Maintenance – Bio Smart	\$ 2,160.00
8. Southern Folgers – Detention Locks	\$17,695.00
9. Cat5 Resources – Generator Inspection	\$ 1,337.00
10. Professional Nurses Medical Exams	\$10,400.00
11. Moore – Ice Machine Inspection/Maintenance	\$ 1,200.00
12. Attaboy – Insect Extermination	\$ 926.00
13. S E Texas Building Services – Janitorial	\$32,136.00

14. Stericycle, Inc (Biomedical)	\$ 624.00
15. Biomedical waste Containers	<u>\$ 1,200.00</u>
	\$91,584.00

Department Juvenile Detention Please list all items in order of priority. Use additional pages if necessary.

Item Description	Item Cost
This line item is requested in the amount of \$250,000, to be specifically dedicated to	
the programming in the Juvenile Detention Center, in cooperation with IEA	
(Inspire, Encourage, Achieve). The IEA is a non-profit organization, to perpetuate	
the late Ben Rogers' legacy. Regina Rogers has donated well over 4 to 5 million	
dollars of her personal funds, and obtained grants, to increase the services in the	
Detention Center. Regina Rogers has also spent countless hours working with youth	
at MRJJC. IEA services was originally provided at no expense to the County. It is	
recommended that this program be funded at \$250,000. A full description of the	
Program is attached.	
Total Requested	\$250,000



Grant Proposal & Project Budget

2024 Jefferson County Juvenile Probation

IEA – Inspire, Encourage, Achieve Funding Proposal

Amount of Request: \$250,000

Purpose of Request: Funds will be used by **IEA – Inspire, Encourage, Achieve (IEA)** to provide a multi-disciplinary response to crime and delinquency for **juvenile justice-involved youth who are under the supervision of the Jefferson County Juvenile Probation Department** and are **either in detention at the Minnie Rogers Juvenile Justice Center (MRJJC) or on probation. With Jefferson County Commissioners Court’s current and past support,** the organization continues to achieve **significant outcomes in reducing recidivism rates (repeat offenses) by helping interrupt a path toward adult criminal behavior and instead preparing young people to become tax-paying citizens who are educated, civically engaged and workforce ready.**

The work of IEA remains critical as the **Covid-19 crisis** has left our youth **extremely vulnerable due to the lack of academic support, limited judicial and parental supervision, social isolation, lack of physical activity and restricted access to food, healthcare and other community resources.** The lifelong **mental health consequences,** especially for children in underserved communities who are often faced with **poverty, chronic traumas (such as sexual abuse, domestic violence, shootings, death of a parent or siblings, hurricanes and floods) will be severe.**

Since the program’s inception **27** years ago, nearly **4,200 youth** (an average of **more than 150 per year**) and their families have been impacted through direct services. The organization has received **much recognition for its efforts,** but the most powerful measure of its **success** is the many **testimonials** provided by **participants. As one young woman wrote, "You and IEA picked me up during a hard, hard time and helped me through it. Thank you for continuing the journey with me. I love and appreciate all of you so much."**

History & Intervention Strategies

IEA–Inspire, Encourage, Achieve is a private non-profit organization operating in a unique partnership with the Jefferson County Juvenile Probation Department to reduce recidivism rates among juvenile offenders in Southeast Texas. Established in **1997** by **Regina Rogers** and the late **Julie Rogers**, IEA was founded in memory of the late **Ben Rogers** to perpetuate his legacy of **helping young people** achieve **dignity** and **respect** through **knowledge, compassion, understanding and love**. During that same time, **Regina has invested over \$4 million of her personal funds and an additional \$1.5 million of in-kind contributions**.

IEA focuses on **rehabilitation** by utilizing a variety of approaches with an emphasis on **reducing the impact of trauma**. **Every juvenile offender detained at the MRJJC** has an opportunity to benefit from **programming**, which, during normal times, includes **weekly group and individual therapy sessions with Annie Bell, LPC, and therapists from Samaritan Counseling, professional mentors, and art and music therapies** offered within an **institutional setting**. **These significant supportive efforts** help the youth learn how to alter thoughts and behaviors that lead to a cycle of incarceration and involvement in the adult criminal population.

For the past eight years, Regina has personally facilitated a weekly Saturday “You Can Change Your Life” Speaker Series at which more than **150 prominent individuals** from the community have provided **powerful testimonials** that have had a major impact on the youth.

After youth have been detained, and also during pre- and post-adjudication, referrals are made by the Jefferson County Juvenile Probation Department to the **“Ben’s Kids” outreach component** that consists of continuing interaction with the youth through **case management, counseling, court coordination, academic support** (including **literacy, and tutoring sessions**), **one-on-one mentoring, youth support groups, group counseling, art and music therapies, Cops & Kids Mentoring Program, community service projects, job training** and other **enrichment opportunities**.

From services offered both to detainees and through outreach, IEA empowers juvenile justice-involved youth to adopt law-abiding lifestyles

by offering alternatives to criminal behavior and increasing access to mental health and personal development opportunities.

Despite the barriers inflicted by the pandemic, since March 2023, IEA (the only organization of its kind in Texas) has provided significant support to more than 200 youth; 74 were served through outreach in Ben's Kids; 128 others in detention were provided mentoring and counseling at the MRJJC; and a third group comprised of their parents (20) participated in the Parent Project, a 10-week parenting education and support group. This endeavor, which offers spring, summer and fall parenting classes throughout the year, provides home visits, family nights and experiential exercises to parents of juvenile justice-involved youth and their siblings, as well as parents of youth who are at-risk of delinquency and who benefit from a supportive network of resources that enable them to strengthen their parenting skills and develop stronger support systems.

For the past 23 years IEA has hosted more than 640 children in its annual Camp Bright Star summer enrichment camp which emphasizes literacy, STEM programming, job training and character enrichment. Camp Bright Star 2024, "Developing the Best Me I Can Be", will be focused on self-improvement in family, finance, education, career, work, and health.

In partnership with Jefferson County Juvenile Probation, IEA has facilitated a Global Youth Service Project for 15 years, providing more than 430 youth with the opportunity to give back to the community and learn about various issues, including veteran affairs, sex trafficking, homeless population and challenges surrounding drug abuse. This year's project included lessons in Street Law, the importance of civic engagement, and the power of positive words of encouragement and affirmation.

Of the 74 youth who were enrolled in IEA's outreach program for comprehensive services while on juvenile probation, recidivism rates were low, with 64 of them not being detained at the MRJJC for a new criminal offense and only 4.9% returning.

Unfortunately, violent juvenile crime is more prevalent than ever before; however, IEA's holistic approach to programming and family support year after year has continually reduced the rate of recidivism

and enabled probation officers to work more effectively with the youth.

In an article of a local publication, former Juvenile Court **Judge Larry Thorne** stated, "I serve on an advisory board for Texas juvenile probation, and I'm aware of the scarcity of funds for kids that are in trouble or close to being in trouble, and **IEA is the gap filler in our community. Their success rate is incredible. There is hardly any recidivism with kids; there is nothing close to that in the state.**" When IEA receives funds, the organization measures its impact by tracking recidivism rates, the number of youth who successfully complete juvenile probation and the number of youth who acquire educational and employment skills; and monitors the character qualities that are strengthened and developed in each child as a result of participation in the programs offered."

IEA Programming Costs

IEA is the only non-profit organization in Southeast Texas whose budget is dedicated to providing a rehabilitative and therapeutic response to address trauma, hardships and disadvantages of juvenile justice-involved youth, as well as those who are at-risk for delinquency.

The resilience demonstrated by youth whose lives have been marked by challenges but were able to triumph over difficult situations, as a result of caring and supportive members of our community who believed in their potential, has been supported largely by opportunities made available from **grants, sponsors, donated services, in-kind contributions, volunteers and generous funding from Jefferson County.**

IEA has been endorsed by key stakeholders throughout the region, including **Beaumont Police Chief James Singletary, Port Arthur Police Chief Tim Duriso and Jefferson County Sheriff Zena Stephens.** Each has said:

"One of the most troubling issues we face today is the **increasing number of juveniles who are involved in committing violent crimes.** We are fortunate to have a very successful partnership with IEA and **many officers** dedicated to mentoring youth on probation and in detention through our **Cops & Kids** initiative. These weekly efforts during the year are vital as we focus on helping rehabilitate youth and deter them from committing further criminal acts." - **Beaumont Police Chief James Singletary**

"Several of our PAPD officers and I have been involved with IEA, an organization that is continuing to have a major impact and offers hope for youth who have a lot of challenges. More than a third of the young people they work with are from Port Arthur. We look forward to further collaboration and especially now with additional challenges in our community from COVID-19 to help provide mentoring and other services that will discourage these kids from committing crimes and entering the adult criminal population." - **Port Arthur Police Chief Tim Duriso.**

"IEA is a necessary partner for the criminal justice system. The service they provide to our juvenile population gives hope to many who are victims of circumstances beyond their control." - **Sheriff Zena Stephens**

Community Collaborations

IEA continues to sustain its collaborative efforts with community-based partners that offer pro-social and wellness experiences – including those offered by **Recovery Council of Southeast Texas Right Choice Adolescent Treatment Program, Spindletop Center, Catholic Charities,** and the **Beaumont Police Department's Cops & Kids Fitness Center (equipped with a boxing ring and exercise equipment personally provided by Regina and adjacent to the IEA office; We also have enhanced and forged new partnerships with Workforce Solutions Southeast Texas, Communities In Schools and Samaritan Counseling providing additional resources to address work readiness and career exploration as well as the increased mental health concerns.**

More than 100 Jefferson County youth on probation have completed community service projects at **The Giving Field** and served as waitstaff at the organization's annual fundraiser in past years. Founder and Director Sharon Begnaud stated, "The IEA kids have been an important part to the success of The Giving Field since day one. Their monthly attendance at the garden brings such joy to our program. The kids are always eager to get their hands dirty by digging in the soil to plant, weed, harvest or do whatever is needed to help their community. It is a beautiful thing to witness as the kids work together to help the less fortunate people in our community."

In collaboration with Jefferson County Juvenile Probation, IEA is fortunate to have a strong coalition of partners that recognize the value of its work in transforming the lives of disadvantaged youth.

Summary

IEA is seeking funding from Jefferson County to help provide innovative intervention services for juvenile offenders detained at the MRJJC and those under supervision by the Jefferson County Juvenile Probation Department. **The organization's rehabilitative strategy provides a direct economic benefit to Southeast Texas**, as it helps **reduce recidivism rates** and the **cost of detaining youth for future violations**, which often lead to their incarceration as adults. Furthermore, IEA through partnering relationships is committed to assisting each young person with high school retention, skills attainment, and skills needed to secure and maintain employment.

As a community-based provider for the **Jefferson County Juvenile Mental Health Court Program** and **an intervention option that is highly utilized by Jefferson County Juvenile Probation**, IEA continues to provide services to youth with histories of disappointing and discouraging life experiences and loose or absent connections to community-based support systems (i.e., church, enrichment activities, service organizations, etc.)

Findings from an internal analysis (conducted by the Jefferson County Juvenile Probation Department) for the purpose of assessing the impact of outreach services offered by IEA to juvenile offenders revealed: Of the 229 juvenile offenders served by IEA in outreach over a three-year period, 79% did not have a negative outcome. A total of 17.9% would have been sent to an alternative placement or TYC had IEA not been a resource.

IEA has been able to demonstrate a return on investment from the funding in past years from Jefferson County. In addition to motivating many **youth to achieve a high school diploma** while enrolled in the organization's outreach program, **IEA provides job training opportunities** that equip youth with skills that increase their marketability for employment. **More than 90 youth** have been able to obtain employment in the restaurant field upon completion of **their vocational training**.

A recent example of the life-changing work done by IEA is the story of J. Hunter, an **18-year-old female** who faced significant challenges in school and behavioral health issues. **With IEA's support, she participated in various activities over 12 months, including counseling, group**

therapy, tutoring, and art therapy. Through these programs, **J. Hunter** learned to recognize her own value and was motivated to transform her life. As a result, she is now off probation and has been accepted into the Job Corps career-training program, exhibiting a remarkable improvement in her behavior. Additionally, her mother's involvement in IEA's Parent Project significantly enhanced their home and family life.

With an average of **11 juvenile offenders per year** being kept from placement as a result of IEA's comprehensive services, **taxpayers have been potentially saved at least \$188,100 per year.** When factoring the cost of incarceration for one juvenile offender, there is an additional expense that escalates to nearly **\$100,000 or more annually.** Jefferson County Juvenile Probation Department estimated several years ago that **IEA had potentially saved Jefferson County and the State of Texas more than \$300,000 annually,** and this number currently is probably **\$400,000 or more.**

In sum, an investment of time and resources to support IEA's intervention efforts in the community is far less expensive than the costs associated with their residential placement and incarceration.

In 2017, the House of Representatives of the 85th Legislature passed a resolution to commemorate the organization's 20th anniversary. Now in its 27th year of leading efforts of youth advocacy and civic action to help young people transform hardships into hope, **IEA is fortunate to have Jefferson County as an unwavering supporter.**

IEA – Inspire, Encourage, Achieve • Proposed Project Budget 2024

Budget Item	Description	Amount Attributed to Project Request	Amount Requested from Jefferson County	Amount Funded by Other Sources
Executive Director	Provides leadership and day-to-day oversight of IEA's operations to ensure that service-delivery and administrative tasks of the project are completed within guidelines that are consistent with achieving and/or furthering the organization's mission.	\$65,000	\$35,000	\$30,000
Counseling & Case Management	Counseling and Case Management with transitional services that connect youth to school and community-based resources.	\$60,000	\$35,000	\$25,000
Professional Mentors	Professional Mentors for youth served at the Minnie Rogers Juvenile Justice Center and in Ben's Kids Outreach Program.	\$45,000	\$30,000	\$15,000
Service Coordinators	Two service coordinators (one bilingual) to assist counseling, mentoring and case management staff in providing and coordinating pro-social activities for youth and family support sessions for parents.	\$60,000	\$35,000	\$25,000
Counseling and Consulting Services	Counseling and consulting services provided by licensed professionals. Counselors offer individual and group counseling sessions for youth as well as for parents.	\$50,000	\$25,000	\$25,000
Academic Support	Educational specialist assesses and evaluates academic strengths as well as challenges of youth experiencing difficulties in school; Educational coaches work in collaboration with educational specialists to address foundational learning problems, provide specialized tutoring and facilitate academic motivation experiences that help youth correlate their learning to specific career clusters.	\$50,000	\$30,000	\$20,000

Budget Item	Description	Amount Attributed to Project Request	Amount Requested from Jefferson County	Amount Funded by Other Sources
Development Associate	Works closely with executive director to provide overall leadership, program development, financial administration, fiscal reporting and management of IEA's institutional and outreach programming for juvenile offenders and their families.	\$42,000	\$15,000	\$27,000
Project Supplies	Office supplies and materials associated with service delivery.	\$20,000	\$3,000	\$17,000
Transportation	Fuel and mileage associated with assisting youth with accessing community-based resources and support (including counseling and pro-social activities)	\$18,000	\$12,000	\$6,000
Operating Expenses	Expenses associated with IEA's lease, utilities, facility maintenance, business insurance and other related operating costs are projected at approximately \$200,000 annually. It is estimated that approximately 20% of the organization's operating expenses will be attributed to this project.	\$40,000	\$30,000	\$10,000
	Total	\$450,000	\$250,000	\$200,000

IEA - Inspire, Encourage, Achieve
Profit & Loss

September 1, 2023 through May 28, 2024

Sep 1, '23 - May 28, 24

Ordinary Income/Expense

Income

4000 · Income Received

4010 · Donations

4016 · IHO 1,000.00

4021 · Regina Rogers 9,269.78

4010 · Donations - Other 2,195.10

Total 4010 · Donations 12,464.88

Total 4000 · Income Received 12,464.88

4050 · Pledges

4075 · Jefferson County -240,000.00

Total 4050 · Pledges -240,000.00

4100 · Grants/Foundations

4196 · Trull Foundation 5,000.00

4195 · Town & Country Ford 1,000.00

4193 · GMJ, INC 1,000.00

4192 · Tonya Hedleston Trust 30,000.00

4191 · Teressa Kountz Trust 30,000.00

4189 · Meadows Foundation 50,000.00

4188 · Texas Bar Foundation 5,000.00

4105 · Capital One 7,500.00

4117 · Esther Friedman Family Fndn 2,500.00

4120 · HEB Grocery Co. 25,000.00

4122 · Hebert Fndn (Wilton/Effie Mae) 25,000.00

4126 · Jefferson Cnty Commissioners Co 240,000.00

4128 · Joe Louis International Sports 2,000.00

4130 · Mamie McFaddin Ward Foundation 10,000.00

4131 · Manion Charitable Foundation 10,000.00

4142 · Sidney&Charline Dauphine Founda 25,000.00

4143 · Simpson-Omohundro Foundation 5,000.00

4152 · Maloney Family Foundation 1,500.00

4156 · TotalEnergies Petrochemicals 1,000.00

4158 · Valero Energy Foundation 35,000.00

4164 · Echo Maintenance 2,000.00

4165 · Exxon Mobil 7,000.00

4184 · Mike & Karen Fuljenz 500.00

Total 4100 · Grants/Foundations 521,000.00

Total Income 293,464.88

Gross Profit 293,464.88

Expense

6000 · Administration/General

6235 · Counseling 912.00

6881 · Vehicle Fuel Expense 285.36

IEA - Inspire, Encourage, Achieve Profit & Loss

September 1, 2023 through May 28, 2024

	<u>Sep 1, '23 - May 28, 24</u>
6220 · Client Assistance	131.49
6470 · Photo/Video	110.00
6880 · Vehicle Expenses	276.05
6101 · 11th St. Building Expenses	
6105 · Building Maintenance/Supplies	229.07
6110 · Lawn Service/Landscaping	306.00
6115 · Security	73.00
6118 · Utilities - 11th St.	966.92
Total 6101 · 11th St. Building Expenses	1,574.99
6210 · Advertising Expense	70.00
6222 · Computer	472.14
6230 · Contract Labor	
6231 · Educational Support	436.25
6230 · Contract Labor - Other	113.00
Total 6230 · Contract Labor	549.25
6300 · Insurance	
6302 · Insurance - Auto	2,139.00
6304 · Insurance - Worker's Comp	1,893.00
6305 · Insurance, Bus	728.20
6308 · Insurance, Health	1,090.75
Total 6300 · Insurance	5,850.95
6322 · Membership Dues	199.80
6324 · Mileage	221.86
6341 · Miscellaneous, Bus	22.43
6356 · Office Expense	146.18
6387 · Paypal Fee	21.79
6450 · Payroll	
6457 · Intuit QB Direct Deposit Exp	38.38
6452 · Administrative Wages	82,122.79
6460 · Payroll Tax Expense	19,660.53
Total 6450 · Payroll	101,821.70
6502 · Postage and Delivery	117.00
6528 · Printing & Reproduction	650.61
6544 · Professional Fees	717.00
6562 · Professional Meetings	8.30
6604 · Rental Expense	40.00
6658 · Staff meeting	19.62
6671 · Storage	452.80
6701 · Supplies, Miscellaneous	742.75
6740 · Supplies, Office	242.53
6802 · Telephone	
6803 · Cell Phone	130.68
6802 · Telephone - Other	462.96

IEA - Inspire, Encourage, Achieve
Profit & Loss

September 1, 2023 through May 28, 2024

	<u>Sep 1, '23 - May 28, 24</u>
Total 6802 · Telephone	593.64
6804 · Telephone & Internet	324.03
6860 · Travel	0.96
Total 6000 · Administration/General	116,575.23
66900 · Reconciliation Discrepancies	38.38
7000 · Ben's Kids Out-Reach Program	
7832 · Staff Appreciation	129.49
7597 · Lawn Service/Landscaping	1,224.00
7690 · Office Expense	584.67
7100 · Auto Fuel	1,140.43
7105 · Auto Insurance	4,277.00
7111 · Auto Maintenance	260.04
7114 · Auto Other	844.20
7200 · Ben's Kids Insurance	
7204 · Bus. Insurance	2,912.80
7210 · Health Insurance	4,362.94
Total 7200 · Ben's Kids Insurance	7,275.74
7250 · Building Maintenance/Expense BK	854.24
7300 · Camp Bright Star	
7384 · Program Supplies	-2.99
Total 7300 · Camp Bright Star	-2.99
7412 · Client Assistance	1,217.40
7436 · Computer	1,130.40
7441 · Contract Labor	
7443 · Educational Support/Services	43.75
7441 · Contract Labor - Other	91.20
Total 7441 · Contract Labor	134.95
7556 · Food	3,383.68
7564 · Global Youth Serv. Project	342.22
7570 · Hygienic Care	44.75
7582 · Incentives	8,036.51
7600 · Media Advertising	280.00
7623 · Membership Dues	799.14
7670 · Mileage	573.46
7691 · Office Expense, Supplies	810.25
7710 · Parent Project	
7714 · Food	736.42
7719 · Supplies	94.76
Total 7710 · Parent Project	831.18
7726 · Audio/Video/Photography	440.00
7727 · Postage	467.98
7729 · Printing	2,602.58
7730 · Professional Counseling	893.00

IEA - Inspire, Encourage, Achieve
Profit & Loss

September 1, 2023 through May 28, 2024

	<u>Sep 1, '23 - May 28, 24</u>
7736 · Professional Fees	2,868.00
7743 · Pro-Social Activities	1,380.05
7826 · Room Rental	160.00
7830 · Staff (Ben's Kids)	116,447.41
7852 · Storage	1,811.20
7854 · Supplies	4,972.34
7900 · Telephone	2,374.53
7924 · Telephone & Internet	1,296.12
7946 · Travel	4.90
7970 · Utilities (11th St)	4,159.54
Total 7000 · Ben's Kids Out-Reach Program	174,048.41
8000 · Fundraising Expense	
8012 · Fundraising Payroll	175.00
Total 8000 · Fundraising Expense	175.00
9000 · Juvenile Detent. Prg (MRJJC)	
9080 · Client Assistance	161.79
9076 · Business Equipment	1,244.80
9085 · Contract Labor	
9086 · Educational Support/Services	1,920.00
9085 · Contract Labor - Other	430.80
Total 9085 · Contract Labor	2,350.80
9100 · Computer	758.13
9183 · Counselor	2,880.00
9257 · Food	805.88
9290 · Hygienic Care	120.00
9400 · J D Insurance	
9405 · Insurance, Auto	4,278.00
Total 9400 · J D Insurance	4,278.00
9546 · Mileage	251.99
9600 · MRJJC Salaries	50,929.49
9708 · Office Expense	92.78
9766 · Professional Meeting	33.20
9835 · Staff Meeting	124.60
9871 · Supplies - misc.	589.06
9920 · Travel	4.31
Total 9000 · Juvenile Detent. Prg (MRJJC)	64,624.83
Total Expense	355,461.85
Net Ordinary Income	-61,996.97
Net Income	-61,996.97

Department Juvenile Detention Please list all items in order of priority. Use additional pages if necessary.

ACCOUNT 30-84 MINOR EQUIPMENT (List out any equipment under \$5,000. Do not list any computers here even if under \$5,000. List all computers in 60-02 Computer Equipment under the Capital Outlay section.)

Item Description	Item Cost
10 – Kenwood NX-1300AUKZ @ \$346.00 each	\$3,460.00
2 – Vacuum cleaners \$ \$800.00 each	\$1,600.00
6 – Air Mover blower fans @ \$109.00 each	\$ 654.00
3 – Speed Drum fans @ \$519.90 each	\$1,560.00
5 – Employee Recognition Plaques @ \$50.00 eacj	\$ 250.00
2 – Employee Recognition Plaques @ \$50.00 each	\$ 250.00
2 – Employee Recognition Plaques @ \$105.00 each	\$ 210.00
Total Requested	\$7,984.00

United Communications Inc.

5615 College St. / Beaumont, TX 77707

Phone - (409) 842-3790 / Fax - (409) 842-1991

Lindasterling1@yahoo.com

May 8, 2024

Jefferson County Juvenile
Hwy. 69 South
Beaumont, Texas

Attn: Dennis Copeland

Dear Dennis

This is the price which you requested.

	<u>Each</u>	<u>Total</u>
10 – Kenwood NX-1300AUK UHF Portable Radio w/ Antenna, Battery, Belt Clips, Desk Chargers and Programming.	\$346.00	\$3,460.00

Total Purchase Price

\$3,460.00

If you have any questions about this quote, or any other type of Mobile Communication needs, Please don't hesitate to give me a call.

Thanks,

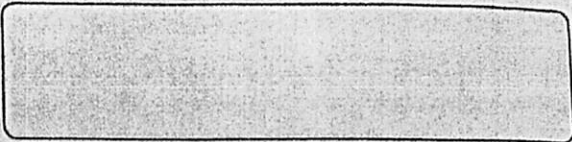
Linda Sterling

VACUUM CITY

1433 S. HWY 69
NEDERLAND, TX 77627
409-721-6760/ 409-727-1002

JEFFERSON COUNTY JUVENILE 23030
5326 HWY 69 SOUTH

BEAUMONT, TX 77705
(409)-722-7474



Page 1 Lines 2

Sold by: MARGA Thursday 05/09/2024 2:22 pm-09 Invoice QUOTE
**** Price QUOTE ONLY **** NOT AN INVOICE! **** Price QUOTE ONLY ****

Item Number	Description	Qty	Price	Ext Price
GS-100	VACUUM CLEANERS	2	\$ 800.00	1600.00
GS-600	BAGS/VACUUM BAGS	2	\$ 0.00	0.00

```

***** PRICE QUOTE #1739 *****
* JEFFERSON CTY QUOTE 5/9/24 *
* Subtotal --> $ 1600.00 *
* NO TAX *
* Total --> $ 1600.00 *
*****

```

**** Price Quote ONLY! NOT invoice ****

DON'T MISS OUT ON SPRING SAVINGS. SHOP SPRING INTO DEALS NOW >

9

Notifications

My Lists

Sign In

Cart

What are you looking for today?



C. Dallas Lowe's

Open until 10 PM

Delivery to

75209



Prices, Promotions, styles, and availability may vary. Our local stores do not honor online pricing. Prices and availability of products and services are subject to change without notice. Errors will be corrected where discovered, and Lowe's reserves the right to revoke any stated offer and to correct any errors, inaccuracies or omissions including after an order has been submitted.

Cart (9)

[Empty Cart](#)

[Email Cart](#)

Pickup C. Dallas Lowe's (8)



[Details](#)

[Save For Later](#)

\$763.00

\$109.00/ea



BlueDri PRO - Powerful and Energy Efficient Air Mover Outdoor Blower Fan - 1/4 HP Motor, 900 CFM Airflow Capacity

Item #1158603
Model #BD PRO-25

- +

FREE Pickup

Ready by Wed, May 15
At C. Dallas Lowe's

[Check Other Stores](#)

Delivery to 75209

Get it by Fri, May 10
Ship to Home

Get it by Fri, May 17
Scheduled Delivery ⓘ
Delivery Scheduling in Checkout

What We Offer

[Start Secure Checkout](#)

Cart (3)

×

Offers & Promo Codes

Add Offer or Promo Code



Perfect Aire 47.25 in. H X 42 in. D Drum Fan

Item# 4013698

Subtotal	\$1,559.97
Store Pickup	FREE
Sales Tax	TBD
(calculated in checkout)	

Est. Total \$1,559.97

ACE REWARDS

Estimated Earned Points 15599

To earn points, get Ace Rewards Exclusive offers, free delivery from store with qualifying online purchases of \$50 or more.

Sign In Or Join

CHECKOUT

PayPal available in checkout

Ship To Store For Pickup
 Get it Wed, May 22
[Lakewood Hardware, Dallas TX](#)

FREE

📍 Get it faster at [3 nearby stores](#)

Delivering to: [75214](#)

Scheduled Delivery From Store 📍
 Get it as soon as Wed, May 22
 FREE for Ace Rewards Members on orders \$50+
 Delivery scheduled in checkout
[Check delivery options](#)

Ship It
[Check Arrival Date](#)

3 ▼ **\$1559.97**
 Each: \$519.99

Department Juvenile Detention Please list all items in order of priority. Use additional pages if necessary.

CAPITAL OUTLAY (List any equipment over \$5,000 plus **all computers**. Please indicate whether the equipment is a new item or will be a replacement for old equipment. Commissioners' Court will closely scrutinize any Capital Outlay requests, so please provide full written justification for each item requested.)

Item Description	Item Cost
Total Requested	0



Amended Jefferson County Voluntary Tow Service Rotation List Guidelines

STATE OF TEXAS

COUNTY OF JEFFERSON

The following guidelines will be in effect for tow companies that have voluntarily requested and agreed to be placed on the Jefferson County Sheriff's Office "tow truck rotation list." By filing an application with the Jefferson County Sheriff's Office and requesting to be placed on the rotation list, all tow companies and operators agree to the following terms and conditions pertaining to their participation, and to be in compliance with Title 1.6, Chapters 85 and 86 of the Texas Administrative Code, and Texas Occupations Code, Chapters 2303 and 2308. These guidelines are specific to the Jefferson County Sheriff's Office tow service rotation list and are applicable to the unincorporated areas of Jefferson County, Texas.

I.

Definitions

The following definitions shall apply in the interpretation and enforcement of these guidelines.

1. **Abandoned Vehicle:** shall have the same meaning as the term assigned by the Texas Transportation Code §683.002.
2. **Application:** The written document, along with any other required forms, for purposes of registering a tow company, tow truck, or tow truck operator, with the Jefferson County Sheriff's Office.
3. **Consent Tow:** Shall mean any tow conducted with the permission of, or at the direction of the vehicle's legal or registered owner, or such owner's authorized representative. It does not include a tow initiated by a Peace Officer.
4. **Impounding Authority:** shall mean the authority of the Sheriff, any Peace Officer, or other official having such authority, to impound any vehicle for any lawful reason.
5. **Inoperable Vehicle:** Shall mean any motor vehicle which is disabled due to mechanical failure or malfunction but is not wrecked.
6. **Motor vehicle:** Shall mean every vehicle which is self-propelled.
7. **Non-Consent Tow:** Shall mean any tow initiated by a Peace Officer or a tow not considered a "consent tow."

8. **Owner:** Shall mean any person who holds the legal title of a motor vehicle or who has the legal right of possession thereof.
9. **Preference Tow:** Tows made at the request of the owner/operator, or custodian of a vehicle for a specific tow service company of choice.
10. **Tow Truck:** Shall mean a motor vehicle or mechanical device adapted or used to tow, winch, or otherwise move disabled vehicles. Wheeled vehicles, including those equipped with a mechanical, electrical or hydraulic wheel lilt, that are used to tow, winch, or otherwise move disabled vehicles are considered tow trucks.
11. **Tow Service Company:** Shall mean an individual, association, partnership, corporation, or other legal entity engaged in the business of towing vehicles for compensation or with the expectation of compensation for the towing or storage of the vehicles and includes the owner, operator, employee, or agent of a towing company.
12. **Wrecked Vehicle:** Shall mean **any** motor vehicle which is disabled due to collision with another vehicle or object.
13. **Vehicle:** Shall mean every device in or by which any person or property is or may be transported or drawn upon a public highway, except devices moved only by human power or used exclusively upon stationary rails or tracks, and, shall include trailers and semi-trailers.
14. **Drop Fee:** The fee charged for a non-consent tow which is disengaged at the request of the vehicle's owner or operator while the towed vehicle is still at the location from which it is being removed.
15. **Setback Line:** A 300-foot distance from the furthest most imaginary line of a crash scene, or vehicle involved in a scene controlled by Law Enforcement within which a tow truck, tow truck driver or its representative is allowed.

II.

Application for Participation

A Tow Service Company desiring to participate on the Jefferson County Sheriff's Office Voluntary Tow Service Rotation List shall complete and sign with original signature, the application, and also provide any other requested documentation. The application shall be in the form attached hereto as Exhibit "A".

III.

Guidelines for Application

In order to be placed on the rotating list, a tow company must comply with the following requirements;

1. You must complete a written application and have the document signed by the applicant or the tow company's designated representative. If a tow company requests to be removed from rotation list at any time, it shall be in writing and hand delivered to the Jefferson County Sheriff's Office.
2. The tow company must be in compliance with Texas Department of Licensing and Regulation, the Texas Occupations Code Chapters 2303 and 2308, and 16 Texas Administrative Code Chapter 85.

3. The Vehicle Storage Facility used by the tow company must be located within the limits of the County of Jefferson and specifically, within the zone the said wrecker is responding.
4. All vehicles towed or removed by the tow service company in response to a rotating list must be stored at the address of the Vehicle Storage Facility documented on the application, unless the tow truck operator is requested by the owner of the vehicle or law enforcement official to transport the vehicle to another location. In the event the owner requests that the vehicle, be towed to a facility or location other than that utilized by the Tow Service operator, the owner must arrange to pay any additional costs.
5. The tow service company must make any vehicle stored at this facility available to the vehicle owner on a twenty-four (24) hour basis, each day of the week, and shall have a sign clearly visible at the entrance, clearly readable from a street, setting out the name of the storage facility/lot, the street address, and a twenty-four (24) hour telephone number(s) where the facility owner/operator can be reached to release stored vehicles to owners.
6. The tow service company truck operator must be able to respond to the location where requested by law enforcement within thirty (30) minutes of the initial call from dispatch. A tow service company cannot refuse to respond or fail to respond to a call for service from a law enforcement request unless the tow truck(s) are unavailable due to another legitimate engagement for service.
7. A tow service company called to perform service shall be required to perform such service in its own tow truck/company vehicle unless responding to a "preference tow" call. The company may then call another authorized tow truck to respond but the responding tow truck company must be willing to abide by the terms of these guidelines.
8. Tow service companies are required to be on-call for summons by law enforcement in the unincorporated areas of Jefferson County twenty-four (24) hours each day, including weekends and holidays. Each failure to respond to such summons shall be violation of this provision. Three violations of any provision shall cause the Applicant to be suspended unless good cause exists. Applicants may notify the Jefferson County Sheriff's Office in advance regarding any period of unavailability to avoid violating this policy.
9. Nothing in this Section is intended to limit the number of tow trucks a company may operate or register with the County of Jefferson; however, a tow truck service or company may be listed only once on the Sheriff's Office rotation list. If an owner owns multiple tow service companies, each company is allowed to be listed once in the rotation order. When a new applicant is to be placed on the rotating list is approved by the Sheriff's Office, that tow service company will be added to the bottom of the rotation list, however, pre-existing tow services will maintain their place in sequence on the list.
10. A separate rotating list will be maintained by the Sheriff's Office for the purpose of differentiating light duty and heavy-duty wrecker call out services.

IV.

Operations Guidelines and Procedure

1. **Call to a Collision Required:** Tow trucks responding to the scene or location of an accident or collision, may do so only if they are responding to a call from the Sheriff's Office, the Department of Public Safety, or an individual responsible for the vehicle involved under a "preference tow." The prohibition of this section shall be inapplicable, provided that it is

necessary to prevent death or bodily injury to any person involved in the accident or collision. If a tow truck driver is called to an accident by an individual, they must advise the Sheriff's Office of the person's name, the type of vehicle, and the exact location of the accident or disabled vehicle prior to arrival,

2. **Soliciting Business.:** No person or representative employed by a tow service company shall directly solicit or suggest in any manner, on the streets of the unincorporated areas of Jefferson County, the business of towing any vehicle which is wrecked or disabled due to accident or law enforcement action on a public street, regardless of whether the solicitation is for the purpose of soliciting the business of towing, removing, repairing, wrecking, storing, trading or purchasing said vehicle. Furthermore, no person or representative of a tow company shall approach in any manner, any vehicle owner / operator unless directly requested to do so by a Peace Officer.
3. **Compliance with Peace Officer's Instruction:** While at the scene or location where summoned, the tow truck or tow trucks which have been dispatched, shall submit to the direction of any Law Enforcement Officer investigating the scene and shall carry out his instructions as applicable by law, such as the cleaning of glass or debris from the scene.
4. **Designation of Zone:** Tow service companies placed on the rotation list will only be allowed to respond to tows from the rotation list "Zone" that they are registered within by their application with the Jefferson County Sheriff's Office. This section does not apply when all means to summons a tow company from the respective Zone on the rotation list is unsuccessful, at which time a tow company from the adjacent rotation list Zone may be utilized.
5. **Rotation Zones:**

Zone One:

All of Jefferson County which is north and west of an imaginary line beginning 100 feet north of the eastern end of Spindletop Road, then following 100 feet north of Spindletop Road in a southwesterly direction to 100 feet north of the intersection of West Port Arthur Road and Hildebrandt Road, then southwesterly to 100 feet east of the intersection of Frint Drive and Labelle Road, then following 100 feet east of Labelle Road in a southerly direction across Highway 73, to the Intracoastal Waterway and then following the north bank of the Intracoastal Waterway in a southwesterly direction to the Chambers County line.

Zone Two:

All of Jefferson County not included in Zone One.

6. **Emergencies and Extenuating Circumstances:** In the event that a Peace Officer, in the exercise of his sole discretion, determines that conditions exist that pose an eminent potential for injury or death to any person, the officer may summon the first available wrecker to arrive on scene without utilizing the rotation list. All tow companies responding to such a summons shall operate in a reasonable and prudent manner and in compliance with all federal, state or local laws, rules and regulations.
7. **Setback Line:** All wrecker companies, drivers and their representatives shall be required to remain at minimum 300 feet back from the scene, until directed to approach the scene by a Peace Officer.

V.

Selecting A Participant From Rotation List

1. **Accident Victims Get First Choice.** When law enforcement is investigating an accident, offense, or incident where a tow truck is needed, the law enforcement official shall ask the individuals involved if they have a tow truck preference that has the proper TDLR licensure and is on the Jefferson County Sheriff's Rotation List,
 - a) *Victim Preference.* If they have such a preference; he shall instruct the dispatcher to call the tow service company preferred.
 - b) *Exception. Inability to Respond.* The law enforcement officer on scene will honor the preference, unless it is determined that the preferred tow service company cannot respond within 30 minutes of the initial call,
 - c) *Exception. Emergency Situation.* In situations where emergencies exist where time is of the essence and it is necessary to use a non.-preference tow service company due to potential imminent hazards to the public. This is specifically referred to hereinabove in IV (5).

2. **Using the Rotation List.** In the event the individual has no preference, or is unable to designate a call preference, or the individual's preference does not answer, or is unwilling to provide a tow truck immediately, then the dispatcher shall call the next tow truck service listed on the Rotation List consisting of all participants.
 - a) *Inability to Respond.* If there is no answer or the owners are unwilling or unable to provide a tow truck immediately, then the dispatcher shall call the next tow truck owner on said rotation list and shall continue in this manner until a tow truck is dispatched to the location where needed.
 - b) *Failure to Arrive Within 30 Minutes.* Any tow truck dispatched to the scene of an accident shall arrive within 30 minutes of being dispatched. If a call for service is to an area in far west Jefferson County, in the area of the beach, 45 minutes will be allowed. Failure to arrive within that time period shall constitute a violation of this policy. Failure to arrive within the designated time period shall result in the next participant in the rotation being dispatched to the scene of the accident to remove any vehicles designated by the officer in charge of the accident scene.

VI.

Other Provisions

1. Towing Fees.

- a) Whenever a vehicle weighing less than 10,000 lbs. is towed and the tow service company is summoned by the Jefferson County Sheriff's Office Voluntary Tow Service Company Rotation List (not including tows that require use of a heavy-duty tow truck) to the areas of Jefferson County, the tow service may not charge a tow fee in excess of \$250.00 for non-consent, non-accident tows. Such maximum charge shall be applicable regardless of whether or not the vehicle is towed from public or private property and shall be complete compensation for all services rendered in connection with the performance of that tow. No additional fees, charges, costs, etc., may be attached to the towing of such vehicle. Fees for

all other types of tows, other than non-consent or non-accident tows shall not be greater than the fee schedule posted by the tow service company with the Texas Department of Licensing and Regulation. Excessive or unauthorized fees may be considered a violation of this agreement.

b) "Drop Fee" Maximum drop fee as described in definitions (14) is \$60.00.

2. **Notification of Inability to Respond.** In the event a company will be unavailable for tows, for any period of time, (vacation, maintenance, or other inability), that company shall notify the Dispatch Office at the Jefferson County Sheriff's Office of their unavailability.

3. **Repeated Violations of Tow Policy.** Every participating tow company shall comply with the terms or provisions of these guidelines and any applicable federal, state or local statute, administrative rule or regulation.

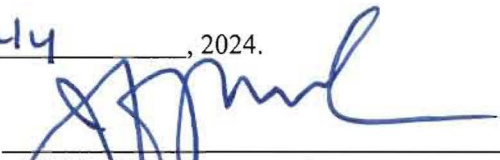
a) *Three Violations. Suspension and Reinstatement.* In the event any company is found to have committed three violations of the guidelines set forth herein, this participant will be removed from the Rotation. List for a period of thirty (30) days. After the expiration of the thirty (30) day suspension period, the participant may apply for reinstatement.

b) Any encroachment/setback violation of this County Ordinance will be considered a violation of this policy and subject to a 30-day suspension.

c) *Excuse. Good Cause.* A violation of this policy may be excused upon a showing of good cause. The existence of good cause shall be finally determined by the Jefferson County Sheriff, in the exercise of their sole discretion. Determination of good cause shall not be subject to appeal.

4. **Annual Review of Regulations:** Each year the Jefferson County Sheriff, at their discretion, may call a meeting of all participants to review, discuss problems or request amendments to this policy. The Jefferson County Sheriff, in the exercise of their sole discretion, shall make a final determination as to what changes, if any, will be made. The Sheriff shall submit any requested changes to the Jefferson County Commissioners' Court for consideration and, if approved, these guidelines shall be amended to reflect said changes.

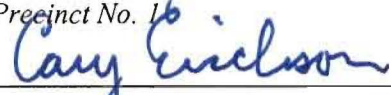
SIGNED this 2nd day of July, 2024.



JUDGE JEFF R. BRANICK
County Judge



COMMISSIONER EDDIE ARNOLD
Precinct No. 1

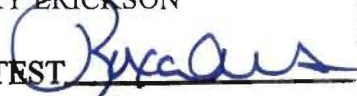


COMMISSIONER CARY ERICKSON
Precinct No. 2

COMMISSIONER MICHAEL S. SNEGAL
Precinct No. 3



COMMISSIONER EVERETTE D. ALFRED
Precinct No. 4

ATTEST 
DATE 7/2/2024