

SPECIAL, 3/31/2014 1:30:00 PM

BE IT REMEMBERED that on March 31, 2014, there was begun and holden a SPECIAL session of the Commissioners Court of Jefferson County, Texas, with the following members and officers present and participating except those absent as indicated:

Honorable Jeff Branick, County Judge

Commissioner Eddie Arnold, Commissioner Pct. No. 1

Commissioner Brent Weaver, Commissioner Pct. No. 2

Commissioner Michael Sinegal, Commissioner Pct. No. 3

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

Honorable G. Mitch Woods, Sheriff (ABSENT)

Rod Carroll

Honorable Carolyn L. Guidry , County Clerk

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

Notice of Meeting and Agenda and Minutes
March 31, 2014

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



**NOTICE OF MEETING AND AGENDA
OF COMMISSIONERS' COURT
OF JEFFERSON COUNTY, TEXAS
March 31, 2014**

Notice is hereby given that the Commissioners' Court of Jefferson County, Texas, will meet at **1:30 PM**, on the **31st** day of **March 2014** at its regular meeting place in the Commissioner's Courtroom, 4th Floor, Jefferson County Courthouse, 1149 Pearl Street, Beaumont, Texas.

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

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

INVOCATION: Michael S. Sinegal, Commissioner, Precinct Three

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

PURCHASING:

1. Receive and file bids for (IFB 14-006/JW), Term Contract for Marine Motor Fuel for Jefferson County.

SEE ATTACHMENTS ON PAGES 9 - 60

Motion by: Commissioner Weaver

Second by: Commissioner Sinegal

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

Action: APPROVED

2. Consider and approve specifications for (IFB 14-009/JW), Term Contract for Microfilm Supplies for Jefferson County.

SEE ATTACHMENTS ON PAGES 61 - 93

Motion by: Commissioner Weaver

Second by: Commissioner Sinegal

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

Action: APPROVED

3. Consider and approve award, execute, receive and file Acceptance of Offer for (IFB 14-006/JW), Term Contract for Marine Motor Fuel for Jefferson County with C&I Oil Company, Inc., as shown on Attachment A.

SEE ATTACHMENTS ON PAGES 94 - 96

Motion by: Commissioner Weaver

Second by: Commissioner Sinegal

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

Action: APPROVED

CONSTABLE PRECINCT 6:

4. Consider and possibly approve the hiring of Furtis Doffney as a Deputy Constable with Constable, Pct.6 in accordance with Local Government Code (LGC) 86.011.

Action: TABLED

COUNTY AUDITOR:

5. Consider and approve budget amendment - County Court at Law III - replacement of video and audio equipment.

120-2053-412-6001	OFFICE MACHINES	\$7,473.00	
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***Notice of Meeting and Agenda and Minutes
March 31, 2014***

120-9999-415-9999	CONTINGENCY APPROPRIATION		\$7,473.00
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SEE ATTACHMENTS ON PAGES 97 - 100

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

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

112-0207-431-5062	TRAVEL EXPENSE	\$2,500.00	
112-0202-431-3079	CRUSHED STONE		\$2,500.00

SEE ATTACHMENTS ON PAGES 101 - 101

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

7. Consider and approve budget transfer - Law Library - purchase of two computers.

212-4080-455-6002	COMPUTER EQUIPMENT	\$3,000.00	
212-4080-455-3010	BOOKS-PRINTED		\$3,000.00

SEE ATTACHMENTS ON PAGES 102 - 102

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

8. Receive and file Jefferson County Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2013.

SEE ATTACHMENTS ON PAGES 103 - 326

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

9. Regular County Bills - check #391843 through check #392129.

SEE ATTACHMENTS ON PAGES 327 - 336

Motion by: Commissioner Sinegal

Second by: Commissioner Weaver

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

Action: APPROVED

COUNTY CLERK:

10. Consider and possibly approve attached Early Voting locations and hours for the May 10, 2014, Special Election to be held jointly with Water District No. 10.

SEE ATTACHMENTS ON PAGES 337 - 337

Motion by: Commissioner Alfred

Second by: Commissioner Arnold

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

Action: APPROVED

COUNTY COMMISSIONERS:

11. Consider, possibly approve, receive and file a Special Warranty Deed for conveyance of property from the City of Port Arthur, Texas to Jefferson County, Texas of the north 20 feet of right-of-way of Shreveport Avenue in Port Arthur, Texas.

SEE ATTACHMENTS ON PAGES 338 - 355

Motion by: Commissioner Alfred

Second by: Commissioner Arnold

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

Action: APPROVED

12. Receive and file Certificates of Completion for Commissioner's Eddie Arnold, Brent Weaver, Michael Sinegal, and Everette Alfred who have successfully completed the continuing education provisions of Article 81.0025 of the Texas Local Government Code for 2013.

SEE ATTACHMENTS ON PAGES 356 - 362

Motion by: Commissioner Alfred

Second by: Commissioner Arnold

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

Action: APPROVED

Notice of Meeting and Agenda and Minutes
March 31, 2014

13. Conduct a public hearing to consider the adoption of an Order regulating and establishing aesthetic visual standards for automotive wrecking and salvage yards, junkyards, recycling and demolition and outdoor resale businesses pursuant to Texas Local Government Code Sec. 234.002 et seq.

open public hearing at 01:34pm no response from the public--- hearing closed

Action: NONE

14. Consider, possibly approve, receive and file a Resolution adopting an Order for regulations to establish visual aesthetic standards for automotive wrecking and salvage yards, junkyards, recycling, demolition and outdoor resale businesses in the unincorporated areas of Jefferson County pursuant to Texas Local Government Code Sec. 234.002 et seq.

SEE ATTACHMENTS ON PAGES 363 - 365

Motion by: Commissioner Sinegal

Second by: Commissioner Weaver

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

Action: APPROVED

15. Consider, possibly approve, authorize the County Judge to execute, and receive and file an Inter-local Agreement between Jefferson County and Nederland Independent School District for repairs of roadways and parking lots pursuant to Chapter 791, Texas Government Code.

SEE ATTACHMENTS ON PAGES 366 - 366

Motion by: Commissioner Alfred

Second by: Commissioner Arnold

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

Action: APPROVED

16. Consider and possibly approve the appointment of Mrs. Dolores Sennette to the Spindletop Center Board of Trustees to complete the unexpired term of Ms. Frances Gallow thru August 31, 2014 and then to serve a two- year term September 1, 2014 thru August 31, 2016. (This appointment is by Commissioner Alfred.)

Motion by: Commissioner Alfred

Second by: Commissioner Arnold

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

Action: APPROVED

Notice of Meeting and Agenda and Minutes
March 31, 2014

17. Receive and file executed Inter-Governmental Agreement between Jefferson County and Jefferson County Drainage District # 6 for hauling asphalt.

SEE ATTACHMENTS ON PAGES 367 - 370

Motion by: Commissioner Alfred

Second by: Commissioner Arnold

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

Action: APPROVED

18. Consider and possibly approve out of state travel for Terri Looney ,Coastal and Marine Resources Agent, to attend training in Seattle, WA for the National Ocean Sciences Bowl Finals May 1 thru May 4, 2014.Registration and travel are being paid by the National Ocean Sciences Bowl Consortium.

SEE ATTACHMENTS ON PAGES 371 - 373

Motion by: Commissioner Alfred

Second by: Commissioner Arnold

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

Action: APPROVED

RISK MANAGEMENT:

19. Consider and possibly approve Mosquito Control Liability Insurance renewal with Old Republic Insurance Company, effective April 24, 2014, at a flat annual renewal premium of \$15,750.00.

Motion by: Commissioner Arnold

Second by: Commissioner Sinegal

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

Action: APPROVED

Other Business:

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

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

Notice of Meeting and Agenda and Minutes
March 31, 2014

Jeff R. Branick
County Judge



JEFFERSON COUNTY, TEXAS PURCHASING DEPARTMENT

1149 Pearl Street – First Floor
Beaumont, Texas 77701
409-835-8593

ADDENDUM TO IFB

IFB Number: 14-006/JW
IFB Title: Term Contract for Marine Motor Fuel for Jefferson County
IFB Due: 11:00 am, Tuesday, March 25, 2014
Addendum No.: 2
Issued (Date): March 5, 2014

TO BIDDER: This Addendum is an integral part of the IFB package under consideration by you as a Bidder in connection with the subject matter herein identified. Jefferson County deems all sealed proposals to have been proffered in recognition and consideration of the entire IFB package – **including all addenda**. For purposes of clarification, **receipt of this present Addendum by a Bidder should be evidenced by returning it (signed) as part of the Bidder's sealed proposal**. If the Proposal has already been received by the Jefferson County Purchasing Department, Bidder should return this addendum in a separate sealed envelope, clearly marked with the IFB Title, IFB Number, and Opening Date and Time, as stated above.

Reason for Issuance of this addendum: Clarifications

Question: Are there only two (2) storage tanks/delivery locations? If so, will storage tank(s) need to be provided?

Answer: Yes, there are only two (2) fuel tanks/delivery locations. No, storage tanks will not be required. Per the specifications, Jefferson County currently has two (2) fuel tanks/delivery locations. Three (3) products are listed on the Bid Form, as the County reserves the option to utilize higher or lower grade fuels depending upon pricing and/or availability.

The information included herein is hereby incorporated into the documents of this present Bid matter and supersedes any conflicting documents or portion thereof previously issued.

Receipt of this Addendum is hereby acknowledged by the undersigned Bidder:

ATTEST:

Aileen Groves
Witness
Donald W. White
Witness

[Signature]
Authorized Signature (Bidder)

PROVIDER
Title of Person Signing Above

CTI Oil Company, INC.
Typed Name of Business or Individual

6050 COLLEGE ST. BAYT, TX
Address

Approved by _____ Date: _____



JEFFERSON COUNTY, TEXAS
PURCHASING DEPARTMENT

1149 Pearl Street – First Floor
 Beaumont, Texas 77701
 409-835-8593

ADDENDUM TO IFB

IFB Number: (IFB 14-006/JW)
 IFB Title: Term Contract for Marine Motor Fuel for Jefferson County
 IFB Due: 11:00 am, Tuesday, March 25, 2014
 Addendum No.: 1
 Issued (Date): March 4, 2014

TO BIDDER: This Addendum is an integral part of the IFB package under consideration by you as a Bidder in connection with the subject matter herein identified. Jefferson County deems all sealed proposals to have been proffered in recognition and consideration of the entire IFB package – **including all addenda.** For purposes of clarification, **receipt of this present Addendum by a Bidder should be evidenced by returning it (signed) as part of the Bidder's sealed proposal.** If the Proposal has already been received by the Jefferson County Purchasing Department, Bidder should return this addendum in a separate sealed envelope, clearly marked with the IFB Title, IFB Number, and Opening Date and Time, as stated above.

Reason for Issuance of this addendum: Revisions to Legal Notice

The information included herein is hereby incorporated into the documents of this present Bid matter and supersedes any conflicting documents or portion thereof previously issued.

Receipt of this Addendum is hereby acknowledged by the undersigned Bidder:

ATTEST:

Allen Graves

Witness

Reid W. White

Witness

Approved by _____ Date: _____

[Signature]
 Authorized Signature (Bidder)

President
 Title of Person Signing Above

GTI Oil Company Inc.
 Typed Name of Business or Individual

6050 College St. Bmt, Tx.
 Address

OFFER AND ACCEPTANCE FORM

OFFER TO CONTRACT

To Jefferson County:

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

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

We acknowledge receipt of the following amendment(s): 1, 2, _____, _____.

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

C&I OIL Company Inc. For clarification of this offer, contact:
Company Name

6050 College St.
Address

Eddie Bates
Name

Beaumont Tx 77707
City State Zip

409-833-6331 409-833-5063
Phone Fax

[Signature]
Signature of Person Authorized to Sign

Eddie@CIOIL.com
E-mail

GEVE E. BATES
Printed Name

PRESIDENT
Title

Bidder Shall Return Completed Form with Offer.

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. 14-006/JW, 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. Branick
County Judge

Date

Carolyn L. Guidry
County Clerk

Bidder Shall Return Completed Form with Offer.

IFB 14-006/JW

Term Contract for Marine Motor Fuel for Jefferson County

Bid Form

Item	Description	Brand	+/- Factor
1	Ethanol-Free, 91 or Higher Octane Fuel To Be Delivered via Tank Wagon.	<u>unbranded</u> Number of Octane Bid for Item 1: _____ (Bid Options for this line item are 91 or Higher Octane)	Bid Price is Based on Daily Rack Price Plus or Minus + <u>.2600</u> cents per gallon. <i>Please see attached Notes!</i>
2	Ethanol-Free, 89 Octane Fuel To Be Delivered via Tank Wagon.	<u>Unbranded</u>	Bid Price is Based on Daily Rack Price Plus or Minus + <u>.2600</u> cents per gallon
3	Ethanol-Free, 87 Octane Fuel To Be Delivered via Tank Wagon	<u>Unbranded</u>	Bid Price is Based on Daily Rack Price Plus or Minus + <u>.2600</u> cents per gallon

Orders will be placed on an **as-needed basis**, delivered to locations within Jefferson County as described within these specifications, for the duration of the contract. Purchase Orders will be released to the successful bidder(s) as required. **Minimum Orders Are Not Acceptable.**

Successful bidder shall make deliveries within 24 hours of order.

Acknowledgment of Addenda (if any):

Addendum 1 ✓ Date Received 3-18-14

Addendum 2 ✓ Date Received 3-18-14

Addendum 3 _____ Date Received _____

Bidder Shall Return Completed Form with Offer.

Notes to Marine Fuel Bid
Pricing and Availability

Conventional Ethanol Free Gasoline is not available thru any Jefferson County refinery because of the Renewable Fuels Act and compliance issues with RINs.

Ethanol Free Gasoline in 87, 91, 93 octane is only available in Louisiana and Mississippi. It is our understanding that the availability out of Lake Charles will end in June or July. Some product availability of Ethanol Free Gasoline is in Corpus Christi for the time being but is not one of our suppliers.

Our supplier, VP Racing Fuels, has assured us that product availability is secure, for the foreseeable future, for grades 87 and 91, thru their exchanges.

Should this change with federal government intervention, our source will be directly thru VP Racing Fuels and come directly from their San Antonio facility. The product will probably be their 96 octane Marine Grade fuel.

Our pricing includes freight cost from these locations.

Vendor References

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

THIS FORM MUST BE RETURNED WITH YOUR BID.

REFERENCE ONE

Government/Company Name: Jefferson County DD #3
 Address: PO Box 120, Hamshire TX 77622
 Contact Person and Title: Fred Folsom
 Phone: 409-243-3495 Fax: 409-243-3158
 Contract Period: Since December 1996 Scope of Work: Fuel Supplier

REFERENCE TWO

Government/Company Name: City of Rose City
 Address: 370 Rose City Drive, Rose City TX 77662
 Contact Person and Title: Tonya Veazey, City Secretary
 Phone: 409-769-6809 Fax: 409 769-6199
 Contract Period: Since 8/2008 Scope of Work: Fuel Supplier

REFERENCE THREE

Government/Company Name: Hardin County Road Road + Bridge
 Address: PO Box 225 Savatoga TX
 Contact Person and Title: Isabella Parker
 Phone: 936-274-5411 Fax: 936-274-5874
 Contract Period: Since 11/25/13 Scope of Work: Fuel Supplier

Bidder Shall Return Completed Form with Offer.

Signature Page

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

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

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

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

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

C+I OIL Company Inc.

Bidder (Entity Name)

6050 College St.

Street & Mailing Address

Beaumont Tx. 77707

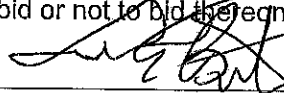
City, State & Zip

409-833-6331

Telephone Number

info@CIOIL.COM

E-mail Address



Signature

GENE E. BATES

Print Name

3-25-2014

Date Signed

409-833-5063

Fax Number

Bidder Shall Return Completed Form with Offer.

Conflict of Interest Questionnaire

For vendor or other person doing business with local government entity	
<p>This questionnaire is being filed in accordance with chapter 176 of the Local Government Code by a person doing business with the governmental entity.</p> <p>By law this questionnaire must be filed with the records administrator of the local government not later than the 7th business day after the date the person becomes aware of facts that require the statement to be filed. See Section 176.006 Local Government Code.</p> <p>A person commits an offense if the person violates Section 176.0006, Local Government Code. An offense under this section is a Class C misdemeanor.</p>	OFFICE USE ONLY
<p>1. Name of person doing business with local governmental entity.</p> <p style="text-align: center; font-size: 1.2em;"><i>C & I Oil Company INC</i></p>	
<p>2. <input type="checkbox"/> Check this box if you are filing an update to a previously filed questionnaire.</p> <p style="font-size: 0.8em;">(The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than September 1 of the year for which an activity described in Section 176.006(a), Local Government Code, is pending and not later than the 7th business day after the date the originally filed questionnaire becomes incomplete or inaccurate.)</p>	
<p>3. Describe each affiliation or business relationship with an employee or contractor of the local government entity who makes recommendations to a local government officer of the local governmental entity with respect to expenditure of money.</p> <p style="text-align: center; font-size: 1.2em;"><i>NONE</i></p>	
<p>4. Describe each affiliation or business relationship with a person who is a local government officer and who appoints or employs a local government officer of the local governmental entity that is the subject of this questionnaire.</p> <p style="text-align: center; font-size: 1.2em;"><i>NONE</i></p>	

Bidder Shall Return Completed Form with Offer.

CONFLICT OF INTEREST QUESTIONNAIREFORM CIQ
Page 2**For vendor or other person doing business with local government entity**

5. Name of local government officer with whom filer has affiliation or business relationship. (Complete this section only if the answer to A, B, or C is YES.) *NONE*

This section, item 5 including subparts A, B, C & D, must be completed for each officer with whom the filer has affiliation or business relationship. Attach additional pages to this Form CIQ as necessary.

- A. Is the local government officer named in this section receiving or likely to receive taxable income from the filer of the questionnaire?

☐ Yes ☐ No

- B. Is the filer of the questionnaire receive or likely to receive taxable income from or at the direction of the local government officer named in this section AND the taxable income is not from the local government entity?

☐ Yes ☐ No

- C. Is the filer of the questionnaire affiliated with a corporation or other business entity that the local government officer serves as an officer or director, or holds an ownership of 10 percent or more?

☐ Yes ☐ No

- D. Describe each affiliation or business relationship:

6. Describe any other affiliation or business relationship that might cause a conflict of interest.

7.



Signature of person doing business with the governmental entity

3-25-14

Date

Bidder Shall Return Completed Form with Offer.

Good Faith Effort (GFE) Determination Checklist

This information must be submitted with your bid.

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

☐ Yes ☒ No

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

Did the Prime Contractor/Consultant . . .

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

If "No" was selected, please explain and include any pertinent documentation with your bid.

If necessary, please use a separate sheet to answer the above questions.

GENE E. BATES

Printed Name of Authorized Representative

PRESIDENT

Title

[Signature]

Signature

March 25, 2014

Date

Bidder Shall Return Completed Form with Offer.

Notice of Intent (NOI) to Subcontract with Historically Underutilized Business (HUB)

This information must be submitted with your bid.

Bidder intends to utilize subcontractors/subconsultants in the fulfillment of this contract (if awarded). ☐ Yes ☒ No

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

Contractor Name: _____				HUB: p Yes p No	
Address: _____					
Street	City	State	Zip		
Phone (with area code): _____		Fax (with area code): _____			
Project Title & No.: _____					
Prime Contract Amount: \$ _____					
<hr/>					
HUB Subcontractor Name: _____					
HUB Status (Gender & Ethnicity): _____					
Certifying Agency: <input type="checkbox"/> Tx. Bldg & Procurement Comm. <input type="checkbox"/> Jefferson County <input type="checkbox"/> Tx Unified Certification Prog.					
Address: _____					
Street	City	State	Zip		
Phone (with area code): _____		Fax (with area code): _____			
Proposed Subcontract Amount: \$ _____		Percentage of Prime Contract: _____ %			
Description of Subcontract Work to be Performed: _____					
<hr/>					
Printed Name of Contractor Representative		Signature of Representative		Date	
_____ Printed Name of HUB		_____ Signature of Representative		_____ Date	

NOTE: NOTHING ON THIS NOTICE OF INTENT FORM IS INTENDED TO CONFER ANY RIGHTS, EXPRESSED OR IMPLIED, TO ANY THIRD PARTIES.

Pre-Approval for Subcontractor Substitutions must be obtained from the Jefferson County Purchasing Agent's Representative. The "HUB Subcontractor/Subconsultant Change Form" must be completed and faxed to 409-835-8456.

Bidder Shall Return Completed Form with Offer.

Historically Underutilized Business (HUB) Subcontracting Participation Declaration Form

PAGE 1 OF 4

This information must be submitted with your bid.

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

☐ Yes ☒ No

Prime Contractor: _____ HUB: ☐ Yes ☐ No

HUB Status (Gender & Ethnicity): 1

Address: _____
 Street City State Zip

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

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

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

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

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

FOR HUB OFFICE USE ONLY:

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

PART I. HUB SUBCONTRACTOR DISCLOSURE

HUB Subcontractor Name: _____

HUB Status (Gender & Ethnicity):

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

Address: _____

Street City State Zip

Contact person: _____ Title: _____

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

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

Description of Subcontract Work to be Performed:

Bidder Shall Return Completed Form with Offer.

Historically Underutilized Business (HUB) Subcontracting Participation Declaration Form

PAGE 2 OF 4

HUB SUBCONTRACTOR DISCLOSURE

PART I: Continuation Sheet

(Duplicate as Needed)

HUB Subcontractor Name:

HUB Status (Gender & Ethnicity):

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

Address: _____
 Street City State Zip

Contact person: V. I. A. Title: NA

Phone (with area code): 714 441-1111 Fax (with area code): 714 441-1111

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

Description of Subcontract Work to be Performed:

HUB Subcontractor Name: _____

HUB Status (Gender & Ethnicity):

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

Address: _____

Street	City	State	Zip

Contact person: _____ Title: _____

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

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

Description of Subcontract Work to be Performed: _____

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

Bidder Shall Return Completed Form with Offer.

Historically Underutilized Business (HUB) Subcontracting Participation Declaration Form

PAGE 3 OF 4

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

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

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

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

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

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

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

Subcontractor Name: _____

Address: _____
 Street City State Zip

Contact person: _____ Title: _____

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

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

Description of Subcontract Work to be Performed: X / / / /

Subcontractor Name: _____

Address: _____

Contact person: _____ Title: _____

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

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

Description of Subcontract Work to be Performed:

Bidder Shall Return Completed Form with Offer.

Historically Underutilized Business (HUB) Subcontracting Participation Declaration Form

PAGE 4 OF 4

Subcontractor Name: _____

Address: _____

Street	City	State	Zip

Contact person: _____ Title: _____

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

Proposed Subcontract Amount: \$ 1,000,000 Percentage of Prime Contract: 10 %

Description of Subcontract Work to be Performed: ANALYSIS

Subcontractor Name: VZ/F

Address: _____
 Street City State Zip

Contact person: _____ Title: _____

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

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

Description of Subcontract Work to be Performed:

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

Name (print or type): _____

Title: _____

Signature: _____

Date: _____

E-mail address:

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

Name (print or type): _____

Title: _____

Date: _____

E-mail address:

Bidder Shall Return Completed Form with Offer.

Residence Certification/Tax Form

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

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

- ☒ I certify that C+I Oil Company, Inc. [company name] is a Resident Bidder of Texas as defined in Government Code §2252.001.
- ☐ I certify that _____ [company name] is a Nonresident Bidder as defined in Government Code §2252.001 and our principal place of business is _____ (city and state).

Taxpayer Identification Number (T.I.N.):	1-74-2203249-4
Company Name submitting bid/proposal:	C+I Oil Company, Inc.
Mailing address:	
If you are an individual, list the names and addresses of any partnership of which you are a general partner:	

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

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

* This is the property amount identification number assigned by the Jefferson County Appraisal District.

** For real property, specify the property address or legal description. For business property, specify the address where the property is located. For example, office equipment will normally be at your office, but inventory may be stored as a warehouse or other location.

Bidder Shall Return Completed Form with Offer.

Property Accounts for Jefferson County

008700-000/011500-00000	1390 Liberty St.
036050-000/008609-00000	College St.
036050-000/008608-00000	875 Langham St.
036050-000/008607-00000	Langham St.
036050-000/008600-00000	6050 College St.
036050-000/008606-00000	875 Langham St.
008700-000/011600-00000	1376 Liberty St.
065900-000/014300-00000	201 M L King Jr. Pkwy.
050750-000/004500-00000	52 7 th N. St.
008700-000/-11400-00000	1393 Broadway St.
008700-000/011300-00000	Broadway St.
700000-000/134270-00000	6050 College St.
700000-000/134271-00000	875 Langham St.

022675

NV #	DATE	REFERENCE	AMOUNT	PAID	DISCOUNT	NET CHECK	OPEN
09165	013014	83500	739.67	739.67	0.00	739.67	0.00
3670	013014	83500	151.97	151.97	0.00	151.97	0.00
3671	013014	83500	1231.32	1231.32	0.00	1231.32	0.00
3672	013014	83500	151.97	151.97	0.00	151.97	0.00
3673	013014	83500	988.45	988.45	0.00	988.45	0.00
67230	013014	83500	2369.26	2369.26	0.00	2369.26	0.00
67231	013014	83500	6228.77	6228.77	0.00	6228.77	0.00
013	013014	83500	739.67	739.67	0.00	739.67	0.00
6587	013014	83500	8032.39	8032.39	0.00	8032.39	0.00
6589	013014	83500	733.20	733.20	0.00	733.20	0.00
6590	013014	83500	126.15	126.15	0.00	126.15	0.00
6591	013014	83500	100.86	100.86	0.00	100.86	0.00
6592	013014	83500	7378.26	7378.26	0.00	7378.26	0.00
9600	013014	83500	3986.93	3986.93	0.00	3986.93	0.00

NON-NEGOTIABLE

ORIGINAL CHECK HAS A COLORED BACKGROUND PRINTED ON CHEMICAL REACTIVE PAPER - SEE BACK FOR DETAILS

C & I OIL COMPANY, INC.

P.O. BOX 2702 833-6331
BEAUMONT, TEXAS 77704-2702THIRD COAST BANK ssb
Beaumont, TX 77706

35-9414/1130

022675

** **32,958 DOLLARS AND 87 CENTS **

DATE

AMOUNT

01/30/14

*\$32,958.87

PAY
TO THE
ORDER
OF:
J. SHANE HOWARD
ASSESSOR-COLLECTOR OF TAX
P.O. BOX 2112
BEAUMONT, TX 77704

C & I OIL COMPANY, INC.

NON-NEGOTIABLE

⑈022675⑈ ⑆1130941149⑆1000006716⑈

INTERNET ONLY:

For optimal security when a customer service representative, call 1-800-539-2020.
Credit/Debit Card payments are now accepted at all Tax Office locations.

Bid Affidavit

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

STATE OF Texas COUNTY OF Jefferson

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

on this day personally appeared GENE E. BATES, who
(name)

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

"I, GENE E. BATES am a duly authorized officer of/agent
(name)
for C&I OIL COMPANY INC. and have been duly authorized to execute the
(name of firm)
foregoing on behalf of the said C&I OIL COMPANY INC.
(name of firm)

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

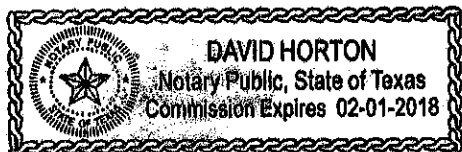
Name and address of bidder: C&I OIL COMPANY INC. / GENE E. BATES

Fax: 409-833-5063 Telephone# 409-833-6331
by: GENE E. BATES Title: PRESIDENT
(print name)

Signature: [Signature]

SUBSCRIBED AND SWORN to before me by the above-named Gene E. Bates on

this the 25th day of March, 2014.



[Signature]
Notary Public in and for
the State of Texas

Bidder Shall Return Completed Form with Offer.

COMMERCIAL & INDUSTRIAL OIL COMPANY

6050 COLLEGE P.O. BOX 2702
BEAUMONT, TEXAS 77704
PHONE 409-833-6331
FAX# 409-833-5063

March 25, 2014

Re: IFB 14-006/JW, Term Contract for Marine Motor fuel for Jefferson County

Jefferson County
Jefferson County Commissioner Court
1149 Pearl
Beaumont, Texas 77701

To Whom It May Concern:

Since 2005, our company and distributors like us have been placed in the difficult position by Homeland Security of informing our customers of the information we can discuss about our company and the information we cannot discuss about our company. Some distributors might be ill-informed about the Homeland Security regulations that govern a fuel distributor under "information dissemination about their operations" but we are not. We take it quite seriously. The same degree of seriousness is applied to our dealings with all our customers when our trucks and drivers are allowed own your property to make deliveries of any kind. We are quite aware of the Homeland Security requirements you have had to institute on vendors like us, because we are required to comply. So we ask that you not take this as unwillingness on our part to not cooperate with your RFI request....under Homeland Security regulations our hands are tied now as to what we can disclose.

Among the many things we cannot disclose today are:

Information about our customers and our customer base
Information about our trucks
Information about our fuel storage and tank sizes
Information about fuel volumes, capacities, routes or times of deliveries.



■ FUELS
■ LUBRICANTS
■ SPECIALTIES

We are required to make deliveries without "a pattern of frequency". In other words we are required to not take the same delivery route to a customer every time; but to vary the delivery route each time.

Information about the products we store, deliver or make for sale beyond normal MSDS information and general product information from our suppliers that have anything to do with how we handle and account for those products internally...is no longer allowed by Homeland Security rules.

We are now required to not only *not* disclose this information to the public and customers but it is also on a need to know basis within our company. We are not a publicly owned business but a family owned corporation and we do not disclose financial information about our business.

In January of 2012, I was required to take the Chemical-terrorism Vulnerability Information by the U.S. Department of Homeland Security to certify my knowledge of the rules and regulations about what I and our company can discuss and not discuss concerning the products we sell and their movement and oversight.

I am forwarding to you a copy of the certificate provided to me by Homeland Security, with the authorized User Number blacked out. This is a unique number provided to me by Homeland Security for use when communicating with them and is not allowed for general dissemination.

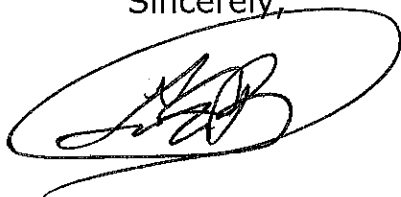
Over the last two years, we have had request by the U.S. Department of Commerce, Economics and Statistics Administration, U.S Census Bureau and the State of Texas Department of Transportation requesting information similar to what you are requesting and more. We requested from Homeland Security a "what to do now?", because some of the agencies have threatened penalties and fines against us for non compliance under the law and we have been flatly told by Homeland Security to **not** give out the information being requesting.

While we have always prided ourselves on our open communication with our customers, unfortunately in today's world of overbearing Homeland Security rules and regulations and the fact the nature of our business crosses those security rules, it limits our ability to answer even what seem simple questions.

These Homeland Security rules and the nature of our business are the primary reason we do not use Historically Underutilized Business (HUB) Subcontractors in the due course of our business.

Your understanding of this situation is appreciated.

Sincerely,

A handwritten signature in black ink, appearing to be "Gene E. Bates", enclosed within a large, loopy oval shape.

Gene E. "Eddie" Bates
President



Chemical-terrorism Vulnerability Information Authorized User Certificate

This certificate has been awarded to

Gene E. Bates

with an Authorized User number of

issued on this 6th day of January 2012
by the Office of Infrastructure Protection

T.M. Keil
Todd M. Keil
Assistant Secretary
Infrastructure Protection

C&I Oil Company, Inc.
P.O. Box 2702
Beaumont, Texas 77704

03-25-14 P10:19 IN

BID NAME

**TERM CONTRACT FOR MARINE MOTOR
FUEL FOR JEFFERSON COUNTY**

BID NUMBER

IFB 14-006/JW



**JEFFERSON COUNTY, TEXAS
PURCHASING DEPARTMENT**

1149 Pearl Street - First Floor
Beaumont, Texas 77701
409-835-8593

ADDENDUM TO IFB

IFB Number: (IFB 14-006/JW)
IFB Title: Term Contract for Marine Motor Fuel for Jefferson County
IFB Due: 11:00 am, Tuesday, March 25, 2014
Addendum No.: 1
Issued (Date): March 4, 2014

TO BIDDER: This Addendum is an integral part of the IFB package under consideration by you as a Bidder in connection with the subject matter herein identified. Jefferson County deems all sealed proposals to have been proffered in recognition and consideration of the entire IFB package - including all addenda. For purposes of clarification, receipt of this present Addendum by a Bidder should be evidenced by returning it (signed) as part of the Bidder's sealed proposal. If the Proposal has already been received by the Jefferson County Purchasing Department, Bidder should return this addendum in a separate sealed envelope, clearly marked with the IFB Title, IFB Number, and Opening Date and Time, as stated above.

Reason for Issuance of this addendum: Revisions to Legal Notice

The information included herein is hereby incorporated into the documents of this present Bid matter and supersedes any conflicting documents or portion thereof previously issued.

Receipt of this Addendum is hereby acknowledged by the undersigned Bidder:

ATTEST:

Witness

Witness

Approved by _____ Date: _____

Risa Moore

Authorized Signature (Bidder)

Director, National Sales & Supply

Title of Person Signing Above

Sun Coast Resources, Inc.

Typed Name of Business or Individual

6405 Cavalcade, Bldg. 1, Houston, TX 77026

Address



**JEFFERSON COUNTY, TEXAS
PURCHASING DEPARTMENT**

1149 Pearl Street – First Floor
Beaumont, Texas 77701
409-835-8593

ADDENDUM TO IFB

IFB Number: 14-006/JW
IFB Title: Term Contract for Marine Motor Fuel for Jefferson County
IFB Due: 11:00 am, Tuesday, March 25, 2014
Addendum No.: 2
Issued (Date): March 5, 2014

TO BIDDER: This Addendum is an integral part of the IFB package under consideration by you as a Bidder in connection with the subject matter herein identified. Jefferson County deems all sealed proposals to have been proffered in recognition and consideration of the entire IFB package – **including all addenda**. For purposes of clarification, **receipt of this present Addendum by a Bidder should be evidenced by returning it (signed) as part of the Bidder's sealed proposal**. If the Proposal has already been received by the Jefferson County Purchasing Department, Bidder should return this addendum in a separate sealed envelope, clearly marked with the IFB Title, IFB Number, and Opening Date and Time, as stated above.

Reason for Issuance of this addendum: Clarifications

Question: Are there only two (2) storage tanks/delivery locations? If so, will storage tank(s) need to be provided?

Answer: Yes, there are only two (2) fuel tanks/delivery locations. No, storage tanks will not be required. Per the specifications, Jefferson County currently has two (2) fuel tanks/delivery locations. Three (3) products are listed on the Bid Form, as the County reserves the option to utilize higher or lower grade fuels depending upon pricing and/or availability.

The information included herein is hereby incorporated into the documents of this present Bid matter and supersedes any conflicting documents or portion thereof previously issued.

Receipt of this Addendum is hereby acknowledged by the undersigned Bidder:

ATTEST:

Witness

Witness

Approved by _____ Date: _____

Linda Moore
Authorized Signature (Bidder)

Director, National Sales & Supply
Title of Person Signing Above

Sun Coast Resources, Inc.
Typed Name of Business or Individual

6405 Cavalcade Bldg 1, Houston, TX 77026
Address

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): 01, 02, _____, _____.

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

Sun Coast Resources, Inc.

Company Name

6405 Cavalcade, Bldg. 1

Address

Houston, TX 77026

City State Zip

Lisa Moore

Signature of Person Authorized to Sign

Lisa Moore

Printed Name

Director, National Sales & Supply

Title

For clarification of this offer, contact:

Lisa Moore

Name

(713) 429-6702

Phone

(713) 969-3383

Fax

national@suncoastresources.com

E-mail

Bidder Shall Return Completed Form with Offer.

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. 14-006/JW, 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. Branick
County Judge

Date

Carolyn L. Guidry
County Clerk

Bidder Shall Return Completed Form with Offer.

IFB 14-006/JW

Term Contract for Marine Motor Fuel for Jefferson County

Bid Form

Item	Description	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: <u>93</u> (Bid Options for this line item are 91 or Higher Octane)	Bid Price is Based on Daily Rack Price Plus or Minus <u>+.5490</u> 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 <u>+.5490</u> 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 <u>+.5490</u> cents per gallon

Orders will be placed on an as-needed basis, delivered to locations within Jefferson County as described within these specifications, for the duration of the contract. Purchase Orders will be released to the successful bidder(s) as required. **Minimum Orders Are Not Acceptable.**

Successful bidder shall make deliveries within 24 hours of order.

Acknowledgment of Addenda (if any):

Addendum 1 X Date Received 3/4/2014

Addendum 2 X Date Received 3/5/2014

Addendum 3 Date Received

Bidder Shall Return Completed Form with Offer.

****Please note: Should the terminal convert to an Ethanol only terminal we will not be able to source this IFB as a non-ethanol contract due to circumstances beyond our control.****

Exceptions Page

Page 15, Minimum Specifications, Scope:

Bidder request that this sentence be removed in its entirety. If Jefferson County wishes to receive services during emergency situations, Jefferson County will be required to execute a separate contract with Bidder.

Page 15, General Specification, Paragraph 2:

Please note: Should the terminal convert to an Ethanol only terminal we will not be able to source this IFB as a non-ethanol contract due to circumstances beyond our control.

Vendor References

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

THIS FORM MUST BE RETURNED WITH YOUR BID.

REFERENCE ONE

Government/Company Name: Travis County
 Address: 700 Lavaca Street, Suite 800, Austin, TX 78701
 Contact Person and Title: Loren Breland - Purchasing Agent
 Phone: (512) 854-9700 Fax: (512) 854-9185
 Contract Period: 3/1/2011 - 4/28/2014 Scope of Work: Delivery of Gas & Diesel Fuel

REFERENCE TWO

Government/Company Name: City of New Braunfels
 Address: 424 Castell Ave., New Braunfels, TX 78130
 Contact Person and Title: Kim LaPinte - Purchasing Agent
 Phone: (830) 221-4383 Fax: (830) 608-2112
 Contract Period: 1/1/2014 - 12/31/2014 Scope of Work: Delivery of Gas & Diesel Fuel

REFERENCE THREE

Government/Company Name: Wharton County
 Address: 309 E. Milan, Suite 300, Wharton, TX 77488
 Contact Person and Title: Krystal Heckmann - Assistant Auditor
 Phone: (979) 532-2640 Fax: -----
 Contract Period: 1/1/20014 - 12/31/2014 Scope of Work: Delivery of Gas & Diesel Fuel

Bidder Shall Return Completed Form with Offer.

Signature Page

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

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

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

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

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

Sun Coast Resources, Inc.

Bidder (Entity Name)

6405 Cavalcade, Bldg. 1

Street & Mailing Address

Houston, TX 77026

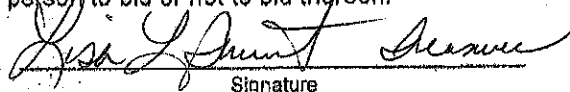
City, State & Zip

(713) 429-6702

Telephone Number

national@suncoastresources.com

E-mail Address



Signature

Lisa L. Smith

Print Name

3/24/2014

Date Signed

(713) 969-3383

Fax Number

Bidder Shall Return Completed Form with Offer.

Conflict of Interest Questionnaire

For vendor or other person doing business with local government entity	
<p>This questionnaire is being filed in accordance with chapter 176 of the Local Government Code by a person doing business with the governmental entity.</p> <p>By law this questionnaire must be filed with the records administrator of the local government not later than the 7th business day after the date the person becomes aware of facts that require the statement to be filed. See Section 176.006 Local Government Code.</p> <p>A person commits an offense if the person violates Section 176.0006, Local Government Code. An offense under this section is a Class C misdemeanor.</p>	OFFICE USE ONLY
<p>1. Name of person doing business with local governmental entity.</p> <p style="text-align: center;">Sun Coast Resources, Inc.</p>	
<p>2. <input type="checkbox"/> Check this box if you are filing an update to a previously filed questionnaire.</p> <p style="font-size: small;">(The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than September 1 of the year for which an activity described in Section 176.006(a), Local Government Code, is pending and not later than the 7th business day after the date the originally filed questionnaire becomes incomplete or inaccurate.)</p>	
<p>3. Describe each affiliation or business relationship with an employee or contractor of the local government entity who makes recommendations to a local government officer of the local governmental entity with respect to expenditure of money.</p> <p style="text-align: center; font-size: large;">n/a</p>	
<p>4. Describe each affiliation or business relationship with a person who is a local government officer and who appoints or employs a local government officer of the local governmental entity that is the subject of this questionnaire.</p> <p style="text-align: center; font-size: large;">n/a</p>	

Bidder Shall Return Completed Form with Offer.

CONFLICT OF INTEREST QUESTIONNAIREFORM CIQ
Page 2

For vendor or other person doing business with local government entity

5. Name of local government officer with whom filer has affiliation or business relationship. (Complete this section only if the answer to A, B, or C is YES.) n/a

This section, item 5 including subparts A, B, C & D, must be completed for each officer with whom the filer has affiliation or business relationship. Attach additional pages to this Form CIQ as necessary.

- A. Is the local government officer named in this section receiving or likely to receive taxable income from the filer of the questionnaire?

☐ Yes ☐ No

- B. Is the filer of the questionnaire receive or likely to receive taxable income from or at the direction of the local government officer named in this section AND the taxable income is not from the local government entity?

☐ Yes ☐ No

- C. Is the filer of the questionnaire affiliated with a corporation or other business entity that the local government officer serves as an officer or director, or holds an ownership of 10 percent or more?

☐ Yes ☐ No

- D. Describe each affiliation or business relationship:

6. Describe any other affiliation or business relationship that might cause a conflict of interest.

n/a

7.

Lisa L. Smith Treasurer

Signature of person doing business with the governmental entity

03/24/14

Date

Bidder Shall Return Completed Form with Offer.

Good Faith Effort (GFE) Determination Checklist

This information must be submitted with your bid.

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

☐ Yes ☐ No

N/A

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

Did the Prime Contractor/Consultant . . .

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

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

N/A

Printed Name of Authorized Representative

N/A

Signature

Title

Date

Bidder Shall Return Completed Form with Offer.

Notice of Intent (NOI) to Subcontract with Historically Underutilized Business (HUB)

This information must be submitted with your bid.

N/A

Bidder intends to utilize subcontractors/subconsultants in the fulfillment of this contract (if awarded). ☒ Yes ☐ No

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

Contractor Name: _____ HUB: ☐ Yes ☐ No

Address: _____

Street	City	State	Zip
--------	------	-------	-----

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

Project Title & No.: _____

Prime Contract Amount: \$

HUB Subcontractor Name:

HUB Status (Gender & Ethnicity):

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

Address:

Street	City	State	Zip
--------	------	-------	-----

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

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

Description of Subcontract Work to be Performed:

Printed Name of Contractor Representative

Signature of Representative

Date _____

Printed Name of HUB

Signature of Representative _____

Date _____

NOTE: NOTHING ON THIS NOTICE OF INTENT FORM IS INTENDED TO CONFER ANY RIGHTS, EXPRESSED OR IMPLIED, TO ANY THIRD PARTIES.

Pre-Approval for Subcontractor Substitutions must be obtained from the Jefferson County Purchasing Agent's Representative. The "HUB Subcontractor/Subconsultant Change Form" must be completed and faxed to 409-835-8456.

Bidder Shall Return Completed Form with Offer.

Historically Underutilized Business (HUB) Subcontracting Participation Declaration Form

PAGE 1 OF 4

This information must be submitted with your bid.

N/A

Bidder intends to utilize subcontractors/subconsultants in the fulfillment of this contract (if awarded). ☐ Yes ☐ No

Prime Contractor: _____ HUB: ☐ Yes ☐ No

HUB Status (Gender & Ethnicity): _____

Address: _____
Street City State Zip

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

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

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

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

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

FOR HUB OFFICE USE ONLY:

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

PART I. HUB SUBCONTRACTOR DISCLOSURE

HUB Subcontractor Name: _____

HUB Status (Gender & Ethnicity): _____

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

Address: _____
Street City State Zip

Contact person: _____ Title: _____

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

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

Description of Subcontract Work to be Performed: _____

Bidder Shall Return Completed Form with Offer.

Historically Underutilized Business (HUB) Subcontracting Participation Declaration Form

PAGE 2 OF 4

HUB SUBCONTRACTOR DISCLOSURE

N/A

PART I: Continuation Sheet

(Duplicate as Needed)

HUB Subcontractor Name: _____

HUB Status (Gender & Ethnicity): _____

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

Address: _____
 Street City State Zip

Contact person: _____ Title: _____

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

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

Description of Subcontract Work to be Performed:

HUB Subcontractor Name: _____

HUB Status (Gender & Ethnicity): _____

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

Address: _____
 _____ Street _____ City _____ State _____ Zip _____

Contact person: _____ Title: _____

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

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

Description of Subcontract Work to be Performed: _____

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

Bidder Shall Return Completed Form with Offer.

Historically Underutilized Business (HUB) Subcontracting Participation Declaration Form

PAGE 3 OF 4

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

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

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

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

N/A

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

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

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

Subcontractor Name: _____

Address: _____

Street City State Zip

Contact person: _____ Title: _____

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

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

Description of Subcontract Work to be Performed:

Subcontractor Name:

Address: _____

Street City State Zip

Contact person: _____ Title: _____

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

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

Description of Subcontract Work to be Performed: _____

Bidder Shall Return Completed Form with Offer.

Historically Underutilized Business (HUB) Subcontracting Participation Declaration Form

PAGE 4 OF 4

Subcontractor Name: LA

Address: _____
 Street City State Zip

Contact person: _____ Title: _____

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

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

Description of Subcontract Work to be Performed: _____

Subcontractor Name: _____

Address: _____
 Street City State Zip

Contact person: _____ Title: _____

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

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

Description of Subcontract Work to be Performed: _____

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

Name (print or type): Lisa Moore

Title: Director, National Sales & Supply

Signature: Lisa Miller

Date: 3/24/2014

E-mail address: national@suncoastresources.com

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

Name (print or type): same as above

Title: _____

Date: _____

E-mail address:

Bidder Shall Return Completed Form with Offer.

Residence Certification/Tax Form

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

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

- ☒ I certify that Sun Coast Resources, Inc. [company name] is a Resident Bidder of Texas as defined in Government Code §2252.001.
- ☐ I certify that _____ [company name] is a Nonresident Bidder as defined in Government Code §2252.001 and our principal place of business is _____ (city and state).

Taxpayer Identification Number (T.I.N.):	76-0143483
Company Name submitting bid/proposal:	Sun Coast Resources, Inc.
Mailing address:	6405 Cavalcade, Bldg. 1, Houston, TX 77026
If you are an individual, list the names and addresses of any partnership of which you are a general partner:	

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

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

* This is the property amount identification number assigned by the Jefferson County Appraisal District.

** For real property, specify the property address or legal description. For business property, specify the address where the property is located. For example, office equipment will normally be at your office, but inventory may be stored as a warehouse or other location.

Bidder Shall Return Completed Form with Offer.

Bid Affidavit

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

STATE OF Texas COUNTY OF Harris

BEFORE ME, the undersigned authority, a Notary Public in and for the State of Texas,
on this day personally appeared Lisa Moore, who
(name)
after being by me duly sworn, did depose and say:

"I, Lisa Moore am a duly authorized officer of/agent
(name)
for Sun Coast Resources, Inc. and have been duly authorized to execute the
(name of firm)
foregoing on behalf of the said Sun Coast Resources, Inc.
(name of firm)

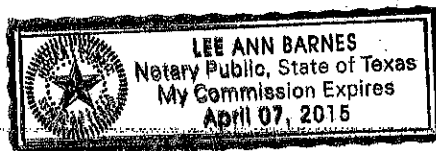
I hereby certify that the foregoing bid has not been prepared in collusion with any other bidder or other person or persons engaged in the same line of business prior to the official opening of this bid. Further, I certify that the bidder is not now, nor has been for the past six (6) months, directly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

Name and address of bidder: Sun Coast Resources, Inc.
6405 Cavalcade, Bldg. 1, Houston, TX 77026

Fax: (713) 969-8838 Telephone# (713) 429-6702
by: Lisa Moore Title: Director, National Sales & Supply
(print name)

Signature: *Lisa Moore*

SUBSCRIBED AND SWORN to before me by the above-named
Lisa Moore on
this the 24th day of March, 2014



Lee Ann Barnes
Notary Public in and for
the State of Texas

Bidder Shall Return Completed Form with Offer.



Conventional Gasoline

Material Safety Data Sheet

1. PRODUCT AND COMPANY IDENTIFICATION

Product Name: Conventional Gasoline

MSDS Code: 251720

Synonyms: Gasoline, Unleaded, Conventional (All Grades);
Gasoline, Low Sulfur Unleaded (All Grades)

Intended Use: Fuel

Responsible Party: ConocoPhillips
600 N. Dairy Ashford
Houston, Texas 77079-1175

Customer Service: 800-640-1956

Technical Information: 800-255-9556

MSDS Information: Phone: 800-762-0942
Email: MSDS@conocophillips.com
Internet: <http://w3.conocophillips.com/NetMSDS/>

Emergency Telephone Numbers: Chemtrec: 800-424-9300 (24 Hours)
California Poison Control System: 800-356-3219

2. HAZARDS IDENTIFICATION

Emergency Overview

DANGER!

Extremely Flammable Liquid and Vapor
Skin Irritant
Aspiration Hazard

NFPA



Appearance: Clear to amber

Physical Form: Liquid

Odor: Gasoline

Potential Health Effects

Eye: Contact may cause mild eye irritation including stinging, watering, and redness.

Skin: Skin irritant. Contact may cause redness, itching, a burning sensation, and skin damage. Prolonged or repeated contact can defat the skin, causing drying and cracking of the skin, and possibly dermatitis (inflammation). Not acutely toxic by skin absorption, but prolonged or repeated skin contact may be harmful (see Section 11).

Inhalation (Breathing): Low to moderate degree of toxicity by inhalation.

Ingestion (Swallowing): Low degree of toxicity by ingestion. ASPIRATION HAZARD - This material can enter lungs during swallowing or vomiting and cause lung inflammation and damage.

Signs and Symptoms: Effects of overexposure may include nausea, vomiting, flushing, blurred vision, tremors, respiratory failure, signs of nervous system depression (e.g., headache, drowsiness, dizziness, loss of coordination, disorientation and fatigue), unconsciousness, convulsions, death.

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Pre-Existing Medical Conditions: Conditions aggravated by exposure may include skin disorders, respiratory (asthma-like) disorders. Exposure to high concentrations of this material may increase the sensitivity of the heart to certain drugs. Persons with pre-existing heart disorders may be more susceptible to this effect (see Section 4 - Note to Physicians).

See Section 11 for additional Toxicity Information.

3. COMPOSITION / INFORMATION ON INGREDIENTS

Component	CAS	Concentration (wt %)
Gasoline	NONE	100
Benzene	71-43-2	0-5

4. FIRST AID MEASURES

Eye: If irritation or redness develops from exposure, flush eyes with clean water. If symptoms persist, seek medical attention.

Skin: Remove contaminated shoes and clothing, and flush affected area(s) with large amounts of water. If skin surface is damaged, apply a clean dressing and seek medical attention. If skin surface is not damaged, cleanse affected area(s) thoroughly by washing with mild soap and water or a waterless hand cleaner. If irritation or redness develops, seek medical attention.

Inhalation (Breathing): Immediately move victim away from exposure and into fresh air. If respiratory symptoms or other symptoms of exposure develop, seek immediate medical attention. If victim is not breathing, clear airway and immediately begin artificial respiration. If breathing difficulties develop, oxygen should be administered by qualified personnel. Seek immediate medical attention.

Ingestion (Swallowing): Aspiration hazard: Do not induce vomiting or give anything by mouth because this material can enter the lungs and cause severe lung damage. If victim is drowsy or unconscious and vomiting, place on the left side with the head down. If possible, do not leave victim unattended and observe closely for adequacy of breathing. Seek medical attention.

Notes to Physician: Epinephrine and other sympathomimetic drugs may initiate cardiac arrhythmias in persons exposed to high concentrations of hydrocarbon solvents (e.g., in enclosed spaces or with deliberate abuse). The use of other drugs with less arrhythmogenic potential should be considered. If sympathomimetic drugs are administered, observe for the development of cardiac arrhythmias.

Federal regulations (29 CFR 1910.1028) specify medical surveillance programs for certain exposures to benzene above the action level or PEL (specified in Section (i)(1)(i) of the Standard). In addition, employees exposed in an emergency situation shall, as described in Section (i)(4)(i), provide a urine sample at the end of the shift for measurement of urine phenol.

5. FIRE-FIGHTING MEASURES

NFPA 704 Hazard Class

Health: 1 **Flammability:** 3 **Instability:** 0 (0-Minimal, 1-Slight, 2-Moderate, 3-Serious, 4-Severe)

Unusual Fire & Explosion Hazards: This material is extremely flammable and can be ignited by heat, sparks, flames, or other sources of ignition (e.g., static electricity, pilot lights, mechanical/electrical equipment, and electronic devices such as cell phones, computers, calculators, and pagers which have not been certified as intrinsically safe). Vapors may travel considerable distances to a source of ignition where they can ignite, flash back, or explode. May create vapor/air explosion hazard indoors, in confined spaces, outdoors, or in sewers. If container is not properly cooled, it can rupture in the heat of a fire.

Extinguishing Media: Dry chemical, carbon dioxide, or foam is recommended. Water spray is recommended to cool or protect exposed materials or structures. Carbon dioxide can displace oxygen. Use caution when applying carbon dioxide in confined spaces. Water may be ineffective for extinguishment, unless used under favorable conditions by experienced fire fighters.

Fire Fighting Instructions: For fires beyond the incipient stage, emergency responders in the immediate hazard area should wear bunker gear. When the potential chemical hazard is unknown, in enclosed or confined spaces, or when explicitly required by DOT, a self contained breathing apparatus should be worn. In addition, wear other appropriate protective equipment as conditions warrant (see Section 8).

Isolate immediate hazard area, keep unauthorized personnel out. Stop spill/release if it can be done with minimal risk. Move undamaged containers from immediate hazard area if it can be done with minimal risk.

Water spray may be useful in minimizing or dispersing vapors and to protect personnel. Cool equipment exposed to fire with water, if it can be done with minimal risk. Avoid spreading burning liquid with water used for cooling purposes.

See Section 9 for Flammable Properties including Flash Point and Flammable (Explosive) Limits

6. ACCIDENTAL RELEASE MEASURES

Personal precautions: Extremely flammable. Keep all sources of ignition and hot metal surfaces away from spill/release. The use of explosion-proof electrical equipment is recommended.

Spill precautions: Stay upwind and away from spill/release. Notify persons down wind of the spill/release, isolate immediate hazard area and keep unauthorized personnel out. Stop spill/release if it can be done with minimal risk. Wear appropriate protective equipment, including respiratory protection, as conditions warrant (see Section 8).

Environmental precautions: Prevent spilled material from entering sewers, storm drains, other unauthorized drainage systems, and natural waterways. Dike far ahead of spill for later recovery or disposal. Use foam on spills to minimize vapors (see Section 5). Spilled material may be absorbed into an appropriate absorbent material.

Methods for cleaning up: Notify fire authorities and appropriate federal, state, and local agencies. Immediate cleanup of any spill is recommended.

7. HANDLING AND STORAGE

Handling: Open container slowly to relieve any pressure. Bond and ground all equipment when transferring from one vessel to another. Can accumulate static charge by flow or agitation. Can be ignited by static discharge. The use of explosion-proof electrical equipment is recommended and may be required (see appropriate fire codes). Refer to NFPA-704 and/or API RP 2003 for specific bonding/grounding requirements. Do not enter confined spaces such as tanks or pits without following proper entry procedures such as ASTM D-4276 and 29CFR 1910.146. Wash thoroughly after handling. Do not wear contaminated clothing or shoes. Keep contaminated clothing away from sources of ignition such as sparks or open flames. Use good personal hygiene practices.

"Empty" containers retain residue and may be dangerous. Do not pressurize, cut, weld, braze, solder, drill, grind, or expose such containers to heat, flame, sparks, or other sources of ignition. They may explode and cause injury or death. "Empty" drums should be completely drained, properly bunged, and promptly shipped to the supplier or a drum reconditioner. All containers should be disposed of in an environmentally safe manner and in accordance with governmental regulations. Before working on or in tanks which contain or have contained this material, refer to OSHA regulations, ANSI Z49.1, and other references pertaining to cleaning, repairing, welding, or other contemplated operations.

Storage: Keep container(s) tightly closed. Use and store this material in cool, dry, well-ventilated areas away from heat, direct sunlight, hot metal surfaces, and all sources of ignition. Post area "No Smoking or Open Flame." Store only in approved containers.

8. EXPOSURE CONTROLS / PERSONAL PROTECTION

Component	ACGIH	OSHA	Other
Gasoline	300 ppm TWA 890 mg/m ³ TWA 500 ppm STEL 1480 mg/m ³ STEL		
Xylenes	TWA: 100 ppm STEL: 150 ppm	TWA: 100 ppm TWA: 435 mg/m ³	
Toluene	TWA: 20 ppm	Ceiling: 300 ppm TWA: 200 ppm	
Benzene	TWA: 0.5 ppm STEL: 2.5 ppm Skin	Ceiling: 25 ppm STEL: 5 ppm TWA: 1 ppm TWA: 10 ppm	

Note: State, local or other agencies or advisory groups may have established more stringent limits. Consult an industrial hygienist or similar professional, or your local agencies, for further information.

Contains benzene. If exposure concentrations exceed the 0.5 ppm action level, OSHA requirements for personal protective equipment, exposure monitoring, and training may apply (29CFR1910.1028). Also see Section 4.

Engineering controls: If current ventilation practices are not adequate to maintain airborne concentrations below the established exposure limits additional engineering controls may be required. Where explosive mixtures may be present, electrical systems safe for such locations must be used (see appropriate electrical codes).

Personal Protective Equipment (PPE):

Eye/Face: Approved eye protection to safeguard against potential eye contact, irritation, or injury is recommended. Depending on conditions of use, a face shield may be necessary.

Skin: The use of nitrile gloves impervious to the specific material handled is advised to prevent skin contact, possible irritation, and skin damage (see glove manufacturer literature for information on permeability). Depending on conditions of use, nitrile apron and/or arm covers may be necessary.

Respiratory: A NIOSH certified air purifying respirator with an organic vapor cartridge may be used under conditions where airborne concentrations are expected to exceed exposure limits.

Protection provided by air purifying respirators is limited (see manufacturer's respirator selection guide). Use a NIOSH approved self-contained breathing apparatus (SCBA) or equivalent operated in a pressure demand or other positive pressure mode if there is potential for an oxygen-deficient atmosphere, uncontrolled release, exposure levels are not known, or any other circumstances where air purifying respirators may not provide adequate protection.

A respiratory protection program that meets OSHA's 29 CFR 1910.134 and ANSI Z88.2 requirements must be followed whenever workplace conditions warrant a respirator's use.

If benzene values equal or exceed applicable exposure limits the use of respiratory protection should comply with the requirements in OSHA 29 CFR 1910.1028-Benzene.

Other Protective Equipment: A source of clean water should be available in the work area for flushing eyes and skin. Impervious clothing should be worn as needed.

Suggestions for the use of specific protective materials are based on readily available published data. Users should check with specific manufacturers to confirm the performance of their products.

9. PHYSICAL AND CHEMICAL PROPERTIES

Note: Unless otherwise stated, values are determined at 20°C (68°F) and 760 mm Hg (1 atm). Data represent typical values and are not intended to be specifications.

Appearance:	Clear to amber
Physical Form:	Liquid
Odor:	Gasoline
Odor Threshold:	No data
pH:	Not applicable
Vapor Pressure:	350-750 mm Hg @ 100°F / 7-25 psia (Reid VP) @ 100°F
Vapor Density (air=1):	>1
Boiling Point/Range:	81-441°F / 26-227°C
Melting/Freezing Point:	No data
Solubility in Water:	Negligible
Partition Coefficient (n-octanol/water) (Kow):	No data
Specific Gravity:	0.72-0.75 @ 60°F (15.6°C)
Bulk Density:	6.17 lbs/gal
Percent Volatile:	100%
Evaporation Rate (nBuAc=1):	>1
Flash Point:	<-49°F / <-45°C
Test Method:	(estimate)
LEL (vol % in air):	1.4
UEL (vol % in air):	7.6
Autoignition Temperature:	833°F / 445°C

10. STABILITY AND REACTIVITY

Stability: Stable under normal ambient and anticipated storage and handling conditions of temperature and pressure. Extremely flammable liquid and vapor. Vapor can cause flash fire.

Conditions to Avoid: Avoid all possible sources of ignition (see Sections 5 and 7).

Materials to Avoid (Incompatible Materials): strong oxidizing agents such as acids, chlorine, dichromates, or permanganates can cause fire or explosion.

Hazardous Decomposition Products: The use of hydrocarbon fuel in an area without adequate ventilation may result in hazardous levels of combustion products (e.g., oxides of carbon, sulfur and nitrogen, benzene and other hydrocarbons) and/or dangerously low oxygen levels.

Hazardous Polymerization: Will not occur.

11. TOXICOLOGICAL INFORMATION

Chronic Data:

Gasoline

Carcinogenicity: Two year inhalation studies of wholly vaporized unleaded gasoline produced increased incidences of kidney tumors in male rats and liver tumors in female mice. Follow-up studies suggest that occurrence of the kidney tumors may be linked to alpha-2-u-globulin nephropathy, and most likely unique to the male rat. Epidemiology data collected from a study of more than 18,000 petroleum marketing and distribution workers showed no increased risk of leukemia, multiple myeloma, or kidney cancer from gasoline exposure. Unleaded gasoline has been identified as a possible carcinogen by IARC. Because solvent extracts of gasoline exhaust particulates caused skin cancer in laboratory animals, IARC has categorized gasoline engine exhaust as a possible human cancer hazard.

Target Organs: A two year inhalation study of wholly vaporized unleaded gasoline produced nephropathy in male rats, characterized by the accumulation of alpha-2-u-globulin in epithelial cells of the proximal tubules, and necrosis and hyperplasia of surrounding cells. Follow-up studies suggest that these changes are unique to the male rat.

Reproductive: No evidence of developmental toxicity was found in pregnant laboratory animals (rats and mice) exposed to up to 9,000 ppm vapor of unleaded gasoline via inhalation.

Xylenes

Target Organs: Rats exposed to 800, 1000 or 1200 ppm 14 hours daily for 6 weeks demonstrated high frequency hearing loss. Another study in rats exposed to 1800 ppm 8 hours daily for 5 days demonstrated middle frequency hearing loss.

Reproductive: Both mixed xylenes and the individual isomers produced limited evidence of developmental toxicity in laboratory animals. Inhalation and oral administration of xylene resulted in decreased fetal weight, increased incidences of delayed ossification, skeletal variations and resorptions.

Toluene

Target Organs: Epidemiology studies suggest that chronic occupational overexposure to toluene may damage color vision. Subchronic and chronic inhalation studies with toluene produced kidney and liver damage, hearing loss and central nervous system (brain) damage in laboratory animals. Intentional misuse by deliberate inhalation of high concentrations of toluene has been shown to cause liver, kidney, and central nervous system damage, including hearing loss and visual disturbances.

Reproductive: Exposure to toluene during pregnancy has demonstrated limited evidence of developmental toxicity in laboratory animals. The effects seen include decreased fetal body weight and increased skeletal variations in both inhalation and oral studies.

Ethyl Benzene

Carcinogenicity: Rats and mice exposed to 0, 75, 250, or 750 ppm ethyl benzene in a two year inhalation study demonstrated limited evidence of kidney, liver, and lung cancer. Ethyl benzene has been listed as a possible human carcinogen by IARC. Ethyl benzene has not been listed as a carcinogen by NTP, or OSHA.

Benzene

Carcinogenicity: Benzene is known to cause cancer of the blood-forming organs in humans, including acute myelogenous leukemia. It has been identified as a human carcinogen by NTP, IARC and OSHA.

Target Organs: Prolonged or repeated exposures to benzene vapors can cause damage to the blood and blood forming organs, including disorders like leukopenia, thrombocytopenia, and aplastic anemia.

Reproductive: Exposure to benzene during pregnancy demonstrated limited evidence of developmental toxicity in laboratory animals. The effects seen include decreased body weight and increased skeletal variations in rodents. Alterations in hematopoiesis have been observed in the fetuses and offspring of pregnant mice.

Mutagenic Effects: Benzene exposure has resulted in chromosomal aberrations in human lymphocytes and animal bone marrow cells, and DNA damage in mammalian cells in vitro.

n-Hexane

Target Organs: Excessive exposure to n-hexane can result in peripheral neuropathies. The initial symptoms are symmetrical sensory numbness and paresthesias of distal portions of the extremities. Motor weakness is typically observed in muscles of the toes and fingers but may also involve muscles of the arms, thighs and forearms. The onset of these symptoms may be delayed for several months to a year after the beginning of exposure. The neurotoxic properties of n-hexane are potentiated by exposure to methyl ethyl ketone and methyl isobutyl ketone.

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Reproductive: Prolonged exposure to high concentrations of n-hexane (>1,000 ppm) has resulted in decreased sperm count and degenerative changes in the testes of rats but not those of mice.

Acute Data:

Component	Oral LD50	Dermal LD50	Inhalation LC50
Gasoline	18.75 ml/kg. (Rat)	>5 ml/kg (Rabbit)	300g/m ³ /5M (rat, mouse, g.pig)

12. ECOLOGICAL INFORMATION

The individual hydrocarbon components of this material are differentially soluble in water with aromatic hydrocarbons tending to be more water soluble than aliphatic hydrocarbons. If spilled, the more volatile components will evaporate rapidly. Factors such as local environmental conditions (temperature, wind, soil type, mixing or wave action in water, etc), photo-oxidation, biodegradation and adsorption onto suspended sediments, contribute to the weathering of spilled material. Because of their differential solubility, the occurrence of hydrocarbons in groundwater will be at different proportions than the parent material.

The potential for bioaccumulation and/or long term persistence of these materials in the environment is low to non-existent. In laboratory soil column experiments, the half-time of unleaded gasoline was reported as 1.2 to 2.7 days in sand, loam or clay soils. Microorganisms present in sediments and in the water are capable of degrading gasoline and naphtha containing hydrocarbons. Simpler hydrocarbons are more readily degraded than complex molecules. Adaption of bacteria in gasoline-contaminated groundwater to the soluble constituents has been reported.

In general, naphtha streams exhibit some short-term toxicity to freshwater and marine organisms, especially under closed vessel or flow-through exposure conditions in the laboratory. The components most likely causing toxicity are also highly volatile and can be readily biodegraded by microorganisms.

13. DISPOSAL CONSIDERATIONS

The generator of a waste is always responsible for making proper hazardous waste determinations and needs to consider state and local requirements in addition to federal regulations.

This material, if discarded as produced, would not be a federally regulated RCRA "listed" hazardous waste. However, it would likely be identified as a federally regulated RCRA hazardous waste for the following characteristic(s) shown below. See Sections 7 and 8 for information on handling, storage and personal protection and Section 9 for physical/chemical properties. It is possible that the material as produced contains constituents which are not required to be listed in the MSDS but could affect the hazardous waste determination. Additionally, use which results in chemical or physical change of this material could subject it to regulation as a hazardous waste.

Container contents should be completely used and containers should be emptied prior to discard. Container residues and rinsates could be considered to be hazardous wastes.

EPA Waste Number(s)

- D001 - Ignitability characteristic
- D018 - Toxicity characteristic (Benzene)

14. TRANSPORTATION INFORMATION

U.S. Department of Transportation (DOT)

Shipping Description: Gasoline, 3, UN1203, II
Non-Bulk Package Marking: Gasoline, UN1203
Non-Bulk Package Labeling: Flammable liquid
Bulk Package/Placard Marking: Flammable/1203
Packaging - References: 49 CFR 173.150; 173.202; 173.242
Emergency Response Guide: 128

International Maritime Dangerous Goods (IMDG)

Shipping Description: UN1203, Gasoline, 3, II, (-45° C cc)
Non-Bulk Package Marking: Gasoline, UN 1203
Labels: Flammable liquid
Placards/Marking (Bulk): Flammable/1203

251720 - Conventional Gasoline
Date of Issue: 21-Jun-2007

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Status: Final

14. TRANSPORTATION INFORMATION

Packaging - Non-Bulk: P001
EMS: F-E, S-E

International Civil Aviation Org. / International Air Transport Assoc. (ICAO/IATA)

UN/ID #: UN1203
Proper Shipping Name: Gasoline
Hazard Class/Division: 3
Packing Group: II
Non-Bulk Package Marking: Gasoline, UN1203
Labels: Flammable liquid
ERG Code: 3H

	LTD. QTY	Passenger Aircraft	Cargo Aircraft Only
Packaging Instruction #:	Y305	305	307
Max. Net Qty. Per Package:	1 L	5 L	60 L

15. REGULATORY INFORMATION

CERCLA/SARA - Section 302 Extremely Hazardous Substances and TPQs (in pounds):

This material does not contain any chemicals subject to the reporting requirements of SARA 302 and 40 CFR 372.

CERCLA/SARA - Section 311/312 (Title III Hazard Categories)

Acute Health: Yes
Chronic Health: Yes
Fire Hazard: Yes
Pressure Hazard: No
Reactive Hazard: No

CERCLA/SARA - Section 313 and 40 CFR 372:

This material contains the following chemicals subject to the reporting requirements of Section 313 of SARA Title III and 40 CFR 372:

Component	Concentration (wt %)	de minimis
Xylenes	0-21	1.0%
Toluene	0-15	1.0%
Ethyl Benzene	0-5	0.1%
Benzene	0-5	0.1%
1,2,4-Trimethyl Benzene	0-5	1.0%
n-Hexane	0-4	1.0%
Cyclohexane	0-2	1.0%

EPA (CERCLA) Reportable Quantity (in pounds):

EPA's Petroleum Exclusion applies to this material - (CERCLA 101(14)).

California Proposition 65:

Warning: This material may contain detectable quantities of the following chemicals, known to the State of California to cause cancer, birth defects or other reproductive harm, and which may be subject to the requirements of California Proposition 65 (CA Health & Safety Code Section 25249.5):

Component	Type of Toxicity
Toluene	Developmental Toxicant
Benzene	Cancer Developmental Toxicant Male Reproductive Toxicant
Unleaded Gasoline (Wholly Vaporized)	Cancer

251720 - Conventional Gasoline
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Status: Final

Canadian Regulations:

This product has been classified in accordance with the hazard criteria of the Controlled Products Regulations (CPR) and the MSDS contains all the information required by the CPR.

WHMIS Hazard Class

B2 - Flammable Liquids

D2A - Very Toxic Material

National Chemical Inventories:

All components are either listed on the US TSCA Inventory, or are not regulated under TSCA.

All components are listed on the Canadian DSL.

U.S. Export Control Classification Number: EAR99

16. OTHER INFORMATION

Issue Date:	21-Jun-2007
Status:	Final
Previous Issue Date:	23-May-2007
Revised Sections or Basis for Revision:	Exposure limits (Section 8)
MSDS Code:	251720

MSDS Legend:

ACGIH = American Conference of Governmental Industrial Hygienists; CAS = Chemical Abstracts Service Registry; CEILING = Ceiling Limit (15 minutes); CERCLA = The Comprehensive Environmental Response, Compensation, and Liability Act; EPA = Environmental Protection Agency; IARC = International Agency for Research on Cancer; LEL = Lower Explosive Limit; NE = Not Established; NFPA = National Fire Protection Association; NTP = National Toxicology Program; OSHA = Occupational Safety and Health Administration; PEL = Permissible Exposure Limit (OSHA); SARA = Superfund Amendments and Reauthorization Act; STEL = Short Term Exposure Limit (15 minutes); TLV = Threshold Limit Value (ACGIH); TWA = Time Weighted Average (8 hours); UEL = Upper Explosive Limit; WHMIS = Worker Hazardous Materials Information System (Canada)

Disclaimer of Expressed and Implied Warranties:

The information presented in this Material Safety Data Sheet is based on data believed to be accurate as of the date this Material Safety Data Sheet was prepared. HOWEVER, NO WARRANTY OF MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, OR ANY OTHER WARRANTY IS EXPRESSED OR IS TO BE IMPLIED REGARDING THE ACCURACY OR COMPLETENESS OF THE INFORMATION PROVIDED ABOVE, THE RESULTS TO BE OBTAINED FROM THE USE OF THIS INFORMATION OR THE PRODUCT, THE SAFETY OF THIS PRODUCT, OR THE HAZARDS RELATED TO ITS USE. No responsibility is assumed for any damage or injury resulting from abnormal use or from any failure to adhere to recommended practices. The information provided above, and the product, are furnished on the condition that the person receiving them shall make their own determination as to the suitability of the product for their particular purpose and on the condition that they assume the risk of their use. In addition, no authorization is given nor implied to practice any patented invention without a license.

<https://www.ups.com/ship/create?ActionOriginPair=default> Print Window... 3/24/2014

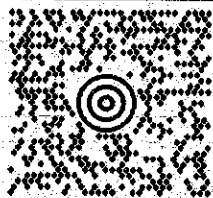
MISTY ALMARAZ
7138449600 1198
SUN COAST RESOURCES
6405 CAVALCADE STREET
HOUSTON TX 77026

0.0 LBS LTR

1 OF 1

SHIP TO:

PURCHASING DEPARTMENT
4098358593
JEFFERSON COUNTY
1 ST FLOOR
1149 PEARL STREET
BEAUMONT TX 77701-3638



TX 777 0-01



UPS EARLY A.M.

TRACKING #: 1Z F67 1X4 15 9279 2491

1+



BILLING: P/P

Reference # 1: Nationals

CS 16.1.04. WNTIEB0 48.0A 01/2014



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JEFFERSON COUNTY PURCHASING DEPARTMENT

Deborah L. Clark, Purchasing Agent

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

LEGAL NOTICE Advertisement for Invitation for Bids

March 31, 2014

Notice is hereby given that sealed bids will be accepted by the Jefferson County Purchasing Department for IFB 14-009/JW, Term Contract for Microfilm Supplies for Jefferson County. **Specifications for this project may be obtained from the Jefferson County website, <http://www.co.jefferson.tx.us>, or by calling 409-835-8593.**

Bids are to be sealed and addressed to the Purchasing Agent with the bid number and name marked on the outside of the envelope. Bidders shall forward an original and two (2) copies of their bid to the address shown below. Jefferson County does not accept bids submitted electronically. Late bids will be rejected as non-responsive. Bids will be publicly opened and read aloud in the Jefferson County Commissioners' Courtroom at the time and date below. Bidders are invited to attend the sealed bid opening.

BID NAME:	Term Contract for Microfilm Supplies for Jefferson County
BID NO:	IFB 14-009/JW
DUE DATE/TIME:	11:00 AM, Tuesday, April 22, 2014
MAIL OR DELIVER TO:	Jefferson County Purchasing Department
	1149 Pearl Street, 1st Floor
	Beaumont, Texas 77701

Any questions relating to these requirements should be directed to Jamey West, Contract Specialist at 409-835-8593.

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

RESPONDENTS ARE STRONGLY ENCOURAGED TO CAREFULLY READ THE ENTIRE INVITATION.

Deborah L. Clark
Purchasing Agent
Jefferson County, Texas

Publish: Beaumont Enterprise & Port Arthur News – April 2nd & April 9th, 2014

IFB 14-009/JW
Term Contract for Microfilm Supplies for Jefferson County
Bids due: 11:00 AM, Tuesday, April 22, 2014

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BIDDER IS RESPONSIBLE FOR RETURNING ALL REQUIRED PAGES (MARKED WITH AN “X” ABOVE) WITH THE BID. ADDITIONALLY, BIDDER MUST MONITOR THE PURCHASING WEB SITE ([HTTP://WWW.CO.JEFFERSON.TX.US/PURCHASING/MAIN.HTM](http://www.co.jefferson.tx.us/purchasing/main.htm)) TO SEE IF ADDENDA OR ADDITIONAL INSTRUCTIONS HAVE BEEN POSTED. FAILURE TO RETURN ALL REQUIRED FORMS COULD RESULT IN A BID BEING DECLARED AS NON-RESPONSIVE.

Instructions to Bidders

1. Bid Submission

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

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

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

All bids shall be tightly sealed in an opaque envelope and plainly marked with the Bid Number, Bid Name, Bid Due Date, and the Bidder's Name and Address; and shall be addressed to the Purchasing Agent.

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

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

2. Courthouse Security

Bidders are advised that all visitors to the Courthouse must pass through Security. **Bidders planning to hand deliver bids must allow time to get through Security, as a delay in entering the Courthouse will not be accepted as an excuse for late submittal.** Mondays and Tuesdays are particularly heavy days. Bidders are strongly urged to plan accordingly.

3. Preparation of Bids

The bid shall be legibly printed in ink or typed.

If a unit price or extension already entered is to be altered, it shall be crossed out and initialed in ink by the bidder.

The bid shall be legally signed and shall include the complete address of the bidder.

Jefferson County is exempt from Federal and State Sales Taxes, and such taxes shall not be included in bid prices.

4. Signatures

All bids, notifications, claims, and statements must be signed by an individual authorized to bind the bidder. The individual signing certifies, under penalty of perjury, that he or she has the legal authorization to bind the bidder.

5. County Holidays – 2014:

January 1	Wednesday	New Year's Day
January 20	Monday	Martin Luther King, Jr. Day
February 17	Monday	President's Day
April 18	Friday	Good Friday
May 26	Monday	Memorial Day
July 4	Friday	Independence Day
September 1	Monday	Labor Day
November 11	Tuesday	Veterans Day
November 27-28	Thursday-Friday	Thanksgiving
December 25-26	Thursday-Friday	Christmas

6. **Rejection or Withdrawal**

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

7. **Award**

The bid will be awarded to the responsible, responsive bidder(s) whose bid, conforming to the solicitation, will be most advantageous to Jefferson County – price and other factors considered. Unless otherwise specified in this IFB, Jefferson County reserves the right to accept a bid in whole or in part, and to award by item or by group, whichever is deemed to be in the best interest of Jefferson County. Any bidder who is in default to Jefferson County at the time of submittal of the bid shall have that bid rejected. Jefferson County reserves the right to clarify any contractual terms with the concurrence of the Contractor; however, any substantial nonconformity in the offer, as determined by Jefferson County, shall be deemed non-responsive and the offer rejected.

In evaluating bids, Jefferson County shall consider the qualifications of the bidders, and, where applicable, operating costs, delivery time, maintenance requirements, performance data, and guarantees of materials and equipment. In addition, Jefferson County may conduct such investigation as it deems necessary to assist in the evaluation of a bid and to establish the responsibility, qualifications, and financial ability of the bidders to fulfill the contract.

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

8. **Contract**

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

9. **Waiver of Subrogation**

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

10. **Fiscal Funding**

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

11. **Bid Results**

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

12. **Changes and Addenda to Bid Documents**

Each change or addendum issued in relation to this IFB document will be on file in the Office of the Purchasing Agent, and will be posted on the Purchasing web site as soon as possible. It shall be

the bidder's responsibility to make inquiry as to change or addenda issued, and to monitor the web site. All such changes or addenda shall become part of the contract and all bidders shall be bound by such addenda. Information on all changes or addenda issued will be available at the Office of the County Purchasing Agent.

13. Specifications

Unless otherwise stated by the bidder, the bid will be considered as being in accordance with Jefferson County's applicable standard specifications, and any special specifications outlined in the bid document. References to a particular trade name, manufacturer's catalogue, or model number are made for descriptive purposes to guide the bidder in interpreting the requirements of Jefferson County, and should not be construed as excluding bids on other types of materials, equipment, and supplies. However, the bidder, if awarded a contract, will be required to furnish the particular item referred to in the specifications or description unless departure or substitution is clearly noted and described in the bid. Jefferson County reserves the right to determine if equipment/ product being bid is an acceptable alternate. All goods shall be new unless otherwise so stated in the bid. Any unsolicited alternate bid, or any changes, insertions, or omissions to the terms and conditions, specifications, or any other requirements of the bid, may be considered non-responsive.

14. Delivery

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

15. Interpretation of Bid and/or Contract Documents

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

16. Currency

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

17. Pricing

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

18. Notice to Proceed/Purchase Order

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

19. Certification

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

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

20. Definitions

"County" – Jefferson County, Texas.

"Contractor" – The bidder whose proposal is accepted by Jefferson County.

21. Minority-Women Business Enterprise Participation

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

General Terms and Conditions Of Bidding and Terms Of Contract

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

1. Bidding

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

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

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

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

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

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

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

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

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

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

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

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

1.13 Bid Award. Award of contract shall be made to the most responsible, responsive bidder, whose offer is determined to be the best value, taking into consideration the relative importance of price. Jefferson County reserves the right to be the sole judge as to whether items bid will serve the purpose intended. Jefferson County reserves the right to accept or reject in part or in whole any bid submitted, and to waive any technicalities or informalities for the best interest of the County. Jefferson County reserves the right to award based upon individual line items, sections or total bid.

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

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

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

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

1.18 Responsiveness. A responsive bid shall substantially conform to the requirements of this Invitation to Bid and/or specifications contained herein. Bidders who substitute any other terms, conditions, specifications and/or requirements or who qualify their bids in such a manner as to nullify or limit their liability to the contracting entity shall have their bids deemed non-responsive. Also, bids containing any clause that would limit contracting authority shall be considered non-responsive. Examples of non-responsive bids include but shall not be limited to: a) bids that fail to conform to required delivery schedules as set forth in the bid request; b) bids with prices qualified in such a manner that the bid price cannot be determined, such as with vague wording that may include "price in effect at the time of delivery," and c) bids made contingent upon award of other bids currently under consideration.

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

1.20 Proprietary Data. Bidder may, by written request, indicate as confidential any portion(s) of a bid that contain proprietary information, including manufacturing and/or design processes exclusive to the vendor. Jefferson County will protect from public disclosure such portions of a bid, unless directed otherwise by legal authority, including existing Open Records Acts.

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

2. Performance

2.1 Design, Strength, and Quality. Design, strength, and quality of materials and workmanship must conform to the highest standards of manufacturing and engineering practices. The apparent silence of specifications and/or plans as to any detailed description concerning any point shall be

regarded as meaning that only the best commercial practices are to prevail. All interpretations of these specifications and/or plans shall be made on the basis of this statement.

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

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

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

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

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

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

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

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

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

2.11 Patents and Copyrights. The successful vendor agrees to protect the County from claims involving infringements of patents and/or copyrights.

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

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

2.14 Maintenance. Maintenance required for equipment bid should be available in Jefferson County by a manufacturer authorized maintenance facility. Cost for this service shall be shown on

the bid sheet as requested or on a separate sheet, as required. If Jefferson County opts to include maintenance, it shall be so stated in the purchase order and said cost will be included. Service will commence only upon expiration of applicable warranties and should be priced accordingly.

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

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

3. Purchase Orders and Payment

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

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

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

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

4. Contract

4.1 Contract Definition. The General Conditions of Bidding and Terms of Contract, Specifications, Plans, Bidding Forms, Addenda, and any other documents made a part of this bid shall constitute the complete bid. This bid, when duly accepted by Jefferson County, shall constitute a contract equally binding between the successful bidder and Jefferson County.

4.2 Contract Agreement. Once a contract is awarded, the unit prices offered by the successful bidder shall remain firm for the term of the contract. Contract shall commence on date of award and, upon agreement between vendor(s) and Jefferson County, may be renewed annually for up to four (4) additional years.

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

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

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

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

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

4.8 Interest by Public Officials. No public official shall have interest in this contract, in accordance with Texas Local Government Code.

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

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

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

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

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

Special Requirements/Instructions

The following requirements and instructions supersede General Requirements where applicable.

1. Bid Requirement

Each bidder shall insure that all parts of the bid are **completed and returned**. The Table of Contents indicates specifically which pages need to be returned; these pages shall constitute the vendor's bid. Vendor shall use an opaque envelope, clearly indicating on the outside the **Bid Number, Bid Description, and marked "SEALED BID"**. Jefferson County shall not be responsible for any effort or cost expended in the preparation of a response to this IFB. All protests should be coordinated through the Purchasing Office prior to award recommendation to Commissioners' Court. **Bidders shall submit one (1) original and two (2) copies of the bid.**

2. Multiple Vendor Award

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

3. Delivery

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

4. Payment

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

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

5. Usage Reports

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

6. Insurance

The contractor (including any and all subcontractors as defined in Section 7.1.3 below) shall, at all times during the term of this contract, maintain insurance coverages with not less than the type and requirements shown below. Such insurance is to be provided at the sole cost of the contractor. These requirements do not establish limits of the contractor's liability.

All policies of insurance shall waive all rights of subrogation against the County, its officers, employees and agents.

Contractor shall furnish Jefferson County with Certificate of Insurance naming Jefferson County as additional insured.

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

Minimum Insurance Requirements

Public Liability	\$1,000,000.00
Excess Liability	\$1,000,000.00
Property Insurance	Improvements & Betterments
Workers' Compensation	Statutory Coverage (see attached)

7. Workers' Compensation Insurance

7.1 Definitions:

- 7.1.1 **Certificate of coverage ("Certificate")** – A copy of a certificate of insurance, a certificate of authority to self-insure issued by the commission, or a coverage agreement, DWC-81, DWC-82, DWC-83, or DWC-84 showing statutory workers' compensation insurance coverage for the person's or entity's employees providing services on a project, for the duration of the project.
- 7.1.2 **Duration of the project** – Includes the time from the beginning of the work on the project until the contractor's/person's work on the project has been completed and accepted by the governmental entity.
- 7.1.3 **Persons providing services on the project ("subcontractor") in article 406.096** – Includes all persons or entities performing all or part of the services under the contractor has undertaken to perform on the project, regardless of whether that person contracted directly with the contractor and regardless of whether that person has employees. This includes, without limitation, independent contractors, subcontractor, leasing companies, motor carriers, owner-operators, employees of any such entity, or employees of any entity which furnishes persons to provide services on the project. "Services" includes, without limitation, providing, hauling or delivering equipment or materials, or providing labor, transportation, or other service related to a project. "Services" does not include activities unrelated to the project, such as food/beverage vendors, office supply deliveries, and delivery of portable toilets.
- 7.2 The Contractor shall provide coverage, based on proper reporting of classification code and payroll amounts and filing any coverage agreements, which meets the statutory requirements of Texas Labor Code, Section 401.011(44) for all employees of the contractor providing services on the project, for the duration of the project.
- 7.3 The Contractor must provide a certificate of coverage to the governmental entity prior to being awarded the contract – refer to Section 6 above.
- 7.4 If the coverage period shown on the Contractor's current certificate of coverage ends during the duration of the project, the Contractor must, prior to the end of the coverage period, file a new certificate of coverage with the governmental entity showing that coverage has been extended.
- 7.5 The Contractor shall obtain from each person providing services on a project, and provide to the governmental entity:
 - 7.5.1 A certificate of coverage, prior to that person beginning work on the project, so the governmental entity will have on file certificates of coverage showing coverage for all persons providing services on the project; and
 - 7.5.2 No later than seven (7) days after receipt by the Contractor, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate ends during the duration of the project.
- 7.6 The Contractor shall retain all required certificates of coverage for the duration of the project and for one (1) year thereafter.
- 7.7 The Contractor shall notify the governmental entity in writing by certified mail or personal delivery, within ten (10) days after the contractor knew or should have known, of any change that materially affects the provision of coverage of any person providing services on the project.

- 7.8 The Contractor shall post on each project site a notice, in the text, form and manner prescribed by the Texas Department of Workers' Compensation, informing all persons providing services on the project that they are required to be covered, and stating how a person may verify coverage and report lack of coverage.
- 7.9 The Contractor shall contractually require each person with whom it contracts to provide services on a project to:
 - 7.9.1 Provide coverage, based on reporting of classification codes and payroll amounts and filing of any coverage agreements, which meets the statutory requirements of Texas Labor Code, Section 401.011(44) for all its employees providing services on the project, for the duration of the project.
 - 7.9.2 Provide to the Contractor, prior to that person beginning work on the project a certificate of coverage showing that coverage is being provided for all employees of the person providing services on the project, for the duration of the project.
 - 7.9.3 Provide the Contractor, prior to the end of coverage period, a new certificate of coverage showing extension of coverage, if the coverage period shown on the current certificate of coverage ends during the duration of the project.
 - 7.9.4 Obtain from each person with whom it contracts, and provide to the Contractor:
 - 7.9.4.1 A certificate of coverage, prior to the other person beginning work on the project; and
 - 7.9.4.2 the coverage period, if the coverage period shown on the current certificate of a new certificate of coverage showing extension of coverage, prior to the end of coverage ends during the duration of the project.
 - 7.9.5 Retain all required certificates of coverage on file for the duration of the project and for one (1) year thereafter.
 - 7.9.6 Notify the governmental entity in writing by certified mail or personal delivery, within ten (10) days after the person knew or should have known, of any change that materially affects the provision of coverage of any person providing services on the project; and
 - 7.9.7 Contractually require each person with whom it contracts to perform as required by paragraphs 7.1. – 7.7., with the certificates of coverage to be provided to the person for whom they are providing services.
- 7.10 By signing this contract or providing or causing to be provided a certificate of coverage, the Contractor is representing to the governmental entity that all employees of the contractor who will provide services of the project will be covered by workers' compensation coverage for the duration of the project, that the coverage will be based on proper reporting of classification codes and payroll amounts, and that all coverage agreements will be filed with the appropriate insurance carrier or, in the case of a self-insured, with the commission's Division of Self-Insurance Regulation. Providing false or misleading information may subject the contractor to administrative penalties, criminal penalties, civil penalties, or other civil actions.
- 7.11 The Contractor's failure to comply with any of these provisions is a breach of contract by the Contractor which entitles the governmental entity to declare the contract void if the Contractor does not remedy the breach within ten (10) days after receipt of notice of breach from the governmental entity.

Minimum Specifications

The following requirements and specifications supersede General Requirements where applicable. Contact Jamey West, Contract Specialist (e-mail: jwest@co.jefferson.tx.us); (phone: 409-835-8593), regarding any questions or comments. Please reference bid IFB 14-009/JW, Term Contract for Microfilm Supplies for Jefferson County.

Scope

Vendor shall provide Microfilm Supplies for Jefferson County Clerk's Office subject to the terms and conditions stated for an initial period of one year **beginning on or about the date of award.**

Purchase Orders for Microfilm Supplies will be released to successful bidder(s) as required. Occasional small deliveries will be required, and the **successful bidder(s) shall be responsible for prompt delivery of any purchase. MINIMUM ORDER BIDS ARE NOT ACCEPTABLE.**

Pricing

Quote unit prices as requested. Prices quoted shall remain firm for one (1) year from date of award except in the case of an increase from the bidder's supplier, in which case the successful bidder will be allowed to adjust price provided written notice is given to the Purchasing Agent with copies of supplier's invoices to substantiate the request for adjustment. The adjustment must not be more than the next low bidder's price. In the event the adjustment exceeds the next low bid, Jefferson County reserves the right to re-award to that bidder. Jefferson County also reserves the right to re-solicit if price proves to be unreasonable. Requests for increase must be in writing to be considered. No increase will be allowed for the first 90 days of the contract. No more than three (3) increases per year will be honored.

Samples

When requested, samples shall be furnished free of expense to Jefferson County for approval by user department.

Delivery

The County desires to purchase its microfilm supplies from established merchants who have supplies in stock and are prepared beforehand to make delivery within five (5) working days. All delivery and freight charges (F.O.B. Jefferson County) are to be **included in this bid price. Bidder bears freight charges.**

Approximate Annual Usage

Items listed on the Bid Form indicate our approximate annual usage. No promise is made or implied that these quantities will be purchased. Orders will be placed on an **as needed basis** for the duration of the contract. Purchase Orders will be released to the successful bidder(s) as required.

Contract

This bid, when properly accepted by Jefferson County Commissioners' Court, shall constitute a contract equally binding between the successful bidder and Jefferson County. No different or additional terms will become a part of this contract.

OFFER AND ACCEPTANCE FORM

OFFER TO CONTRACT

To Jefferson County:

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

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

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

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

_____			For clarification of this offer, contact:	
Company Name			_____	
_____			Name	
Address			_____	
_____	_____	_____	_____	_____
City	State	Zip	Phone	Fax
_____			_____	
Signature of Person Authorized to Sign			E-mail	

Printed Name				

Title				

Bidder Shall Return Completed Form with Offer.

Acceptance of Offer

The Offer is hereby accepted for the following items: Term Contract for Microfilm Supplies 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 14-009/JW, Term Contract for Microfilm Supplies for Jefferson County. The Contractor has not been authorized to commence any billable work or to provide any material or service under this contract until Contractor receives a purchase order and/or a notice to proceed from the Jefferson County Purchasing Agent.

Countersigned:

Jeff R. Branick
County Judge

Date

Carolyn L. Guidry
County Clerk

Bidder Shall Return Completed Form with Offer.

Bid Form

Bid Form Instructions: Complete the Item Number, Vendor, and Price Columns.

If bidding an alternative product:

-The product MUST be an equivalent item.

-Include product catalog number, description, unit of measure, brand name, and item number in the extra space provided within each line item row.

Item	Catalog Number	Description	Est. Qty.	Unit of Measure	Brand Name	Item Number	Price
1	102-2490	Imagelink Archive Processor Developer	45	Case	Imagelink		\$
2	102-2656	Imagelink Archive Processor Fixer	30	Case	Imagelink		\$
3	199-0977	Kodak Prostar Tape & Dispenser	20	Each	Kodak		\$
4	146-5194	Imagelink Archive Processor 16mm dual strand	20	Box	Imagelink		\$
5	78-6969-7542-0	3M Brand Cartridges for Microfilm 50/per case	12	Case	3M		\$

Bid Form (Continued)

Item	Catalog Number	Description	Est. Qty.	Unit of Measure	Brand Name	Item Number	Price
6	78-8000-2580-7	3M Brand Cartridge Leader transparent – 100/per case	10	Case	3M		\$
7	E030217	Imagelink Direct Duplication Microfilm E-Star Base - 20 rolls/per case	15	Case	Imagelink		\$
8	33NXDM	Imagelink Archive Storage Media 100 rolls/ per case	14	Case	Imagelink		\$
9	314NXQC	Imagelink HQSP615 16mm X 215 ft. 100 rolls/per case	5	Case	Kodak		\$
10	833-0896	Kodak Film 16mm x 30.5 m.	7	Roll	Kodak		\$

Bid Form (Continued)

Item	Catalog Number	Description	Est. Qty.	Unit of Measure	Brand Name	Item Number	Price
11	149-0481	Kodak Microfilm Press 16mm – not perforated 500 splices	8	Box	Kodak		\$
12	150-0719	Kodak System Cleaner - for Developer 10 gallons/per case	4	Case	Kodak		\$
13	139-5110	Kodak System Cleaner - for Fixer 4 gallons/per case	4	Case	Kodak		\$
14	863-2150	Toner Cartridge for Kodak ImageLink Retrieval Workstation 1000	25	Each	Kodak		\$
15	144-2433	Kodak Solid Flange Return Reels 35mm, 100 ft. Thread-Easy	10	Case	Kodak		\$

Bid Form (Continued)

Item	Catalog Number	Description	Est. Qty.	Unit of Measure	Brand Name	Item Number	Price
16	FR #32-049	Pro-Star Plus Developer - 4 gallons/per case	4	Case	FR Chemical		\$
17	FR-32-254	Pro-Star Microfilm Fixer – 4 gallons/per case	4	Case	FR Chemical		\$
18	FR-4900FC	Fixer Systems Cleaner- 6 Quarts/per case	1	Case	FR Chemical		\$
19	873-0715	Kodak 16mm solid flange return microfilm reels- 500/per case	1	Case	Kodak		\$

Acknowledgment of Addenda (if any):

Addendum 1 _____ Date Received _____

Addendum 2 _____ Date Received _____

Addendum 3 _____ Date Received _____

Bidder Shall Return Completed Form with Offer.

Vendor References

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

THIS FORM MUST BE RETURNED WITH YOUR BID.

REFERENCE ONE

Government/Company Name: _____

Address: _____

Contact Person and Title: _____

Phone: _____ Fax: _____

Contract Period: _____ Scope of Work: _____

REFERENCE TWO

Government/Company Name: _____

Address: _____

Contact Person and Title: _____

Phone: _____ Fax: _____

Contract Period: _____ Scope of Work: _____

REFERENCE THREE

Government/Company Name: _____

Address: _____

Contact Person and Title: _____

Phone: _____ Fax: _____

Contract Period: _____ Scope of Work: _____

Bidder Shall Return Completed Form with Offer.

Signature Page

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

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

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

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

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

Bidder (Entity Name)	Signature
Street & Mailing Address	Print Name
City, State & Zip	Date Signed
Telephone Number	Fax Number
E-mail Address	

Bidder Shall Return Completed Form with Offer.

Conflict of Interest Questionnaire

For vendor or other person doing business with local government entity	
<p>This questionnaire is being filed in accordance with chapter 176 of the Local Government Code by a person doing business with the governmental entity.</p> <p>By law this questionnaire must be filed with the records administrator of the local government not later than the 7th business day after the date the person becomes aware of facts that require the statement to be filed. See Section 176.006 Local Government Code.</p> <p>A person commits an offense if the person violates Section 176.0006, Local Government Code. An offense under this section is a Class C misdemeanor.</p>	OFFICE USE ONLY
<p>1. Name of person doing business with local governmental entity.</p>	
<p>2. <input type="checkbox"/> Check this box if you are filing an update to a previously filed questionnaire.</p> <p style="margin-left: 40px;">(The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than September 1 of the year for which an activity described in Section 176.006(a), Local Government Code, is pending and not later than the 7th business day after the date the originally filed questionnaire becomes incomplete or inaccurate.)</p>	
<p>3. Describe each affiliation or business relationship with an employee or contractor of the local government entity who makes recommendations to a local government officer of the local governmental entity with respect to expenditure of money.</p>	
<p>4. Describe each affiliation or business relationship with a person who is a local government officer and who appoints or employs a local government officer of the local governmental entity that is the subject of this questionnaire.</p>	

Bidder Shall Return Completed Form with Offer.

CONFLICT OF INTEREST QUESTIONNAIRE**FORM CIQ****Page 2****For vendor or other person doing business with local government entity**

5. Name of local government officer with whom filer has affiliation or business relationship. (Complete this section only if the answer to A, B, or C is YES.)

This section, item 5 including subparts A, B, C & D, must be completed for each officer with whom the filer has affiliation or business relationship. Attach additional pages to this Form CIQ as necessary.

- A. Is the local government officer named in this section receiving or likely to receive taxable income from the filer of the questionnaire?

☐ Yes ☐ No

- B. Is the filer of the questionnaire receive or likely to receive taxable income from or at the direction of the local government officer named in this section AND the taxable income is not from the local government entity?

☐ Yes ☐ No

- C. Is the filer of the questionnaire affiliated with a corporation or other business entity that the local government officer serves as an officer or director, or holds an ownership of 10 percent or more?

☐ Yes ☐ No

- D. Describe each affiliation or business relationship:

6. Describe any other affiliation or business relationship that might cause a conflict of interest.

7.

Signature of person doing business with the governmental entity

Date

Bidder Shall Return Completed Form with Offer.

Good Faith Effort (GFE) Determination Checklist

This information must be submitted with your bid.

Bidder intends to utilize subcontractors/subconsultants in the fulfillment of this contract (if awarded). ☐ Yes ☐ No

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

Did the Prime Contractor/Consultant . . .

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

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

Printed Name of Authorized Representative

Signature

Title

Date

Bidder Shall Return Completed Form with Offer.

Notice of Intent (NOI) to Subcontract with Historically Underutilized Business (HUB)

This information must be submitted with your bid.

Bidder intends to utilize subcontractors/subconsultants in the fulfillment of this contract (if awarded). ☐ Yes ☐ No

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

Contractor Name: _____ HUB: ☐ Yes ☐ No

Address: _____
Street City State Zip

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

Project Title & No.: _____

Prime Contract Amount: \$ _____

HUB Subcontractor Name: _____

HUB Status (Gender & Ethnicity): _____

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

Address: _____

_____	_____	_____	_____
Street	City	State	Zip

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

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

Description of Subcontract Work to be Performed:

Printed Name of Contractor Representative	Signature of Representative	Date
Printed Name of HUB	Signature of Representative	Date

NOTE: NOTHING ON THIS NOTICE OF INTENT FORM IS INTENDED TO CONFER ANY RIGHTS, EXPRESSED OR IMPLIED, TO ANY THIRD PARTIES.

Pre-Approval for Subcontractor Substitutions must be obtained from the Jefferson County Purchasing Agent's Representative. The "HUB Subcontractor/Subconsultant Change Form" must be completed and faxed to 409-835-8456.

Bidder Shall Return Completed Form with Offer.

Historically Underutilized Business (HUB) Subcontracting Participation Declaration Form

PAGE 1 OF 4

This information must be submitted with your bid.

Bidder intends to utilize subcontractors/subconsultants in the fulfillment of this contract (if awarded). ☐ Yes ☐ No

Prime Contractor: _____ HUB: ☐ Yes ☐ No

HUB Status (Gender & Ethnicity): _____

Address: _____
Street City State Zip

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

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

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

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

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

FOR HUB OFFICE USE ONLY:

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

PART I. HUB SUBCONTRACTOR DISCLOSURE

HUB Subcontractor Name: _____

HUB Status (Gender & Ethnicity): _____

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

Address: _____
Street City State Zip

Contact person: _____ Title: _____

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

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

Description of Subcontract Work to be Performed: _____

Bidder Shall Return Completed Form with Offer.

Historically Underutilized Business (HUB) Subcontracting Participation Declaration Form

PAGE 3 OF 4

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

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

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

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

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

PART III: DISCLOSURE OF OTHER “NON-HUB” SUBCONTRACTS

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

Subcontractor Name: _____

Address: _____

Street	City	State	Zip

Contact person: _____ Title: _____

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

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

Description of Subcontract Work to be Performed:

Subcontractor Name:

Address: _____

Street	City	State	Zip

Contact person: _____ Title: _____

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

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

Description of Subcontract Work to be Performed:

Bidder Shall Return Completed Form with Offer.

Historically Underutilized Business (HUB) Subcontracting Participation Declaration Form

PAGE 4 OF 4

Subcontractor Name: _____

Address: _____

Street City State Zip

Contact person: _____ Title: _____

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

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

Description of Subcontract Work to be Performed: _____

Subcontractor Name: _____

Address: _____

Street	City	State	Zip
--------	------	-------	-----

Contact person: _____ Title: _____

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

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

Description of Subcontract Work to be Performed: _____

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

Name (print or type): _____

Title:

Signature: _____

Date: _____

E-mail address:

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

Name (print or type): _____

Title:

Date: _____

E-mail address:

Bidder Shall Return Completed Form with Offer.

Residence Certification/Tax Form

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

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

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

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

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

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

* This is the property amount identification number assigned by the Jefferson County Appraisal District.

** For real property, specify the property address or legal description. For business property, specify the address where the property is located. For example, office equipment will normally be at your office, but inventory may be stored as a warehouse or other location.

Bidder Shall Return Completed Form with Offer.

Bid Affidavit

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

STATE OF _____ COUNTY OF _____

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

on this day personally appeared _____, who
(name)

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

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

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

Name and address of bidder: _____

Fax: _____ Telephone# _____

by: _____ Title: _____
(print name)

Signature: _____

SUBSCRIBED AND SWORN to before me by the above-named _____ on

this the _____ day of _____, 2014.

Notary Public in and for
the State of _____

Bidder Shall Return Completed Form with Offer.

ATTACHMENT A

IFB 14-006/JW, Term Contract for Marine Motor Fuel for Jefferson County
Final Tabulation

		C & I Oil Company, Inc. 6050 College Street Beaumont, TX 77707 Contact: Eddie Bates (409) 833-6331 phone (409) 833-5063 fax eddie@cioil.com		Sun Coast Resources, Inc. 6405 Cavalcade, Bldg. 1 Houston, TX 77026 Contact: Lisa Moore 713-429-6702 phone 713-969-3383 fax national@suncoastresources.com	
Item	Description	Brand	+/- Factor	Brand	+/- Factor
1	Ethanol-Free, 91 or Higher Octane Fuel To Be Delivered via Tank Wagon.	unbranded	+ .2600	various unbranded	+ .5490
		Number of Octane Bid for Item 1: <u>91 or Higher</u>		Number of Octane Bid for Item 1: <u>93</u>	
2	Ethanol-Free, 89 Octane Fuel To Be Delivered via Tank Wagon.	unbranded	+ .2600	various unbranded	+ .5490
3	Ethanol-Free, 87 Octane Fuel To Be Delivered via Tank Wagon	unbranded	+ .2600	various unbranded	+ .5490

OFFER AND ACCEPTANCE FORM

OFFER TO CONTRACT

To Jefferson County:

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

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

We acknowledge receipt of the following amendment(s): 1, 2, _____.

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

C&I OIL Company Inc. For clarification of this offer, contact:
Company Name

6050 College St.
Address

Eddie Bates
Name

Beaumont Tx 77707
City State Zip

409-833-6331 409-833-5063
Phone Fax


Signature of Person Authorized to Sign

Eddie@C.I.Oil.com
E-mail

GENE E. BATES
Printed Name

PRESIDENT
Title

Bidder Shall Return Completed Form with Offer.

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. 14-006/JW, 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. Branick
County Judge

Date

Attest:

Carolyn L. Guidry
County Clerk

Bidder Shall Return Completed Form with Offer.



Calista Collins
Court Coordinator
Cynthia Jackson
Court Coordinator

LANGSTON SCOTT ADAMS, JUDGE
COUNTY COURT AT LAW NO. III
JEFFERSON COUNTY COURTHOUSE
1085 PEARL STREET
BEAUMONT, TEXAS 77701
(409) 835-8698
Website: co.jefferson.tx.us

Cayla Calamia
Court Reporter
Robert W. Compton
Bailiff

March 24, 2014

Jefferson County, Texas
Commissioners Court

RE: Budget Transfer Request

Dear County Commissioners,

I respectfully request a budget transfer to purchase new audio for County Court at Law No. 3. Some video and audio replacements were done back in 2011 but not everything was ordered then. We need a more updated and convenient courtroom. Attached is two different quotes one from Gulf Coast Audio totaling \$7,473.00. MSC Systems totaling \$8,614.67. I have enclosed a copy of both estimates.

Thank you in advance for any consideration you give to this matter.

Sincerely,

A handwritten signature in cursive script that reads "Langston Scott Adams".

Judge Langston Scott Adams

cc: Patrick Swain, County Auditor



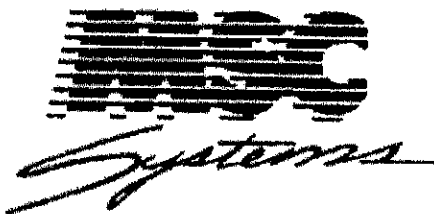
INSTALLATION/SERVICE CONTRACT

Gulf Coast Audio
1265 I-10 South
Beaumont, TX 77701
Ph.# (409) 838-5522
FAX# (409) 838-5521

www.gulfcoastaudio.com

Customer: Judge Adams Court		Service Location: Jefferson County Court		Date: 3/7/14	
Salesperson: Kelly Tate		Requisitioner: Robert Cumpton - James Arcenau - James Martin		Quote Ref # 3514	Terms
Brand	Part #	Description	Qty	Unit Price	Total
VIZIO	E601I-A3	60" LED 120Hz HDTV with HDMI Inputs	2	\$ 999.00	\$ 1,998.00
LG	60LN5710	60" LED 120Hz HDTV with HDMI Inputs (can substitute)		\$ 999.00	\$ -
Samsung	LC-60LE450U	60" LED 120Hz HDTV with HDMI Inputs (can substitute)		\$ 999.00	\$ -
		Flat wall mount bracket for 60" TV	2	\$ 199.00	\$ 398.00
Startech		80' HDMI Cable (For TV across room)	1	\$ 200.00	\$ 200.00
Startech		50' HDMI Cable (For TV near Judge)	1	\$ 120.00	\$ 120.00
Startech		25' HDMI Cable (For TV near rack)	1	\$ 50.00	\$ 50.00
Startech		25' DVI to HDMI (Cable for desktop computer)	1	\$ 80.00	\$ 80.00
Startech	ST124HDMI2	1 x 4 HDMI Splitter	1	\$ 200.00	\$ 200.00
Kramer	VP-728	Pro Scaler/Switcher with : 2 VGA : 2 HDMI : 4 Video inputs ; and audio IN/OUT (* unit is capable of switching audio to follow each input*)	1	\$ 1,500.00	\$ 1,500.00
Raxxess	ERK-20-20	Equipment rack 20 space 40" tall	1	\$ 160.00	\$ 160.00
Atlas	AT-Plate-052/HX41	Rack Volume control for media audio (controls volume out of the VP-728)	1	\$ 50.00	\$ 50.00
HOSA	VGM-506	6' VGA w/audio cable (1 for ELMO & 1 for PC at rack)	2	\$ 20.00	\$ 40.00
HOSA	HDMA-406	6' HDMI cable (PC Input)	1	\$ 16.00	\$ 16.00
HOSA	VRA-302	6' Video cable w stereo audio (video Input)	1	\$ 8.00	\$ 8.00
HOSA	C3m-105	5' 1/8" video and audio cable (camcorder/phone Input)	1	\$ 8.00	\$ 8.00
HOSA	VSA-356	6' Component video cable (video Input)	1	\$ 12.00	\$ 12.00
HOSA	VCC-302	6' S- video cable (video Input)	1	\$ 12.00	\$ 12.00
HOSA	CRA-202	6' Stereo audio cable (use with s-video and comp)	2	\$ 6.00	\$ 12.00
		Cable loom and organizer	1	\$ 30.00	\$ 30.00
		Misc hardware/cables and connectors and rack accessories			\$ 200.00
	Installation	Install 2 TV, equipment rack and all cabling			\$ 800.00
	Installation	Modify existing sound board to accommodate 2 TV's			\$ 300.00
ADDITIONAL OPTIONS					
Toshiba	C75D-A7102	17.3" LCD comp w/ AMD Quad-Core A6-5200M 2.0Ghz - 500gbHD- 4Gb ram Windows 8.1 DVD+- w/ HDMI & VGA output	1	\$ 599.00	\$ -
		Add 1 25' VGA w/audio to close council table with rubber floor molding from rack	1	\$ 200.00	\$ -
Kramer	RC-2C	Wall mount remote (mounted at Judges Bench to override video/audio) mounted in a desk mount box labor and parts included	1	\$ 480.00	\$ -
Additional options are not included in total price				Subtotal:	\$ 6,194.00
				Tax:	Exempt
				TOTAL:	\$ 6,194.00
Customers please read and sign below to accept these terms and conditions. Thank you.					
Billing: All payments are to be made out to Gulf Coast Audio. Down Payment: A down payment of 1/2 is due upon acceptance of these terms and conditions. The remaining balance is due once installation is complete. Payment: Cash, Check, or Money Order is acceptable. Visa, MC, American Express and Discover will be charged an additional 2% over Total Due. Returned Checks: All returned checks will be charged \$35 in addition to bank charges. Deposits: All deposits are non refundable. Returns: All merchandise returns will be charged a minimum of 15% in addition to manufacturers restocking fees. Travel: Travel charge for time to and from customer's site at a normal billing rate of \$50.00 an hour may apply. Fuel charges may apply to distances over 50 miles one way.					
Safety Codes and Restrictions: All City, State, County and Federal Safety Codes must be complied with at all times by the customer and signer of this contract. Aisle width, fire alarms, emergency exits, crowd control devices, etc. must be in place and operable at all times and will be maintained by the customer and signer of this contract. Equipment Rental: If equipment is damaged full replacement price may be charged to the customer and/or signer of this contract. Pricing Guarantee: Pricing may fluctuate depending on each manufacturer's individual policy. Gulf Coast Audio endeavors to guarantee pricing up to 90 days from quote, market conditions and manufacturer's policies may change and influence pricing at any time. Any changes to pricing will be promptly forwarded to our customer for approval before purchase or installation.					
The signer and the organization represented in this document hereby agrees to be liable for all charges, terms, and policies laid forth, and has read all policies and understands and accepts responsibility for all terms laid out in this agreement.					
Customer Signature:		Printed Name:		Date:	

7,473.00



Estimate

Date	Estimate #
3/19/2014	3496

1195 South Major Dr.
Beaumont, TX 77707
P - 409.866.8845

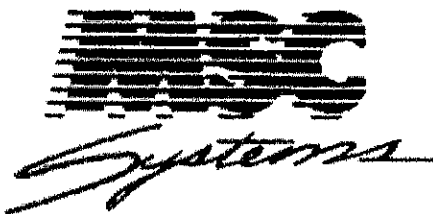
Name / Address
JEFFERSON COUNTY COURT 1149 PEARL STREET BEAUMONT, TEXAS 77701

			Rep
			MATT
Qty	Item	Description	Total
		JUDGE DAVIS COUNTY COURT 3 VIDEO ADD	
2	LG 60LN549E	TV'S 60" class (59.58" measured diagonally) The LG EzSign TV LED Commercial Widescreen	3,527.06
2	CHIEF LTMU	Pro tilt Large TV Mount. 37"-63" P.I.L.	478.28
1.5	Misc. Hardware	mounting hardware for hanging the tv's	112.50
		CABLE/INTERFACING	
200	WE M58813	Cat5 with PVC jacketing. (LOW SKU)	50.00
6	WE 32-5998UL	Cat 5 connector	3.30
1	M R MV 262002-02	MultiView II XRTx-A Universal Transmitter	375.00
3	M R MV 2620006-02	MultiView II AK600DP-A Receiver	1,965.00
4	Binary Cable B-VGA-3ft	For digital signage, conference rooms or other commercial applications, our Binary™ Ultra Flexible Male to Male VGA Cable offers the perfect blend of convenience and performance. It features a low-profile connector, super flexible jacket, and supports resolutions up to 1920x1200, including Full HD – all of which allows it to go places other VGA cables can't.	39.92
1	TV 1 MX-3141PCA	4x1 RGB/YPbPr Component Video & Stereo Audio Switcher - Bandwidth 300MHz	250.75
1	Binary Cable B-VGA-AUD-10FT	Binary™ Ultra Flexible Male to Male VGA Cable with 3.5mm Stereo Plug (10 ft.)	28.90
1	Binary Cable B-VGA-AUD-50FT	50' Ultra Flexible Male to Male VGA Cable with 3.5mm Stereo Plug	54.27
1	Freight	Shipping and Handling - This is an estimate of the shipping cost. If the cost of shipping is more than what is on the estimate, it will be added to the invoice to the customer. This is not a profit center for MSC Systems. This is charging the customer what it cost to get product here. If the cost for shipping is less than what we estimated it will be deducted from the price prior to final invoicing.	379.69
1	MSC Labor	Labor for Installation	1,350.00
	MSC AC power disclaimer	Customer will supply AC power, Conduit and Raceway as needed.	0.00
	MSC Conduit/Raceway Disclaimer	All audio/video conduit/raceway needed to install this system is to be supplied and installed by the customer not MSC Systems.	0.00

Subtotal

Sales Tax (0.0%)

Total



Estimate

Date	Estimate #
3/19/2014	3496

1195 South Major Dr.
Beaumont, TX 77707
P - 409.866.8845

Name / Address
JEFFERSON COUNTY COURT 1149 PEARL STREET BEAUMONT, TEXAS 77701

			Rep
			MATT
Qty	Item	Description	Total
	MSC 90 days	The equipment prices in this bid are good for 90 days, after this time any price increases will be added to the total of the estimate.	0.00
	MSC Design	MSC Systems expressly reserves the common law copyrights, intellectual property rights, and other property rights affiliated with this design/estimate/diagram/drawing. The information is not to be altered, or copied in any manner whatsoever. The information is not intended for the purpose of bidding. The information is not to be assigned to any third party without expressed written consent from MSC Systems.	0.00

Subtotal \$8,614.67

Sales Tax (0.0%) \$0.00

Total \$8,614.67

Fran Lee

From: Mike Trahan <mtrahan@co.jefferson.tx.us>
Sent: Tuesday, March 25, 2014 2:30 PM
To: 'Fran Lee'
Cc: Tammy Rains
Subject: Budget Transfer to Travel Expense 03252014

To: Fran Lee
From: Mike Trahan
Re: Budget Transfer
Date: March 25, 2014

Fran,

I would like to request a transfer of \$2500.00 from 112-0202-431-30-79 Crushed Stone to 112-0207-431-50-62 Travel Expense, to cover the cost of Mid-Management Leadership Training.

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


Thanks for your help.

Sincerely,
Mike Trahan

Superintendent, Road and Bridge Precinct 2

MEMORANDUM

TO: COMMISSIONERS COURT

FROM: FRAN LEE 

SUBJECT: BUDGET TRANSFER

DATE: MARCH 26, 2014

The following budget transfer for is necessary for Law Library for the purchase of two computers to replace the current computers that are at least six years old based on MIS recommendation. Please call if you have any questions.

212-4080-455-6002 Capital – Computer Hardware \$3,000

212-4080-455-6010 Capital – Books & Films \$3,000

JEFFERSON COUNTY, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Fiscal Year Ended
September 30, 2013



JEFFERSON COUNTY, TEXAS



COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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



JEFFERSON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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COMPREHENSIVE ANNUAL FINANCIAL REPORT
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JEFFERSON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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JEFFERSON COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

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INTRODUCTORY SECTION

PATRICK SWAIN
COUNTY AUDITOR
 (409) 835-8500



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

March 31, 2014

Citizens of Jefferson County, Texas:

Honorable District Judges:

Gary Sanderson, Presiding Judge, 60th District Court
 John Stevens, Jr., Judge, Criminal District Court
 Bob Wortham, Judge, 58th District Court
 Milton Shuffield, Judge, 136th District Court
 Donald Floyd, Judge, 172nd District Court
 Lindsey Scott, Judge, 252nd District Court
 Randy Shelton, Judge, 279th District Court
 Larry Thorne, Judge, 317th District Court

Honorable Commissioners' Court:

Jeff Branick, County Judge
 Eddie Arnold, Commissioner, Precinct No. 1
 Brent Weaver, Commissioner, Precinct No. 2
 Michael "Shane" Sinegal, Commissioner, Precinct No. 3
 Everette "Bo" Alfred, Commissioner, Precinct No. 4

The County Auditor's Office ("the Auditor's Office") is pleased to present the Comprehensive Annual Financial Report ("CAFR") of Jefferson County, Texas (the "County") for the fiscal year ended September 30, 2013. This report is submitted in accordance with Section 114.025 of the Texas Local Government Code and has been prepared by the County Auditor's staff.

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

Pattillo, Brown, & Hill, LLP, Certified Public Accountants, has issued an unmodified ("clean") opinion on the County's financial statements for the year ended September 30, 2013. The independent auditor's report is located at the front of the financial section of this report.

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

PROFILE OF THE GOVERNMENT

Jefferson County was created in 1836 and organized in 1837 as one of the original counties of the Republic of Texas. It is a 954 square mile county that is located on the upper Texas Coast and is a component of the Beaumont-Port Arthur-Orange Metropolitan Statistical Area. According to the U.S. Department of Commerce-Bureau of the Census, the 2011 population of the County was 252,802. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

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

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

The combined financial statements of the County as a financial reporting entity report all activities, organizations, and functions of the County, both as the primary government and its legally separate components units for which (1) the elected officials of the County are financially accountable and/or (2) exclusion of component units activities would cause the County's financial statements to be misleading or incomplete. The County's component units have been reported as blended with the County as the primary government or as discrete (separate) component unit, as appropriate. Criteria used by the County for including activities in preparing these financial statements are in conformity with GASB 14, *The Financial Reporting Entity* and GASB 39, *Determining Whether Certain Organizations are Component Units*. Based on the requirements of these accounting standards, the County reports the Southeast Texas Government Employee Benefits Pool as a blended component unit.

The County is required to adopt a final budget no later than close of the fiscal year. This annual budget serves as the foundation for the County's financial planning and control. The level of budgetary control is the department within the individual funds. The County maintains an encumbrance accounting system as a method to accomplish budgetary control. Department heads may transfer resources within a department as needed. Transfers between departments, however, require approval by Commissioners' Court.

FACTORS AFFECTING FINANCIAL CONDITIONS

Local economy

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

The area is served by deep-water ports located at Beaumont, Port Arthur, Orange, and Sabine Pass. The Sabine Neches Waterway provides deep-water access to ocean-going vessels, which are served by public ports within the County.

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

The economy of the County is based primarily on petroleum refining; the production and processing of petrochemicals, bio-fuels and other chemicals; the fabrication of steel and steel products; shipping activity; the manufacture of wood, pulp, food and feed products; agriculture; and health care services. The County continues to diversify its economic base as evidenced by the increase of jobs in the services and government sectors.

The County continues to grow with several industrial expansion projects underway. Motiva has increased its current refining capacity to become the largest refinery in the United States. Total and Valero recently completed expansions to their respective facilities which has minimized the effects of the economic slowdown felt by other areas of the Country. Numerous other industrial expansions are underway or in the engineering phase and are expected to stimulate the local economy for many years into the future. Golden Pass LNG has recently announced plans to build a \$12 billion gas liquefaction facility in the area.

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

Long-term financial planning & Relevant financial policies

Commissioners' Court continues to follow their policy guideline for budgetary and planning purposes of building and maintaining an unassigned fund balance in the general fund of at least 15%

of total general fund expenditures and transfers. The County ended the fiscal year with an unassigned fund balance of 36.5% of total general fund expenditures and transfers. This falls within the policy guidelines.

The County is currently working on establishing a strategic plan for budgetary and planning purposes.

Major Initiatives

The Commissioners' Court set the property tax rate at \$.365 per \$100 of assessed property valuation to provide funds for services and debt service for fiscal year 2013. Budget initiatives for fiscal year 2013 included:

- Maintained the same property tax rate which was 1.4% below the effective tax rate.
- Provided a 3% salary increase for all employees.
- Commissioners' Court would utilize previously transferred funds to complete outstanding capital projects.
- Maintain capital expenditures for durable goods to replace needed equipment to necessary levels.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Jefferson County, Texas for its comprehensive annual financial report (CAFR) for the fiscal year ended September 30, 2012. This was the fifteenth consecutive year that the government has achieved this prestigious award.

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

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

ACKNOWLEDGEMENTS

The preparation of this report could not have been accomplished without the dedicated services of the staff of the County Auditor's Office. I express my sincere appreciation to all the members of this

office who contributed to its preparation. Also, I express my appreciation to the members of the Commissioners' Court, their staff, and all other County officials and employees who have given their support in planning and conducting the financial operations of Jefferson County, Texas in a responsible manner.

REQUEST FOR INFORMATION

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

A handwritten signature in black ink, appearing to read 'PS', with a long horizontal line extending to the right.

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





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

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**Jefferson County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

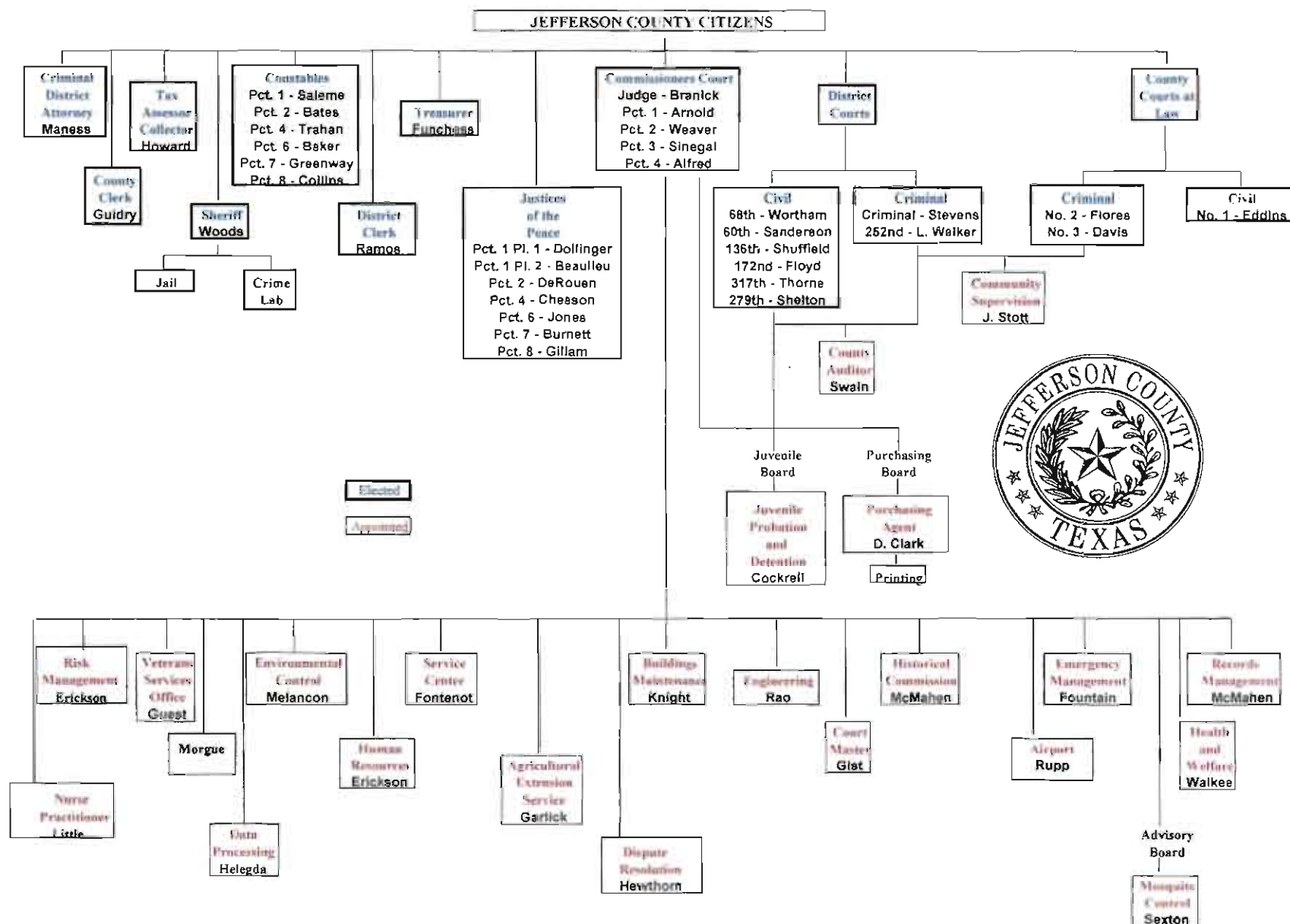
September 30, 2012

Executive Director/CEO



ORGANIZATION CHART OF JEFFERSON COUNTY

As of September 30, 2013



ELECTED OFFICIALS

As of September 30, 2013

COMMISSIONERS' COURT

County Judge	Jeff Branick
Commissioner Pct. 1	Eddie Arnold
Commissioner Pct. 2	Brent Weaver
Commissioner Pct. 3	Shane Sinegal
Commissioner Pct. 4	Bo Alfred

SHERIFF	Mitch Woods
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TAX ASSESSOR - COLLECTOR	Shane Howard
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DISTRICT CLERK	Lolita Ramos
-----------------------	--------------

COUNTY CLERK	Carolyn Guidry
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COUNTY TREASURER	Tim Funchess
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JUSTICES OF THE PEACE

J.P. Pct. 1 Pl. 1	Kenneth Dollinger
J.P. Pct. 1 Pl. 2	Nancy Beaulieu
J.P. Pct. 2	Marcus DeRouen
J.P. Pct. 4	Ray Chesson
J.P. Pct. 6	Duce Jones
J.P. Pct. 7	Brad Burnett
J.P. Pct. 8	Tom Gillam

CONSTABLES

Constable Pct. 1	Nick Saleme
Constable Pct. 2	Christopher Bates
Constable Pct. 4	James Trahan
Constable Pct. 6	Dana Baker
Constable Pct. 7	Jeffrey Greenway
Constable Pct. 8	Eddie Collins

COUNTY COURTS AT LAW

County Court at Law No. 1	Gerald Eddins
County Court at Law No. 2	Lupe Flores
County Court at Law No. 3	John Davis

DISTRICT JUDGES

Criminal Court	John Stevens, Jr.
252nd District Court	Layne Walker
58th District Court	Bob Wortham
60th District Court	Gary Sanderson
136th District Court	Milton Shuffield
172nd District Court	Donald Floyd
279th District Court	Randy Shelton
317th District Court	Larry Thorne

DISTRICT ATTORNEY	Tom Maness
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APPOINTED OFFICIALS

As of September 30, 2013

Agricultural Extension Service	Starla Garlick
Airport	Alex Rupp
Auditor	Patrick Swain
Auto Service Center	David Fontenot
Buildings Maintenance	David Knight
Community Supervision	Jim Stott
Court Master	Larry Gist
Data Processing	Paul Helegda
Dispute Resolution Center	Kara Hawthorn
Emergency Management	Greg Fountain
Engineering	Don Rao
Environmental Control	Michael Melancon
Health and Welfare	Dr. Cecil Walkes
Human Resources	Cary Erickson
Juvenile Probation & Detention	Edward Cockrell
Mosquito Control	Kevin Sexton
Nurse Practitioner	Leslie Little
Purchasing Agent/Printing	Deborah Clark
Risk Management	Cary Erickson
Veterans Services Office	Hilary Guest



FINANCIAL
SECTION



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jefferson County, Texas (the "County"), as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the Schedule of Revenues, Expenditures and Changes in Fund Balance—Budget and Actual—General Fund, the Texas County and District Retirement System – Schedule of Funding Progress, and the Other Post Employment Benefit – Schedule of Funding Progress be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, capital assets schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements and schedules and capital assets schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules and capital assets schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2014, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 County's internal control over financial reporting and compliance.

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

Waco, Texas
March 24, 2014



Jefferson County, Texas
Management's Discussion and Analysis

As management of Jefferson County, we offer readers of the Jefferson County's financial statement this narrative overview and analysis of the financial activities of the county for the fiscal year ended September 30, 2013. Please read it in conjunction with the additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Financial Highlights

- The assets of Jefferson County exceeded its liabilities at the close of fiscal year 2013 by \$143,933,184 (net position), a decrease of \$4,367,784 in net position from the previous year. As a result, the county's overall financial position has deteriorated from the previous year.
- Of the net position, \$124,380,635 is net investment in capital assets, \$25,433,198 is restricted for specific uses, and \$(5,880,649) is unrestricted.
- As of the close of fiscal year 2013, Jefferson County's governmental funds reported combined ending fund balances of \$75,408,388, an increase of \$6,146,090 in comparison with the prior year. About 54% of the total amount, \$40,482,418 is available for spending at the county's discretion (unassigned fund balance).
- At the end of fiscal year 2013, unassigned fund balance for the General Fund was \$41,269,536, or 36.5 percent of total General Fund expenditures and transfers. In addition, the General Fund had a nonspendable fund balance of \$1,043,407 and assigned fund balance of \$4,312,676.
- The Capital Projects Fund is classified as a major fund. It had a restricted fund balance of \$8,455,095 and a committed fund balance of \$1,484,113.
- The County's total bonds payable decreased by \$4,221,538 during the current fiscal year.

Overview of the Financial Statements

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

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

The Statement of Net Position presents information on all County assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference

Jefferson County, Texas
Management's Discussion and Analysis

representing net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

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

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

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

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

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

Jefferson County, Texas
Management's Discussion and Analysis

balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 86 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the major governmental funds. Data from other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The County's only fiduciary funds are 11 agency funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found starting on page 30 of this report.

Required Supplementary Information is presented concerning the County's General Fund budgetary schedule. The County adopts an annual budget for this fund. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget. Required supplementary information can be found starting on page 63 of this report.

Jefferson County, Texas
Management's Discussion and Analysis

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

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$143,933,184 for fiscal year 2013 and \$148,317,402 for fiscal year 2012.

Condensed Statement of Net Position
September 30, 2013
Primary Government

	Governmental Activities	Business-type Activities	Reclassifications	Total
Current and other assets	\$101,387,162	\$ 1,699,640	\$ -	\$103,086,802
Capital Assets	86,860,285	87,043,444	-	173,903,729
Total Assets	<u>\$188,247,447</u>	<u>\$ 88,743,084</u>	<u>\$ -</u>	<u>\$276,990,531</u>
Current and other liabilities	\$ 12,389,685	\$ 855,635	\$ -	\$ 13,245,320
Long-term liabilities	119,560,322	251,705	-	119,812,027
Total Liabilities	<u>\$131,950,007</u>	<u>\$ 1,107,340</u>	<u>\$ -</u>	<u>\$133,057,347</u>
Net Position:				
Net Investment in capital assets	\$ 84,123,857	\$ 87,043,444	\$ (46,786,666)	\$124,380,635
Restricted net position	25,433,198	-	-	25,433,198
Unrestricted net position	(53,259,615)	592,300	46,786,666	(5,880,649)
Total Net Position	<u><u>\$ 56,297,440</u></u>	<u><u>\$ 87,635,744</u></u>	<u><u>\$ -</u></u>	<u><u>\$143,933,184</u></u>

Jefferson County, Texas
Management's Discussion and Analysis

Condensed Statement of Net Position
September 30, 2012
Primary Government

	Governmental Activities	Business-type Activities	Reclassifications	Total
Current and other assets	\$ 91,646,339	\$ 1,916,938	\$ -	\$93,563,277
Capital Assets	86,069,708	90,441,044	-	176,510,752
Total Assets	<u>\$177,716,047</u>	<u>\$ 92,357,982</u>	<u>\$ -</u>	<u>\$270,074,029</u>
Current and other liabilities	\$ 9,490,554	\$ 1,052,859	\$ -	\$ 10,543,413
Long-term liabilities	110,969,770	243,444	-	111,213,214
Total Liabilities	<u>\$120,460,324</u>	<u>\$ 1,296,303</u>	<u>\$ -</u>	<u>\$121,756,627</u>
Net Position:				
Net investment in capital assets	\$ 82,640,727	\$ 90,441,044	\$ (50,438,282)	\$122,643,489
Restricted net position	18,017,919	-	-	18,017,919
Unrestricted net position	(43,402,923)	620,635	50,438,282	7,655,994
Total Net Position	<u>\$ 57,255,723</u>	<u>\$ 91,061,679</u>	<u>\$ -</u>	<u>\$148,317,402</u>

The largest portion of the County's current fiscal year net position (86.4 percent) reflects its investments in capital assets (e.g. land, improvements, buildings, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The main use of these capital assets is to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Another portion of the County's current fiscal year net position (17.7 percent) represents resources that are subject to external restrictions on how they may be used.

The County's current fiscal year net position is reduced by (4.1 percent) for the negative unrestricted net position. Unrestricted net position may be negative when entities incur long-term liabilities which are not offset by corresponding assets or when it covers post-retirement benefits on a pay-as-you-go basis rather than advance-funding such costs in a trust account.

At the end of the current fiscal year 2013, the County report positive net position in two of the three categories and reported positive net position in all three categories in fiscal year 2012 as a whole. The County reported positive balances in two of the three categories of net position for its governmental activities for fiscal year 2013 and fiscal year 2012. Business-type activities had positive balances in two of the categories of net position for fiscal year 2013 and fiscal year 2012.

The County had a reclassification of \$46,786,666 in fiscal year 2013 and \$50,438,282 in the prior fiscal year to move the debt associated with the construction of Ford Park

Jefferson County, Texas
Management's Discussion and Analysis

from Unrestricted net position to Net investment in capital assets. The capital assets are reported in the business-type activities and the debt is reported in the governmental activities.

The County's net position decreased by \$4,367,784 during the current fiscal year. The following table indicates changes in net assets for governmental and business-type activities:

Statement of Activities
 For the Year Ended September 30, 2013

	Governmental Activities	Business-type Activities	Total
Revenues:			
Program revenues:			
Charges for services	\$ 22,829,118	\$ 9,515,128	\$ 32,344,246
Operating grants and contributions	19,150,824	-	19,150,824
Capital grants and contributions	5,222,624	943,357	6,165,981
General revenues:			
Taxes - levied for general purposes	76,928,261	-	76,928,261
Taxes - levied for debt service	6,108,388	-	6,108,388
Sales Taxes	26,186,007	-	26,186,007
Investment earnings	281,672	269	281,941
Miscellaneous	35,918	49,628	85,546
Total revenues	156,742,812	10,508,382	167,251,194
Expenses:			
General government	37,253,918	-	37,253,918
Judicial and law enforcement	85,995,590	-	85,995,590
Education and recreation	1,369,159	-	1,369,159
Health and welfare	10,917,065	-	10,917,065
Maintenance - equipment and structures	17,162,873	-	17,162,873
Interest and charges on long-term debt	1,762,428	-	1,762,428
Airport	-	7,386,238	7,386,238
Entertainment Complex	-	9,771,707	9,771,707
Total expenses	154,461,033	17,157,945	171,618,978
Excess (deficiency) before special items and transfers	2,281,779	(6,649,563)	(4,367,784)
Transfers	(3,223,628)	3,223,628	-
Change in net position	(941,849)	(3,425,935)	(4,367,784)
Net position - beginning	57,255,723	91,061,679	148,317,402
Prior period adjustment	(16,434)	-	(16,434)
Net position - beginning - restated	57,239,289	91,061,679	148,300,968
Net position - ending	\$ 56,297,440	\$ 87,635,744	\$ 143,933,184

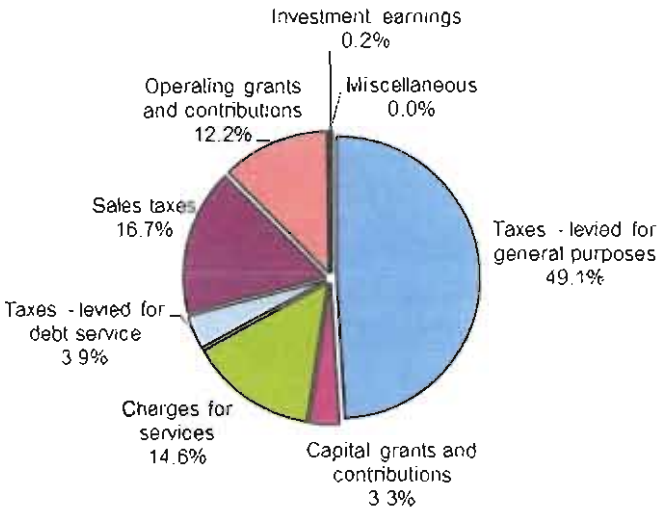
Jefferson County, Texas
Management's Discussion and Analysis

Statement of Activities
 For the Year Ended September 30, 2012

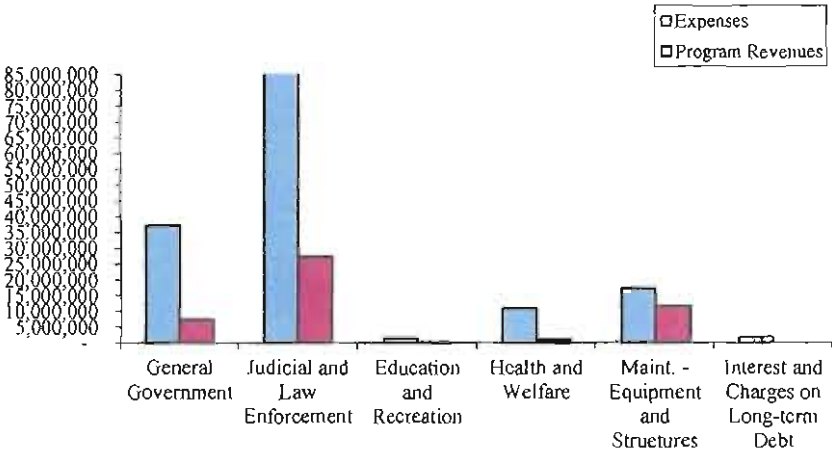
	Governmental Activities	Business-type Activities	Total
Revenues:			
Program revenues:			
Charges for services	\$ 24,741,194	\$ 9,987,228	\$ 34,728,422
Operating grants and contributions	18,243,076	-	18,243,076
Capital grants and contributions	11,938,532	1,960,880	13,899,412
General revenues:			
Taxes - levied for general purposes	72,842,074	-	72,842,074
Taxes - levied for debt service	6,573,939	-	6,573,939
Sales Taxes	25,413,828	-	25,413,828
Investment earnings	541,703	935	542,638
Miscellaneous	25,206	71,950	97,156
Total revenues	160,319,552	12,020,993	172,340,545
Expenses:			
General government	32,862,570	-	32,862,570
Judicial and law enforcement	81,522,130	-	81,522,130
Education and recreation	1,315,819	-	1,315,819
Health and welfare	17,758,075	-	17,758,075
Maintenance - equipment and structures	15,552,976	-	15,552,976
Interest and charges on long-term debt	1,936,302	-	1,936,302
Airport	-	6,618,247	6,618,247
Entertainment Complex	-	10,248,457	10,248,457
Total expenses	150,947,872	16,866,704	167,814,576
Excess (deficiency) before special items and transfers	9,371,680	(4,845,711)	4,525,969
Transfers	(4,183,564)	4,183,564	-
Change in net position	5,188,116	(662,147)	4,525,969
Net position - beginning	51,563,398	90,842,414	142,405,812
Prior period adjustment	504,209	881,412	1,385,621
Net position - beginning - restated	52,067,607	91,723,826	143,791,433
Net position - ending	\$ 57,255,723	\$ 91,061,679	\$ 148,317,402

Jefferson County, Texas
Management's Discussion and Analysis
Governmental activities

Revenues by Source - Governmental Activities
 Year Ended September 30, 2013



Expenses and Program Revenues - Governmental Activities
 Year Ended September 30, 2013



Jefferson County, Texas
Management's Discussion and Analysis

Governmental activities decreased the County's net position by \$941,849.

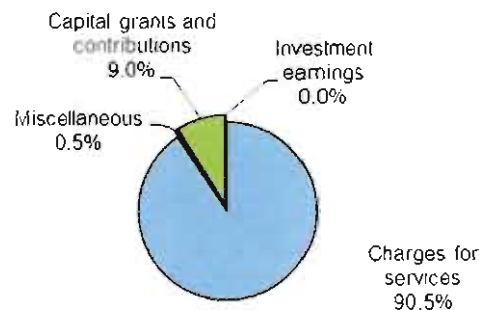
- Property tax revenue increased by about \$3.6 million or (4.6 percent) during the year. Most of this increase is due to a 4.6 percent increase in property valuations.
- Sales Tax revenue increased by about \$.8 million (3.0 percent) during the year.
- Bonds Payable decreased by about \$4.2 million which provided increases to Net Position.
- These increases just discussed were offset mostly due to the increase in the OPEB (Other Post Employment Benefits) Obligation of about \$13 million. Commissioners' Court has decided to continue funding OPEB on the pay-as-you-go basis. More discussion on OPEB can be found in Note 9 starting on page 53.

For the most part, other changes (increases/decreases) in expenses typically had corresponding changes in revenues as programs or projects ramp up or wind down.

Business-type activities

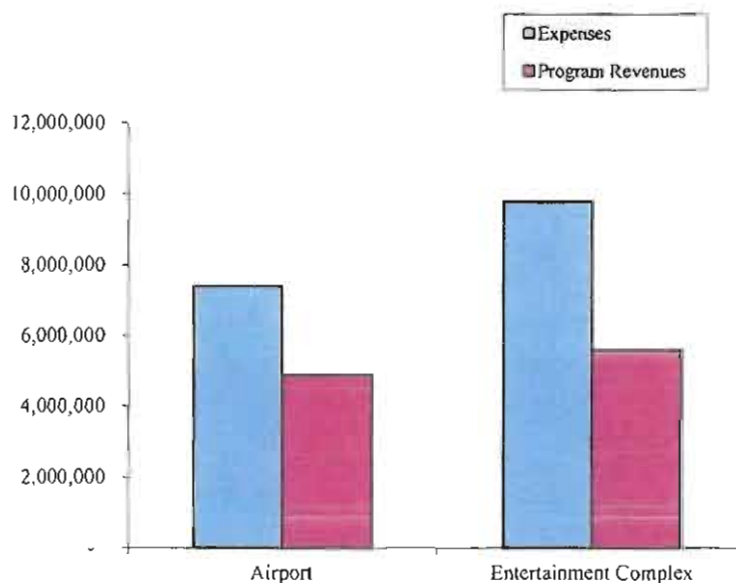
Business-type activities decreased the County's net position by \$3,425,935. The largest area of decline is a reduction in the amount of transfers from the General Fund to subsidize operations.

Revenue by Source - Business-type Activities
 Year Ended September 30, 2013



Jefferson County, Texas
Management's Discussion and Analysis

Expenses and Program Revenues - Business-type Activities
 Year Ended September 30, 2013



Financial Analysis of the Government's Funds

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

As of the end of the current fiscal year, Jefferson County's governmental funds reported combined ending fund balances of \$75,408,388, an increase of \$6,146,090 in comparison with the prior year. About 54% of this total amount (\$40,482,418) constitutes unassigned fund balance, which is available for spending at the County's discretion. The remainder of fund balance is nonspendable, committed, restricted, or assigned to indicate that it is not available for new spending.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$41,269,536, while total fund balance reached \$46,625,619. As a measure of the general fund's liquidity, it may

Jefferson County, Texas
Management's Discussion and Analysis

be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and transfers. Unassigned fund balance represents 36.5 percent of total General Fund expenditures and transfers, while total fund balances represents 41.2 percent of that same amount.

The fund balance of the County's General Fund increased by \$4,397,286 during the current fiscal year. This increase is in most part due to increase in property tax and sales tax collections.

The Capital Projects Fund has a total fund balance of \$10,028,208, of which \$8,544,095 is restricted for maintenance of structures and equipment and \$1,484,113 is committed for construction contracts. The net increase in fund balance during the current year in the Capital Projects Fund was \$2,861,930. This increase was in large part as a result of additional transfers from the General Fund for ongoing projects.

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

The Jack Brooks Regional Airport Fund is used to account for the day-to-day operation of the County airport. As of September 30, 2013, unrestricted net assets are \$51,467, a decrease of \$429,504 from the prior year. This decrease is in large part due to reduction in profit margin on a significant portion of aviation fuel sales due to contract negotiations to attract new commercial air service.

The Ford Park Fund is used to account for the day-to-day operation of Ford Park. As of September 30, 2013, unrestricted net assets are \$540,833, an increase of \$401,169 from the prior year. This increase is mostly due to increase in transfers from the General Fund.

General Fund Budgetary Highlights

The total original budget adopted on September 19, 2013 did not have to be amended during the year. Budget transfers were done during the year to adjust departments as needed.

During the year actual revenues and transfers were more than budgetary estimates by \$6,055,838. Actual expenditures and transfers were less than budgetary estimates by \$636,795. The budget had a projected reduction of \$2,295,347 to the fund balance. The net effect of over-realization of revenues and under-utilization of appropriations resulted in a positive variance of \$6,692,633 thus causing the addition to the existing fund balance of \$4,397,286 on a budgetary basis.

The largest positive variance of \$5,645,356 is due to an increase in Sales Tax revenue. The area continues to have growth due to several large industrial expansions.

Jefferson County, Texas
Management's Discussion and Analysis

Revenue from Property Taxes had the largest negative variance of \$1,060,447 due to a settlement for a contested property tax valuation for one of the large industrial taxpayers. This settlement resulted in a reduction of about \$1.6 million in property tax revenue.

An additional transfer in the amount of \$5,209,000 was made to capital project funds that were not part of the original budget to provide additional funding for construction projects.

Many departments achieved savings over the fiscal year mostly due to unfilled staff positions and moving employees through their salary ranges whereby leaving unspent funds. The total amount of savings for salary and fringe benefits was about \$3.9 million. Departments also did well in controlling their spending in other budgetary areas.

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

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets for its governmental and business-type activities as of September 30, 2013, amounted to \$173,903,729 (net of accumulated depreciation). This investment in capital assets includes land, improvements, structures, park improvements and facilities, infrastructure, equipment, vehicles, machinery, other tangible and intangible assets, and construction in progress.

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

- The County had a variety of building improvements, purchases of equipment, roads and bridges construction, and construction of airport facilities.
- At September 30, 2013, the ending fund balance for all capital projects funds was \$11.98 million.

For further information regarding capital assets, see Note 5.

Jefferson County, Texas
Management's Discussion and Analysis

	Balance September 30, 2013	Balance - Restated September 30, 2012
<u>Governmental Activities:</u>		
Land	\$ 3,840,787	\$ 3,840,787
Construction in progress	19,216,458	16,507,662
Infrastructure	57,918,331	57,157,161
Buildings & Improvements	90,832,122	89,342,778
Equipment	37,234,070	36,338,146
	<u>209,041,768</u>	<u>203,186,534</u>
Less: Accumulated depreciation	<u>(122,181,483)</u>	<u>(117,116,826)</u>
Total governmental activities	<u>\$ 86,860,285</u>	<u>\$ 86,069,708</u>
 <u>Business-type Activities:</u>		
Land	\$ 5,154,600	\$ 5,154,600
Construction in progress	672,936	98,476
Buildings & Improvements	128,480,339	128,504,483
Equipment	12,104,639	11,766,932
	<u>146,412,514</u>	<u>145,524,491</u>
Less: Accumulated depreciation	<u>(59,369,070)</u>	<u>(55,083,447)</u>
Total business-type activities	<u>\$ 87,043,444</u>	<u>\$ 90,441,044</u>

Long-Term Debt. At September 30, 2013, the County had a total long-term debt outstanding of \$119,560,322. Refer to Note 7 for further information on the County's long-term debt. County officials, citizens, and investors will find the ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita as useful indicators of the County's debt position. This information is presented in the statistical section of this report.

	Outstanding at September 30, 2013	Outstanding at September 30, 2012
<u>Governmental Activities:</u>		
Bonds Payable	\$ 52,482,467	\$ 56,704,005
Capital leases	-	-
Arbitrage liability	-	-
Notes Payable	218,094	597,263
Claims & Judgments	2,298,078	2,108,870
Compensated Absences	12,065,696	12,063,811
OPEB Obligations	52,495,987	39,495,821
Total governmental activities	<u>\$ 119,560,322</u>	<u>\$ 110,969,770</u>
 <u>Business-type Activities:</u>		
Compensated Absences	\$ 251,705	\$ 243,444
Total business-type activities	<u>\$ 251,705</u>	<u>\$ 243,444</u>

Jefferson County, Texas
Management's Discussion and Analysis

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

Economic Factors and Next Year's Budgets and Rates

The Commissioner's Court adopted the County's 2013-2014 Budget on September 23, 2013 for the general fund and debt service funds. The Budget was adopted based on estimated balances that would be available at the end of fiscal year 2013 and estimated revenues to be received in fiscal year 2014. The total resources for all funds for fiscal year 2014 are estimated to be \$167.8 million. The budget was adopted with estimated expenditures in the amount of \$124.7 million. The 2013-2014 Budget forecast utilizing \$4,312,676 of fund balance.

For 2013-2014, the property tax rate will remain at \$.365 per \$100 of taxable assessed value and taxable assessed property values are anticipated to grow by 2.6% for the 2013-2014 Budget year.

The average unemployment rate for Jefferson County for September 2013 was 10.1%; this is a decrease from the prior year rate of 10.2%. The state's average unemployment rate for September 2012 was 6.3%.

Request for Information

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

BASIC
FINANCIAL STATEMENTS

JEFFERSON COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2013

	PRIMARY GOVERNMENT			
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	RECLASSIFICATIONS	TOTAL
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 58,866,267	1,095,622	-	59,961,889
INVESTMENTS	22,241,652	-	-	22,241,652
INTEREST RECEIVABLE	27,945	2	-	27,947
ACCOUNTS RECEIVABLE, Net	238,888	293,323	-	532,211
DUE FROM OTHER GOVERNMENTAL ENTITIES	9,803,819	66,458	-	9,870,277
INVENTORIES, At Cost	627,882	242,073	-	869,955
PREPAID ITEMS	456,572	2,162	-	458,734
DELINQUENT TAXES RECEIVABLE, Net	4,040,182	-	-	4,040,182
PENALTY AND INTEREST RECEIVABLE, Net	1,999,306	-	-	1,999,306
OTHER RECEIVABLES, Net	2,434,725	-	-	2,434,725
DEFERRED CHARGES	574,424	-	-	574,424
DEPOSITS	75,500	-	-	75,500
CAPITAL ASSETS:				
LAND	3,840,787	5,154,600	-	8,995,387
CONSTRUCTION IN PROGRESS	19,216,458	672,936	-	19,889,394
OTHER CAPITAL ASSETS, Net of depreciation	63,803,040	81,215,908	-	145,018,948
TOTAL ASSETS	\$ 188,247,447	88,743,084	-	276,990,531
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 11,064,640	559,172	-	11,623,812
INTEREST PAYABLE	305,056	-	-	305,056
DUE TO OTHER GOVERNMENTAL ENTITIES	282,798	-	-	282,798
UNEARNED REVENUE	737,191	238,157	-	975,348
CUSTOMER DEPOSITS	-	58,306	-	58,306
LONG-TERM LIABILITIES				
DUE WITHIN ONE YEAR	7,417,019	47,589	-	7,464,608
DUE IN MORE THAN ONE YEAR	112,143,303	204,116	-	112,347,419
TOTAL LIABILITIES	\$ 131,950,007	1,107,340	-	133,057,347
NET POSITION				
NET INVESTMENT IN CAPITAL ASSETS	\$ 84,123,857	87,043,444	(46,786,666)	124,380,635
RESTRICTED FOR:				
DEBT SERVICE	901,217	-	-	901,217
CONSTRUCTION	46,395	-	-	46,395
PUBLIC INTEREST	1,395,549	-	-	1,395,549
JUDICIAL & LAW ENFORCEMENT	4,737,363	-	-	4,737,363
EDUCATION & RECREATION	1,178,666	-	-	1,178,666
HEALTH & WELFARE	8,277,197	-	-	8,277,197
MAINTENANCE OF STRUCTURES & EQUIPMENT	8,896,811	-	-	8,896,811
UNRESTRICTED	(53,259,615)	592,300	46,786,666	(5,880,649)
TOTAL NET POSITION	\$ 56,297,440	87,635,744	-	143,933,184

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

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

JEFFERSON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS
PRIMARY GOVERNMENT				
GOVERNMENTAL ACTIVITIES:				
GENERAL GOVERNMENT	\$ 37,253,918	\$ 7,279,674	\$ 414	\$ -
JUDICIAL AND LAW ENFORCEMENT	85,995,590	9,234,538	18,233,612	-
EDUCATION AND RECREATION	1,369,159	84,613	-	-
HEALTH AND WELFARE	10,917,065	392,612	588,685	-
MAINTENANCE - EQUIPMENT AND STRUCTURES	17,162,873	5,837,681	328,113	5,222,624
INTEREST AND CHARGES ON LONG-TERM DEBT	1,762,428	-	-	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 154,461,033	\$ 22,829,118	\$ 19,150,824	\$ 5,222,624
BUSINESS-TYPE ACTIVITIES:				
AIRPORT	7,386,238	3,978,820	-	896,690
ENTERTAINMENT COMPLEX	9,771,707	5,536,308	-	46,667
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 17,157,945	\$ 9,515,128	\$ -	\$ 943,357
TOTAL PRIMARY GOVERNMENT	\$ 171,618,978	\$ 32,344,246	\$ 19,150,824	\$ 6,165,981

GENERAL REVENUES

TAXES:

PROPERTY TAXES LEVIED FOR GENERAL PURPOSES

PROPERTY TAXES LEVIED FOR DEBT SERVICE

SALES TAXES

UNRESTRICTED INVESTMENT EARNINGS

MISCELLANEOUS

TRANSFERS

TOTAL GENERAL REVENUE AND TRANSFERS

CHANGE IN NET POSITION

NET POSITION - BEGINNING

PRIOR PERIOD ADJUSTMENT

NET POSITION - BEGINNING, Restated

NET POSITION - ENDING

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

NET (EXPENSES) REVENUES AND CHANGES IN NET
POSITION

PRIMARY GOVERNMENT		
GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
\$ (29,973,830)	\$ -	\$ (29,973,830)
(58,527,440)	-	(58,527,440)
(1,284,546)	-	(1,284,546)
(9,935,768)	-	(9,935,768)
(5,774,455)	-	(5,774,455)
(1,762,428)	-	(1,762,428)
\$ (107,258,467)	\$ -	\$ (107,258,467)
-	(2,510,728)	(2,510,728)
-	(4,188,732)	(4,188,732)
\$ -	\$ (6,699,460)	\$ (6,699,460)
\$ (107,258,467)	\$ (6,699,460)	\$ (113,957,927)
\$ 76,928,261	\$ -	\$ 76,928,261
6,108,388	-	6,108,388
26,186,007	-	26,186,007
281,672	269	281,941
35,918	49,628	85,546
(3,223,628)	3,223,628	-
\$ 106,316,618	\$ 3,273,525	\$ 109,590,143
\$ (941,849)	\$ (3,425,935)	\$ (4,367,784)
57,255,723	91,061,679	148,317,402
(16,434)	-	(16,434)
57,239,289	91,061,679	148,300,968
\$ 56,297,440	\$ 87,635,744	\$ 143,933,184

JEFFERSON COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

	GENERAL	CAPITAL PROJECTS FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 22,333,127	12,119,358	20,717,819	55,170,304
INVESTMENTS	22,241,652	-	-	22,241,652
ACCOUNTS RECEIVABLE, Net	129,114	-	82,996	212,110
INTEREST RECEIVABLE	7,001	894	2,422	10,317
DUE FROM OTHER FUNDS	1,177,503	-	-	1,177,503
DUE FROM OTHER GOVERNMENTAL ENTITIES	5,527,543	1,380,410	2,641,775	9,549,728
DELINQUENT TAXES RECEIVABLE, Net	3,940,046	-	100,136	4,040,182
PENALTY AND INTEREST RECEIVABLE, Net	1,949,733	-	49,553	1,999,306
INVENTORIES, At Cost	587,971	-	39,911	627,882
PREPAID ITEM	455,436	-	1,136	456,572
TOTAL ASSETS	\$ 58,349,146	13,500,662	23,635,748	95,485,556
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 6,056,129	2,428,304	2,564,756	11,049,189
COMPENSATED ABSENCES PAYABLE	24,055	-	-	24,055
DUE TO OTHER FUNDS	-	-	1,177,503	1,177,503
DUE TO OTHER GOVERNMENTAL ENTITIES	360	-	282,438	282,798
DEFERRED REVENUE	5,642,983	1,044,150	856,490	7,543,623
TOTAL LIABILITIES	\$ 11,723,527	3,472,454	4,881,187	20,077,168
FUND BALANCES:				
NONSPENDABLE FOR:				
INVENTORY	\$ 587,971	-	39,911	627,882
PREPAID ITEMS	455,436	-	1,136	456,572
RESTRICTED FOR:				
DEBT SERVICE	-	-	1,071,014	1,071,014
CONSTRUCTION	-	-	46,395	46,395
PUBLIC INTEREST	-	-	1,395,549	1,395,549
JUDICIAL & LAW ENFORCEMENT	-	-	4,696,316	4,696,316
EDUCATION & RECREATION	-	-	1,178,666	1,178,666
HEALTH & WELFARE	-	-	8,277,197	8,277,197
MAINTENANCE OF STRUCTURES & EQUIPMENT	-	8,544,095	352,716	8,896,811
COMMITTED FOR:				
CONSTRUCTION CONTRACTS	-	1,484,113	418,562	1,902,675
ASSIGNED FOR CAPITAL PROJECTS	-	-	2,064,217	2,064,217
ASSIGNED FOR ADOPTED BUDGET UTILIZATION OF FUND BALANCE	4,312,676	-	-	4,312,676
UNASSIGNED (DEFICIT)	41,269,536	-	(787,118)	40,482,418
TOTAL FUND BALANCES	\$ 46,625,619	10,028,208	18,754,561	75,408,388
TOTAL LIABILITIES AND FUND BALANCES	\$ 58,349,146	13,500,662	23,635,748	95,485,556

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

JEFFERSON COUNTY, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2013

Total fund balances for governmental funds \$ 75,408,388

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

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

Land	\$ 3,840,787	
Construction in progress	19,216,458	
Infrastructure, net of \$36,621,613 accumulated depreciation	21,296,718	
Buildings, net of \$60,289,306 accumulated depreciation	30,542,816	
Equipment, net of \$25,270,564 accumulated depreciation	<u>11,963,506</u>	
Total capital assets		86,860,285

Long-term assets are not recognized in the current period and accordingly are not reported as fund assets. Balances as of September 30, 2013 were:

Accrued interest receivable	\$ 17,136	
Deferred Charges	<u>574,424</u>	
		591,560

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

Balance as of September 30, 2013 were:

Accrued interest on bonds and loans	\$ (305,056)	
Bonds payable	(49,305,000)	
Notes payable	(218,094)	
OPEB Obligations	(52,495,987)	
Compensated absences	(12,041,641)	
Gain/Loss on Refunding Bonds	1,433,368	
Premium/Discounts on Bonds	<u>(4,610,835)</u>	
		(117,543,245)

Internal service funds are used by the County. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position. Internal service fund net position are: 1,739,295

Some of the County's receivables are classified as long-term and therefore are not reported in the funds. Receivable reported net of \$2,028,228 allowance for uncollectible accounts. 2,434,725

Some of the County's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds. 6,806,432

Total net position of governmental activities \$ 56,297,440

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

JEFFERSON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	GENERAL	CAPITAL PROJECTS FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
REVENUES:				
PROPERTY TAXES	\$ 76,480,625	-	6,112,782	82,593,407
SALES TAXES	25,170,356	-	1,015,651	26,186,007
FEES	9,067,410	-	4,034,461	13,101,871
LICENSES	590,148	-	-	590,148
INTERGOVERNMENTAL	1,510,298	1,385,589	20,911,716	23,807,603
SALES, RENTAL & SERVICES	2,658,453	600	709,963	3,369,016
FINES AND FORFEITURES	1,884,566	-	190,090	2,074,656
INTEREST	162,714	19,757	71,736	254,207
MISCELLANEOUS	35,918	-	-	35,918
CONTRIBUTIONS AND DONATIONS	-	-	4,700	4,700
TOTAL REVENUES	\$ 117,560,488	1,405,946	33,051,099	152,017,533
EXPENDITURES:				
CURRENT				
GENERAL GOVERNMENT	\$ 20,597,779	-	639,924	21,237,703
JUDICIAL AND LAW ENFORCEMENT	60,970,812	-	23,590,216	84,561,028
EDUCATION AND RECREATION	342,171	-	1,018,877	1,361,048
HEALTH AND WELFARE	9,709,919	-	912,979	10,622,898
MAINTENANCE OF STRUCTURES AND EQUIPMENT	11,765,040	-	27,332	11,792,372
CAPITAL OUTLAY	-	3,939,033	2,838,085	6,777,118
DEBT SERVICE				
PRINCIPAL	379,169	-	3,965,000	4,344,169
INTEREST AND COMMISSION	15,893	-	1,960,536	1,976,429
TOTAL EXPENDITURES	\$ 103,780,783	3,939,033	34,952,949	142,672,765
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 13,779,705	(2,533,087)	(1,901,850)	9,344,768
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ 3	5,395,017	1,195,679	6,590,699
TRANSFERS OUT	(9,382,422)	-	(406,955)	(9,789,377)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (9,382,419)	5,395,017	788,724	(3,198,678)
NET CHANGE IN FUND BALANCES	\$ 4,397,286	2,861,930	(1,113,126)	6,146,090
FUND BALANCES, BEGINNING PRIOR PERIOD ADJUSTMENT	\$ 42,228,333	7,166,278	19,884,121	69,278,732
	-	-	(16,434)	(16,434)
FUND BALANCE, BEGINNING (Restated)	\$ 42,228,333	7,166,278	19,867,687	69,262,298
FUND BALANCES, ENDING	\$ 46,625,619	10,028,208	18,754,561	75,408,388

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

JEFFERSON COUNTY, TEXAS
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 SEPTEMBER 30, 2013

Net change in fund balances - total governmental funds \$ 6,146,090

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense

Capital Expenditures	\$ 6,262,204	
Capital asset donations to Business type activities	(24,950)	
Net adjustment for sale or disposal of capital assets	(26,887)	
Depreciation Expense	<u>(5,419,790)</u>	
Net adjustment		790,577

Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the Statement of Activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the Statement of Net Position.

Repayments:		
To paying agent for bond principal	\$ 3,965,000	
Principal on Notes Payable	<u>379,169</u>	
Net adjustment		4,344,169

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather as it accrues. The adjustment combines the net changes of seven balances.

Compensated absences	\$ (16,307)	
OPEB Obligations	(13,000,166)	
Amortization of bond premium	416,869	
Amortization of bond discount	(1,576)	
Amortization of refunding difference	(158,755)	
Accrued interest on debt	20,829	
Amortization of deferred charges	<u>(63,366)</u>	
Combined adjustment		(12,802,472)

Internal service funds are used by the County. The net change in position of the internal service funds are reported with governmental activities. (511,422)

Some of the County's receivables are classified as long-term and therefore the net of revenue and bad debt expense associated with these receivables are not reported in the funds. 86,822

Because some revenues will not be collected for several months after the County'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 1,004,387

Total change in net position of governmental activities	<u>\$ (941,849)</u>	
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The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, TEXAS
STATEMENT OF NET POSITION -
PROPRIETARY FUNDS
SEPTEMBER 30, 2013

	ENTERPRISE FUNDS			
	JACK BROOKS REGIONAL AIRPORT	FORD PARK	TOTAL	INTERNAL SERVICE FUNDS
ASSETS:				
CURRENT ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 244,443	851,179	1,095,622	3,695,963
ACCOUNTS RECEIVABLE, Net	184,238	109,085	293,323	26,778
INTEREST RECEIVABLE	2	-	2	492
DUE FROM OTHER GOVERNMENTAL ENTITIES	66,458	-	66,458	254,091
PREPAID ITEMS	77	2,085	2,162	-
INVENTORY, At Cost	196,373	45,700	242,073	-
DEPOSITS	-	-	-	75,500
TOTAL CURRENT ASSETS	\$ 691,591	1,008,049	1,699,640	4,052,824
NONCURRENT ASSETS:				
CAPITAL ASSETS:				
LAND	3,024,815	2,129,785	5,154,600	-
CONSTRUCTION IN PROGRESS	672,936	-	672,936	-
OTHER CAPITAL ASSETS, NET OF DEPRECIATION	26,735,778	54,480,130	81,215,908	-
TOTAL NONCURRENT ASSETS	\$ 30,433,529	56,609,915	87,043,444	-
TOTAL ASSETS	\$ 31,125,120	57,617,964	88,743,084	4,052,824
LIABILITIES:				
CURRENT LIABILITIES:				
ACCOUNTS PAYABLE	\$ 385,535	173,637	559,172	15,451
CLAIMS LIABILITY	-	-	-	2,298,078
CURRENT PORTION - COMPENSATED ABSENCES	13,805	33,784	47,589	-
DEFERRED REVENUE	9,956	228,201	238,157	-
CUSTOMER DEPOSITS	26,712	31,594	58,306	-
TOTAL CURRENT LIABILITIES	\$ 436,008	467,216	903,224	2,313,529
NONCURRENT LIABILITIES:				
NONCURRENT PORTION - COMPENSATED ABSENCES	204,116	-	204,116	-
TOTAL NONCURRENT LIABILITIES	\$ 204,116	-	204,116	-
TOTAL LIABILITIES	\$ 640,124	467,216	1,107,340	2,313,529
NET POSITION:				
NET INVESTMENT IN CAPITAL ASSETS	\$ 30,433,529	56,609,915	87,043,444	-
UNRESTRICTED	51,467	540,833	592,300	1,739,295
TOTAL NET POSITION	\$ 30,484,996	57,150,748	87,635,744	1,739,295

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

JEFFERSON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION -
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	ENTERPRISE FUNDS			
	JACK BROOKS REGIONAL AIRPORT	FORD PARK	TOTAL	INTERNAL SERVICE FUNDS
OPERATING REVENUES:				
CHARGES FOR SERVICES	\$ 3,978,820	5,536,308	9,515,128	14,627,612
EMPLOYEE CONTRIBUTIONS	-	-	-	2,019,862
TOTAL OPERATING REVENUES	\$ 3,978,820	5,536,308	9,515,128	16,647,474
OPERATING EXPENSES:				
SALARIES & BENEFITS	\$ 1,591,814	1,440,931	3,032,745	-
MATERIALS AND SUPPLIES	77,371	60,196	137,567	-
MAINTENANCE AND REPAIRS	366,909	268,792	635,701	-
UTILITIES	187,790	779,112	966,902	-
COST OF GOODS SOLD	2,546,872	4,059,074	6,605,946	-
MISCELLANEOUS	679,432	98,533	777,965	-
ADMINISTRATIVE	-	659,051	659,051	1,555,735
INCURRED & ESTIMATED CLAIMS	-	-	-	16,183,493
DEPRECIATION	1,896,748	2,406,018	4,302,766	-
TOTAL OPERATING EXPENSES	\$ 7,346,936	9,771,707	17,118,643	17,739,228
OPERATING INCOME (LOSS)	\$ (3,368,116)	(4,235,399)	(7,603,515)	(1,091,754)
NONOPERATING REVENUES:				
INTEREST REVENUE	\$ 251	18	269	9,866
GAIN/(LOSS) ON SALE OF CAPITAL ASSETS	(39,302)	-	(39,302)	-
REFUNDS AND RECOVERIES	49,628	-	49,628	570,466
TOTAL NONOPERATING REVENUES	\$ 10,577	18	10,595	580,332
INCOME (LOSS) BEFORE TRANSFERS	\$ (3,357,539)	(4,235,381)	(7,592,920)	(511,422)
CAPITAL CONTRIBUTIONS	921,640	46,667	968,307	-
TRANSFER IN	1,000,000	2,198,678	3,198,678	-
CHANGE IN NET POSITION	\$ (1,435,899)	(1,990,036)	(3,425,935)	(511,422)
NET POSITION, BEGINNING	31,920,895	59,140,784	91,061,679	2,250,717
NET POSITION, ENDING	\$ 30,484,996	57,150,748	87,635,744	1,739,295

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

JEFFERSON COUNTY, TEXAS
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	ENTERPRISE FUNDS			INTERNAL SERVICE FUNDS
	JACK BROOKS REGIONAL AIRPORT	FORD PARK	TOTAL	
CASH FLOWS FROM OPERATING ACTIVITIES:				
RECEIPTS FROM CUSTOMERS AND USERS	\$ 3,892,372	5,575,124	9,467,496	2,011,493
RECEIPTS FROM EMPLOYEES	-	-	-	2,016,489
PAYMENTS TO SUPPLIERS	(3,863,226)	(6,097,352)	(9,960,578)	(1,555,085)
PAYMENTS TO EMPLOYEES	(1,589,918)	(1,434,491)	(3,024,409)	-
INTERNAL ACTIVITY-RECEIPTS(PAYMENTS) FROM (TO) OTHER FUNDS	-	-	-	12,342,795
CLAIMS PAID	-	-	-	(15,996,785)
OTHER RECEIPTS	49,628	-	49,628	887,726
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (1,511,144)	(1,956,719)	(3,467,863)	(293,367)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
TRANSFERS (TO) FROM OTHER FUNDS	\$ 1,000,000	2,198,678	3,198,678	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	\$ 1,000,000	2,198,678	3,198,678	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
CAPITAL GRANTS FROM FEDERAL ENTITIES	\$ 1,001,939	-	1,001,939	-
ACQUISITION AND CONSTRUCTION OF CAPITAL ASSETS	(860,300)	(14,813)	(875,113)	-
PROCEEDS FROM SALE OF CAPITAL ASSETS	699	-	699	-
NET CASH PROVIDED (USED) BY CAPITAL FINANCING ACTIVITIES	\$ 142,338	(14,813)	127,525	-
CASH FLOWS FROM INVESTMENT ACTIVITIES:				
RECEIPTS OF INTEREST	446	83	529	10,562
NET CASH PROVIDED BY INVESTMENT ACTIVITIES	\$ 446	83	529	10,562
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS - BEGINNING	\$ (368,360)	227,229	(141,131)	(282,805)
CASH AND CASH EQUIVALENTS - ENDING	\$ 612,803	623,950	1,236,753	3,978,768
RECONCILIATION OF OPERATING INCOME(LOSS) TO NET CASH PROVIDED(USED) BY OPERATING ACTIVITIES:				
OPERATING INCOME(LOSS)	\$ (3,368,116)	(4,235,399)	(7,603,515)	(1,091,754)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
DEPRECIATION	1,896,748	2,406,018	4,302,766	-
OTHER NON-OPERATING REVENUES (EXPENSES)	49,628	-	49,628	570,466
CHANGES IN ASSETS AND LIABILITIES:				
ACCOUNTS RECEIVABLE	(79,794)	12,556	(67,238)	313,887
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	-	654
INSURANCE DEPOSITS	-	-	-	(2,500)
PREPAID ITEMS	75	6,692	6,767	-
INVENTORY	26,360	4,769	31,129	-
CUSTOMER DEPOSITS	-	17,344	17,344	-
ACCOUNTS PAYABLE	(31,212)	(177,363)	(208,575)	(273,328)
CLAIMS LIABILITY	-	-	-	189,208
DUE TO OTHER FUNDS	-	-	-	-
OTHER LIABILITIES	(4,833)	8,664	3,831	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (1,511,144)	(1,956,719)	(3,467,863)	(293,367)
NON-CASH OPERATING, CAPITAL AND RELATED FINANCING AND INVESTING ACTIVITIES				
CAPITAL CONTRIBUTIONS	\$ 24,950	46,667	71,617	-

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

JEFFERSON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
SEPTEMBER 30, 2013

	<u>TOTALS</u>
 <u>ASSETS</u>	
CASH AND CASH EQUIVALENTS	\$ 15,278,785
ACCOUNTS RECEIVABLE, Net	6,715
DUE FROM OTHER GOVERNMENTAL ENTITIES	<u>325,067</u>
 TOTAL ASSETS	 \$ <u>15,610,567</u>
 <u>LIABILITIES</u>	
ACCOUNTS PAYABLE	\$ 12,871,361
DUE TO OTHER GOVERNMENTAL ENTITIES	752,995
OTHER PAYABLES	<u>1,986,211</u>
 TOTAL LIABILITIES	 \$ <u>15,610,567</u>

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



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 1 - Summary of Significant Accounting Policies

The financial statements of Jefferson County, Texas ("County") have been prepared in conformity with generally accepted accounting principles ("GAAP") as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental and financial reporting principles. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. Reporting Entity

The County is a public corporation and a political subdivision of the State of Texas. The County is governed by Commissioners' Court, composed of four County Commissioners and the County Judge, all of whom are elected officials.

The County provides a vast array of services, which include public safety, administration of justice, health and human services, recreation services, public improvements, and general administration.

As required by GAAP, the financial statements of the reporting entity include those of the County (the primary government) and its component units in conformity with GASB Statement No. 14, *The Financial Reporting Entity* ("GASB 14"), GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units* ("GASB 39"), and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34*, ("GASB 61").

In accordance with these standards, a financial reporting entity consists of the primary government and its components units. Component units are legally separate organizations for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Blended component units, although legally separate entities, are, in substance, part of the County's operations, and so data from these units are combined with data of the County.

The criteria used to determine whether an organization is a component unit of the County and whether it is a discretely or a blended component unit includes: financial accountability of Jefferson County for the component unit, appointment of a voting majority, ability to impose the County's will on the component unit, fiscal dependency criterion, whether there is a financial benefit to or burden to the County or if operational responsibility for the component unit rests with management of the County, and whether services are provided entirely or almost entirely to the primary government.

Blended Component Units:

For financial reporting purposes, the Southeast Texas Government Employee Benefits Pool (The Pool) is included in the operations and activities of the County as a blended component unit. The Pool is a public entity risk pool (see Note 13), which the County is the sponsor government. The Pool is accounted for as an internal service fund.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 1 - Summary of Significant Accounting Policies (continued)

Excluded from the reporting entity:

The following agencies were considered in the determination of component units of the County's financial reporting entity. It was determined that these entities should not be included as component units of the primary government: Jefferson County Navigation District, Drainage District #3, Drainage District #6, Drainage District #7, Foreign Trade Zone, Pleasure Island Park Board, Jefferson County Health Facilities Development Corporation, Jefferson County Housing Finance Corporation, Local Emergency Planning Committee (LEPC), and Jefferson County Industrial Development Corporation.

B. Implementation of New Standards

In the current year the County implemented the following new standards:

GASB Statement 60, *Accounting and Financial Reporting for Service Concession Arrangements* ("GASB 60"), improves financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. Implementation of GASB 60 did not have an impact on the County's reporting disclosures.

GASB Statement 61, *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34* ("GASB 61"), which modifies certain requirements for inclusion of component units in the financial reporting entity, amends the criteria for reporting component units as if they were part of the primary government (that is, blending) in certain circumstances and clarifies the reporting of equity interests in legally separate organizations. Implementation of GASB 61 is reflected in the County's financial statements.

GASB Statement 62, *Codification of accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* ("GASB 62"), which incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements: 1) Financial Accounting Standards Board (FASB) Statements and Interpretations; 2) Accounting Principles Board Opinions; 3) Accounting Research Bulletins of the American Institute of Certified Public Accountants' (AICPA) Committee on Account Procedure. Implementation of GASB 62 is reflected in the County's financial statements.

GASB Statement 63 *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* ("GASB 63"), amends the net asset reporting requirements in Statement No. 34 and other pronouncements by incorporating deferred outflows of the resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position rather than net assets. Implementation of GASB 63 is reflected in the County's financial statements.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 1 - Summary of Significant Accounting Policies (continued)

C. Financial Statement Presentation, Measurement Focus and Basis of Accounting

Government-wide Statements

Government-wide financial statements consist of the Statement of Net Position and the Statement of Activities. These statements report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is financially accountable.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of cash flows. Property taxes are recognized as revenues in the year for which they are levied. Fines and forfeitures are recognized when they have been assessed and adjudicated and earned. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Statement of Activities demonstrates the degree to which the direct expenses of the County's programs are offset by those programs' revenues. Program revenues include; 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by the program and; 2) grants and contributions that are restricted to meeting the operational and/or capital requirements of a particular program. Program revenues include those generated from General Government, Judicial and Law Enforcement, Education and Recreation, Health and Welfare, Contract Services, and Maintenance of Equipment and Structures. Taxes and other items not included among program revenues are reported instead as general revenues.

Miscellaneous general revenues consist of non-program specific contributions.

Agency funds are excluded in the government-wide presentation of the financial statements.

Fund-level Statements

All governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes and other revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on governmental long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 1 - Summary of Significant Accounting Policies (continued)

fund for payments to be made early in the following year. Grant and entitlement revenues are also susceptible to accrual. Encumbrances are used during the year and any remaining encumbrances are liquidated at fiscal year end. These funds are accounted for on a spending "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

All proprietary funds, including the enterprise funds and internal service funds, and fiduciary funds, including agency funds, are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses when they are incurred. Claims incurred but not reported are included in payables and expenses. These funds are accounted for using a cost of service or "capital maintenance" measurement focus. This means that all assets and liabilities (whether current or non-current) associated with their activity are included in the funds' balance sheets. The Agency funds are custodial in nature and involve no measurement of results of operations.

The accounts of the County are organized and operated on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses. Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

Funds are classified into three categories: Governmental, Proprietary, and Fiduciary. The County reports the following major funds:

GOVERNMENTAL FUNDS: Used to account for all or most of a government's general activity.

General Fund – used to account for the general operations of the County.

Capital Projects Fund – used to account for all other capital projects of the County for which a separate fund has not been established.

PROPRIETARY FUNDS: Used to account for operations that are financed in a manner similar to those in the private sector, where the determination of net income is appropriate for sound financial administration.

Jack Brooks Regional Airport – used to account for the day-to-day operation of the County airport. These facilities are financed primarily through user charges.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 1 - Summary of Significant Accounting Policies (continued)

Ford Park – used to account for the day-to-day operation of Ford Park. These facilities are financed primarily through user charges.

Additionally, the County reports the following fund types:

Internal Service Funds – used to account for the financing of goods and services provided by one department or agency of the County to other County departments or agencies on a cost reimbursement basis. The County reports three internal service fund: 1) Liability Insurance – to account for the County’s contribution and payment for liability claims, 2) Workers’ Compensation – to account for County’s contribution and payment for workers’ compensation claims, and 3) Southeast Texas Government Employee Benefits Pool - to account for the County’s Public Entity Risk Pool, which provides group health insurance programs for member governments including comprehensive major medical and dental care.

FIDUCIARY FUNDS: Used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government’s own programs.

Agency Funds are used to account for assets held by the County as an agent on behalf of a third party. The County reports eleven agency funds held for various third parties outside the primary government.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing goods in connection with the proprietary fund’s principal operations. The principal operating revenues of the Jack Brooks Regional Airport and Ford Park are user fees. Operating revenues in the Internal Service Funds consist primarily of charges to the various County departments. Operating expenses in the enterprise and internal service funds include the cost of sales and services, administrative expenses, incurred and estimated claims, salaries & benefits, materials and supplies, maintenance and repairs, utilities, miscellaneous, and depreciation on capital assets. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then unrestricted resources to the extent they are needed.

D. Budgets

The County follows these procedures in establishing the budgetary data reflected in the financial statements.

- Department annual budget requests are submitted by the Department or Agency Head to the County Auditor’s office during the third quarter of the fiscal year for the upcoming fiscal year to begin October 1.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 1 - Summary of Significant Accounting Policies (continued)

- The County Auditor's office prepares an estimate of available resources for the upcoming fiscal year.
- The County Auditor's office prepares the proposed annual operating budget to be presented to the Commissioners' Court for their consideration. The budget represents the financial plan for the new fiscal year.
- Public hearings are held on the proposed budget.
- The Commissioners' Court must adopt an annual operating budget by a majority vote of the Commissioners' Court before October 1. The adopted budget must be balanced; that is, available resources must be sufficient to support annual appropriations.
- The department is the legal level of budgetary control. Commissioners' Court approval is necessary to transfer appropriations between departments. Transfers may not increase the total budget.
- The Commissioners' Court may approve expenditures as an amendment to the budget in an emergency situation that could not have been foreseen at the time the original budget was approved.
- Annual budgets are legally adopted for the General Fund and Debt Service Funds. Budgets for Grant Funds are established pursuant to grant awards and budgets for Capital Projects are established on a project basis.
- Appropriations lapse at year-end for all budgeted funds.
- Budgets are prepared on a basis consistent with GAAP.

E. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statute authorizes the County to invest in obligations of the U.S. Treasury and Federal Agencies, commercial paper, repurchase agreements, Bankers' acceptances, money market mutual funds, and direct obligations of the State of Texas.

Investments for the County are stated at fair value, which is based on quoted market prices with the difference between the purchase price and market price being recorded as earnings on investments.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 1 - Summary of Significant Accounting Policies (continued)

F. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed. All encumbrances are liquidated at fiscal year end.

G. Receivables and Payables

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1, 2012 and past due after January 31, 2013. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

Receivables from other governments include amount due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements. Receivables are shown net of an allowance for uncollectible.

Lending or borrowing between funds is reflected as "due to" or "due from" (current portion) or "advances to/from other funds" (non-current). Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. Interfund activity reflected in "due to" or "due from" is eliminated on the government-wide statements.

H. Interfund Transactions

During the course of normal operations, the County has many transactions between funds. The accompanying fund level financial statements reflect as transfers the resources provided and the expenditures used to provide services, construct assets, and meet debt service requirements. The effect of interfund activity has been eliminated in the Government-Wide financial statements, except for transactions between governmental and business-type activities.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 1 - Summary of Significant Accounting Policies (continued)

I. Inventories and Prepaid Items

Inventories are valued at cost, which approximates market, using the "first-in/first-out" method. The cost of governmental fund type inventories are recorded as expenditures when consumed rather than when they are purchased (consumption method). Reported inventories in the governmental funds are offset by a fund balance reserve, which indicates they are unavailable for appropriations even though they are a component of net current assets. Inventory policy on government-wide statements is consistent with fund statements.

Certain payments to vendors reflect cost applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and in the fund financial statements are offset by a fund balance reserve, which indicates they are unavailable for appropriations even though they are a component of net current assets.

J. Capital Assets and Infrastructure

Capital assets include: land, land improvements, buildings and building improvements, park improvements and facilities, equipment, machinery, vehicles, other tangible and intangible assets, and infrastructure that are used in the County's operations and benefits more than a single fiscal year. Infrastructure assets are long-lived assets that are generally stationary in nature and can typically be preserved for a significantly greater number of years than other capital assets. Infrastructure assets of the County include roads and bridges.

Capital assets of the County are defined as assets with individual costs of \$10,000 or more and estimated useful lives in excess of one year. All capital assets are stated at historical cost or estimated historical cost if actual cost is not available. Donated capital assets are stated at their estimated fair value on the date donated.

It is the County's policy not to capitalize interest on construction for capital assets reported in the governmental activities of the government-wide financial statements.

Capital assets are depreciated in the government-wide financial statements using the straight-line method over the following useful lives:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 1 - Summary of Significant Accounting Policies (continued)

<u>Asset</u>	<u>Years</u>
Runways	20-35
Buildings	40
Building Improvements	15-25
Equipment	3-7
Machinery	15
Vehicles	4-15
Other tangible assets	7-10
Computer software	3-5
Infrastructure:	
Bridges	25
Roads	40

K. Compensated Absences

Accumulated compensatory leave, vacation and sick leave that have matured (reimbursable leave still outstanding following an employee's resignation or retirement) are reported as expenditures in the respective governmental funds. Accumulated compensated absences that have not matured are reported as long-term liabilities in the governmental activities column of the government-wide Statement of Net Position. The majority of these have typically been liquidated from the General Fund in previous years. Accumulated compensated absences of Proprietary Funds are recorded as an expense and liability in the respective fund and the business-type activities column of the government-wide Statement of Activities as the benefit accrues for the employee.

Employees are allowed to accrue 13 days of sick leave per year. Sick leave benefits are recognized as expenditures as they are used by the employees. Employees may accumulate up to 1,440 hours of sick leave. For employees with 8 years of service and hired prior to October 1, 2002, unused sick leave benefits are paid at 50% at termination. For employees with 8 years of service and hired after October 1, 2002, unused sick leave benefits are paid at 10% at termination.

Employees with more than one year of service accrue from two to five weeks vacation per year, depending on years of service. Unused vacation benefits lapse on March 15 for the previous calendar year. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

Non-exempt employees earn compensatory time at one and one-half times their full rate of pay times the excess of 40 hours per week worked. The compensatory time balance for non-exempt employees may not exceed 80 hours except for Law enforcement employees, which may accumulate up to 480 hours. Hours in excess of the maximum must be paid to the non-exempt employee at the rate of one



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 1 - Summary of Significant Accounting Policies (continued)

and a half times the regular rate. Upon termination, non-exempt employees will be paid for compensatory time at their wage rate at time of termination. Compensatory time is carried forward indefinitely.

L. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as deferred charges which consist of bond issuance cost, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. The difference between the reacquired price and net carrying amount of old debt incurred due to a bond refunding transaction is deferred and amortized in a manner that is systematic and rational over the remaining life of the old or new debt, whichever is shorter.

M. Net Position and Fund Balances

Net Position Classifications

Net position in the proprietary fund financial statements and the government-wide financial statements are classified in three categories: 1) Net investment in capital assets, 2) Restricted net position, and 3) Unrestricted net position.

In the proprietary fund financial statements and in the government-wide financial statements, restricted net position is reported for amounts that are externally restricted by 1) creditors (eg. bond covenants), grantors, contributions, or laws and regulations of other governments, or 2) law through constitutional provision or enabling legislation.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or not expected to be converted to cash within the next year.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 1 - Summary of Significant Accounting Policies (continued)

- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributions, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by court resolution of the Commissioners' Court, the County's highest level of decision making authority. These amounts cannot be used for any other purpose unless the Commissioners' Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- **Assigned:** This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. When it is appropriate for fund balance to be assigned, the Commissioners' Court retains the responsibility to assign funds. Assignments may occur subsequent to fiscal year end.
- **Unassigned:** This classification includes the residual fund balances for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

When expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted fund to have been spent first. When expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned.

N. Statement of Cash Flows

For purposes of cash flows, the County considers all highly liquid investments (including restricted) with a maturity of three months or less when purchased to be cash equivalents.

O. Use of Estimates

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



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 2 - Deposits and Investments

The County had the following investments as of September 30, 2013:

	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>
U.S. Agency Securities	\$21,986,000	1,096
Money Market Account	7,652	30
Certificates of Deposits	248,000	730
Total	<u>\$22,241,652</u>	1,092

Interest Rate Risk – Fair value fluctuates with interest rates and increasing rates may cause fair value to decline below cost. In compliance with the County's Investment Policy, the County minimized interest rate risk by limiting the weighted average maturity of the portfolio to 1,095 days with a stated final maturity date not to exceed 3 years from the date of purchase. In addition, the portfolio is structured so that securities mature to meet cash flow requirements, thereby avoiding the need to sell securities prior to maturity and below the original cost.

Credit Risk – In compliance with the County's investment policy, as of September 30, 2013, all of the County's purchased investments in U.S. Agency Securities were rated AA+ and Aaa by Standard & Poor's and Moody's respectively.

Concentration Risk – The County's investment policy is to diversify its portfolio to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of investment. As of September 30, 2013, the County had three investments that were with Federal Home Loan Bank (FHLB), six investments that were with Federal National Mortgage Association (FNMA), and three investments that were with Federal Home Loan Mortgage Corporation (FHLMC).

Custodial credit risk - deposits – In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy is to have all checking accounts placed at the County Depository Bank under a depository contract. The \$75,525,397 bank balance and the Money Market account were covered by federal depository insurance or collateralized with securities held by the Bank of New York Mellon Trust Company. All of the certificates of deposits are covered by federal depository insurance.

Note 3 - Property Taxes and Other Receivables

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and payable by January 31 of the following year. The County bills and collects its own property taxes and it also bills and collects taxes for Jefferson County Navigation District, Jefferson County Drainage District #3, #6, and #7, Port of Beaumont, Port of Port Arthur, Water District #10, Nederland Independent School District, Northwest Forest Municipal Utility District, Emergency Services District #2, Trinity Bay Conservation District, Port of Sabine Pass, Sabine Pass Independent



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 3 - Property Taxes and Other Receivables (continued)

School District, Port Arthur Independent School District, City of Port Arthur, Hamshire Fannett Independent School District, Port Neches-Groves Independent School District, Beaumont Independent School District, City of Beaumont, City of Groves, City of Nederland, City of Port Neches, City of Bevil Oaks, and the Emergency Service District #1. Collections of these taxes and remittance of them to the various districts are accounted for in the Tax Assessor - Collector Agency Fund. The County is permitted by the State Constitution to levy taxes up to \$.80 per \$100 of assessed valuation for general government services and the payment of principal and interest on Long-Term Debt. In addition to its taxes subject to the \$.80 tax limitation, the County's voters have authorized the levy of a special tax of \$.15 per \$100 assessed valuation solely for road maintenance expenses. The County is also authorized by the voters to levy the Farm to Market and Lateral Road Tax of \$.30 per \$100 of assessed value for the purpose of maintaining roads and bridges.

For the year ended September 30, 2013, the combined tax rate to finance general government services and the payment of principal and interest on long-term debt was \$.365.

On February 1 of the following calendar year the tax bill becomes delinquent and penalty and interest is assessed by the County. The County Commissioners issue a tax levy for the County's General and Debt Service Funds. The levy and collections are restricted to the funds they are allocated for. The delinquent tax receivables, and penalty and interest receivables represent the past thirty years of uncollected tax levies. The allowance for uncollectible was set at thirty percent of the gross tax receivable and sixty percent on penalty and interest as of September 30, 2013. The allowance has been recorded for property taxes and Penalty and Interest, which are estimated to be uncollectible as required by generally accepted accounting.

Property tax receivables of \$4,040,182 as of September 30, 2013 are reported net of an allowance for uncollectible taxes of \$1,731,506.

Penalty and Interest receivables of \$1,999,306 as of September 30, 2013 are reported net of an allowance for uncollectible accounts of \$2,998,958.

Receivables as of September 30, 2013 consist of the following:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 3 - Property Taxes and Other Receivables (continued)

	General	Capital Projects Fund	Non Major Funds	Jack Brooks Regional Airport	Ford Park	Internal Service Funds	Agency Funds	Total
Receivables:								
Accounts	\$ 84,835	\$ -	\$ 75,285	\$ 188,458	\$ 115,782	\$ 26,778	\$ 6,715	\$ 497,853
Employee	44,279	-	7,711	528	-	-	-	52,518
Taxes	5,628,637	-	143,051	-	-	-	-	5,771,688
Penalty & Interest	4,874,382	-	123,882	-	-	-	-	4,998,264
Inter- governmental	<u>5,527,543</u>	<u>1,380,410</u>	<u>2,641,775</u>	<u>66,458</u>	<u>-</u>	<u>254,091</u>	<u>325,067</u>	<u>10,195,344</u>
Gross Receivables	\$ 16,159,676	\$ 1,380,410	\$ 2,991,704	\$ 255,444	\$ 115,782	\$ 280,869	\$ 331,782	\$ 21,515,667
Less: Allowance for Uncollectibles	<u>4,613,220</u>	<u>-</u>	<u>117,244</u>	<u>4,748</u>	<u>6,697</u>	<u>-</u>	<u>-</u>	<u>4,741,909</u>
Net total receivables	<u>\$ 11,546,456</u>	<u>\$ 1,380,410</u>	<u>\$ 2,874,460</u>	<u>\$ 250,696</u>	<u>\$ 109,085</u>	<u>\$ 280,869</u>	<u>\$ 331,782</u>	<u>\$ 16,773,758</u>

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned.

As of September, 30, 2013, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned
Delinquent Property Taxes Receivable (General Fund)	\$ 5,631,417	\$ -
Delinquent Property Taxes Receivable (Non-major Debt Service Funds)	130,865	-
Grant Funding (Capital Projects Fund)	1,044,150	-
Advanced Funding (General Fund)	-	11,566
Advanced Funding (Non-major Special Revenue Funds)	-	725,625
Total Deferred/Unearned Revenue for Governmental Funds	<u>\$ 6,806,432</u>	<u>\$ 737,191</u>

Note 4 – Interfund Receivables, Payables, and Transfers

In the fund financial statements, interfund balances are the result of normal transactions between funds and will be liquidated in the subsequent fiscal year. Balances between individual governmental funds and between governmental funds and internal services funds are eliminated in the government-wide financial statements.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 4 – Interfund Receivables, Payables, and Transfers (continued)

The composition of interfund balances as of September 30, 2013, is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 1,177,503
	Total	<u>\$1,177,503</u>

All of the due to/from transactions are routine in nature.

The following is a summary of the County's transfers for the year ended September 30, 2013:

	<u>Transfers Ont:</u>		
	<u>General Fund</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
Transfers In:			
General	\$ -	\$ 3	\$ 3
Capital Projects Fund	5,395,017	-	5,395,017
Nonmajor Funds	788,727	406,952	1,195,679
Jack Brooks Regional Airport	1,000,000	-	1,000,000
Ford Park	2,198,678	-	2,198,678
	<u>\$ 9,382,422</u>	<u>\$ 406,955</u>	<u>\$ 9,789,377</u>

Transfers in the amount of \$1,000,000 from the General Fund to the Jack Brooks Regional Airport were to subsidize operations at the airport. Transfers in the amount of \$2,198,678 to Ford Park were to subsidize operations of the complex. Transfers in the amount of \$5,395,017 from the General Fund to the Capital Projects Fund were for the next phase of the Courthouse renovation projects as well as other ongoing projects. All other transfers are routine in nature such as grant matches, ongoing capital projects, and residual fund balance transfers for close out of funds.

Transfers in the amount of \$24,950 for Jack Brooks Regional Airport were made between governmental activities and business-type activities for capital assets purchases which were donated to business-type activities in the government wide statements.

Note 5 – Capital Assets

Capital asset activity for the year ended September 30, 2013 was as follows:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 5 – Capital Assets (continued)

	Balance - Restated October 1, 2012	Additions	Deletions	Transfer	Balance September 30, 2013
Governmental Activities:					
Land	\$ 3,840,787	\$ -	\$ -	\$ -	\$ 3,840,787
Construction work in progress	16,507,662	4,636,280	-	(1,927,484)	19,216,458
Total capital assets not depreciated	\$ 20,348,449	\$ 4,636,280	\$ -	\$ (1,927,484)	\$ 23,057,245
Infrastructure	57,157,161	-	-	761,170	57,918,331
Buildings & Improvements	89,342,778	323,030	-	1,166,314	90,832,122
Equipment	36,338,146	1,277,944	(382,020)	-	37,234,070
Total capital assets depreciated	\$ 182,838,085	\$ 1,600,974	\$ (382,020)	\$ 1,927,484	\$ 185,984,523
Less accumulated depreciation for:					
Infrastructure	(35,361,494)	(1,260,119)	-	-	(36,621,613)
Buildings & Improvements	(58,802,935)	(1,486,371)	-	-	(60,289,306)
Equipment	(22,952,397)	(2,673,300)	355,133	-	(25,270,564)
Total accumulated depreciation	\$ (117,116,826)	\$ (5,419,790)	\$ 355,133	\$ -	\$ (122,181,483)
Total capital assets depreciated, net	\$ 65,721,259	\$ (3,818,816)	\$ (26,887)	\$ 1,927,484	\$ 63,803,040
Governmental activities capital assets, net	\$ 86,069,708	\$ 817,464	\$ (26,887)	\$ -	\$ 86,860,285

	Balance October 1, 2012	Additions	Deletions	Transfer	Balance September 30, 2013
Business-type Activities:					
Land	\$ 5,154,600	\$ -	\$ -	\$ -	\$ 5,154,600
Construction work in progress	98,476	859,571	-	(285,111)	672,936
Total capital assets not depreciated	\$ 5,253,076	\$ 859,571	\$ -	\$ (285,111)	\$ 5,827,536
Buildings & Improvements	128,504,483	33,000	(57,144)	-	128,480,339
Equipment	11,766,932	52,596	-	285,111	12,104,639
Total capital assets depreciated	\$ 140,271,415	\$ 85,596	\$ (57,144)	\$ 285,111	\$ 140,584,978
Less accumulated depreciation for:					
Buildings & Improvements	(48,427,670)	(3,571,875)	17,143	-	(51,982,402)
Equipment	(6,655,777)	(730,891)	-	-	(7,386,668)
Total accumulated depreciation	\$ (55,083,447)	\$ (4,302,766)	\$ 17,143	\$ -	\$ (59,369,070)
Total capital assets depreciated, net	\$ 85,187,968	\$ (4,217,170)	\$ (40,001)	\$ 285,111	\$ 81,215,908
Business-type activities capital assets, net	\$ 90,441,044	\$ (3,357,599)	\$ (40,001)	\$ -	\$ 87,043,444



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 5 – Capital Assets (continued)

Depreciation expense was charged to the programs of the primary government as follows:

Governmental activities:

General Government	\$ 213,922
Judicial & Law Enforcement	2,368,463
Health & Welfare	277,277
Maintenance - Equipment & Structures	<u>2,560,128</u>
Total depreciation expense - governmental activities	<u>\$5,419,790</u>

Business-type activities:

Southeast Texas Regional Airport	\$1,896,748
Ford Park	<u>2,406,018</u>
Total depreciation expense - business-type activities	<u>\$4,302,766</u>

Note 6 - Operating Leases

County as Lessor

The County has entered into various operating leases of County-owned property to others as described below:

The County's airport conducts a major part of its operations from leased facilities, which include office and parking lot spaces for car rental agencies, terminal space for a travel agency and advertising agency, and hanger space. All leases are classified as operating leases. The rental payments under the leases for the car rental agencies are based on a minimum rental plus a percentage of sales. The rental payments under the leases for the hanger spaces and travel agent are based on a fixed amount per square foot of space leased. All of the operating leases are month to month and will expire over the next two years and include 30-day cancellation clauses. In most cases, the County expects that in the normal course of business, leases will be renewed or replaced by other leases.

The County's airport has four leases for land located either in the Private Hangar Park or surrounding the Airport. These leases are classified as operating leases. The rental payments under the leases for the land are a fixed amount for a twenty-five or thirty year period. These leases are noncancellable.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 6 - Operating Leases (continued)

The following schedule provides an analysis of the County's investment in property on operating leases and property held for lease by major classes as of September 30, 2013:

Airport Terminal & Buildings	\$ 12,222,487
Airport Private Hangar Park and Land	3,249,396
	<u>\$ 15,471,883</u>
Less: accumulated depreciation	<u>(3,387,089)</u>
	<u><u>\$ 12,084,794</u></u>

The following is a schedule by years of minimum future rentals on noncancellable operating leases as of September 30, 2013:

<u>Fiscal Year Ending September 30</u>	
2014	\$ 139,138
2015	129,854
2016	129,854
2017	129,854
2018	126,654
2019-2023	402,370
2024-2028	104,893
2029-2030	<u>16,378</u>
Total	<u><u>\$ 1,178,995</u></u>

Minimum future rentals do not include contingent rentals, which may be received as stipulated in the lease contracts. These contingent rental payments occur only if the use exceeds a certain level of activity each year.

There were no contingent rentals on Airport cancellable operating leases for the year ended September 30, 2013.

Note 7 - Long-Term Debt

General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. All of the 2012 Refunding Bonds and 72% (\$3,171,666) of the 2011 Refunding Bonds funded and benefited business-type activities, though resources of the governmental activities are being used to liquidate the debt. All other General obligation bonds have been issued for governmental-type activities. The original amount of general obligation bonds issued in prior years was \$54,360,000.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 7 - Long-Term Debt (continued)

General obligation bonds are direct obligation and pledge the full faith and credit on the government. General obligation bonds currently outstanding are as follows:

\$1,505,000 2003 Certificates of Obligation due in annual installments from \$20,000 to \$280,000 through August 1, 2018; interest rates ranging from 2.0% to 4.35%.	\$1,285,000
\$47,305,000 2012 Refunding Bonds due in annual installments from \$780,000 to \$4,465,000 through August 1, 2025; interest rates ranging from 2.0% to 5.0%.	43,615,000
\$5,550,000 2011 Refunding Bonds due in annual installments from \$55,000 to \$1,150,000 through August 1, 2017; interest rates ranging from 2.0% to 3.0%.	4,405,000
Total General Obligation Bonds	<u>\$49,305,000</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

Fiscal Year Ended September 30	<u>Governmental Activities</u>		Total
	Principal	Interest	
2014	\$4,250,000	\$1,875,511	\$6,125,511
2015	4,400,000	1,721,061	6,121,061
2016	4,580,000	1,555,911	6,135,911
2017	4,690,000	1,425,142	6,115,142
2018	3,645,000	1,271,130	4,916,130
2019-2023	18,950,000	4,178,350	23,128,350
2024-2025	8,790,000	397,650	9,187,650
Total	<u>\$ 49,305,000</u>	<u>\$ 12,424,755</u>	<u>\$ 61,729,755</u>

There is currently \$1,179,390 available in the Debt Service Funds to service the general obligation bonds. The County has no authorized but unissued bonds at September 30, 2013.

There are a number of limitations and restrictions contained in the various bond debentures regarding authorized uses of bond proceeds. The County is in compliance with all significant limitations and restrictions.

Notes Payable:

The county has entered into a Note payable agreement with the State of Texas to finance energy conservation measures for County buildings. The total amount issued was \$3,328,357. The note is due in quarterly installments from \$73,249 to \$97,301 through May 2014 with an interest rate of 3%. Annual notes payable requirements to maturity are as follows:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 7 - Long-Term Debt (continued)

Fiscal Year Ended September 30	Principal	Interest	Total
2014	\$ 218,094	\$ 4,390	\$ 222,484
Total	\$ 218,094	\$ 4,390	\$ 222,484

Conduit Debt Obligations

The County has issued Housing Finance Corporation Bonds and Industrial Development Corporation Bonds to provide financial assistance to private-sector entities for the acquisition and construction of facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity serviced by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2013, there were four series of Jefferson County Housing Finance Corporation Bonds with an aggregate principal amount payable of \$13,816,162, and two series of Jefferson Industrial Development Bonds with an aggregate principal amount payable of \$344,805,000.

Arbitrage Rebate Liability

The Tax Reform Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on certain local government bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due and remit the amount due at least every five years. As of September 30, 2013, there are no estimated liabilities for arbitrage rebate on governmental debt. The Debt Service Fund and the residual balance in the Capital Project Fund have typically been used to liquidate the arbitrage liability in previous years.

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2013 was as follows:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 7 - Long-Term Debt (continued)

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Governmental Activities:					
Bonds Payable					
General obligation bonds	\$ 53,270,000	\$ -	\$ (3,965,000)	\$ 49,305,000	\$ 4,250,000
Less deferred amounts:					
Premiums	5,034,930	-	(416,869)	4,618,061	-
Discounts	(8,802)	-	1,576	(7,226)	-
Gain or Loss on refunding	(1,592,123)	-	158,755	(1,433,368)	-
Total bonds payable	\$ 56,704,005	\$ -	\$ (4,221,538)	\$ 52,482,467	\$ 4,250,000
Notes Payable	597,263	-	(379,169)	218,094	218,094
Claims and Judgments	2,108,870	17,573,965	(17,384,757)	2,298,078	2,298,078
Compensated Absences	12,063,811	1,055,007	(1,053,122)	12,065,696	650,847
OPEB Obligations	39,495,821	16,497,527	(3,497,361)	52,495,987	-
Governmental Activities					
Long-term liabilities	\$ 110,969,770	\$ 35,126,499	\$ (26,535,947)	\$ 119,560,322	\$ 7,417,019
Business-type Activities:					
Compensated Absences	\$ 243,444	\$ 66,468	\$ (58,207)	\$ 251,705	\$ 47,589
Business-type Activities					
Long-term liabilities	\$ 243,444	\$ 66,468	\$ (58,207)	\$ 251,705	\$ 47,589

Compensated absences liabilities are normally liquidated by the general fund for governmental activities and by the corresponding enterprise fund for business type activities. Claims and judgments of governmental funds are normally paid from the corresponding internal service fund. Claims and judgments of the public entity risk pool are normally paid from the corresponding internal service fund. OPEB Obligations are normally liquidated by the general fund.

Note 8 - Texas County and District Retirement System Pension Plan

Plan Description -

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 641 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 8 - Texas County and District Retirement System Pension Plan (continued)

above with 8 or more years of service, with 30 years of service regardless of age; or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's deposits to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated deposits and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy –

The County has elected the annually determined contribution rate (Variable-Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 14.95% for the months of the accounting year in 2012, and 16.25 % for the months of the accounting year in 2013.

The contribution rate payable by the employee members for the calendar year 2013 is the rate of 7.0% as adopted by the governing body of the employer. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost -

For the County's accounting year ending September 30, 2013, the annual pension cost for the TCDRS plan for its employees was \$9,922,581 and the actual contributions were \$9,922,581.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2010 and December 31, 2011, the basis for determining the contribution rates for calendar years 2012 and 2013. The December 31, 2012 actuarial valuation is the most recent valuation.

The required contribution was determined as part of the December 31, 2012 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2012 included: (a) 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.4 percent. Both (a) and (b) included an inflation component of 3.5 percent. The actuarial value of assets was determined using techniques that spread the effect of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 8 - Texas County and District Retirement System Pension Plan (continued)

liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2012 was 20 years.

ACTUARIAL VALUATION INFORMATION

<u>Actuarial valuation date</u>	<u>12/31/10</u>	<u>12/31/11</u>	<u>12/31/12</u>
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed
Amortization period in years	20	20	20
Asset valuation method	SAF: 10yr smoothed value ESF: Fund value	SAF: 10yr smoothed value ESF: Fund value	SAF: 10yr smoothed value ESF: Fund value

Assumptions:

Investment return ¹	8.0%	8.0%	8.0%
Projected salary increases ¹	5.4%	5.4%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

¹ Includes inflation at the stated rate.

**TREND INFORMATION
FOR THE RETIREMENT PLAN FOR THE EMPLOYEES OF
JEFFERSON COUNTY, TEXAS**

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
09/30/2011	\$8,439,502	100%	\$--
09/30/2012	\$8,781,345	100%	\$--
09/30/2013	\$9,922,581	100%	\$--

Funded Status and Funding Progress -

As of December 31, 2012, the most recent actuarial valuation date, the plan was 74.09% funded. The actuarial accrued liability for benefits was \$266,299,369, and the actuarial value of assets was \$197,302,396, resulting in an unfunded actuarial accrued liability (UAAL) of \$68,996,973. The



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 8 - Texas County and District Retirement System Pension Plan (continued)

covered payroll (annual payroll of active employees covered by the plan) was \$60,052,781, and the ratio of the UAAL to the covered payroll was 114.89%.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Note 9 – Other Post-Employment Benefits

Plan Description -

The County sponsors a single-employer defined benefit post-employment benefit plan.

ACTUARIAL VALUATION INFORMATION

Actuarial Valuation Date	October 1, 2012
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Dollar (open)
Remaining Amortization Period	26 years
Asset Valuation Method	Market Value
Discount Rate	4.00%
General Inflation Rate	2.75%

Retiree Benefits

The County provides post-retirement health care benefits to all employees who retired on or after April 9, 1990. Effective January 1, 1997, Commissioners' Court adopted the following policy detailing eligibility requirements for participation in this benefit:

- A) the employee must have retired under the Texas County and District Retirement System (TCDRS) guidelines described in Note 8; and
- B) the employee must have at least 8 years of TCERS credible service with Jefferson County.

For retirees prior to February 1, 2003, the County pays 100 percent of health insurance premiums for those retirees that qualify. After February 1, 2003, the County will pay on the following scale for retirees that qualify:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 9 – Other Post-Employment Benefits (continued)

Years of Service	Percentage Paid by Retiree	Percentage Paid by County
8-11	30%	70%
12-15	20%	80%
16-19	10%	90%
20+	0%	100%

Retiree Spouse Benefits

The employee's spouse is eligible for County paid health insurance benefits following the employee's retirement if:

- A) the employee met the above requirements A and B; and,
- B) the employee's spouse was enrolled in the health plan either as a dependent or an active County employee.

Spouse participation will end in the event of a divorce, at which time COBRA continuation will be offered as described below.

For retirees prior to February 1, 2003, the County pays 100 percent of health insurance premiums for those retirees' spouses that qualify. For retirees between February 1, 2003 and February 28, 2005, the County will pay the same scale as described above for retirees' spouses that qualify. For retirees after February 28, 2005, the County requires the following premiums to be paid for retirees' spouses that qualify:

Age of Spouse	Premium Amount Due
Less than 65 during ten year maximum	Equal to the active employee contribution made for a spouse
Less than 65 after ten year maximum	Full Premium
Over 65	Same percentage as retiree see table above

As of September 30, 2013, there were 530 participants receiving benefits.

Funding Policy and Annual OPEB Cost –

In June 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 45 (GASB 45), creating accounting standards for Other Post Employment Benefits (OPEB) provided by governmental entities separately from a pension plan. This Statement establishes standards for the measurement, recognition, and display of OPEB expense/expenditures and related liabilities (assets),



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 9 – Other Post-Employment Benefits (continued)

note disclosures, and if applicable required supplementary information (RSI) in the financial reports of state and local governments.

The Plan contribution rates are set annually by Commissioners' Court based on the combination of premiums and prior year costs of the self-funded portion of the plan. The Plan is funded on a pay-as-you-go basis. In 2013 the total contribution was \$3,497,361.

The calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial valuation for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective.

The County's annual OPEB cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameter of GASB 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The County had its most recent OPEB actuarial valuation performed for the fiscal year beginning October 1, 2012 as required by GASB. The County's annual OPEB cost for the current year is as follows:

Annual Required Contribution	\$ 17,388,844
Interest on prior year Net OPEB Obligation	1,579,833
Adjustment to ARC	<u>(2,471,150)</u>
Annual OPEB Cost	\$ 16,497,527
County's Contribution made	<u>(3,497,361)</u>
Increase in Net OPEB Obligation	\$ 13,000,166
Net OPEB Obligation - beginning of year	<u>\$ 39,495,821</u>
Net OPEB Obligation - end of year	<u><u>\$ 52,495,987</u></u>



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 9 – Other Post-Employment Benefits (continued)

Fiscal Year Ending	Annual OPEB Cost	Percentage of OPEB Contributed	Net OPEB Obligation
09/30/2011	\$11,627,584	26.28%	\$30,849,880
09/30/2012	\$11,970,444	27.77%	\$39,495,821
09/30/2013	\$16,497,527	21.20%	\$52,495,987

Funded Status and Funding Progress -

As of October 1, 2012, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$149,094,287, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$149,094,287. The covered payroll (annual payroll of active employees covered by the plan) was \$62,180,294, and the ratio of the UAAL to the covered payroll was 240%.

The schedule of funding progress is presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions –

Projection of benefits for financial reporting are made on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefits costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. In order to perform the valuation, it was necessary for the County and the actuary to make certain assumptions regarding items such as rates of employee turnover, retirement, and mortality, as well as economic assumptions regarding healthcare trend and interest rates.

The Projected Unit Credit actuarial cost method is used to calculate the GASB ARC for the County's retiree health care plan. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The projected unit credit method then provides for a systematic funding for these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

In the October 1, 2012, actuarial valuation, a 4% discount rate and a general inflation rate of 2.75% per year was used. The medical trend rates without Medicare of 7% for 2012, 6.3% in 2013, 6.1% in the third year, 6.0% in the fourth year, and ultimately grading down to 4.7% per year after the



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 9 - Other Post-Employment Benefits (continued)

seventy-seventh year was used. The medical trend rates with Medicare of 7% for 2012, 6.3% in 2013, 6.1% in the third year, 6% in the fourth year, and ultimately grading down to 4.9% per year after the seventy-seventh year was used. The dental trend rate of 5.76% for 2012, 5.62% in 2013, 5.48% in the third, 5.34 in the fourth, and ultimately grading down to 3.92% after the thirteenth year was used.

There has not been a separate, audited GAAP-basis postemployment benefit plan report issued.

Note 10 - Deferred Compensation Plan

Employees of Jefferson County, Texas may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

The deferred compensation plan is administered by an unrelated financial institution. Amendments to the laws governing Section 457 deferred compensation plans substantially became effective January 1, 1997. The County approved plan amendments such that plan assets are held in trust by a third party custodian, for the exclusive benefit of the plan participants and their beneficiaries. The assets will not be diverted to any other purpose. The County's beneficial ownership of plan assets will be held for the further exclusive benefit of the plan for the exclusive benefit of participants and beneficiaries.

Accordingly, the County performs minimal administrative functions and does not perform any investment functions for the plan. Consequently, the assets held by the custodian are not included in the financial statements as of September 30, 2013.

Note 11 - Individual Funds Deficit Equity Balances

The following funds had deficit equity balances as of September 30, 2013:



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 11 - Individual Funds Deficit Equity Balances (continued)

<u>Governmental Activities</u>	
County Clerk Records Archive Fund	\$ 5,779
Juvenile Probation and Detention - State Aid	17,944
Juvenile Community Corrections Program	31,885
Mental Health Services	4,443
Drug Diversion Program	5,929
Juvenile TJPC A	85,818
Juvenile Advocate Incentive	711
Sheriff Training Grant	7,211
JAG Grant	27,706
Sheriff Dept Grants	369
High Intensity Drug Traffic	16,517
Auto Theft Grant	6,081
Drug Intervention Grant	1,108
Family Treatment Court	445
SHSP & LETPP Grants	2,365
Southeast Texas Entertainment Complex	214,433
Total for Governmental Activities	<u>\$428,744</u>

If funding does not become available to cover these deficit fund balances from other governmental entities, the County plans to transfer funds to cover the deficit fund balance.

Note 12 - Risk Management

The Liability Insurance Fund was established to account for the contributions from the General Fund for payment of general liability claims. Under the laws of the State of Texas, claims for torts are limited to \$100,000 per person and \$300,000 per incident. The Liability Fund records a claim as payable when information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering recent claim settlement trends. Changes in the Liability Insurance Fund's claims liability (including an estimate for claims incurred but not reported) were:

	<u>2013</u>	<u>2012</u>
Liability for claims, beginning of fiscal year	\$498,175	\$353,664
Incurred claims and changes in estimates	190,454	282,637
Claim payments	<u>(317,869)</u>	<u>(138,126)</u>
Liability for claims, end of fiscal year	<u>\$370,760</u>	<u>\$498,175</u>



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 12 - Risk Management (continued)

The Workers' Compensation Fund was established to account for the County's workers' compensation claims. Contributions are made from the General, Special Revenue, and Enterprise Funds for employees covered under the County's workers' compensation policy. Contributions to the fund are determined by position class code within each department. From October 1, 1999, to February 14, 2005 the County was fully insured for workers' compensation claims and employers' liability. As of February 15, 2005, the County is self insured for workers' compensation claims and employers' liability. The County has excess coverage for workers' compensation claims and employers' liability claims limiting the County's liability to \$500,000 per occurrence for losses occurring prior to October 1, 1999 and after February 15, 2005. Settled claims have not exceeded commercial coverages in any of the past three fiscal years. Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering recent claim settlement trends. Changes in the Worker's Compensation Fund's claims liability (including an estimate for claims incurred but not reported) were:

	2013	2012
Liability for claims, beginning of fiscal year	\$563,813	\$583,422
Incurred claims and changes in estimates	265,048	772,730
Claim payments	(527,380)	(792,339)
Liability for claims, end of fiscal year	<u>\$301,481</u>	<u>\$563,813</u>

Note 13 – Public Entity Risk Pool

On November 27, 2000, the Jefferson County Commissioners' Court pursuant to Texas Local Government Code Ann. Sec. 172.001 organized the Southeast Texas Government Employee Benefits Pool (The Pool). The Pool was organized for the benefit of Texas Political Subdivisions and Special Districts to make available accident, life, and health benefits for Pool member employees. Twelve trustees govern the Pool. Five of these trustees are the Jefferson County Auditor, Jefferson County Insurance and Benefits Manager, Jefferson County Human Resources Director, Jefferson County Purchasing Agent, and the Jefferson County Assistant District Attorney. Two of the trustees are members of Commissioners' Court. The remaining five trustees are appointed by Commissioners' Court.

The Pool is responsible for adopting underwriting standards, qualifications for membership in the pool, and establishing the types of benefits to be provided and associated fees for these benefits. The members of the Pool are responsible for their members' eligibility in the pool and payment of monthly contributions for participation in the Pool. The Pool members are not subject to supplemental assessments in the event of deficiencies. If the assets of the Pool were to be exhausted, members would not be responsible for the Pool's liabilities. Pool members currently include Jefferson County, Texas (reporting entity), Jefferson County Drainage District #3, and Jefferson County Drainage District #6. The total number of members in the Pool is 1,612. Operations of the Pool are accounted for as an internal service fund.



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 13 – Public Entity Risk Pool (continued)

The Pool uses reinsurance agreements to reduce its exposure to large losses on medical and prescription claims. For the fiscal year ended September 30, 2013, the Pool had stop loss insurance contracts to limit the medical and prescription claims per individual member to \$250,000 in a calendar year with a \$1,250,000 aggregating group deductible. The Pool did exceed these limits by \$187,182 during fiscal year 2013, by \$450,721 during fiscal year 2012, and \$106,506 during year 2011.

Liabilities of the Pool are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering recent claim settlements trends.

Changes in the Pool's claims liability (including an estimate of claims incurred but not reported and claim adjustment expenses) were:

	2013	2012
Liability for claims, beginning of fiscal year	\$1,046,882	\$1,818,892
Incurred claims and changes in estimates	17,118,463	14,798,506
Claim payments	<u>(16,539,508)</u>	<u>(15,570,516)</u>
Liability for claims, end of fiscal year	<u>\$1,625,837</u>	<u>\$1,046,882</u>

Additional information including ten-year revenue and claim development are addressed in a separate annual report. The annual report may be obtained from Southeast Texas Governmental Employee Benefits Pool, 215 Franklin Street Suite 200, Beaumont, Texas 77701.

Note 14 - Construction and Other Significant Commitments

As of September 30, 2013, the County had the following commitments with respect to unfinished capital projects:

Capital Project	Remaining Construction Commitment	Expected Date of Completion
Courthouse Restoration	\$ 516,533	09/30/2015
Public Health Renovations	121,337	12/31/2013
Marine Security Center	169,697	12/31/2013
Public Interest Projects	391,947	12/31/2013
Bridge Repairs	144,104	03/31/2014
	<u>\$ 1,343,618</u>	

Note 15 - Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the State of Texas. Any disallowed expenditures or claims, including amounts



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 15 - Contingent Liabilities (continued)

already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

The County is involved in lawsuits and other claims in the ordinary course of operations. The outcome of these lawsuits and other claims are not presently determinable and the resolutions of these matters are not expected to have a material effect on the financial condition of the County.

Note 16 – Prior Period Adjustments

In the financial statements for the year ended September 30, 2013, the following adjustments were made to beginning fund balance for the Non Major Special Revenue funds:

	Non Major Special Revenue Funds
Beginning Fund Balance	\$17,149,498
Prior period adjustments	(16,434)
Beginning Fund Balance, as Restated	<u>\$17,133,064</u>

Adjustments were made to Juvenile Probation and Detention – State Aid by \$2,847 and Juvenile TJPC A by \$13,587 for excess intergovernmental revenue recorded in prior year.

The total effect of these adjustments decreased beginning net position of the governmental activities \$16,434.

Note 17 - Restatements and Reclassifications

Certain restatements have been made to the prior year financial statements in order to conform to the presentation of the current year financial statements.

Note 18 – Recent Accounting Pronouncements

GASB Statement 65, *Items Previously Reported as Assets and Liabilities* (“GASB 65”), establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources and deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. GASB 65 will be implemented by the County in fiscal year 2014 and the impact has not yet been determined.

GASB Statement 66, *Technical Corrections-2012-an amendment of GASB Statement No. 10 and No. 62* (“GASB 66”), seeks to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuances of two



JEFFERSON COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

Note 18 – Recent Accounting Pronouncements (continued)

pronouncements, Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting guidance Contained in Pre-November 30, 1989 GASB and AICPA Pronouncements*. GASB 66 will be implemented by the County in fiscal year 2014 and the impact has not yet been determined.

GASB Statement 67, *Financial Reporting for Pension Plans* (“GASB 67”), replaces the requirements of Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and Statement No. 50, *Pension Disclosures*, as they relate to pension plans that are administered through trusts or similar arrangements meeting certain criteria. GASB 67 enhances note disclosures and RSI for both defined benefit and defined contribution plans. GASB 67 will be implemented by the County in fiscal year 2015 and the impact has not yet been determined.

GASB Statement 68, *Accounting and Financial Reporting for Pensions* (“GASB 68”), replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers* and Statement No. 50, *Pension Disclosures*, as they relate to governments that provide pensions through pension plans administered as trusts or similar arrangements that meet certain criteria. GASB 68 will be implemented by the County in fiscal year 2015 and the impact has not yet been determined.

GASB Statement 69, *Government Combinations and Disposals of Government Operations* (“GASB 69”), requires disclosures to be made about government combinations and disposals of government operations to enable financial statement users to evaluate the nature and financial effects of those transactions. GASB 69 will be implemented by the County in fiscal year 2015 and the impact has not yet been determined.

GASB Statement 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees* (“GASB 70”), provides guidance to improve accounting and reporting by state and local governments that extend and receive nonexchange financial guarantees. GASB 70 will be implemented by the County in fiscal year 2014 and the impact has not yet been determined.

GASB Statement 71, *Pension Transition for Contributions Made Subsequent to the Measurement Dates*, (“GASB 71”), amends GASB 68. GASB 71 will be implemented by the County in fiscal year 2015 and the impact has not yet been determined.

Note 19 – Subsequent Events

On October 29, 2013, the County issued refunding bonds with a par amount of \$1,340,000 and interest rates ranging from .62% to 1.93% to defease \$1,285,000 of outstanding County debt.

REQUIRED SUPPLEMENTARY INFORMATION

JEFFERSON COUNTY, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2013

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNT	FINAL BUDGET
REVENUES:				
TAXES:				
PROPERTY	\$ 77,541,072	77,541,072	76,480,625	(1,060,447)
SALES TAX	19,525,000	19,525,000	25,170,356	5,645,356
FEES	8,712,744	8,712,744	9,067,410	354,666
LICENSES	395,800	395,800	590,148	194,348
SALES, RENTALS, AND SERVICES	1,920,659	1,920,659	2,658,453	737,794
INTERGOVERNMENTAL	1,482,378	1,482,378	1,510,298	27,920
FINES AND FORFEITURES	1,685,000	1,685,000	1,884,566	199,566
INTEREST	218,000	218,000	162,714	(55,286)
MISCELLANEOUS	24,000	24,000	35,918	11,918
TOTAL REVENUES	\$ 111,504,653	111,504,653	117,560,488	6,055,835
EXPENDITURES:				
GENERAL GOVERNMENT	\$ 21,421,403	20,679,620	20,597,779	81,841
JUDICIAL AND LAW ENFORCEMENT	64,181,309	61,252,199	60,970,812	281,387
EDUCATION AND RECREATION	384,064	346,536	342,171	4,365
HEALTH AND WELFARE	10,242,401	9,786,348	9,709,919	76,429
MAINTENANCE - EQUIPMENT AND STRUCTURES	12,978,959	11,934,433	11,765,040	169,393
CAPITAL OUTLAY	-	-	-	-
DEBT SERVICE				
PRINCIPAL	379,169	379,169	379,169	-
INTEREST AND COMMISSION	15,893	15,893	15,893	-
TOTAL EXPENDITURES	\$ 109,603,198	104,394,198	103,780,783	613,415
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 1,901,455	7,110,455	13,779,705	6,669,250
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ -	-	3	3
TRANSFERS OUT	(4,196,802)	(9,405,802)	(9,382,422)	23,380
TOTAL OTHER FINANCING SOURCES (USES)	\$ (4,196,802)	(9,405,802)	(9,382,419)	23,383
NET CHANGE IN FUND BALANCES	\$ (2,295,347)	(2,295,347)	4,397,286	6,692,633
FUND BALANCES, BEGINNING	\$ 42,228,333	42,228,333	42,228,333	-
FUND BALANCES, ENDING	\$ 39,932,986	39,932,986	46,625,619	6,692,633



JEFFERSON COUNTY, TEXAS
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2013

1. Budgetary Basis

- Budgets are prepared on a basis consistent with GAAP.
- The department is the legal level of budgetary control. Commissioners' Court approval is necessary to transfer appropriations between departments. Transfers may not increase the total budget.
- Annual budgets are legally adopted for the General Fund and the Debt Service Funds.
- The Capital Project Fund – Capital Projects Fund which is considered a major fund does not have a legally adopted budget.

2. Analysis of Significant Expenditure Variances from Original Budget

Commissioners' Court approved \$5,209,000 in budget transfers over the original budget for additional Transfers Out to fund the next phase of Courthouse renovations in the Capital Project fund, additional capital purchases for Ford Park, and increase the County's match in several grant funds.

In addition, the Court approved approximately \$515,000 in budget transfers over the original budget for the increased cost for indigent defense. These transfers were not part of the original budget.

The above budget transfers were funded with the savings from various departments. Commissioners' Court was able to achieve \$603,055 in actual savings from the total budget, with the assistance from all County departments.

JEFFERSON COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
 SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll ² (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/2010	\$184,745,614	\$240,888,578	\$56,142,964	76.69%	\$59,806,758	93.87%
12/31/2011	\$190,465,968	\$254,265,841	\$63,799,873	74.91%	\$59,497,087	107.23%
12/31/2012	\$197,302,396	\$266,299,369	\$68,996,973	74.09%	\$60,052,781	114.89%

² The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

JEFFERSON COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 OTHER POST EMPLOYMENT BENEFITS
 SCHEDULE OF FUNDING PROGRESS

Fiscal Year	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
2011	10/1/2010	\$0	\$110,088,287	\$110,088,287	0%	\$59,337,019	185.53%
2012	10/1/2010	\$0	\$110,088,287	\$110,088,287	0%	\$59,322,820	185.57%
2013	10/1/2012	\$0	\$149,094,287	\$149,094,287	0%	\$62,180,294	239.78%

COMBINING AND INDIVIDUAL FUND
INFORMATION AND OTHER
SUPPLEMENTARY INFORMATION

JEFFERSON COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (GAAP)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNT	FINAL BUDGET
GENERAL GOVERNMENT:				
TAX ASSESSOR-COLLECTOR	\$ 3,496,919	3,335,785	3,327,048	8,737
HUMAN RESOURCES	412,448	377,514	371,278	6,236
COUNTY AUDITOR	1,400,779	1,371,002	1,363,771	7,231
COUNTY CLERK	2,052,586	2,021,740	2,017,460	4,280
COUNTY JUDGE	831,949	774,047	766,459	7,588
RISK MANAGEMENT	227,155	232,927	232,042	885
COUNTY TREASURER	279,413	267,122	264,005	3,117
PRINTING DEPARTMENT	153,300	137,411	134,856	2,555
PURCHASING AGENT	514,639	481,348	478,138	3,210
GENERAL SERVICES	9,073,535	8,882,293	8,860,745	21,548
DATA PROCESSING	1,823,778	1,782,275	1,775,381	6,894
VOTERS REGISTRATION DEPARTMENT	276,693	208,220	206,501	1,719
ELECTIONS DEPARTMENT	606,837	543,705	539,519	4,186
VETERANS SERVICE	271,372	264,231	260,576	3,655
TOTAL GENERAL GOVERNMENT	\$ 21,421,403	20,679,620	20,597,779	81,841
JUDICIAL AND LAW ENFORCEMENT:				
DISTRICT ATTORNEY	\$ 5,406,306	5,215,294	5,206,164	9,130
DISTRICT CLERK	1,717,184	1,585,724	1,583,022	2,702
CRIMINAL DISTRICT COURT	1,064,349	1,335,463	1,325,515	9,948
58TH DISTRICT COURT	281,032	281,731	279,809	1,922
60TH DISTRICT COURT	267,028	267,730	263,065	4,665
136TH DISTRICT COURT	270,528	271,232	269,071	2,161
172ND DISTRICT COURT	266,598	267,302	264,106	3,196
252ND DISTRICT COURT	1,391,611	1,607,196	1,602,473	4,723
279TH DISTRICT COURT	372,378	361,588	356,252	5,336
317TH DISTRICT COURT	664,982	687,138	680,903	6,235
JURY	1,075,883	693,612	692,675	937
J.P. PRECINCT NO. 1 - PLACE NO. 1	323,950	324,107	322,345	1,762
J.P. PRECINCT NO. 1 - PLACE NO. 2	329,937	329,937	326,745	3,192
J.P. PRECINCT NO. 2	318,303	275,550	273,824	1,726
J.P. PRECINCT NO. 4	320,401	308,003	300,926	7,077
J.P. PRECINCT NO. 6	345,123	342,607	337,685	4,922
J.P. PRECINCT NO. 7	334,626	327,685	323,573	4,112
J.P. PRECINCT NO. 8	341,761	319,444	313,854	5,590
COUNTY COURT AT LAW NO. 1	427,600	388,975	387,723	1,252
COUNTY COURT AT LAW NO. 2	605,646	594,031	589,439	4,592
COUNTY COURT AT LAW NO. 3	582,839	545,836	537,053	8,783
COURT MASTER	417,506	391,757	386,315	5,442
DISPUTE RESOLUTION CENTER	243,584	196,021	189,642	6,379
JUVENILE ALTERNATIVE SCHOOL	354,226	318,603	316,583	2,020
COMMUNITY SUPERVISION	48,007	44,642	44,642	-
SHERIFF	12,115,622	11,510,485	11,457,959	52,526
CRIME LABORATORY	1,200,192	1,123,391	1,119,172	4,219
JAIL	26,164,327	24,980,155	24,949,102	31,053
JUVENILE CORRECTIONAL PROBATION	1,469,894	1,152,865	1,112,736	40,129
JUVENILE DETENTION HOME	1,954,092	1,771,353	1,762,269	9,084
CONSTABLE PRECINCT NO. 1	714,713	691,193	687,978	3,215
CONSTABLE PRECINCT NO. 2	410,637	397,283	392,763	4,520
CONSTABLE PRECINCT NO. 4	402,760	385,524	380,018	5,506
CONSTABLE PRECINCT NO. 6	533,907	491,346	483,582	7,764
CONSTABLE PRECINCT NO. 7	402,974	393,504	386,403	7,101
CONSTABLE PRECINCT NO. 8	400,803	398,103	389,638	8,465
COUNTY MORGUE	640,000	675,789	675,788	1
TOTAL JUDICIAL AND LAW ENFORCEMENT	\$ 64,181,309	61,252,199	60,970,812	281,387

(CONTINUED)

JEFFERSON COUNTY, TEXAS
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (GAAP)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNT	FINAL BUDGET
EDUCATION AND RECREATION:				
AGRICULTURAL EXTENSION SERVICE	\$ 384,064	346,536	342,171	4,365
TOTAL EDUCATION AND RECREATION	\$ 384,064	346,536	342,171	4,365
HEALTH AND WELFARE:				
PUBLIC HEALTH UNIT 1	\$ 1,186,005	1,080,127	1,061,375	18,752
PUBLIC HEALTH UNIT 2	1,117,724	1,062,037	1,042,945	19,092
NURSE PRACTITIONER	305,767	302,731	299,667	3,064
CHILD WELFARE	158,900	151,069	145,736	5,333
ENVIRONMENTAL CONTROL	349,898	343,333	335,885	7,448
INDIGENT MEDICAL SERVICE	4,704,107	4,594,009	4,588,916	5,093
MOSQUITO CONTROL	2,163,007	2,006,827	1,995,150	11,677
EMERGENCY MANAGEMENT	206,993	196,215	190,245	5,970
TOBACCO SETTLEMENT FUND	50,000	50,000	50,000	-
TOTAL HEALTH AND WELFARE	\$ 10,242,401	9,786,348	9,709,919	76,429
MAINTENANCE - EQUIPMENT & STRUCTURES:				
COURTHOUSE & ANNEXES	\$ 2,692,217	2,365,590	2,354,996	10,594
PORT ARTHUR BUILDINGS	654,933	588,767	578,375	10,392
MID-COUNTY BUILDINGS	190,753	190,753	181,829	8,924
ROAD & BRIDGE PCT. 1	1,567,233	1,452,076	1,423,235	28,841
ROAD & BRIDGE PCT. 2	1,613,698	1,561,827	1,544,995	16,834
ROAD & BRIDGE PCT. 3	1,887,340	1,543,695	1,504,430	39,265
ROAD & BRIDGE PCT. 4	2,047,571	1,870,798	1,855,742	15,056
ENGINEERING	938,027	887,016	880,315	6,701
PARKS & RECREATION	194,406	198,403	171,723	26,680
SERVICE CENTER	1,192,781	1,275,508	1,269,402	6,106
TOTAL MAINTENANCE - EQUIPMENT & STRUCTURES	\$ 12,978,959	11,934,433	11,765,040	169,393
CAPITAL OUTLAY:	\$ -	-	-	-
DEBT SERVICE:				
PRINCIPAL	\$ 379,169	379,169	379,169	-
INTEREST AND COMMISSION	15,893	15,893	15,893	-
TOTAL DEBT SERVICE	\$ 395,062	395,062	395,062	-
TOTAL OPERATING EXPENDITURES	\$ 109,603,198	104,594,198	103,780,783	613,415
OTHER FINANCING USES:				
TRANSFERS OUT	\$ 4,196,802	9,405,802	9,382,422	23,380
TOTAL OTHER FINANCING USES	\$ 4,196,802	9,405,802	9,382,422	23,380
TOTAL GENERAL FUND EXPENDITURES	\$ 113,800,000	113,800,000	113,163,205	636,795

NONMAJOR GOVERNMENTAL FUNDS

JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SUMMARY
SEPTEMBER 30, 2013

	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 17,386,745	2,170,661	1,160,413	20,717,819
ACCOUNTS RECEIVABLE, Net	82,996	-	-	82,996
INTEREST RECEIVABLE	1,995	274	153	2,422
DUE FROM OTHER GOVERNMENTAL ENTITIES	2,520,227	121,548	-	2,641,775
DELINQUENT TAXES RECEIVABLE, Net	-	-	100,136	100,136
PENALTY AND INTEREST RECEIVABLE, Net	-	-	49,553	49,553
INVENTORY, At Cost	39,911	-	-	39,911
PREPAID ITEM	1,136	-	-	1,136
TOTAL ASSETS	\$ 20,033,010	2,292,483	1,310,255	23,635,748
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 2,334,832	121,548	108,376	2,564,756
DUE TO OTHER FUNDS	963,070	214,433	-	1,177,503
DUE TO OTHER GOVERNMENTAL ENTITIES	282,438	-	-	282,438
DEFERRED REVENUE	725,625	-	130,865	856,490
TOTAL LIABILITIES	\$ 4,305,965	335,981	239,241	4,881,187
FUND BALANCES:				
NONSPENDABLE FOR:				
INVENTORY	\$ 39,911	-	-	39,911
PREPAID ITEMS	1,136	-	-	1,136
RESTRICTED FOR:				
DEBT SERVICE	-	-	1,071,014	1,071,014
CONSTRUCTION	-	46,395	-	46,395
PUBLIC INTEREST	1,395,549	-	-	1,395,549
JUDICIAL & LAW ENFORCEMENT	4,696,316	-	-	4,696,316
EDUCATION & RECREATION	1,178,666	-	-	1,178,666
HEALTH & WELFARE	8,277,197	-	-	8,277,197
MAINTENANCE OF STRUCTURES & EQUIPMENT	352,716	-	-	352,716
COMMITTED FOR:				
CONSTRUCTION CONTRACTS	169,697	248,865	-	418,562
ASSIGNED FOR CAPITAL PROJECTS	-	2,064,217	-	2,064,217
UNASSIGNED (DEFICIT)	(384,143)	(402,975)	-	(787,118)
TOTAL FUND BALANCES	\$ 15,727,045	1,956,502	1,071,014	18,754,561
TOTAL LIABILITIES AND FUND BALANCES	\$ 20,033,010	2,292,483	1,310,255	23,635,748

JEFFERSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS - SUMMARY
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES:				
PROPERTY TAXES	\$ -	-	6,112,782	6,112,782
SALES TAXES	1,015,651	-	-	1,015,651
FEES	4,034,461	-	-	4,034,461
INTERGOVERNMENTAL	18,035,314	2,876,402	-	20,911,716
SALES, RENTAL & SERVICES	709,963	-	-	709,963
FINES AND FORFEITURES	190,090	-	-	190,090
CONTRIBUTIONS AND DONATIONS	4,700	-	-	4,700
INTEREST	54,406	6,422	10,908	71,736
TOTAL REVENUES	\$ 24,044,585	2,882,824	6,123,690	33,051,099
EXPENDITURES:				
CURRENT				
GENERAL GOVERNMENT	\$ 639,924	-	-	639,924
JUDICIAL AND LAW ENFORCEMENT	23,590,216	-	-	23,590,216
EDUCATION AND RECREATION	1,018,877	-	-	1,018,877
HEALTH AND WELFARE	912,979	-	-	912,979
MAINTENANCE OF STRUCTURES AND EQUIPMENT	27,332	-	-	27,332
CAPITAL OUTLAY	-	2,838,085	-	2,838,085
DEBT SERVICE				
PRINCIPAL	-	-	3,965,000	3,965,000
INTEREST AND COMMISSION	-	-	1,960,536	1,960,536
TOTAL EXPENDITURES	\$ 26,189,328	2,838,085	5,925,536	34,952,949
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (2,144,743)	44,739	198,154	(1,901,850)
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ 1,145,679	50,000	-	1,195,679
TRANSFERS OUT	(406,955)	-	-	(406,955)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 738,724	50,000	-	788,724
NET CHANGE IN FUND BALANCES	\$ (1,406,019)	94,739	198,154	(1,113,126)
FUND BALANCES, BEGINNING PRIOR PERIOD ADJUSTMENT	\$ 17,149,498 (16,434)	1,861,763 -	872,860 -	19,884,121 (16,434)
FUND BALANCE, BEGINNING (Restated)	\$ 17,133,064	1,861,763	872,860	19,867,687
FUND BALANCES, ENDING	\$ 15,727,045	1,956,502	1,071,014	18,754,561

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources other than expendable trusts, or major capital projects that are legally restricted to expenditures for specified purposes. Included in this heading are the following individual funds:

Lateral Road Fund - This fund is used to account for expenditures of materials incurred in the maintenance of the lateral roads of the County. Financing is provided by contributions from the State.

Breath Alcohol Testing Fund - This fund is used to account for fees collected by the courts on D.W.I. convictions and the expenditure of those funds.

Law Library Fund - This fund is used to account for the maintenance of the County Law Library. Financing is provided by fees from law suits filed in the District Courts and County Courts-at-Law.

Juvenile Probation and Detention Fund - This fund is used to account for receipts specifically designated for use in juvenile programs.

Bail Bond License Fund - This fund is used to account for expenditures made by the courts from a five hundred dollar fee collected for all bond licenses.

County Clerk Records Management and Preservation Fund - This fund is used to account for fees collected by the County Clerk for the maintenance of their records and the expenditure of those funds.

County Clerk Records Archive Fund - This fund is used to account for fees collected by the County Clerk for the preservation of records prior to 1990 and the expenditure of those funds.

ASAP Constable Pct 8 Program - This fund is used to account for fees collected from the Port Arthur Independent School for the administration of the Absent Student Assistance Program (ASAP) by the Constable Pct 8 and the expenditure of those funds for the program.

County Records Management and Preservation Fund - This fund is used to account for fees collected by the County Clerk, District Clerk, and Sheriff for the maintenance of County records and the expenditure of those funds.

Justice Court Building Security - This fund is used to account for fees collected by the justice courts to finance security services and equipment for justice courts not located in the County courthouse.

Hotel Occupancy Tax Fund - This fund is used to account for the collection of a 2% Hotel/Motel Occupancy tax. Revenues collected from this tax are to be used for tourism projects in the County.

County and District Court Technology Fund - This fund is used to account for fees collected from defendants convicted in a County, Statutory County, or District court and the expenditures of those funds on technological enhancements for the previously mention courts.

Sheriff and Constable Education Fund - This fund is used to account for the expenditures associated with the education of Sheriff's deputies and Constables of the County.

Tax Office Auto Dealer Fund - This fund is used to account for taxes collected from Local Auto Dealerships to be used by the County's Tax Office.

Unclaimed Funds Management Fund - This fund is used to account for Unclaimed Funds for all County departments.

Family Protection Fund - This fund is used to account for fees collected by the District Clerk for family violence prevention or intervention and the expenditure of this money.

District Attorney Forfeiture Fund - This fund is used to account for forfeitures received by the District Attorney from criminal convictions and the expenditure of those funds.

Hot Check Fund - This fund is used to account for fees received by the District Attorney for the prosecution of hot check offenders and the expenditure of those funds.

Justice of the Peace Courtroom Technology Fund - This fund is used to account for the fees collected by the Justices of the Peace on misdemeanor convictions and the expenditure of those funds on technological enhancements for the justices' courts.

District Clerk Records Management Fund - This fund is used to account for fees collected by the District Clerk for the maintenance of their records and the expenditure of those funds.

County Clerk Election Contracts - This fund is used to account for fees collected by the County Clerk for election contracts with local governments and the expenditure of those funds.

County Clerk HAVA Fund - This fund is used to account for fees collected by the County Clerk for the rental of equipment purchased by the Help Americans Vote Act (HAVA) grant.

Child Abuse Prevention - This fund is used to account for fees collected for certain child sexual assault and related convictions and the expenditure of those funds.

Sheriff's Special Revenue Funds - This fund is used to account for fees, forfeitures, and other revenue received by the Sheriff in association with Security Fees, Law Officer Training fees, D.A.R.E. Contributions, Sheriff's Forfeitures, Sheriff's Commissary, and the Marine Division reimbursements, and the expenditure of those funds.

Guardianship Fee Fund - This fund is used to account for fees collected by the County Clerk to supplement the support of the judiciary in cases involving guardianships.

Juvenile Delinquency Prevention - This fund is used to account for fees collected by the courts for certain offenses and the expenditures associated with juvenile delinquency prevention and graffiti eradication measures.

District Court Records Technology - This fund is used to account for fees collected by the District Clerk for the preservation and restoration of District Court records.

Probation Department Funds - These funds are used to account for the expenditures of maintaining probation services as authorized by the County and District Courts.

Financing is provided by State grant and probationary fees. Included in this heading are the following individual funds:

- Juvenile Probation and Detention - State Aid
- Juvenile Community Corrections Program
- IV-E Foster Care Fund
- Juvenile Accountability #1
- Mentally Impaired Offenders
- Community Supervision
- Women's Center
- Mental Health Services
- Community Corrections
- High Risk Caseload
- Drug Diversion Program
- Juvenile Accountability #2
- Juvenile TJPC A
- Juvenile Advocate Incentive

Grant Funds - These funds are used to account for receipts of Federal and State grants designated for special projects or services. Included in this heading are the following individual funds:

- Family Group Conferencing
- Bush-Clinton Recovery
- Sheriff Training Grant
- Forensic Science Improve
- Diabetes Prevention Grant
- JAG Grant
- Sheriff Dept Grants
- SCAAP Grant
- Crime Victims Clearing - 1
- Regional Communication
- Crime Victims Clearing - 2
- EMPG Grant
- Forensic Science Improvement Grant
- Port Security Grants
- ARRA Port Security 2009
- High Intensity Drug Traffic
- Auto Theft Grant

FEMA Emergency
Drug Intervention Grant
Violence Against Women - 1
Violence Against Women - 2
Family Treatment Court
Hamshire Water & Sewer III
Cheek Step Sewer Improvements
SHSP & LETPP Grants
Hamshire Dump Site Hwy 73
Cheek Water and Sewer Phase 3
Community Emergency Response Grant
First Time Sewer
TXCDBG Disaster Recovery
FBI Firing Range



JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
SEPTEMBER 30, 2013

	LATERAL ROAD FUNDS	BREATH ALCOHOL TESTING FUND	LAW LIBRARY FUND	JUVENILE PROBATION & DETENTION FUND
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 352,669	27,036	114,690	494,067
ACCOUNTS RECEIVABLE, Net	-	-	-	-
INTEREST RECEIVABLE	47	4	14	62
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	-	2,875
INVENTORY, At Cost	-	-	-	-
PREPAID ITEMS	-	-	-	-
TOTAL ASSETS	\$ 352,716	27,040	114,704	497,004
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ -	-	15,916	3,043
DUE TO OTHER FUNDS	-	-	-	-
DUE TO OTHER GOVERNMENTAL ENTITIES	-	-	-	-
DEFERRED REVENUE	-	-	-	-
TOTAL LIABILITIES	\$ -	-	15,916	3,043
FUND BALANCES:				
NONSPENDABLE FOR:				
INVENTORY	\$ -	-	-	-
PREPAID ITEMS	-	-	-	-
RESTRICTED FOR:				
PUBLIC INTEREST	-	-	-	-
JUDICIAL & LAW ENFORCEMENT	-	27,040	-	493,961
EDUCATION & RECREATION	-	-	98,788	-
HEALTH & WELFARE	-	-	-	-
MAINTENANCE OF STRUCTURES & EQUIPMENT	352,716	-	-	-
COMMITTED FOR:				
CONSTRUCTION CONTRACTS	-	-	-	-
UNASSIGNED (DEFICIT)	-	-	-	-
TOTAL FUND BALANCES	\$ 352,716	27,040	98,788	493,961
TOTAL LIABILITIES AND FUND BALANCES	\$ 352,716	27,040	114,704	497,004

BAIL BOND LICENSE FUND	COUNTY CLERK RECORDS MGMT. AND PRESERVATION FUND	COUNTY CLERK RECORDS ARCHIVE FUND	ASAP CONSTABLE PCT 8 PROGRAM	COUNTY RECORDS MGMT. AND PRESERVATION FUND
495	474,157	18,821	-	451,653
-	-	-	-	-
-	61	-	-	59
-	-	-	92,245	-
-	-	-	-	-
-	-	-	-	-
495	474,218	18,821	92,245	451,712
495	15,212	24,600	36,556	2,677
-	-	-	55,689	-
-	-	-	-	-
-	-	-	-	-
495	15,212	24,600	92,245	2,677
-	-	-	-	-
-	-	-	-	-
-	459,006	-	-	449,035
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	(5,779)	-	-
-	459,006	(5,779)	-	449,035
495	474,218	18,821	92,245	451,712

JEFFERSON COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 SEPTEMBER 30, 2013

	JUSTICE COURT BUILDING SECURITY	HOTEL OCCUPANCY TAX FUND	COUNTY & DISTRICT COURT TECHNOLOGY FUND
ASSETS:			
CASH AND CASH EQUIVALENTS	\$ 71,144	1,034,067	11,484
ACCOUNTS RECEIVABLE, Net	-	74,785	-
INTEREST RECEIVABLE	9	133	2
DUE FROM OTHER			
GOVERNMENTAL ENTITIES	-	-	-
INVENTORY, At Cost	-	-	-
PREPAID ITEMS	-	-	-
TOTAL ASSETS	\$ 71,153	1,108,985	11,486
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
ACCOUNTS PAYABLE	\$ -	29,107	-
DUE TO OTHER FUNDS	-	-	-
DUE TO OTHER			
GOVERNMENTAL ENTITIES	-	-	-
DEFERRED REVENUE	-	-	-
TOTAL LIABILITIES	\$ -	29,107	-
FUND BALANCES:			
NONSPENDABLE FOR:			
INVENTORY	\$ -	-	-
PREPAID ITEMS	-	-	-
RESTRICTED FOR:			
PUBLIC INTEREST	-	-	-
JUDICIAL & LAW			
ENFORCEMENT	71,153	-	11,486
EDUCATION & RECREATION	-	1,079,878	-
HEALTH & WELFARE	-	-	-
MAINTENANCE OF			
STRUCTURES & EQUIPMENT	-	-	-
COMMITTED FOR:			
CONSTRUCTION CONTRACTS	-	-	-
UNASSIGNED (DEFICIT)	-	-	-
TOTAL FUND BALANCES	\$ 71,153	1,079,878	11,486
TOTAL LIABILITIES AND			
FUND BALANCES	\$ 71,153	1,108,985	11,486

SHERIFF AND CONSTABLE EDUCATION FUND	TAX OFFICE AUTO DEALER FUND	UNCLAIMED FUNDS MANAGEMENT FUND	FAMILY PROTECTION FUND	DISTRICT ATTORNEY FORFEITURE FUND	HOT CHECK FUND	JP COURTROOM TECHNOLOGY FUND
38,476	241,900	122,911	18,980	197,717	32,847	464,128
-	-	-	-	-	-	-
4	32	-	2	2	-	61
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>38,480</u>	<u>241,932</u>	<u>122,911</u>	<u>18,982</u>	<u>197,719</u>	<u>32,847</u>	<u>464,189</u>
2,563	48,269	10,420	-	-	635	327
-	-	-	-	-	547	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,563</u>	<u>48,269</u>	<u>10,420</u>	<u>-</u>	<u>-</u>	<u>1,182</u>	<u>327</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	193,663	112,491	-	-	-	-
35,917	-	-	18,982	197,719	31,665	463,862
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>35,917</u>	<u>193,663</u>	<u>112,491</u>	<u>18,982</u>	<u>197,719</u>	<u>31,665</u>	<u>463,862</u>
<u>38,480</u>	<u>241,932</u>	<u>122,911</u>	<u>18,982</u>	<u>197,719</u>	<u>32,847</u>	<u>464,189</u>

JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
SEPTEMBER 30, 2013

	DISTRICT CLERK RECORDS MANAGEMENT	COUNTY CLERK ELECTION CONTRACTS	COUNTY CLERK HAVA FUND	CHILD ABUSE PREVENTION	SHERIFF'S SPECIAL REVENUE FUNDS
ASSETS:					
CASH AND CASH EQUIVALENTS	\$ 17,246	8,081	23,730	3,478	1,967,396
ACCOUNTS RECEIVABLE, Net	-	-	-	-	500
INTEREST RECEIVABLE	2	1	3	-	35
DUE FROM OTHER					
GOVERNMENTAL ENTITIES	-	-	-	-	549,309
INVENTORY, At Cost	-	-	-	-	39,911
PREPAID ITEMS	-	-	-	-	-
TOTAL ASSETS	\$ 17,248	8,082	23,733	3,478	2,557,151
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
ACCOUNTS PAYABLE	\$ 1,515	-	-	-	189,253
DUE TO OTHER FUNDS	-	-	-	-	487,515
DUE TO OTHER					
GOVERNMENTAL ENTITIES	-	-	-	-	-
DEFERRED REVENUE	-	-	-	-	-
TOTAL LIABILITIES	\$ 1,515	-	-	-	676,768
FUND BALANCES:					
NONSPENDABLE FOR:					
INVENTORY	\$ -	-	-	-	39,911
PREPAID ITEMS	-	-	-	-	-
RESTRICTED FOR:					
PUBLIC INTEREST	-	8,082	23,733	-	-
JUDICIAL & LAW					
ENFORCEMENT	15,733	-	-	3,478	1,840,472
EDUCATION & RECREATION	-	-	-	-	-
HEALTH & WELFARE	-	-	-	-	-
MAINTENANCE OF					
STRUCTURES & EQUIPMENT	-	-	-	-	-
COMMITTED FOR:					
CONSTRUCTION CONTRACTS	-	-	-	-	-
UNASSIGNED (DEFICIT)	-	-	-	-	-
TOTAL FUND BALANCES	\$ 15,733	8,082	23,733	3,478	1,880,383
TOTAL LIABILITIES AND FUND BALANCES	\$ 17,248	8,082	23,733	3,478	2,557,151

GUARDIANSHIP FEE FUND	JUVENILE DELINQUENCY PREVENTION	DISTRICT COURT RECORDS TECHNOLOGY	PROBATION DEPARTMENT FUNDS	GRANT FUNDS	TOTAL
149,539	81,686	61,478	2,477,538	8,429,331	17,386,745
-	-	-	7,174	537	82,996
20	11	8	315	1,108	1,995
-	-	-	5,433	1,870,365	2,520,227
-	-	-	-	-	39,911
-	-	-	1,058	78	1,136
<u>149,559</u>	<u>81,697</u>	<u>61,486</u>	<u>2,491,518</u>	<u>10,301,419</u>	<u>20,033,010</u>
20	-	-	373,438	1,580,786	2,334,832
-	-	-	89,947	329,372	963,070
-	-	-	282,438	-	282,438
-	-	-	725,625	-	725,625
<u>20</u>	<u>-</u>	<u>-</u>	<u>1,471,448</u>	<u>1,910,158</u>	<u>4,305,965</u>
-	-	-	-	-	39,911
-	-	-	1,058	78	1,136
149,539	-	-	-	-	1,395,549
-	81,697	61,486	1,165,799	175,866	4,696,316
-	-	-	-	-	1,178,666
-	-	-	-	8,277,197	8,277,197
-	-	-	-	-	352,716
-	-	-	-	169,697	169,697
-	-	-	(146,787)	(231,577)	(384,143)
<u>149,539</u>	<u>81,697</u>	<u>61,486</u>	<u>1,020,070</u>	<u>8,391,261</u>	<u>15,727,045</u>
<u>149,559</u>	<u>81,697</u>	<u>61,486</u>	<u>2,491,518</u>	<u>10,301,419</u>	<u>20,033,010</u>

JEFFERSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	LATERAL ROAD FUND	BREATH ALCOHOL TESTING FUND	LAW LIBRARY FUND	JUVENILE PROBATION & DETENTION FUND
REVENUES:				
TAXES	\$ -	-	-	-
FEES	-	10,422	66,664	37,646
FINES AND FORFEITURES	-	-	-	-
SALES, RENTAL & SERVICES	-	-	-	-
INTERGOVERNMENTAL	30,119	-	-	265,132
INTEREST	1,057	71	418	1,858
CONTRIBUTIONS AND DONATIONS	-	-	-	-
TOTAL REVENUES	\$ 31,176	10,493	67,082	304,636
EXPENDITURES:				
GENERAL GOVERNMENT	\$ -	-	-	-
JUDICIAL AND LAW ENFORCEMENT	-	4,794	-	331,856
EDUCATION AND RECREATION	-	-	162,018	-
HEALTH AND WELFARE	-	-	-	-
MAINTENANCE OF STRUCTURES AND EQUIPMENT	27,332	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	\$ 27,332	4,794	162,018	331,856
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 3,844	5,699	(94,936)	(27,220)
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ -	-	-	33,670
TRANSFERS OUT	-	-	-	(2,250)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	-	-	33,420
NET CHANGE IN FUND BALANCES	\$ 3,844	5,699	(94,936)	6,200
FUND BALANCES, BEGINNING PRIOR PERIOD ADJUSTMENT	\$ 348,872	21,341	193,724	487,761
	-	-	-	-
FUND BALANCES, BEGINNING (Restated)	\$ 348,872	21,341	193,724	487,761
FUND BALANCES, ENDING	\$ 352,716	27,040	98,788	493,961

BAIL BOND LICENSE FUND	COUNTY CLERK RECORDS MGMT. AND PRESERVATION FUND	COUNTY CLERK RECORDS ARCHIVE FUND	ASAP CONSTABLE PCT 8 PROGRAM	COUNTY RECORDS MGMT. AND PRESERVATION FUND
-	-	-	-	-
1,981	219,676	238,462	-	149,678
-	-	-	-	-
-	-	-	745,898	-
13	1,140	103	-	1,163
-	-	-	-	-
<u>1,994</u>	<u>220,816</u>	<u>238,565</u>	<u>745,898</u>	<u>150,841</u>
-	159,924	343,258	-	63,108
10,845	-	-	745,898	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>10,845</u>	<u>159,924</u>	<u>343,258</u>	<u>745,898</u>	<u>63,108</u>
<u>(8,851)</u>	<u>60,892</u>	<u>(104,693)</u>	<u>-</u>	<u>87,733</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>(8,851)</u>	<u>60,892</u>	<u>(104,693)</u>	<u>-</u>	<u>87,733</u>
8,851	398,114	98,914	-	361,302
-	-	-	-	-
<u>8,851</u>	<u>398,114</u>	<u>98,914</u>	<u>-</u>	<u>361,302</u>
<u>-</u>	<u>459,006</u>	<u>(5,779)</u>	<u>-</u>	<u>449,035</u>

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JEFFERSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	JUSTICE COURT BUILDING SECURITY	HOTEL OCCUPANCY TAX FUND	COUNTY & DISTRICT COURT TECHNOLOGY FUND
REVENUES:			
TAXES	\$ -	1,015,651	-
FEES	13,106	-	5,090
FINES AND FORFEITURES	-	-	-
SALES, RENTAL & SERVICES	-	17,949	-
INTERGOVERNMENTAL	-	-	-
INTEREST	187	2,455	26
CONTRIBUTIONS AND DONATIONS	-	-	-
TOTAL REVENUES	\$ 13,293	1,036,055	5,116
EXPENDITURES:			
GENERAL GOVERNMENT	\$ -	-	-
JUDICIAL AND LAW ENFORCEMENT	-	-	-
EDUCATION AND RECREATION	-	856,859	-
HEALTH AND WELFARE	-	-	-
MAINTENANCE OF STRUCTURES AND EQUIPMENT	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	\$ -	856,859	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 13,293	179,196	5,116
OTHER FINANCING SOURCES (USES):			
TRANSFERS IN	\$ -	-	-
TRANSFERS OUT	-	(50,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	(50,000)	-
NET CHANGE IN FUND BALANCES	\$ 13,293	129,196	5,116
FUND BALANCES, BEGINNING	\$ 57,860	950,682	6,370
PRIOR PERIOD ADJUSTMENT	-	-	-
FUND BALANCES, BEGINNING (Restated)	\$ 57,860	950,682	6,370
FUND BALANCES, ENDING	\$ 71,153	1,079,878	11,486

SHERIFF AND CONSTABLE EDUCATION FUND	TAX OFFICE AUTO DEALER FUND	UNCLAIMED FUNDS MANAGEMENT FUND	FAMILY PROTECTION FUND	DISTRICT ATTORNEY FORFEITURE FUND	HOT CHECK FUND	JP COURTROOM TECHNOLOGY FUND
-	-	-	-	-	-	-
-	4,466	5,117	15,990	-	51,361	53,200
-	-	-	-	87,469	-	-
-	-	-	-	-	-	-
-	-	-	-	19,045	-	-
144	3,526	-	31	597	-	1,290
-	-	-	-	-	-	-
144	7,992	5,117	16,021	107,111	51,361	54,490
-	56,043	-	-	-	-	-
23,463	-	-	18,000	171,933	100,467	23,758
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
23,463	56,043	-	18,000	171,933	100,467	23,758
(23,319)	(48,051)	5,117	(1,979)	(64,822)	(49,106)	30,732
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(23,319)	(48,051)	5,117	(1,979)	(64,822)	(49,106)	30,732
59,236	241,714	107,374	20,961	262,541	80,771	433,130
-	-	-	-	-	-	-
59,236	241,714	107,374	20,961	262,541	80,771	433,130
35,917	192,663	112,491	18,982	197,719	31,665	463,862

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JEFFERSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	DISTRICT CLERK RECORDS MANAGEMENT	COUNTY CLERK ELECTION CONTRACTS	COUNTY CLERK HAVA FUND	CHILD ABUSE PREVENTION	SHERIFF'S SPECIAL REVENUE FUNDS
REVENUES:					
TAXES	\$ -	-	-	-	-
FEES	21,770	-	-	1,478	165,348
FINES AND FORFEITURES	-	-	-	-	100,621
SALES, RENTAL & SERVICES	-	8,067	23,681	-	660,237
INTERGOVERNMENTAL	-	-	-	-	1,867,864
INTEREST	65	17	49	8	5,242
CONTRIBUTIONS AND DONATIONS	-	-	-	-	4,600
TOTAL REVENUES	\$ 21,835	8,084	23,730	1,486	2,803,912
EXPENDITURES:					
GENERAL GOVERNMENT	\$ -	3,563	11,528	-	-
JUDICIAL AND LAW ENFORCEMENT	37,710	-	-	-	3,446,150
EDUCATION AND RECREATION	-	-	-	-	-
HEALTH AND WELFARE	-	-	-	-	-
MAINTENANCE OF STRUCTURES AND EQUIPMENT	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	\$ 37,710	3,563	11,528	-	3,446,150
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (15,875)	4,521	12,202	1,486	(642,238)
OTHER FINANCING SOURCES (USES):					
TRANSFERS IN	\$ -	-	-	-	440,000
TRANSFERS OUT	-	-	-	-	(149,040)
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	-	-	-	290,960
NET CHANGE IN FUND BALANCES	\$ (15,875)	4,521	12,202	1,486	(351,278)
FUND BALANCES, BEGINNING PRIOR PERIOD ADJUSTMENT	\$ 31,608	3,561	11,531	1,992	2,231,661
	-	-	-	-	-
FUND BALANCES, BEGINNING (Restated)	\$ 31,608	3,561	11,531	1,992	2,231,661
FUND BALANCES, ENDING	\$ 15,733	8,082	23,733	3,478	1,880,383

GUARDIANSHIP FEE FUND	JUVENILE DELINQUENCY PREVENTION	DISTRICT COURT RECORDS TECHNOLOGY	PROBATION DEPARTMENT FUNDS	GRANT FUNDS	TOTAL
-	-	-	-	-	1,015,651
27,060	347	21,540	2,924,059	-	4,034,461
-	-	-	2,000	-	190,090
-	-	-	-	29	709,963
-	-	-	4,129,188	10,978,068	18,035,314
398	236	148	8,596	25,568	54,406
-	-	-	-	100	4,700
27,458	583	21,688	7,063,843	11,003,765	24,044,585
2,500	-	-	-	-	639,924
-	-	-	7,907,862	10,767,480	23,590,216
-	-	-	-	-	1,018,877
-	-	-	-	912,979	912,979
-	-	-	-	-	27,332
-	-	-	-	-	-
2,500	-	-	7,907,862	11,680,459	26,189,328
24,958	583	21,688	(844,019)	(676,694)	(2,144,743)
-	-	-	207,424	462,585	1,145,679
-	-	-	(205,174)	(491)	(406,955)
-	-	-	2,250	462,094	738,724
24,958	583	21,688	(841,769)	(214,600)	(1,406,019)
124,581	81,114	39,798	1,878,273	8,605,861	17,149,498
-	-	-	(16,434)	-	(16,434)
124,581	81,114	39,798	1,861,839	8,605,861	17,133,064
149,539	81,697	61,486	1,020,070	8,391,261	15,727,045



JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE - PROBATION DEPARTMENT FUNDS
SEPTEMBER 30, 2013

	JUVENILE PROBATION AND DETENTION- STATE AID	JUVENILE COMMUNITY CORRECTIONS PROGRAM	IV-E FOSTER CARE FUND	JUVENILE ACCOUNTABILITY #1
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 27,796	2,278	586,961	-
ACCOUNTS RECEIVABLE, Net	390	-	-	-
INTEREST RECEIVABLE	-	-	90	-
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	-	1,051
PREPAID ITEMS	57	-	-	-
TOTAL ASSETS	\$ 28,243	2,278	587,051	1,051
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 1,892	-	324	-
DUE TO OTHER FUNDS	-	-	-	1,051
DUE TO OTHER GOVERNMENTAL ENTITIES	-	-	-	-
DEFERRED REVENUE	44,295	34,163	-	-
TOTAL LIABILITIES	\$ 46,187	34,163	324	1,051
FUND BALANCES:				
NONSPENDABLE FOR: PREPAID ITEMS	\$ 57	-	-	-
RESTRICTED FOR: JUDICIAL & LAW ENFORCEMENT	-	-	586,727	-
UNASSIGNED (DEFICIT)	(18,001)	(31,885)	-	-
TOTAL FUND BALANCES	\$ (17,944)	(31,885)	586,727	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 28,243	2,278	587,051	1,051

{CONTINUED}

JEFFERSON COUNTY, TEXAS
 COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS -
 SPECIAL REVENUE - PROBATION DEPARTMENT FUNDS
 SEPTEMBER 30, 2013

	MENTALLY IMPAIRED OFFENDERS PROGRAM	COMMUNITY SUPERVISION	WOMEN'S CENTER	MENTAL HEALTH SERVICES
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 53,037	913,371	568,813	-
ACCOUNTS RECEIVABLE, Net	-	4,792	976	-
INTEREST RECEIVABLE	-	221	-	-
DUE FROM OTHER				
GOVERNMENTAL ENTITIES	-	-	-	-
PREPAID ITEMS	-	707	145	-
	<u>-</u>	<u>707</u>	<u>145</u>	<u>-</u>
TOTAL ASSETS	\$ <u>53,037</u>	<u>919,091</u>	<u>569,934</u>	<u>-</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 5,074	155,149	98,540	4,443
DUE TO OTHER FUNDS	-	-	-	-
DUE TO OTHER				
GOVERNMENTAL ENTITIES	23,711	-	202,681	-
DEFERRED REVENUE	22,537	227,947	239,519	-
	<u>22,537</u>	<u>227,947</u>	<u>239,519</u>	<u>-</u>
TOTAL LIABILITIES	\$ <u>51,322</u>	<u>383,096</u>	<u>540,740</u>	<u>4,443</u>
FUND BALANCES:				
NONSPENDABLE FOR				
PREPAID ITEMS	\$ -	707	145	-
RESTRICTED FOR: JUDICIAL &				
LAW ENFORCEMENT	1,715	535,288	29,049	-
UNASSIGNED (DEFICIT)	-	-	-	(4,443)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,443)</u>
TOTAL FUND BALANCES	\$ <u>1,715</u>	<u>535,995</u>	<u>29,194</u>	<u>(4,443)</u>
TOTAL LIABILITIES AND				
FUND BALANCES	\$ <u>53,037</u>	<u>919,091</u>	<u>569,934</u>	<u>-</u>

COMMUNITY CORRECTIONS	HIGH RISK CASELOAD	DRUG DIVERSION PROGRAM	JUVENILE ACCOUNTABILITY #2	JUVENILE TJPC A	JUVENILE ADVOCATE INCENTIVE	2013 TOTAL
165,918	69,083	86,825	-	-	3,456	2,477,538
1,016	-	-	-	-	-	7,174
-	-	-	-	4	-	315
-	-	18	4,364	-	-	5,433
149	-	-	-	-	-	1,058
<u>167,083</u>	<u>69,083</u>	<u>86,843</u>	<u>4,364</u>	<u>4</u>	<u>3,456</u>	<u>2,491,518</u>
14,529	8,697	23,114	-	61,676	-	373,438
-	60,386	-	4,364	24,146	-	89,947
56,046	-	-	-	-	-	282,438
<u>83,339</u>	<u>-</u>	<u>69,658</u>	<u>-</u>	<u>-</u>	<u>4,167</u>	<u>725,625</u>
<u>153,914</u>	<u>69,083</u>	<u>92,772</u>	<u>4,364</u>	<u>85,822</u>	<u>4,167</u>	<u>1,471,448</u>
149	-	-	-	-	-	1,058
13,020	-	-	-	-	-	1,165,799
-	-	(5,929)	-	(85,818)	(711)	(146,787)
<u>13,169</u>	<u>-</u>	<u>(5,929)</u>	<u>-</u>	<u>(85,818)</u>	<u>(711)</u>	<u>1,020,070</u>
<u>167,083</u>	<u>69,083</u>	<u>86,843</u>	<u>4,364</u>	<u>4</u>	<u>3,456</u>	<u>2,491,518</u>



JEFFERSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS -
 SPECIAL REVENUE - PROBATION DEPARTMENT FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	JUVENILE PROBATION AND DETENTION-- STATE AID	JUVENILE COMMUNITY CORRECTIONS PROGRAM	IV-E FOSTER CARE FUND	JUVENILE ACCOUNTABILITY #1
REVENUES:				
FEES	\$ -	-	-	-
FINES AND FORFEITURES	-	-	-	-
INTERGOVERNMENTAL	45,586	-	19,345	1,051
INTEREST	87	-	1,832	-
	<u>87</u>	<u>-</u>	<u>1,832</u>	<u>-</u>
TOTAL REVENUES	\$ <u>45,673</u>	<u>-</u>	<u>21,177</u>	<u>1,051</u>
EXPENDITURES:				
JUDICIAL AND LAW ENFORCEMENT	\$ 57,821	-	8,789	1,168
CAPITAL OUTLAY	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>57,821</u>	<u>-</u>	<u>8,789</u>	<u>1,168</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ <u>(12,148)</u>	<u>-</u>	<u>12,388</u>	<u>(117)</u>
OTHER FINANCIAL SOURCES (USES):				
TRANSFERS IN	\$ -	-	-	117
TRANSFERS OUT	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>117</u>
NET CHANGE IN FUND BALANCES	\$ <u>(12,148)</u>	<u>-</u>	<u>12,388</u>	<u>-</u>
FUND BALANCES, BEGINNING	(2,949)	(31,885)	574,339	-
PRIOR PERIOD ADJUSTMENT	<u>(2,847)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, OCTOBER 1 (Restated)	\$ <u>(5,796)</u>	<u>(31,885)</u>	<u>574,339</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u><u>(17,944)</u></u>	<u><u>(31,885)</u></u>	<u><u>586,727</u></u>	<u><u>-</u></u>

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JEFFERSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS -
 SPECIAL REVENUE - PROBATION DEPARTMENT FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	MENTALLY IMPAIRED OFFENDERS PROGRAM	COMMUNITY SUPERVISION	WOMEN'S CENTER	MENTAL HEALTH SERVICES
REVENUES:				
FEES	\$ -	2,531,001	323,293	-
FINES AND FORFEITURES	-	2,000	-	-
INTERGOVERNMENTAL	111,509	1,309,968	774,394	-
INTEREST	-	6,672	-	-
	<u>-</u>	<u>3,849,641</u>	<u>1,097,687</u>	<u>-</u>
TOTAL REVENUES	\$ <u>111,509</u>	<u>3,849,641</u>	<u>1,097,687</u>	<u>-</u>
EXPENDITURES:				
JUDICIAL AND LAW ENFORCEMENT	\$ 119,357	3,772,473	1,588,114	4,443
CAPITAL OUTLAY	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>119,357</u>	<u>3,772,473</u>	<u>1,588,114</u>	<u>4,443</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ <u>(7,848)</u>	<u>77,168</u>	<u>(490,427)</u>	<u>(4,443)</u>
OTHER FINANCIAL SOURCES (USES):				
TRANSFERS IN	\$ -	-	-	-
TRANSFERS OUT	-	(205,174)	-	-
	<u>-</u>	<u>(205,174)</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	<u>(205,174)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	\$ <u>(7,848)</u>	<u>(128,006)</u>	<u>(490,427)</u>	<u>(4,443)</u>
FUND BALANCES, BEGINNING	9,563	664,001	519,621	-
PRIOR PERIOD ADJUSTMENT	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, OCTOBER 1 (Restated)	\$ <u>9,563</u>	<u>664,001</u>	<u>519,621</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u><u>1,715</u></u>	<u><u>535,995</u></u>	<u><u>29,194</u></u>	<u><u>(4,443)</u></u>

COMMUNITY CORRECTIONS	HIGH RISK CASELOAD	DRUG DIVERSION PROGRAM	JUVENILE ACCOUNTABILITY #2	JUVENILE TJPC A	JUVENILE ADVOCATE INCENTIVE	2013 TOTAL
-	-	69,765	-	-	-	2,924,059
-	-	-	-	-	-	2,000
366,766	154,174	383,117	19,201	944,077	-	4,129,188
-	-	-	-	5	-	8,596
366,766	154,174	452,882	19,201	944,082	-	7,063,843
370,107	248,816	557,575	21,335	1,157,864	-	7,907,862
-	-	-	-	-	-	-
370,107	248,816	557,575	21,335	1,157,864	-	7,907,862
(3,341)	(94,642)	(104,693)	(2,134)	(213,782)	-	(844,019)
-	103,725	101,448	2,134	-	-	207,424
-	-	-	-	-	-	(205,174)
-	103,725	101,448	2,134	-	-	2,250
(3,341)	9,083	(3,245)	-	(213,782)	-	(841,769)
16,510	(9,083)	(2,684)	-	141,551	(711)	1,878,273
-	-	-	-	(13,587)	-	(16,434)
16,510	(9,083)	(2,684)	-	127,964	(711)	1,861,839
13,169	-	(5,929)	-	(85,818)	(711)	1,020,070

JEFFERSON COUNTY, TEXAS
 COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS -
 SPECIAL REVENUE - GRANT FUNDS
 SEPTEMBER 30, 2013

	FAMILY GROUP CONFERENCING PROJECT	BUSH- CLINTON RECOVERY	SHERIFF TRAINING GRANT	FORENSIC SCIENCE IMPROVE
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 35,778	1,646	-	-
ACCOUNTS RECEIVABLE, Net	-	-	-	-
INTEREST RECEIVABLE	5	-	-	-
DUE FROM OTHER				
GOVERNMENTAL ENTITIES	-	-	12,022	1,658
PREPAID ITEMS	-	-	-	-
TOTAL ASSETS	\$ 35,783	1,646	12,022	1,658
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ -	-	1,815	-
DUE TO OTHER FUNDS	-	-	17,418	1,658
DUE TO OTHER				
GOVERNMENTAL ENTITIES	-	-	-	-
DEFERRED REVENUE	-	-	-	-
TOTAL LIABILITIES	\$ -	-	19,233	1,658
FUND BALANCES:				
NONSPENDABLE FOR:				
PREPAID ITEMS	\$ -	-	-	-
RESTRICTED FOR:				
JUDICIAL & LAW				
ENFORCEMENT	35,783	-	-	-
HEALTH & WELFARE	-	1,646	-	-
COMMITTED FOR:				
CONSTRUCTION CONTRACTS	-	-	-	-
UNASSIGNED (DEFICIT)	-	-	(7,211)	-
TOTAL FUND BALANCES	\$ 35,783	1,646	(7,211)	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 35,783	1,646	12,022	1,658

DIABETES PREVENTION GRANT	JAG GRANT	SHERIFF DEPT GRANTS	SCAAP GRANT	CRIME VICTIMS CLEARING - I	REGIONAL COMMUNICATION
-	-	-	27,858	6,334	69,042
-	-	-	-	-	-
-	-	-	4	-	9
-	-	-	-	5,090	-
-	-	-	-	-	-
-	-	-	27,862	11,444	69,051
-	408	369	-	9,780	-
-	27,298	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	27,706	369	-	9,780	-
-	-	-	-	-	-
-	-	-	27,862	1,664	69,051
-	-	-	-	-	-
-	-	-	-	-	-
-	(27,706)	(369)	-	-	-
-	(27,706)	(369)	27,862	1,664	69,051
-	-	-	27,862	11,444	69,051

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JEFFERSON COUNTY, TEXAS
 COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS -
 SPECIAL REVENUE - GRANT FUNDS
 SEPTEMBER 30, 2013

	CRIME VICTIMS CLEARING - 2	EMPG GRANT	FORENSIC SCIENCE IMPROVEMENT GRANT	PORT SECURITY GRANTS
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ -	52,827	108	-
ACCOUNTS RECEIVABLE, Net	-	-	-	-
INTEREST RECEIVABLE	-	7	-	-
DUE FROM OTHER				
GOVERNMENTAL ENTITIES	10,562	30,876	-	1,742,424
PREPAID ITEMS	-	-	-	-
TOTAL ASSETS	\$ 10,562	83,710	108	1,742,424
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ -	1,087	-	1,334,725
DUE TO OTHER FUNDS	9,288	-	-	207,699
DUE TO OTHER				
GOVERNMENTAL ENTITIES	-	-	-	-
DEFERRED REVENUE	-	-	-	-
TOTAL LIABILITIES	\$ 9,288	1,087	-	1,742,424
FUND BALANCES:				
NONSPENDABLE FOR:				
PREPAID ITEMS	\$ -	-	-	-
RESTRICTED FOR:				
JUDICIAL & LAW				
ENFORCEMENT	1,274	-	108	-
HEALTH & WELFARE	-	82,623	-	-
COMMITTED FOR:				
CONSTRUCTION CONTRACTS	-	-	-	-
UNASSIGNED (DEFICIT)	-	-	-	-
TOTAL FUND BALANCES	\$ 1,274	82,623	108	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 10,562	83,710	108	1,742,424

ARRA PORT SECURITY 2009	HIGH INTENSITY DRUG TRAFFIC	AUTO THEFT GRANT	FEMA EMERGENCY	DRUG INTERVENTION GRANT	VIOLENCE AGAINST WOMEN - 1	VIOLENCE AGAINST WOMEN - 2
-	-	-	8,164,297	-	-	-
-	-	-	-	-	-	536
-	-	-	1,081	-	-	-
-	-	25,075	-	11,952	11,057	8,625
-	-	-	-	-	-	78
-	-	25,075	8,165,378	11,952	11,057	9,239
-	-	-	-	-	-	-
-	3,449	9,904	-	2,802	1,500	7,710
-	13,068	21,252	-	10,258	9,557	1,529
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	16,517	31,156	-	13,060	11,057	9,239
-	-	-	-	-	-	78
-	-	-	-	-	-	-
-	-	-	8,165,378	-	-	-
169,697	-	-	-	-	-	-
(169,697)	(16,517)	(6,081)	-	(1,108)	-	(78)
-	(16,517)	(6,081)	8,165,378	(1,108)	-	-
-	-	25,075	8,165,378	11,952	11,057	9,239

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JEFFERSON COUNTY, TEXAS
 COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS -
 SPECIAL REVENUE - GRANT FUNDS
 SEPTEMBER 30, 2013

	FAMILY TREATMENT COURT	HAMSHIRE WATER & SEWER IN	CHEEK STEP SEWER IMPROVEMENTS	SHSP & LETPP GRANTS
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ -	5,877	-	-
ACCOUNTS RECEIVABLE, Net	-	-	-	-
INTEREST RECEIVABLE	-	-	-	-
DUE FROM OTHER GOVERNMENTAL ENTITIES	11,024	-	-	-
PREPAID ITEMS	-	-	-	-
TOTAL ASSETS	<u>\$ 11,024</u>	<u>5,877</u>	<u>-</u>	<u>-</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 3,102	3,750	-	385
DUE TO OTHER FUNDS	8,367	-	-	1,980
DUE TO OTHER GOVERNMENTAL ENTITIES	-	-	-	-
DEFERRED REVENUE	-	-	-	-
TOTAL LIABILITIES	<u>\$ 11,469</u>	<u>3,750</u>	<u>-</u>	<u>2,365</u>
FUND BALANCES:				
NONSPENDABLE FOR PREPAID ITEMS	\$ -	-	-	-
RESTRICTED FOR JUDICIAL & LAW ENFORCEMENT	-	-	-	-
HEALTH & WELFARE	-	2,127	-	-
COMMITTED FOR: CONSTRUCTION CONTRACTS	-	-	-	-
UNASSIGNED (DEFICIT)	(445)	-	-	(2,365)
TOTAL FUND BALANCES	<u>\$ (445)</u>	<u>2,127</u>	<u>-</u>	<u>(2,365)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 11,024</u>	<u>5,877</u>	<u>-</u>	<u>-</u>

HAMSHIRE DUMP SITE HWY 73	CHEEK WATER AND SEWER PHASE 3	COMMUNITY EMERGENCY RESPONSE GRANT	FIRST TIME SEWER	TXCDBG DISASTER RECOVERY	FBI FIRING RANGE	2013 GRANT TOTALS
192	-	4,761	757	19,902	39,932	8,429,331
-	-	-	1	-	-	537
-	-	1	-	1	-	1,108
-	-	-	-	-	-	1,870,365
-	-	-	-	-	-	78
192	-	4,762	758	19,903	39,932	10,301,419
-	-	-	-	-	-	1,580,786
-	-	-	-	-	-	329,372
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,910,158
-	-	-	-	-	-	78
192	-	-	-	-	39,932	175,866
-	-	4,762	758	19,903	-	8,277,197
-	-	-	-	-	-	169,697
-	-	-	-	-	-	(231,577)
192	-	4,762	758	19,903	39,932	8,391,261
192	-	4,762	758	19,903	39,932	10,301,419

JEFFERSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS -
 SPECIAL REVENUE - GRANT FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	FAMILY GROUP CONFERENCING PROJECT	BUSH CLINTON RECOVERY	SHERIFF TRAINING GRANT	FORENSIC SCIENCE IMPROVE
REVENUES:				
INTERGOVERNMENTAL	\$ -	-	10,207	24,351
INTEREST	105	5	-	-
SALES, RENTAL & SERVICES	-	-	-	-
CONTRIBUTIONS AND DONATIONS	-	-	-	-
TOTAL REVENUES	\$ 105	5	10,207	24,351
EXPENDITURES:				
JUDICIAL AND LAW ENFORCEMENT	\$ 1,310	-	17,418	24,351
HEALTH & WELFARE	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	\$ 1,310	-	17,418	24,351
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,205)	5	(7,211)	-
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ -	-	-	-
TRANSFERS OUT	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	-	-	-
NET CHANGE IN FUND BALANCES	\$ (1,205)	5	(7,211)	-
FUND BALANCES, BEGINNING	36,988	1,641	-	-
FUND BALANCES, ENDING	\$ 35,783	1,646	(7,211)	-

DIABETES PREVENTION GRANT	JAG GRANT	SHERIFF DEPT GRANTS	SCAAP GRANT	CRIME VICTIMS CLEARING - J	REGIONAL COMMUNICATION
30,515	-	-	17,129	5,090	-
-	14	-	124	-	206
-	-	-	-	-	-
-	-	-	-	-	-
30,515	14	-	17,253	5,090	206
-	36,603	369	22,019	21,115	10,000
23,276	-	-	-	-	-
-	-	-	-	-	-
23,276	36,603	369	22,019	21,115	10,000
7,239	(36,589)	(369)	(4,766)	(16,025)	(9,794)
30	-	-	-	16,953	-
-	-	-	-	-	-
30	-	-	-	16,953	-
7,269	(36,589)	(369)	(4,766)	928	(9,794)
(7,269)	8,883	-	32,628	736	78,845
-	(27,706)	(369)	27,862	1,664	69,051

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JEFFERSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS -
 SPECIAL REVENUE - GRANT FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	CRIME VICTIMS CLEARING - 1	EMPG GRANT	FORENSIC SCIENCE IMPROVEMENT GRANT	PORT SECURITY GRANTS
REVENUES:				
INTERGOVERNMENTAL	\$ 45,838	51,028	-	8,903,326
INTEREST	-	174	1	89
SALES, RENTAL & SERVICES	-	29	-	-
CONTRIBUTIONS AND DONATIONS	100	-	-	-
TOTAL REVENUES	\$ 45,938	51,231	1	8,903,415
EXPENDITURES:				
JUDICIAL AND LAW ENFORCEMENT	\$ 243,434	-	-	8,887,525
HEALTH & WELFARE	-	29,481	-	-
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	\$ 243,434	29,481	-	8,887,525
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (197,496)	21,750	1	15,890
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ 197,596	-	-	27,959
TRANSFERS OUT	-	(488)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 197,596	(488)	-	27,959
NET CHANGE IN FUND BALANCES	\$ 100	21,262	1	43,849
FUND BALANCES, BEGINNING	1,174	61,361	107	(43,849)
FUND BALANCES, ENDING	\$ 1,274	82,623	108	-

ARRA PORT SECURITY 2009	HIGH INTENSITY DRUG TRAFFIC	AUTO THEFT GRANT	FEMA EMERGENCY	DRUG INTERVENTION GRANT	VIOLENCE AGAINST WOMEN - 1	VIOLENCE AGAINST WOMEN - 2
984,375	18,296	83,752	538,350	57,464	76,283	8,625
-	-	-	24,766	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
984,375	18,296	83,752	563,116	57,464	76,283	8,625
1,105,457	34,813	106,637	-	58,572	147,762	14,246
-	-	-	772,010	-	-	-
-	-	-	-	-	-	-
1,105,457	34,813	106,637	772,010	58,572	147,762	14,246
(121,082)	(16,517)	(22,885)	(208,894)	(1,108)	(71,479)	(5,621)
121,082	-	16,804	-	-	76,052	5,621
-	-	-	-	-	-	-
121,082	-	16,804	-	-	76,052	5,621
-	(16,517)	(6,081)	(208,894)	(1,108)	4,573	-
-	-	-	8,374,272	-	(4,573)	-
-	(16,517)	(6,081)	8,165,378	(1,108)	-	-

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JEFFERSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS -
 SPECIAL REVENUE - GRANT FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	FAMILY TREATMENT COURT	HAMSHIRE WATER & SEWER III	CHEEK STEP SEWER IMPROVEMENTS	SHSP & LETPP GRANTS
REVENUES:				
INTERGOVERNMENTAL	\$ 35,268	-	-	52,671
INTEREST	-	14	3	-
SALES, RENTAL & SERVICES	-	-	-	-
CONTRIBUTIONS AND DONATIONS	-	-	-	-
TOTAL REVENUES	<u>\$ 35,268</u>	<u>14</u>	<u>3</u>	<u>52,671</u>
EXPENDITURES:				
JUDICIAL AND LAW ENFORCEMENT	\$ 35,849	-	-	-
HEALTH & WELFARE	-	-	-	52,712
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 35,849</u>	<u>-</u>	<u>-</u>	<u>52,712</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (581)</u>	<u>14</u>	<u>3</u>	<u>(41)</u>
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN	\$ -	-	-	488
TRANSFERS OUT	-	-	(3)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -</u>	<u>-</u>	<u>(3)</u>	<u>488</u>
NET CHANGE IN FUND BALANCES	<u>\$ (581)</u>	<u>14</u>	<u>-</u>	<u>447</u>
FUND BALANCES, BEGINNING	<u>136</u>	<u>2,113</u>	<u>-</u>	<u>(2,812)</u>
FUND BALANCES, ENDING	<u><u>\$ (445)</u></u>	<u><u>2,127</u></u>	<u><u>-</u></u>	<u><u>(2,365)</u></u>

HAMSHIRE DUMP SITE HWY 73	CHEEK WATER AND SEWER PHASE 3	COMMUNITY EMERGENCY RESPONSE GRANT	FIRST TIME SEWER	TXCDBG DISASTER RECOVERY	FBI FIRING RANGE	2013 GRANT TOTALS
-	35,500	-	-	-	-	10,978,068
1	-	14	2	50	-	25,568
-	-	-	-	-	-	29
-	-	-	-	-	-	100
1	35,500	14	2	50	-	11,003,765
-	-	-	-	-	-	10,767,480
-	35,500	-	-	-	-	912,979
-	-	-	-	-	-	-
-	35,500	-	-	-	-	11,680,459
1	-	14	2	50	-	(676,694)
-	-	-	-	-	-	462,585
-	-	-	-	-	-	(491)
-	-	-	-	-	-	462,094
1	-	14	2	50	-	(214,600)
191	-	4,748	756	19,853	39,932	8,605,861
192	-	4,762	758	19,903	39,932	8,391,261



CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for all resources used for the acquisition or construction of capital facilities except those financed by Enterprise Funds or Internal Service Funds. Included in this heading are the following individual funds:

Highway Improvement Fund - This fund is used to account for expenditures in the construction of county roads.

Southeast Texas Entertainment Complex - This fund is used to account for the construction costs of a multi-facility park which has been renamed Ford Park.

1957 Road Bond Fund - This fund is used to account for the purchase of right-of-way for highway and utility adjustments in conjunction with the Texas State Highway Department.

TCEQ – First Time Sewer - This fund is used to account for the expenditures for the installation of a low pressure sewer system to approximately 81 low income residential customers in the Candlelight and Martel subdivisions. Funds for this project are from penalties assessed by the Texas Commission on Environmental Quality.

2002B Certificates of Obligation - This fund is used to account for the expenditures of proceeds from \$13,090,000 in Certificates of Obligation issued in April 2002. The proceeds will be spent on a variety of projects. The projects scheduled to be funded are a County wide 800 MHz radio system, and furniture and fixtures at Ford Park.

Keith Lake Fish Pass - This fund is used to account for the expenditures to construct erosion control devices in the Keith Lake Fish Pass.

ORA Capital Grants - This fund is used to account for the grants from the Office of Rural Affairs (ORA) and Community Development Block Grants for Disaster Recovery Programs.

SEP Umphrey State Park Project - This fund is used to account for the expenditures for the construction of the Walter Umphrey State Park Pavilion. Funds for this project are from penalties assessed by the Texas Commission on Environmental Quality.



JEFFERSON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
SEPTEMBER 30, 2013

	HIGHWAY IMPROVEMENT FUND	SOUTHEAST TEXAS ENTERTAINMENT COMPLEX	1957 ROAD BOND FUND
ASSETS:			
CASH AND CASH EQUIVALENTS	\$ 155,633	-	467,378
INTEREST RECEIVABLE	21	-	62
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	-
TOTAL ASSETS	\$ 155,654	-	467,440
LIABILITIES AND FUND BALANCES			
LIABILITIES:			
ACCOUNTS PAYABLE	\$ -	-	-
DUE TO OTHER FUNDS	-	214,433	-
TOTAL LIABILITIES	\$ -	214,433	-
FUND BALANCES:			
RESTRICTED FOR CONSTRUCTION	\$ -	-	-
COMMITTED FOR CONSTRUCTION CONTRACTS	-	-	-
ASSIGNED FOR CAPITAL PROJECTS	155,654	-	467,440
UNASSIGNED (DEFICIT)	-	(214,433)	-
TOTAL FUND BALANCES	\$ 155,654	(214,433)	467,440
TOTAL LIABILITIES AND FUND BALANCES	\$ 155,654	-	467,440

TCEQ - FIRST TIME SEWER	2002B CERTIFICATE OF OBLIGATION	KEITH LAKE FISH PASS	ORA CAPITAL GRANTS	SEP UMPHREY STATE PARK PROJECT	TOTAL
	PROJECT				
45,063	-	1,440,932	60,323	1,332	2,170,661
-	-	191	-	-	274
-	-	-	121,548	-	121,548
<u>45,063</u>	<u>-</u>	<u>1,441,123</u>	<u>181,871</u>	<u>1,332</u>	<u>2,292,483</u>
-	-	-	121,548	-	121,548
-	-	-	-	-	214,433
-	-	-	121,548	-	335,981
45,063	-	-	-	1,332	46,395
-	-	-	248,865	-	248,865
-	-	1,441,123	-	-	2,064,217
-	-	-	(188,542)	-	(402,975)
<u>45,063</u>	<u>-</u>	<u>1,441,123</u>	<u>60,323</u>	<u>1,332</u>	<u>1,956,502</u>
<u>45,063</u>	<u>-</u>	<u>1,441,123</u>	<u>181,871</u>	<u>1,332</u>	<u>2,292,483</u>

JEFFERSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	HIGHWAY IMPROVEMENT FUND	SOUTHEAST TEXAS ENTERTAINMENT COMPLEX	1957 ROAD BOND FUND
REVENUES:			
INTERGOVERNMENTAL	\$ -	-	65,338
INTEREST	<u>558</u>	<u>-</u>	<u>1,278</u>
TOTAL REVENUES	\$ <u>558</u>	<u>-</u>	<u>66,616</u>
EXPENDITURES:			
CAPITAL OUTLAY	\$ <u>43,301</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>43,301</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ <u>(42,743)</u>	<u>-</u>	<u>66,616</u>
OTHER FINANCING SOURCES (USES):			
TRANSFERS IN	\$ <u>-</u>	<u>50,000</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>-</u>	<u>50,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	\$ (42,743)	50,000	66,616
FUND BALANCES, BEGINNING	<u>198,397</u>	<u>(264,433)</u>	<u>400,824</u>
FUND BALANCES, ENDING	\$ <u><u>155,654</u></u>	<u><u>(214,433)</u></u>	<u><u>467,440</u></u>

TCEQ - FIRST TIME SEWER	2002B CERTIFICATE OF OBLIGATION PROJECT	KOITH LAKE FISH PASS	ORA CAPITAL GRANTS	SEP UMPHREY STATE PARK PROJECT	TOTAL
-	75,325	-	2,735,739	-	2,876,402
115	1	4,166	297	7	6,422
115	75,326	4,166	2,736,036	7	2,882,824
-	74,507	-	2,720,277	-	2,838,085
-	74,507	-	2,720,277	-	2,838,085
115	819	4,166	15,759	7	44,739
-	-	-	-	-	50,000
-	-	-	-	-	50,000
115	819	4,166	15,759	7	94,739
44,948	(819)	1,436,957	44,564	1,325	1,861,763
45,063	-	1,441,123	60,323	1,332	1,956,502



DEBT SERVICE FUNDS

DEBT SERVICE FUNDS

The Debt Service Funds are used to account for each specific long-term debt. These funds account for the accumulation of resources and subsequent disbursement of such resources to pay principal, interest, and commissions. Included in this heading are the following individual funds:

2012 Refunding Bond - This fund is used to account for the revenues and expenditures associated with the \$47,305,000 General Obligation Refunding Bonds issued in May 2012.

2003B Certificates of Obligation - This fund is used to account for the revenues and expenditures associated with the \$1,505,000 in Certificates of Obligation issued in May 2003.

2011 Refunding Bond - This fund is used to account for the revenues and expenditures associated with the \$5,550,000 General Obligation Refunding Bonds issued in March 2011.



JEFFERSON COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON MAJOR GOVERNMENTAL FUNDS - DEBT SERVICE
 SEPTEMBER 30, 2013

		<u>2012 REFUNDING BOND</u>
ASSETS:		
CASH AND CASH EQUIVALENTS	\$	1,017,259
INTEREST RECEIVABLE		134
DELINQUENT TAXES RECEIVABLE, Net		78,688
PENALTY AND INTEREST RECEIVABLE, Net		<u>38,939</u>
TOTAL ASSETS	\$	<u><u>1,135,020</u></u>
LIABILITIES AND FUND BALANCES		
LIABILITIES:		
ACCOUNTS PAYABLE	\$	85,162
DEFERRED REVENUES:		
DELINQUENT TAXES		63,896
PENALTY AND INTEREST		<u>38,939</u>
TOTAL LIABILITIES	\$	<u>187,997</u>
FUND BALANCES:		
RESTRICTED FOR DEBT SERVICE	\$	<u>947,023</u>
TOTAL FUND BALANCES	\$	<u>947,023</u>
TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>1,135,020</u></u>

2003B CERTIFICATES OF OBLIGATION	2011 REFUNDING BOND	TOTAL
12,680	130,474	1,160,413
2	17	153
1,406	20,042	100,136
696	9,918	49,553
<u>14,784</u>	<u>160,451</u>	<u>1,310,255</u>
1,523	21,691	108,376
1,142	16,274	81,312
696	9,918	49,553
<u>3,361</u>	<u>47,883</u>	<u>239,241</u>
<u>11,423</u>	<u>112,568</u>	<u>1,071,014</u>
<u>11,423</u>	<u>112,568</u>	<u>1,071,014</u>
<u>14,784</u>	<u>160,451</u>	<u>1,310,255</u>

JEFFERSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS - DEBT SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	2012 REFUNDING BOND
REVENUES:	
PROPERTY TAXES	\$ 4,815,760
INTEREST	<u>7,550</u>
TOTAL REVENUES	\$ <u>4,823,310</u>
EXPENDITURES:	
DEBT SERVICE:	
PRINCIPAL	\$ 2,910,000
INTEREST AND COMMISSION	<u>1,749,290</u>
TOTAL EXPENDITURES	\$ <u>4,659,290</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ <u>164,020</u>
NET CHANGE IN FUND BALANCES	\$ 164,020
FUND BALANCES, BEGINNING	<u>783,003</u>
FUND BALANCES, ENDING	<u><u>\$ 947,023</u></u>

2003B CERTIFICATES OF OBLIGATION	2011 REFUNDING BOND	TOTAL
85,742	1,211,280	6,112,782
99	3,259	10,908
85,841	1,214,539	6,123,690
25,000	1,030,000	3,965,000
56,796	154,450	1,960,536
81,796	1,184,450	5,925,536
4,045	30,089	198,154
4,045	30,089	198,154
7,378	82,479	872,860
11,423	112,568	1,071,014

JEFFERSON COUNTY, TEXAS
 COMBINED SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
 DEBT SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	<u>WITH FINAL</u>
				<u>BUDGET</u>
REVENUES:				
PROPERTY TAXES	\$ 6,024,312	6,024,312	6,112,782	88,470
INTEREST	<u>8,850</u>	<u>8,850</u>	<u>10,908</u>	<u>2,058</u>
TOTAL REVENUES	\$ <u>6,033,162</u>	<u>6,033,162</u>	<u>6,123,690</u>	<u>90,528</u>
EXPENDITURES:				
DEBT SERVICE:				
PRINCIPAL	\$ 3,965,000	3,965,000	3,965,000	-
INTEREST AND COMMISSION	<u>1,969,312</u>	<u>1,969,312</u>	<u>1,960,536</u>	<u>8,776</u>
TOTAL EXPENDITURES	\$ <u>5,934,312</u>	<u>5,934,312</u>	<u>5,925,536</u>	<u>8,776</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ <u>98,850</u>	<u>98,850</u>	<u>198,154</u>	<u>99,304</u>
NET CHANGE IN FUND BALANCES	\$ 98,850	98,850	198,154	99,304
FUND BALANCES, BEGINNING	<u>872,860</u>	<u>872,860</u>	<u>872,860</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u><u>971,710</u></u>	<u><u>971,710</u></u>	<u><u>1,071,014</u></u>	<u><u>99,304</u></u>

JEFFERSON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
 DEBT SERVICE - 2012 REFUNDING BONDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	<u>WITH FINAL</u>
				<u>BUDGET</u>
REVENUES:				
PROPERTY TAXES	\$ 4,747,974	4,747,974	4,815,760	67,786
INTEREST	<u>7,000</u>	<u>7,000</u>	<u>7,550</u>	<u>550</u>
TOTAL REVENUES	\$ <u>4,754,974</u>	<u>4,754,974</u>	<u>4,823,310</u>	<u>68,336</u>
EXPENDITURES:				
DEBT SERVICE:				
PRINCIPAL	\$ 2,910,000	2,910,000	2,910,000	-
INTEREST AND COMMISSION	<u>1,753,200</u>	<u>1,753,200</u>	<u>1,749,290</u>	<u>3,910</u>
TOTAL EXPENDITURES	\$ <u>4,663,200</u>	<u>4,663,200</u>	<u>4,659,290</u>	<u>3,910</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ <u>91,774</u>	<u>91,774</u>	<u>164,020</u>	<u>72,246</u>
NET CHANGE IN FUND BALANCE	\$ 91,774	91,774	164,020	72,246
FUND BALANCES, BEGINNING	<u>783,003</u>	<u>783,003</u>	<u>783,003</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u><u>874,777</u></u>	<u><u>874,777</u></u>	<u><u>947,023</u></u>	<u><u>72,246</u></u>

JEFFERSON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
 DEBT SERVICE - 2003B CERTIFICATES OF OBLIGATION
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	<u>WITH FINAL</u> <u>BUDGET</u>
REVENUES:				
PROPERTY TAXES	\$ 84,482	84,482	85,742	1,260
INTEREST	<u>150</u>	<u>150</u>	<u>99</u>	<u>(51)</u>
TOTAL REVENUES	\$ <u>84,632</u>	<u>84,632</u>	<u>85,841</u>	<u>1,209</u>
EXPENDITURES:				
DEBT SERVICE:				
PRINCIPAL	\$ 25,000	25,000	25,000	-
INTEREST AND COMMISSION	<u>58,362</u>	<u>58,362</u>	<u>56,796</u>	<u>1,566</u>
TOTAL EXPENDITURES	\$ <u>83,362</u>	<u>83,362</u>	<u>81,796</u>	<u>1,566</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ <u>1,270</u>	<u>1,270</u>	<u>4,045</u>	<u>2,775</u>
NET CHANGE IN FUND BALANCE	\$ 1,270	1,270	4,045	2,775
FUND BALANCES, BEGINNING	<u>7,378</u>	<u>7,378</u>	<u>7,378</u>	<u>-</u>
FUND BALANCES, ENDING	\$ <u><u>8,648</u></u>	<u><u>8,648</u></u>	<u><u>11,423</u></u>	<u><u>2,775</u></u>

JEFFERSON COUNTY, TEXAS
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (GAAP)
 DEBT SERVICE - 2011 REFUNDING BONDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>AMOUNTS</u>	<u>WITH FINAL</u>
				<u>BUDGET</u>
REVENUES:				
PROPERTY TAXES	\$ 1,191,856	1,191,856	1,211,280	19,424
INTEREST	<u>1,700</u>	<u>1,700</u>	<u>3,259</u>	<u>1,559</u>
TOTAL REVENUES	<u>\$ 1,193,556</u>	<u>1,193,556</u>	<u>1,214,539</u>	<u>20,983</u>
EXPENDITURES:				
DEBT SERVICE:				
PRINCIPAL	\$ 1,030,000	1,030,000	1,030,000	-
INTEREST AND COMMISSION	<u>157,750</u>	<u>157,750</u>	<u>154,450</u>	<u>3,300</u>
TOTAL EXPENDITURES	<u>\$ 1,187,750</u>	<u>1,187,750</u>	<u>1,184,450</u>	<u>3,300</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 5,806</u>	<u>5,806</u>	<u>30,089</u>	<u>24,283</u>
NET CHANGE IN FUND BALANCE	\$ 5,806	5,806	30,089	24,283
FUND BALANCES, BEGINNING	<u>82,479</u>	<u>82,479</u>	<u>82,479</u>	<u>-</u>
FUND BALANCES, ENDING	<u>\$ 88,285</u>	<u>88,285</u>	<u>112,568</u>	<u>24,283</u>



INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other agencies of the government and to other government units, on a cost reimbursement basis. Included in this heading are the following individual funds:

Liability Insurance Fund - This fund is used to account for the County's contribution and payment for liability claims.

Workers' Compensation Fund - This fund is used to account for the County's contribution and payment for workers' compensation claims.

Southeast Texas Government Employee Benefits Pool - This fund is used to account for the County's group health insurance program, which includes comprehensive major medical and dental care.

JEFFERSON COUNTY, TEXAS
 COMBINING STATEMENT OF NET POSITION -
 INTERNAL SERVICE FUNDS
 SEPTEMBER 30, 2013

	LIABILITY INSURANCE FUND	WORKERS' COMPENSATION FUND	SOUTHEAST TEXAS GOVERNMENT EMPLOYEE BENEFITS POOL FUND	TOTAL
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 616,995	515,281	2,563,687	3,695,963
ACCOUNTS RECEIVABLE	-	-	26,778	26,778
INTEREST RECEIVABLE	82	68	342	492
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	254,091	254,091
INSURANCE DEPOSIT	-	75,500	-	75,500
TOTAL ASSETS	\$ 617,077	590,849	2,844,898	4,052,824
LIABILITIES:				
ACCOUNTS PAYABLE	\$ -	-	15,451	15,451
CLAIMS LIABILITY	370,760	301,481	1,625,837	2,298,078
TOTAL LIABILITIES	\$ 370,760	301,481	1,641,288	2,313,529
NET POSITION:				
UNRESTRICTED	\$ 246,317	289,368	1,203,610	1,739,295
TOTAL NET POSITION	\$ 246,317	289,368	1,203,610	1,739,295

JEFFERSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN NET POSITION -
 INTERNAL SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	LIABILITY INSURANCE FUND	WORKERS' COMPENSATION FUND	SOUTHEAST TEXAS GOVERNMENT EMPLOYEE BENEFITS POOL FUND	TOTAL
OPERATING REVENUES:				
EMPLOYEE CONTRIBUTIONS	\$ -	-	2,019,862	2,019,862
CHARGES FOR SERVICES	-	500,000	14,127,612	14,627,612
TOTAL OPERATING REVENUES	\$ -	500,000	16,147,474	16,647,474
OPERATING EXPENSES:				
ADMINISTRATIVE	\$ -	-	1,555,735	1,555,735
INCURRED & ESTIMATED CLAIMS	190,454	342,309	15,650,730	16,183,493
TOTAL OPERATING EXPENSES	\$ 190,454	342,309	17,206,465	17,739,228
OPERATING INCOME (LOSS)	\$ (190,454)	157,691	(1,058,991)	(1,091,754)
NONOPERATING REVENUES:				
INTEREST	\$ 2,011	694	7,161	9,866
REFUNDS AND RECOVERIES	44,100	-	526,366	570,466
TOTAL NONOPERATING REVENUES	\$ 46,111	694	533,527	580,332
CHANGE IN NET POSITION	\$ (144,343)	158,385	(525,464)	(511,422)
NET POSITION, BEGINNING	390,660	130,983	1,729,074	2,250,717
NET POSITION, ENDING	\$ 246,317	289,368	1,203,610	1,739,295

JEFFERSON COUNTY, TEXAS
 COMBINING STATEMENT OF CASH FLOWS -
 INTERNAL SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	LIABILITY INSURANCE FUND	WORKERS' COMPENSATION FUND	SOUTHEAST TEXAS GOVERNMENT EMPLOYEE BENEFITS POOL FUND	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES:				
RECEIPTS FROM CUSTOMERS AND USERS	\$ -	-	2,011,493	2,011,493
RECEIPTS FROM EMPLOYEES	-	-	2,016,489	2,016,489
PAYMENTS TO SUPPLIERS	-	-	(1,555,085)	(1,555,085)
INTERNAL ACTIVITY-RECEIPTS(PAYMENTS) FROM (TO) OTHER FUNDS	-	500,000	11,842,795	12,342,795
CLAIMS PAID	(317,869)	(607,141)	(15,071,775)	(15,996,785)
OTHER RECEIPTS	44,100	-	843,626	887,726
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (273,769)	(107,141)	87,543	(293,367)
CASH FLOWS FROM INVESTMENT ACTIVITIES:				
INTEREST	\$ 2,195	811	7,556	10,562
NET CASH PROVIDED BY INVESTMENT ACTIVITIES	\$ 2,195	811	7,556	10,562
NET INCREASE (DECREASE) IN CASH	\$ (271,574)	(106,330)	95,099	(282,805)
CASH AND CASH EQUIVALENTS - BEGINNING	888,569	621,611	2,468,588	3,978,768
CASH AND CASH EQUIVALENTS - ENDING	\$ 616,995	515,281	2,563,687	3,695,963
RECONCILIATION OF OPERATING INCOME(LOSS) TO NET CASH PROVIDED(USED) BY OPERATING ACTIVITIES:				
OPERATING INCOME(LOSS)	\$ (190,454)	157,691	(1,058,991)	(1,091,754)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
OTHER NON-OPERATING REVENUES	44,100	-	526,366	570,466
CHANGES IN ASSETS AND LIABILITIES:				
ACCOUNTS RECEIVABLE	-	-	313,887	313,887
INSURANCE DEPOSIT	-	(2,500)	-	(2,500)
DUE FROM OTHER GOVERNMENTAL ENTITIES	-	-	654	654
ACCOUNTS PAYABLE	-	-	(273,328)	(273,328)
CLAIMS LIABILITY	(127,415)	(262,332)	578,955	189,208
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ (273,769)	(107,141)	87,543	(293,367)



FIDUCIARY FUNDS

FIDUCIARY FUNDS

The Fiduciary Funds are used to account for assets held by the County as a trustee or agent for individuals, private organizations, and other units of government. Such funds are operated by carrying out specific terms of trust indentures, ordinances, grant requirements, or other governing regulations. Included in this heading are the following individual funds:

Treasurer Maintained Fund - This fund is used to account for various monies deposited with the County Treasurer for distribution to other individuals and/or government entities.

County Clerk Fund - This fund is used to account for the collection and distribution of money held in trust by the Clerk of the County Courts.

District Clerk Fund - This fund is used to account for the collection and distribution of the money held in trust by the Clerk of the District Courts.

Sheriff's Fund - This fund is used to account for the collection and distribution of money held in trust by the Sheriff.

Justice of the Peace Fund - This fund is used to account for the collection and distribution of money held in trust by the Justices of the Peace.

Tax Assessor/Collector Fund - This fund is used to account for the collection and distribution of money held in trust by the Tax Assessor/Collector .

District Attorney's Seizure Fund - This fund is used to account for the seizure and subsequent distribution of seized personal property.

Community Supervision Trust Fund - This fund is used to account for the collection and distribution of money held in trust by the Community Supervision Department.

Juvenile Probation Trust Fund - This fund is used to account for the collection and distribution of money held in trust by the Juvenile Probation Department.

Flexible Spending - This fund is used to account for the collection and distribution of money collected under the Internal Revenue Code Section 125 benefit plan.

Women's Center Trust Fund - This fund is used to account for the collection and distribution of money held in trust by the Women's Center :



JEFFERSON COUNTY, TEXAS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	TREASURER MAINTAINED FUND	COUNTY CLERK FUND	DISTRICT CLERK FUND	SHERIFF'S FUND	JUSTICE OF THE PEACE FUND
TOTAL AGENCY FUNDS					
ASSETS - OCTOBER 1, 2012					
CASH AND CASH EQUIVALENTS	\$ 368,891	3,487,188	5,997,766	562,602	172,663
ACCOUNTS RECEIVABLE, Net	5,700	-	-	-	-
DUE FROM OTHER	-	-	-	-	-
GOVERNMENTAL ENTITIES	309,464	-	44,681	-	-
TOTAL	\$ 684,055	3,487,188	6,042,447	562,602	172,663
ADDITIONS					
CASH AND CASH EQUIVALENTS	\$ 1,955,561	3,646,513	11,034,921	4,993,232	3,505,657
ACCOUNTS RECEIVABLE, Net	6,715	-	-	-	-
DUE FROM OTHER	-	-	-	-	-
GOVERNMENTAL ENTITIES	334,568	-	29,357	-	-
TOTAL	\$ 2,296,844	3,646,513	11,064,278	4,993,232	3,505,657
DELETIONS					
CASH AND CASH EQUIVALENTS	\$ 1,923,239	4,384,983	10,667,447	5,037,270	3,506,186
ACCOUNTS RECEIVABLE, Net	5,700	-	-	-	-
DUE FROM OTHER	-	-	-	-	-
GOVERNMENTAL ENTITIES	349,218	-	44,681	-	-
TOTAL	\$ 2,278,157	4,384,983	10,712,128	5,037,270	3,506,186
ASSETS - SEPTEMBER 30, 2013					
CASH AND CASH EQUIVALENTS	\$ 401,213	2,748,718	6,365,240	518,564	172,134
ACCOUNTS RECEIVABLE, Net	6,715	-	-	-	-
DUE FROM OTHER	-	-	-	-	-
GOVERNMENTAL ENTITIES	294,814	-	29,357	-	-
TOTAL ASSETS	\$ 702,742	2,748,718	6,394,597	518,564	172,134
LIABILITIES - OCTOBER 1, 2012					
ACCOUNTS PAYABLE	\$ 211,731	1,099,726	5,973,258	512,988	37,481
DUE TO OTHER	-	-	-	-	-
GOVERNMENTAL ENTITIES	472,324	55,481	69,189	49,614	135,182
OTHER PAYABLES	-	2,331,981	-	-	-
TOTAL	\$ 684,055	3,487,188	6,042,447	562,602	172,663
ADDITIONS					
ACCOUNTS PAYABLE	\$ 136,844	115,012	9,454,711	1,843,745	259,202
DUE TO OTHER	-	-	-	-	-
GOVERNMENTAL ENTITIES	1,614,532	55,034	70,014	40,632	142,069
OTHER PAYABLES	-	427,496	-	-	-
TOTAL	\$ 1,951,376	597,542	9,524,725	1,884,377	401,271
DELETIONS					
ACCOUNTS PAYABLE	\$ 104,017	507,265	9,090,447	1,878,802	266,618
DUE TO OTHER	-	-	-	-	-
GOVERNMENTAL ENTITIES	1,828,672	55,481	82,128	49,613	135,182
OTHER PAYABLES	-	773,266	-	-	-
TOTAL	\$ 1,932,689	1,336,012	9,172,575	1,928,415	401,800
LIABILITIES - SEPTEMBER 30, 2013					
ACCOUNTS PAYABLE	\$ 244,558	707,473	6,337,522	477,931	30,065
DUE TO OTHER	-	-	-	-	-
GOVERNMENTAL ENTITIES	458,184	55,034	57,075	40,633	142,069
OTHER PAYABLES	-	1,986,211	-	-	-
TOTAL LIABILITIES	\$ 702,742	2,748,718	6,394,597	518,564	172,134

TAX ASSESSOR COLLECTOR FUND	DISTRICT ATTORNEY'S SEIZURE FUND	COMMUNITY SUPERVISION TRUST FUND	JUVENILE PROBATION TRUST FUND	FLEXIBLE SPENDING FUND	WOMEN'S CENTER TRUST FUND	TOTAL AGENCY FUNDS
3,681,939	349,684	377,643	3,189	-	14,744	15,016,309
-	-	-	-	-	-	5,700
-	-	-	-	990	-	355,135
<u>3,681,939</u>	<u>349,684</u>	<u>377,643</u>	<u>3,189</u>	<u>990</u>	<u>14,744</u>	<u>15,377,144</u>
565,358,840	120,982	4,179,686	18,357	284,451	763,920	595,862,120
-	-	-	-	-	-	6,715
-	-	-	-	1,886	-	365,811
<u>565,358,840</u>	<u>120,982</u>	<u>4,179,686</u>	<u>18,357</u>	<u>286,337</u>	<u>763,920</u>	<u>596,234,646</u>
564,725,347	104,075	4,204,261	17,657	273,083	756,096	595,599,644
-	-	-	-	-	-	5,700
-	-	-	-	1,980	-	395,879
<u>564,725,347</u>	<u>104,075</u>	<u>4,204,261</u>	<u>17,657</u>	<u>275,063</u>	<u>756,096</u>	<u>596,001,223</u>
4,315,432	366,591	353,068	3,889	11,368	22,568	15,278,785
-	-	-	-	-	-	6,715
-	-	-	-	896	-	325,067
<u>4,315,432</u>	<u>366,591</u>	<u>353,068</u>	<u>3,889</u>	<u>12,264</u>	<u>22,568</u>	<u>15,610,567</u>
3,681,939	349,684	377,643	3,189	-	14,744	12,262,383
-	-	-	-	990	-	782,780
-	-	-	-	-	-	2,331,981
<u>3,681,939</u>	<u>349,684</u>	<u>377,643</u>	<u>3,189</u>	<u>990</u>	<u>14,744</u>	<u>15,377,144</u>
566,911,765	120,982	4,182,306	20,764	302,401	763,920	584,111,652
-	-	-	-	-	-	2,122,281
-	-	-	-	-	-	427,496
<u>566,911,765</u>	<u>120,982</u>	<u>4,182,306</u>	<u>20,764</u>	<u>302,401</u>	<u>763,920</u>	<u>586,661,429</u>
566,278,272	104,075	4,206,881	20,064	290,137	756,096	583,502,674
-	-	-	-	990	-	2,152,066
-	-	-	-	-	-	773,266
<u>566,278,272</u>	<u>104,075</u>	<u>4,206,881</u>	<u>20,064</u>	<u>291,127</u>	<u>756,096</u>	<u>586,428,006</u>
4,315,432	366,591	353,068	3,889	12,264	22,568	12,871,361
-	-	-	-	-	-	752,995
-	-	-	-	-	-	1,986,211
<u>4,315,432</u>	<u>366,591</u>	<u>353,068</u>	<u>3,889</u>	<u>12,264</u>	<u>22,568</u>	<u>15,610,567</u>



CAPITAL ASSETS

JEFFERSON COUNTY, TEXAS
CAPITAL ASSETS USED IN OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY SOURCE
SEPTEMBER 30, 2013

	<u>TOTAL</u>
GOVERNMENTAL FUNDS CAPITAL ASSETS:	
LAND	\$ 3,840,787
INFRASTRUCTURE	57,918,331
BUILDINGS AND IMPROVEMENTS	90,832,122
EQUIPMENT	37,234,070
CONSTRUCTION IN PROGRESS	<u>19,216,458</u>
TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS	<u>\$ 209,041,768</u>

INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:

GENERAL FUND	\$ 86,582,553
SPECIAL REVENUE FUND	30,063,311
CAPITAL PROJECTS FUND	89,818,665
GIFTS	<u>2,577,239</u>
	<u>\$ 209,041,768</u>

JEFFERSON COUNTY, TEXAS
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE BY FUNCTION
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

FUNCTION	LAND	INFRASTRUCTURE
GENERAL GOVERNMENT	\$ -	\$ -
JUDICIAL AND LAW ENFORCEMENT	45,446	-
HEALTH & WELFARE	14,000	-
MAINTENANCE OF STRUCTURES AND EQUIPMENT	3,781,341	57,918,331
TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS	<u>\$ 3,840,787</u>	<u>\$ 57,918,331</u>

<u>BUILDINGS & IMPROVEMENTS</u>	<u>EQUIPMENT</u>	<u>CONSTRUCTION IN PROGRESS</u>	<u>TOTAL</u>
\$ 442,267	\$ 4,706,062	\$ -	\$ 5,148,329
28,296,823	17,970,056	2,721,463	49,033,788
891,009	1,108,784	501,624	2,515,417
<u>61,202,023</u>	<u>13,449,168</u>	<u>15,993,371</u>	<u>152,344,234</u>
<u>\$ 90,832,122</u>	<u>\$ 37,234,070</u>	<u>\$ 19,216,458</u>	<u>\$ 209,041,768</u>

JEFFERSON COUNTY, TEXAS
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
 SCHEDULE OF CHANGES BY FUNCTION
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

FUNCTION	RESTATED BALANCE 10/1/2012	ADDITIONS	DEDUCTIONS	TRANSFERS	BALANCE 9/30/2013
GENERAL GOVERNMENT	\$ 5,034,252	\$ 114,077	\$ -	\$ -	\$ 5,148,329
JUDICIAL AND LAW ENFORCEMENT	47,293,180	2,011,106	(270,498)	-	49,033,788
HEALTH AND WELFARE	2,052,087	494,962	(31,632)	-	2,515,417
MAINTENANCE OF STRUCTURES AND EQUIPMENT	148,807,015	3,617,109	(79,890)	-	152,344,234
TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS	<u>\$ 203,186,534</u>	<u>\$ 6,237,254</u>	<u>\$ (382,020)</u>	<u>\$ -</u>	<u>\$ 209,041,768</u>

STATISTICAL SECTION

STATISTICAL SECTION

This part of the Jefferson County, Texas comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents	Page
Financial Trends	135
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Trends	142
<i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	
Debt Capacity	146
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	150
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i>	
Operating Information	152
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i>	

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.



TABLE I

JEFFERSON COUNTY, TEXAS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007 ^*	2008	2009	2010	2011 ^	2012	2013
Governmental activities:										
Net Investment in capital assets	\$ 47,464,845	\$ 49,581,705	\$ 51,600,015	\$ 56,750,081	\$ 62,450,468	\$ 68,242,040	\$ 71,336,466	\$ 81,583,824	\$ 82,640,727	\$ 84,123,857
Restricted	5,066,000	5,940,456	3,955,825	3,993,898	7,893,536	10,615,478	13,851,538	18,910,796	18,017,919	25,433,198
Unrestricted	(34,782,157)	(49,275,540)	(29,540,936)	(16,829,422)	(17,964,265)	(21,890,574)	(35,286,048)	(48,931,222)	(43,402,923)	(53,259,615)
Total governmental activities net position	\$ (2,251,612)	\$ 6,246,621	\$ 26,014,904	\$ 43,914,557	\$ 52,379,739	\$ 56,966,944	\$ 49,901,956	\$ 51,563,398	\$ 57,255,723	\$ 56,297,440
Business-type activities:										
Net Investment in capital assets	\$ 88,652,366	\$ 87,708,682	\$ 88,876,715	\$ 89,080,109	\$ 88,482,217	\$ 93,237,299	\$ 91,674,403	\$ 90,465,368	\$ 90,441,044	\$ 87,043,444
Unrestricted	(5,294,847)	(4,764,038)	(175,098)	(760,424)	133,397	1,425,854	2,114,066	377,046	620,635	592,300
Total business-type activities net position	\$ 83,357,519	\$ 82,944,644	\$ 88,701,617	\$ 88,319,685	\$ 88,615,614	\$ 94,663,153	\$ 93,788,469	\$ 90,842,414	\$ 91,061,679	\$ 87,635,744
Reclassifications:										
Net Investment in capital assets	\$ (63,446,642)	\$ (63,373,806)	\$ (64,799,956)	\$ (64,096,344)	\$ (63,016,132)	\$ (61,855,720)	\$ (60,663,707)	\$ (57,637,497)	\$ (50,438,282)	\$ (46,786,666)
Unrestricted	63,446,642	63,373,806	64,799,956	64,096,344	63,016,132	61,855,720	60,663,707	57,637,497	50,438,282	46,786,666
Total reclassifications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Primary government:										
Net Investment in capital assets	\$ 72,670,569	\$ 73,916,581	\$ 75,676,774	\$ 81,733,846	\$ 87,916,553	\$ 99,627,619	\$ 102,347,162	\$ 114,411,695	\$ 122,643,489	\$ 124,380,635
Restricted	5,066,000	5,940,456	3,955,825	3,993,898	7,893,536	10,615,478	13,851,538	18,910,796	18,017,919	25,433,198
Unrestricted	3,369,338	9,334,228	35,083,922	46,506,498	45,185,264	41,391,000	27,491,725	9,083,321	7,655,994	(5,880,649)
Total primary government net position	\$ 81,105,907	\$ 89,191,265	\$ 114,716,521	\$ 132,234,242	\$ 140,995,353	\$ 151,630,097	\$ 143,690,425	\$ 142,405,812	\$ 148,117,402	\$ 143,933,184

Note: The reclassification is for the debt associated with the construction of Ford Park. The assets are accounted for in the Business-type activities column and the debt is accounted for in the Governmental activities column.

* In 2007, the Southeast Texas Government Employee Benefits Pool Fund was reclassified from an Enterprise Fund to an Internal Service Fund.

^ GASB 54 was implemented.

TABLE 2

JEFFERSON COUNTY, TEXAS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007 **	2008	2009	2010	2011	2012	2013
Expenses										
Governmental activities:										
General Government	\$ 14,333,080	\$ 14,089,777	\$ 15,048,763	\$ 20,008,549	\$ 20,369,690	\$ 34,940,366	\$ 33,344,391	\$ 34,710,153	\$ 32,862,570	\$ 37,253,918
Judicial and Law Enforcement	54,948,624	53,370,635	55,468,283	59,282,186	69,170,421	74,059,745	73,939,112	76,819,206	81,522,130	85,995,590
Education and Recreation	1,244,907	1,119,956	1,140,083	1,713,942	1,931,084	1,611,435	1,637,026	1,313,440	1,315,819	1,369,159
Health and Welfare	7,375,342	9,140,307	8,339,076	8,784,296	10,104,601	11,205,583	10,824,644	9,704,323	17,758,075	10,917,065
Maintenance - Equipment and Structures	11,366,472	11,711,754	47,442,781	18,185,968	21,118,467	35,000,580	18,724,938	13,365,410	15,552,976	17,162,873
Interest and Charges on Long-term Debt	4,155,680	4,251,603	4,328,450	3,985,181	3,804,914	3,715,282	3,587,860	3,388,354	1,936,302	1,762,428
Total governmental activities expenses	\$ 93,424,105	\$ 93,684,032	\$ 131,567,436	\$ 111,960,122	\$ 126,499,177	\$ 160,532,991	\$ 144,057,971	\$ 139,300,886	\$ 150,947,872	\$ 154,461,033
Business-type activities:										
Airport	\$ 3,796,261	\$ 3,573,304	\$ 4,117,325	\$ 4,219,627	\$ 4,902,822	\$ 4,710,467	\$ 5,093,941	\$ 5,506,746	\$ 6,618,247	\$ 7,386,238
Entertainment Complex	7,522,063	7,195,328	7,392,777	8,685,343	7,648,462	7,977,002	7,889,891	6,866,792	10,248,457	9,771,707
Health Insurance Risk Pool	9,710,612	9,995,778	10,101,217	-	-	-	-	-	-	-
Total Business-type expenses	\$ 21,028,936	\$ 20,764,410	\$ 21,611,319	\$ 12,904,970	\$ 12,551,284	\$ 12,687,469	\$ 12,983,832	\$ 12,373,538	\$ 16,866,704	\$ 17,157,945
Total primary government expenses	\$ 114,453,041	\$ 114,448,442	\$ 153,178,755	\$ 124,865,092	\$ 139,050,461	\$ 173,220,460	\$ 157,043,803	\$ 151,674,424	\$ 167,814,576	\$ 171,618,978
Program Revenues										
Governmental activities:										
Charges for services:										
General Government	\$ 3,426,449	\$ 3,643,656	\$ 4,616,001	\$ 6,913,696	\$ 6,637,669	\$ 8,741,944	\$ 7,612,696	\$ 8,218,241	\$ 9,076,015	\$ 7,279,674
Judicial and Law Enforcement	11,331,333	10,283,910	11,587,628	11,434,794	10,700,195	10,434,533	9,376,938	9,679,128	9,859,550	9,234,538
Education and Recreation	141,031	153,760	223,468	191,921	88,452	208,036	101,907	86,010	74,005	84,613
Health and Welfare	318,092	88,359	93,465	86,231	92,009	370,557	575,343	401,929	369,503	392,612
Maintenance - Equipment and Structures	5,418,454	5,293,623	15,177,669	8,232,587	5,768,735	8,447,195	6,328,641	4,047,555	5,362,121	5,837,681
Operating grants and contributions	7,287,999	9,411,568	36,793,964	11,718,420	14,050,116	30,927,086	15,607,904	16,494,833	18,243,076	19,150,824
Capital grants and contributions	799,215	3,292,628	2,114,187	1,290,133	269,347	937,390	2,336,880	8,991,187	11,938,532	5,222,624
Total governmental activities program revenues	\$ 28,722,573	\$ 32,167,504	\$ 70,606,382	\$ 39,867,782	\$ 37,606,523	\$ 60,066,741	\$ 41,940,309	\$ 47,918,883	\$ 54,922,802	\$ 47,202,566
Business-type activities:										
Charges for services:										
Airport	\$ 2,014,163	\$ 2,423,738	\$ 2,693,193	\$ 2,407,949	\$ 3,269,502	\$ 2,999,857	\$ 2,897,411	\$ 3,088,666	\$ 3,712,848	\$ 3,978,820
Entertainment Complex	3,882,286	3,485,933	2,918,548	3,924,467	3,064,942	3,716,433	3,684,655	2,943,861	6,274,380	5,536,308
Health Insurance Risk Pool	10,303,593	9,263,491	10,973,699	-	-	-	-	-	-	-
Operating grants and contributions	302,762	247,732	1,390,786	-	-	43,397	-	-	-	-
Capital grants and contributions	1,056,242	476,678	4,395,052	3,725,475	2,741,002	8,278,928	2,145,711	1,100,366	1,960,880	943,357
Total business-type activities program revenues	\$ 17,559,046	\$ 15,897,572	\$ 22,371,278	\$ 10,057,891	\$ 9,075,446	\$ 15,038,615	\$ 8,727,777	\$ 7,132,893	\$ 11,948,108	\$ 10,458,485
Total primary government program revenues	\$ 46,281,619	\$ 48,065,076	\$ 92,977,660	\$ 49,925,673	\$ 46,681,969	\$ 75,105,356	\$ 50,668,086	\$ 55,051,776	\$ 66,870,910	\$ 57,661,051
Net (expense)/revenue										
Governmental activities	\$ (64,701,532)	\$ (61,516,528)	\$ (60,961,054)	\$ (72,092,340)	\$ (88,892,654)	\$ (100,466,250)	\$ (102,117,662)	\$ (91,382,003)	\$ (96,025,070)	\$ (107,258,467)
Business-type activities	(3,469,890)	(4,866,838)	759,959	(2,847,079)	(3,475,838)	2,351,146	(4,258,055)	(5,240,645)	(4,918,596)	(6,699,460)
Total primary government net expense	\$ (68,171,422)	\$ (66,383,366)	\$ (60,201,095)	\$ (74,939,419)	\$ (92,368,492)	\$ (98,115,104)	\$ (106,375,717)	\$ (96,622,648)	\$ (100,943,666)	\$ (113,957,927)

General Revenues and Other Changes in Net Position

Governmental activities:

Taxes:											
Property taxes	\$ 46,260,529	\$ 57,535,230	\$ 65,719,324	\$ 65,719,324	\$ 72,635,806	\$ 75,616,097	\$ 75,407,511	\$ 73,158,156	\$ 79,416,013	\$ 83,036,649	
Sales taxes	14,288,063	14,743,209	21,654,606	21,654,606	23,906,777	30,410,633	21,361,596	20,961,433	23,864,675	24,695,194	
Alcoholic Beverage Tax	430,130	431,874	503,134	503,134	506,047	614,474	575,928	547,605	484,988	475,162	
Hotel Occupancy Tax	658,878	709,941	973,569	973,569	1,011,577	1,294,063	893,234	981,619	1,064,165	1,015,651	
Investment earnings	552,321	1,174,286	2,735,635	3,373,514	2,871,285	842,485	402,735	266,118	541,703	281,672	
Miscellaneous	(108,034)	6,406	9,957	214,078	208,499	29,275	26,095	24,164	25,206	35,918	
Transfers	(10,697,918)	(4,586,185)	(4,805,971)	(2,086,110)	(3,762,155)	(3,687,832)	(3,330,199)	(2,271,146)	(4,183,564)	(3,223,628)	
Total governmental activities	\$ 51,383,969	\$ 70,014,761	\$ 86,790,274	\$ 90,352,115	\$ 97,357,836	\$ 105,119,195	\$ 95,336,900	\$ 93,667,969	\$ 101,213,186	\$ 106,316,618	
Business-type activities:											
Investment earnings	\$ 3,832	\$ 8,673	\$ 15,356	\$ 18,915	\$ 9,467	\$ 2,369	\$ 3,338	\$ 2,979	\$ 935	\$ 269	
Miscellaneous	284,978	-	175,687	-	145	6,192	49,834	20,465	71,950	49,628	
Transfers	10,697,918	4,586,185	4,805,971	2,086,110	3,762,155	3,687,832	3,330,199	2,271,146	4,183,564	3,223,628	
Total business-type activities	\$ 10,986,728	\$ 4,594,858	\$ 4,997,014	\$ 2,105,025	\$ 3,771,767	\$ 3,696,393	\$ 3,383,371	\$ 2,294,590	\$ 4,256,449	\$ 3,273,525	
Total primary government	\$ 62,370,697	\$ 74,609,619	\$ 91,787,288	\$ 92,457,140	\$ 101,129,603	\$ 108,815,588	\$ 98,720,271	\$ 95,962,559	\$ 105,469,635	\$ 109,590,143	
Changes in Net Position											
Governmental activities	\$ (13,317,563)	\$ 8,498,233	\$ 25,829,220	\$ 18,259,775	\$ 8,465,182	\$ 4,652,945	\$ (6,780,762)	\$ 2,285,966	\$ 5,188,116	\$ (941,849)	
Business-type activities	7,516,838	(271,980)	5,756,973	(742,054)	295,929	6,047,539	(874,684)	(2,946,055)	(662,147)	(3,425,935)	
Total primary government	\$ (5,800,725)	\$ 8,226,253	\$ 31,586,193	\$ 17,517,721	\$ 8,761,111	\$ 10,700,484	\$ (7,655,446)	\$ (660,089)	\$ 4,525,969	\$ (4,367,784)	

* In 2007, the Southeast Texas Government Employee Benefits Pool Fund was reclassified from an Enterprise Fund to an Internal Service Fund.

TABLE 3

JEFFERSON COUNTY, TEXAS
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	Total
2004	\$ 46,260,529	\$ 14,288,063	\$ 430,130	\$ 658,878	\$ 61,637,600
2005	57,535,230	14,743,209	431,874	709,941	73,420,254
2006	61,247,030	20,150,358	494,201	894,368	82,785,957
2007	65,719,324	21,654,606	503,134	973,569	88,850,633
2008	72,615,806	23,906,777	506,047	1,011,577	98,040,207
2009	75,616,097	30,410,633	614,474	1,294,063	107,935,267
2010	75,407,511	21,361,596	575,928	893,234	98,238,269
2011	73,158,156	20,961,453	547,605	981,619	95,648,833
2012	79,416,013	23,864,675	484,988	1,064,165	104,829,841
2013	83,036,649	24,695,194	475,162	1,015,651	109,222,656

TABLE 4

JEFFERSON COUNTY, TEXAS
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011 [^]	2012	2013
General Fund:										
Reserved	\$ 4,363,031	\$ 3,660,569	\$ 1,101,397	\$ 1,196,058	\$ 1,124,272	\$ 1,247,682	\$ 1,107,057			
Unreserved	781,091	9,473,913	19,445,189	28,724,474	31,324,562	37,639,200	34,899,538			
Nonspendable								1,023,855	898,536	1,043,407
Assigned								3,482,075	2,295,347	4,312,676
Unassigned								31,886,947	39,034,450	41,269,536
Total general fund	<u>\$ 5,144,122</u>	<u>\$ 13,134,482</u>	<u>\$ 20,546,586</u>	<u>\$ 29,920,532</u>	<u>\$ 32,448,834</u>	<u>\$ 38,886,882</u>	<u>\$ 36,006,595</u>	<u>\$ 36,392,877</u>	<u>\$ 42,228,333</u>	<u>\$ 46,625,619</u>
All other governmental funds:										
Reserved	\$ 5,069,747	\$ 5,943,842	\$ 3,958,995	\$ 3,996,377	\$ 7,895,953	\$ 10,617,541	\$ 13,853,088			
Unreserved, reported in:										
Special revenue funds	7,630,588	7,095,623	16,985,952	17,623,438	12,483,025	14,975,902	15,625,403			
Capital project funds	(94,756)	(62,120)	-	(1,618)	(1,618)	-	-			
Debt service funds	-	257,097	826,359	482,912	287,948	376,688	186,623			
Nonspendable								9,130	58,197	41,047
Restricted								17,397,567	18,116,476	25,561,948
Committed								5,150,723	3,047,323	1,902,675
Assigned								4,867,061	8,499,277	2,064,217
Unassigned (Deficit)								(4,832,614)	(2,670,874)	(787,118)
Total all other governmental funds	<u>\$ 12,605,579</u>	<u>\$ 13,234,442</u>	<u>\$ 21,771,306</u>	<u>\$ 22,101,109</u>	<u>\$ 20,665,308</u>	<u>\$ 25,970,131</u>	<u>\$ 29,665,114</u>	<u>\$ 22,591,867</u>	<u>\$ 27,050,399</u>	<u>\$ 28,782,769</u>

[^] GASB Statement 54 was implemented for fiscal year 2011 which changed the classification of fund balance amounts.
Prior year amounts have not been restated for the implementation of Statement 54.

TABLE 5

JEFFERSON COUNTY, TEXAS
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
REVENUES:										
Property Taxes	\$ 46,276,630	\$ 57,343,655	\$ 61,103,193	\$ 65,071,514	\$ 71,516,193	\$ 75,912,693	\$ 75,995,020	\$ 72,939,364	\$ 79,446,316	\$ 82,593,407
Sales Taxes	15,377,071	15,885,024	21,538,927	21,131,309	25,424,401	32,319,170	22,830,758	22,490,677	25,417,828	26,186,007
Fees	12,441,814	12,058,229	12,752,383	13,232,594	13,844,334	13,372,000	13,247,758	13,176,331	13,056,182	13,101,871
Licenses	421,116	404,647	425,438	423,313	409,386	487,856	453,002	407,512	465,720	590,148
Intergovernmental	7,713,379	10,984,676	39,011,714	12,962,160	14,315,347	30,549,286	17,890,178	23,206,710	30,138,180	23,807,603
Sales, Rental & Services	4,995,661	5,407,000	4,963,482	5,486,288	4,173,703	5,585,920	3,073,201	2,837,483	3,819,630	3,369,016
Fines and Forfeitures	3,118,964	2,897,424	3,538,886	3,008,196	2,181,478	2,076,417	2,199,528	2,072,725	2,130,801	2,074,656
Interest	651,152	1,123,912	2,703,210	3,083,938	2,236,357	1,250,787	692,129	273,177	536,993	254,207
Miscellaneous	8,868	8,256	62,805	17,519	17,936	29,275	26,095	24,164	25,206	35,918
Contributions and Donations	22,400	26,300	10,196	18,968	4,116	1,315,190	31,727	4,041	1,412,098	4,700
Total Revenues	\$ 91,027,055	\$ 106,139,123	\$ 146,110,234	\$ 126,435,819	\$ 134,123,251	\$ 162,898,594	\$ 136,439,396	\$ 137,452,184	\$ 156,444,954	\$ 152,017,533
EXPENDITURES:										
General Government	\$ 13,167,975	\$ 13,851,082	\$ 15,367,359	\$ 17,962,946	\$ 18,587,891	\$ 20,335,453	\$ 20,853,875	\$ 20,474,698	\$ 20,252,981	\$ 21,237,703
Judicial and Law Enforcement	53,205,202	52,714,845	53,848,433	60,795,584	69,726,438	69,656,955	72,502,150	73,081,968	79,934,077	84,561,028
Education and Recreation	1,089,736	1,117,604	1,137,019	1,717,102	1,915,987	1,579,264	1,614,588	1,298,502	1,304,505	1,361,048
Health and Welfare	7,298,844	7,011,489	8,256,283	8,794,712	10,024,011	10,600,245	10,576,843	9,538,311	10,345,286	10,622,898
Maintenance of Structures and Equipment	9,000,103	11,255,900	43,799,017	15,850,658	19,851,954	36,379,418	17,123,159	12,543,110	12,115,480	11,792,372
Capital Outlay	15,491,047	5,358,002	4,776,391	3,690,980	2,016,129	4,076,087	7,218,487	17,434,755	11,913,277	6,777,118
Debt Services										
Principal	3,250,000	3,335,000	3,890,000	4,045,000	3,510,000	3,660,000	3,760,000	4,942,070	55,731,847	4,344,169
Interest and Commission	4,351,299	4,120,881	4,084,519	3,938,978	3,794,062	3,671,261	3,538,141	3,530,237	4,123,025	1,976,429
Total Expenditures	\$ 106,854,206	\$ 98,764,803	\$ 135,159,035	\$ 116,795,960	\$ 129,426,472	\$ 149,958,683	\$ 137,187,243	\$ 142,843,651	\$ 195,720,474	\$ 142,672,765
Excess (Deficiency) of Revenues Over Expenditures	\$ (15,827,151)	\$ 7,374,320	\$ 10,951,199	\$ 9,639,859	\$ 4,696,779	\$ 12,939,911	\$ (747,847)	\$ (5,391,467)	\$ (39,275,520)	\$ 9,344,768

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
OTHER FINANCING SOURCES (USES):										
Transfer In	\$ 1,316,946	\$ 735,870	\$ 5,508,217	\$ 3,101,422	\$ 8,147,776	\$ 10,267,060	\$ 8,491,580	\$ 2,851,000	\$ 6,709,370	\$ 6,590,699
Transfer Out	(2,640,332)	(3,175,594)	(10,514,208)	(5,187,532)	(11,909,931)	(13,954,892)	(11,821,779)	(3,648,785)	(9,521,951)	(9,789,377)
Proceeds from Sale of Capital Assets	-	-	-	-	-	-	2,111,000	-	-	-
Capital Lease Obligations	-	-	-	-	-	-	1,751,957	-	-	-
Insurance Proceeds	-	-	10,000,000	2,150,000	157,877	2,556,532	1,313,011	-	-	-
Issuance of Debt	1,860,388	3,000,000	-	-	-	-	-	5,550,000	47,305,000	-
Premium on Debt Issued	-	490	-	-	-	-	-	249,283	4,970,522	-
Payments to Refunding Bond Escrow Agent	-	-	-	-	-	-	-	(5,672,472)	-	-
Total Other Financing Sources (Uses)	\$ 537,202	\$ 560,766	\$ 4,994,029	\$ 63,890	\$ (3,604,278)	\$ (1,131,300)	\$ 1,846,769	\$ (670,974)	\$ 49,460,941	\$ (3,198,678)
New Change in Fund Balances	\$ (15,289,949)	\$ 7,935,086	\$ 15,945,228	\$ 9,703,749	\$ 1,092,501	\$ 11,808,611	\$ 1,098,922	\$ (6,062,441)	\$ 10,185,421	\$ 6,146,090
Debt Service As A Percentage of Noncapital Expenditures	8.3%	8.1%	6.1%	7.1%	6.0%	5.3%	5.8%	6.6%	52.0%	4.7%

JEFFERSON COUNTY, TEXAS
GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Alcoholic Beverage Tax	Hotel Occupancy Tax	Total
2004	\$ 46,276,030	\$ 14,288,063	\$ 430,130	\$ 658,878	\$ 61,653,701
2005	57,343,655	14,743,209	431,874	709,941	73,228,679
2006	61,103,193	20,150,358	494,201	894,368	82,642,120
2007	65,071,514	21,654,606	503,134	973,569	88,202,823
2008	71,516,193	23,906,777	506,047	1,011,577	96,940,594
2009	75,912,693	30,410,633	614,474	1,294,063	108,231,863
2010	75,995,020	21,361,596	575,928	893,234	98,825,778
2011	72,959,364	20,961,453	547,605	981,619	95,450,041
2012	79,446,316	23,864,675	484,988	1,064,165	104,860,144
2013	82,593,407	24,695,194	475,162	1,015,051	108,779,414

TABLE 6

JEFFERSON COUNTY, TEXAS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year Ended September 30	Real Property		Personal Property		Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value (a) as a Percentage of Actual Value
	Residential Property	Commercial Property	Motor Vehicles	Other					
2006	\$ 5,763,919,286	\$ 8,244,921,075	\$ 53,451,410	\$ 3,377,709,770	\$ 3,069,336,201	\$ 14,370,665,340	\$ 0.425	\$ 14,455,989,770	82.89%
2007	5,433,538,560	10,360,470,535	54,889,880	3,872,073,860	3,180,724,674	16,540,248,161	0.400	16,560,749,332	83.98%
2008	6,729,159,173	11,409,878,641	62,781,190	4,196,575,015	3,824,188,028	18,574,205,991	0.390	18,879,604,039	84.29%
2009	7,717,517,403	12,524,372,020	63,467,330	4,907,849,539	4,416,709,776	20,796,496,516	0.365	21,244,031,039	84.26%
2010	7,848,755,180	11,452,048,660	59,394,290	4,831,378,530	3,053,531,674	21,138,044,986	0.365	21,337,887,316	88.20%
2011	8,042,282,874	12,128,893,349	47,961,490	4,820,689,110	2,904,361,132	22,135,465,691	0.365	22,248,999,610	88.85%
2012	7,989,089,195	12,510,887,710	51,129,790	5,421,135,950	2,819,185,882	23,153,056,763	0.365	23,199,553,509	89.32%
2013	7,912,100,439	14,408,052,759	62,242,770	6,068,922,220	3,198,328,907	25,252,989,281	0.365	25,274,550,281	88.83%

Source: Jefferson County Appraisal District

Note: Property in the county is reassessed annually. The county assesses property at 100% of actual value for all types of real and personal property.

However, each homestead residential property can only increase by a maximum of 10% in any given year. Estimated actual value is calculated by adding back the loss to the limit on homestead residential properties to the total taxable assessed value. Tax rates are per \$100 of assessed value.

(a) Includes tax-exempt property.

* Reporting began in fiscal year 2006.

TABLE 7

**JEFFERSON COUNTY, TEXAS
PROPERTY TAX RATES
DIRECT AND OVERLAPPING (a) GOVERNMENTS
LAST TEN FISCAL YEARS**

				Overlapping Rates							Total Direct & Overlapping Rates
				Cities			School Districts				
Fiscal Year	Operating Rate	Debt Service Rate	Total County Rate	Operating Rate	Debt Service Rate	Total City Rate	Operating Rate	Debt Service Rate	Total School Rate	Special Districts	
2006	\$ 0.375	\$ 0.050	\$ 0.425	\$ 0.406	\$ 0.271	\$ 0.677	\$ 1.491	\$ 0.136	\$ 1.627	\$ 0.216	\$ 2.945
2007	0.355	0.045	0.400	0.420	0.232	0.652	1.311	0.119	1.430	0.216	2.698
2008	0.353	0.037	0.390	0.419	0.187	0.606	1.077	0.144	1.221	0.205	2.422
2009	0.331	0.034	0.365	0.385	0.202	0.587	1.058	0.186	1.244	0.217	2.413
2010	0.330	0.035	0.365	0.394	0.199	0.593	1.073	0.220	1.293	0.226	2.477
2011	0.331	0.034	0.365	0.394	0.197	0.591	1.058	0.226	1.284	0.192	2.432
2012	0.336	0.029	0.365	0.401	0.185	0.586	1.059	0.230	1.289	0.193	2.433
2013	0.340	0.025	0.365	0.412	0.182	0.594	1.059	0.217	1.276	0.194	2.429

Source: Jefferson County Tax Assessor Collector

(a) Overlapping rates are those of local governments that apply to property owners within Jefferson County. Not all overlapping rates apply to all Jefferson County property owners. (e.g., the rates for special districts apply only to the proportion of the County's property owners whose property is located within the geographic boundaries of the special district.)

Note: Rates are per \$100 of taxable value. Rates for overlapping entities are an average tax rate of all cities (6), school districts (7), and special districts (13) located within Jefferson County. For fiscal year 2013, total rates ranged between .2160 and .7920 for cities, 1.105 and 3.3881 for school districts, and .0279 and .5593 for special districts.

* Reporting began in fiscal year 2006.

TABLE 8

JEFFERSON COUNTY, TEXAS
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Taxpayers	2013			2004		
	Taxable Assessed Value (b)	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value (b)	Rank	Percentage of Total Taxable Assessed Value
ExxonMobil Oil Corporation	\$ 2,506,492,790	1	9.93%	\$ 1,749,241,690	1	13.88%
Motiva Refinery	2,388,843,550	2	9.46%	822,853,850	3	6.53%
Premcor Refining Group Inc	1,264,036,700	3	5.01%	361,295,770	5	-
Total Petrochemicals USA	1,074,957,370	4	4.26%	414,690,450	4	3.29%
Huntsman Petrochemical Corp	445,629,010	5	1.76%	854,294,100	2	6.78%
Chevron Phillips Chemical Co	416,411,930	6	1.65%	295,531,520	6	2.35%
BASF-Atofina Joint Venture	369,446,730	7	1.46%	-	-	0.00%
Sun Marine Terminals Inc	345,346,620	8	1.37%	-	-	0.00%
Enterprise Texas Pipeline LP	286,382,160	9	1.13%	-	-	-
Entergy Gulf States Inc.	283,790,030	10	1.12%	245,114,920	7	-
Goodyear Tire & Rubber Co.	-	-	-	213,153,550	8	1.69%
E I Dupont De Nemours	-	-	-	132,957,790	9	1.06%
Southwestern Bell Telephone Co.	-	-	-	113,577,590	10	0.90%
TOTAL	<u>\$9,381,336,890</u>		<u>37.15%</u>	<u>\$5,202,711,230</u>		<u>36.48%</u>

Source: Jefferson County Appraisal District.

(b) Amounts shown for these taxpayers do not include assessed values attributable to certain subsidiaries and affiliates which are not grouped on the tax roll with the taxpayers shown.

TABLE 9

**JEFFERSON COUNTY, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended September 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2006	\$ 60,784,747	\$ 59,849,203	98.46%	\$ 666,617	\$ 60,515,820	99.56%
2007	64,523,739	63,544,312	98.48%	739,577	64,283,889	99.63%
2008	70,675,310	69,387,969	98.18%	989,245	70,377,214	99.58%
2009	74,727,959	73,704,158	98.63%	664,378	74,368,536	99.52%
2010	74,415,469	73,446,110	98.70%	521,572	73,967,682	99.40%
2011	79,159,690	77,966,579	98.49%	606,277	78,572,856	99.26%
2012	83,581,379	82,381,734	98.56%	439,176	82,820,910	99.09%
2013	91,087,946	89,859,552	98.65%	-	89,859,552	98.65%

* Reporting began in fiscal year 2006.

TABLE 10

**JEFFERSON COUNTY, TEXAS
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year	General Obligation Bonds	Notes Payable	Capital Leases	Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
2006	\$ 79,392,478	\$ 2,648,987	\$ 101,959	\$ 82,143,424	1.20%	\$ 332
2007	75,385,127	2,332,066	52,224	77,769,417	1.09%	\$ 319
2008	71,912,777	2,005,529	-	73,918,306	0.96%	\$ 305
2009	68,290,426	1,669,086	-	69,959,512	0.85%	\$ 289
2010	64,553,045	1,322,435	1,144,977	67,020,457	0.74%	\$ 266
2011	60,664,579	965,267	585,075	62,214,921	0.66%	\$ 247
2012	56,704,005	597,263	-	57,301,268	0.59%	\$ 227
2013	52,482,467	218,094	-	52,700,561	0.55%	\$ 209

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(a) See the Schedule of Demographic and Economics Statistics in Table 14 for personal income and population data.

* Reporting began in fiscal year 2006.

TABLE 11

JEFFERSON COUNTY, TEXAS
RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less: Amounts Available in Debt Fund</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value (a) of Property</u>	<u>Per Capita (b)</u>
2006	\$ 79,392,478	\$ 337,083	\$ 79,055,395	0.55%	\$ 319
2007	75,385,127	318,212	75,066,915	0.45%	308
2008	71,912,777	76,619	71,836,158	0.38%	297
2009	68,290,426	176,339	68,114,087	0.32%	281
2010	64,553,045	330,833	64,222,212	0.30%	255
2011	60,664,579	354,241	60,310,338	0.27%	239
2012	56,704,005	716,106	55,987,899	0.24%	222
2013	52,482,467	901,217	51,581,250	0.22%	205

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(a) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property in Table 6 for property value data.

(b) See the Schedule of Demographic and Economics Statistics in Table 14 for population data.

* Reporting began in fiscal year 2006.

TABLE 12

JEFFERSON COUNTY, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2013

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (a)</u>	<u>Estimated Share of Overlapping Debt</u>
JEFFERSON COUNTY DIRECT DEBT	\$52,700,561	100.0%	\$52,700,561
Total Direct Debt			\$52,700,561
OVERLAPPING DEBT REPAYD WITH PROPERTY TAXES:			
CITIES:			
BEAUMONT	231,093,050	100.0%	231,093,050
BEVIL OAKS	-	100.0%	-
GROVES	5,170,000	100.0%	5,170,000
NEDERLAND	15,715,000	100.0%	15,715,000
PORT ARTHUR	5,995,000	100.0%	5,995,000
PORT NECHES	16,135,000	100.0%	16,135,000
TAYLOR LANDING	-	100.0%	-
SCHOOL DISTRICTS:			
BEAUMONT	398,205,000	100.0%	398,205,000
HAMSHIRE FANNETT	9,235,000	100.0%	9,235,000
HARDIN JEFFERSON	58,180,657	59.3%	34,501,130
NEDERLAND	23,020,000	100.0%	23,020,000
PORT ARTHUR	275,465,000	100.0%	275,465,000
PORT NECHES	117,691,078	100.0%	117,691,078
SABINE PASS	31,910,331	100.0%	31,910,331
PORT DISTRICTS:			
BEAUMONT	7,605,000	100.0%	7,605,000
PORT ARTHUR	33,040,000	100.0%	33,040,000
SABINE PASS	1,290,428	100.0%	1,290,428
DRAINAGE DISTRICTS:			
DRAINAGE DISTRICTS #3	-	100.0%	-
DRAINAGE DISTRICTS #6	-	100.0%	-
DRAINAGE DISTRICTS #7	-	100.0%	-
NAVIGATION DISTRICTS:			
JEFFERSON COUNTY	-	100.0%	-
MUNICIPAL UTILITY DISTRICTS:			
NORTHWEST FOREST	-	100.0%	-
WATER DISTRICTS:			
WATER DISTRICT #10	4,835,000	100.0%	4,835,000
EMERGENCY SERVICE DISTRICTS:			
EMERGENCY SERVICE DISTRICT #1	-	100.0%	-
EMERGENCY SERVICE DISTRICT #2	-	100.0%	-
EMERGENCY SERVICE DISTRICT #3	-	100.0%	-
CONSERVATION DISTRICTS:			
TRINITY BAY	-	100.0%	-
IMPROVEMENT DISTRICT:			
CARDINAL MEADOWS	-	100.0%	-
Total Overlapping Debt			\$1,210,906,017
TOTAL DIRECT AND OVERLAPPING DEBT			\$1,263,606,578

Sources: Debt outstanding data was provided by each of the taxing entities.

Note. Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Jefferson County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(a) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of taxing entity that is within the County's boundaries and dividing it by the taxing entity's total taxable assessed value.

TABLE 13

JEFFERSON COUNTY, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(amounts expressed in thousands)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt limit	\$ 3,469,794	\$ 3,639,382	\$ 3,502,210	\$ 3,948,502	\$ 4,534,760	\$ 5,060,472	\$ 4,825,201	\$ 5,042,794	\$ 5,124,994	\$ 5,580,038
Total net debt applicable to limit	82,987	82,888	79,203	75,177	71,908	68,149	64,234	60,416	60,416	48,404
Legal debt margin	<u>\$ 3,386,807</u>	<u>\$ 3,556,494</u>	<u>\$ 3,423,007</u>	<u>\$ 3,873,325</u>	<u>\$ 4,462,852</u>	<u>\$ 4,992,323</u>	<u>\$ 4,760,967</u>	<u>\$ 4,982,378</u>	<u>\$ 5,064,578</u>	<u>\$ 5,531,634</u>
Total net debt applicable to the limit as a percentage of debt limit	2.39%	2.28%	2.26%	1.90%	1.59%	1.35%	1.33%	1.20%	1.18%	0.87%

Legal Debt Margin Calculation for Fiscal Year 2013

Assessed Value of Real Property	\$ 22,320,153
Debt limit (25% of assessed value of real property)	5,580,038
Debt applicable to limit:	
General obligation bonds	49,305
Less: Amount set aside for repayment of general obligation debt	901
Total net debt applicable to limit	<u>\$ 48,404</u>
Legal debt margin	<u>\$ 5,531,634</u>

Note: Under Article III, Section 52 of the State Constitution, Jefferson County's outstanding general obligation debt should not exceed 25% of assessed valuation of real property. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

TABLE 14

**JEFFERSON COUNTY, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

	Fiscal Year	Population (a)	Personal Income	Per Capita Personal	Median	School	Unemployment
			(amounts expressed in thousands)	Income (b)	Age (a)	Enrollment (a)	Rate (b)
150	2006	247,571	\$ 6,854,993	\$ 27,689	36.5	62,002	6.6%
	2007	243,914	\$ 7,152,534	\$ 29,324	36.4	59,776	5.7%
	2008	241,975	\$ 7,684,158	\$ 31,756	36.7	62,290	7.3%
	2009	242,142	\$ 8,183,189	\$ 33,795	36.5	61,721	10.7%
	2010	252,273	\$ 9,099,739	\$ 36,071	35.6	62,433	10.6%
	2011	252,273	\$ 9,369,167	\$ 37,139	36.0	63,371	11.7%
	2012	252,802	\$ 9,786,471	\$ 38,712	35.9	63,371	10.2%
	2013	251,813	\$ 9,658,791	\$ 38,357	36.0	63,433	10.1%

Data sources

(a) Bureau of Census

(b) Texas Workforce Commission

* Reporting began in fiscal year 2006.

TABLE 15

JEFFERSON COUNTY, TEXAS
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	2013			2004		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
State of Texas	5,500	1	5.12%	1,930	5	1.77%
Beaumont ISD	2,976	2	2.77%	2,781	1	2.55%
ExxonMobil Oil Corporation	2,000	3	1.86%	2,150	3	1.97%
Christus Health Southeast Texas	1,530	4	1.43%	2,276	2	2.09%
Motiva Enterprises	1,475	5	1.37%	-	-	-
City of Beaumont	1,335	6	1.24%	1,200	8	1.10%
Memorial Hermann Baptist Hospital	1,232	7	1.15%	1,340	6	1.23%
Jefferson County	1,184	8	1.10%	1,130	10	1.04%
Port Arthur ISD	1,170	9	1.09%	-	-	-
Valero	833	10	0.78%	-	-	-
E.I. DuPont Sabine River Works	-	-	-	2,000	4	1.83%
U S Postal Encoding	-	-	-	1,227	7	1.13%
Westvaco	-	-	-	1,175	9	1.08%
TOTAL	19,235		17.91%	17,209		15.79%

Source: Employment numbers provided by each entity

TABLE 16

**JEFFERSON COUNTY, TEXAS
FULL-TIME EQUIVALENT COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS**

Function	Full-time Equivalent Employees as of September 30							
	2006	2007	2008	2009	2010	2011	2012	2013
General Government	169	176	171	180	170	166	164	166
Judicial & Law Enforcement								
Deputies	114	122	124	131	134	131	134	138
Detention Officers	222	239	221	240	242	239	238	241
Others	439	435	436	441	444	440	442	436
Education & Recreation	14	17	18	18	20	14	15	15
Health & Welfare	64	55	56	63	63	59	60	60
Maintenance - Equipment & Structures								
Road & Bridges	59	71	70	69	68	67	66	64
Engineering	10	9	10	10	9	10	10	10
Maintenance	31	30	27	30	29	28	28	30
Jack Brooks Regional Airport	25	23	26	23	25	25	23	24
Ford Park	125	101	79	22	23	19	20	23
TOTAL	<u>1,272</u>	<u>1,278</u>	<u>1,238</u>	<u>1,227</u>	<u>1,227</u>	<u>1,198</u>	<u>1,200</u>	<u>1,207</u>

Sources: County and Ford Park payroll records

* Reporting began in fiscal year 2006.

TABLE 17

JEFFERSON COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

Function	FISCAL YEAR							
	2006	2007	2008	2009	2010	2011	2012	2013
Judicial & Law Enforcement								
Courts								
Number of Indigent Cases Heard	2,082	2,839	2,984	2,945	2,945	2,490	2,413	3,249
Number of Justice of Peace Cases	47,627	51,416	50,997	43,326	43,488	44,642	48,363	43,205
Sheriff								
Number of Arrests	6,147	6,423	6,543	6,404	6,573	6,099	6,023	5,898
Number of Citations	1,203	1,242	2,300	1,112	1,043	1,241	1,081	915
Jail								
Average Daily Population of Inmates	959	1,171	986	899	910	926	815	767
Constables								
Number of Papers Served	21,209	19,874	15,847	15,954	16,967	16,860	15,344	15,472
Education & Recreation								
Library								
Number of Patron Visits	6,129	5,995	6,300	4,002	1,536	n/a ^	n/a ^	n/a ^
Health & Welfare								
Health & Welfare								
Number of Patients Seen in Clinic	7,363	8,111	8,310	9,375	11,531	11,968	11,644	7,433
Mosquito Control								
Number of Acreage Sprayed	2,613,632	1,386,752	1,393,743	2,175,872	1,070,464	818,972	1,328,128	700,672
Maintenance - Equipment & Structures								
Road & Bridge								
Road Miles Maintained	368	368	370	370	370	370	369	370
Airport								
Number of Aircraft Operations	61,856	55,350	32,273	27,891	26,332	22,602	22,515	20,351
Number of Enplaned	25,687	25,650	22,126	22,174	17,957	18,098	5,666	24,669
Number of Deplaned	26,219	26,117	22,387	21,588	17,997	18,207	5,328	24,351
Health Insurance Risk Pool								
Number of Participants in Plan	1,389	1,429	1,490	1,541	1,568	1,550	1,581	1,612
Entertainment Complex								
Number of Events	199	160	221	183	198	188	185	176
Total Attendance	248,639	617,246	280,012	658,337	647,207	629,123	712,688	668,718

Sources: Various county departments

Note: Indicators are not available for the general government functions

^ Library was closed 12/31/10.

* Reporting began in fiscal year 2006

TABLE 18

JEFFERSON COUNTY, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

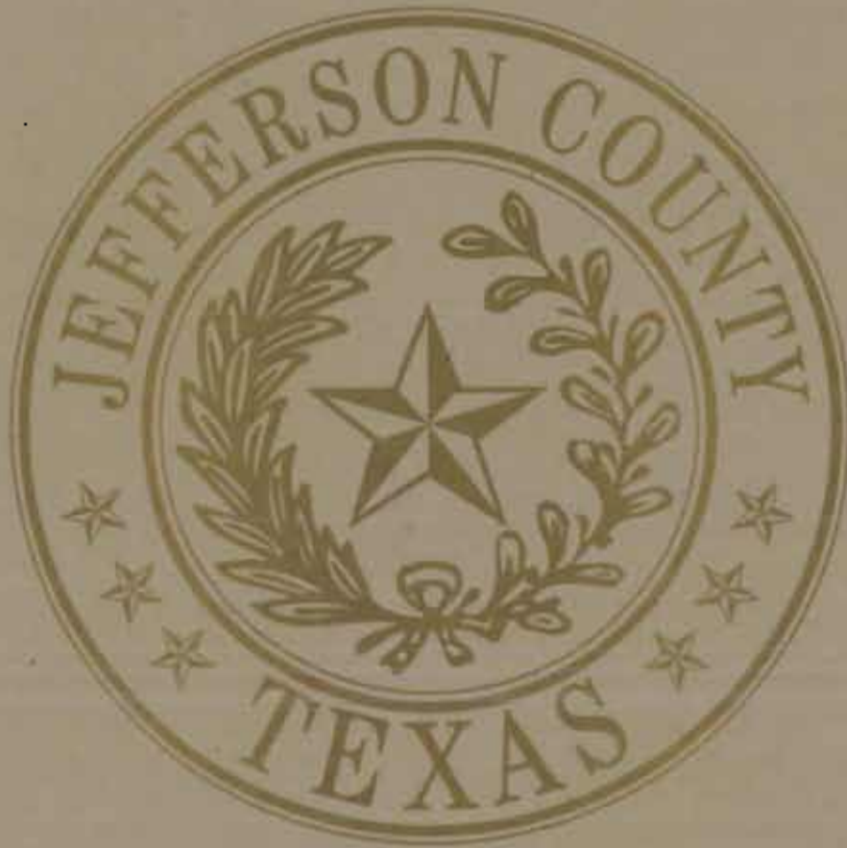
Function	FISCAL YEAR							
	2006	2007	2008	2009	2010	2011	2012	2013
Judicial & Law Enforcement								
Sheriff								
Patrol Units	92	109	119	116	120	122	122	126
Aviation Units	3	2	3	3	3	3	4	4
Marine Units	3	3	4	9	9	11	11	11
Jail								
Dorms	23	23	23	23	23	23	23	23
Bed Capacity	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268
Constables								
Patrol Units	29	29	30	31	32	27	24	29
Education & Recreation								
Library Holdings (ie books, audio, video)	45,378	44,281	46,104	35,549	36,038	n/a ^	n/a ^	n/a ^
Health & Welfare								
Mosquito Control								
Mosquito Spray Trucks	8	8	8	8	8	8	8	8
Weed Control Trucks	2	2	2	2	2	2	2	2
Aviation Units	3	3	3	3	3	3	3	3
Maintenance - Equipment & Structures								
Road (miles)	368	368	370	370	370	370	369	370
Bridges	65	65	65	65	65	65	65	65
Airport								
Runways (linear feet)	11,820	11,820	11,820	11,820	11,820	11,820	11,820	11,820
T-Hangar & Open Span Hangars (square feet)	138,706	154,376	144,276	123,076	123,076	150,470	150,470	150,470
Office Space (square feet)	15,055	15,535	14,439	14,426	14,426	18,885	18,885	43,850
Entertainment Complex								
Number of venues	5	5	5	5	5	5	5	5
Softball Fields	12	12	12	12	12	12	12	12
Exhibit Floor Space (square feet)	142,000	142,000	142,000	142,000	142,000	142,000	142,000	142,000
Seating Capacity	23,500	23,500	23,500	23,500	23,500	23,500	23,500	23,500

Sources: Various county departments

Note: Indicators are not available for the general government function.

^ Library was closed 12/31/10.

* Reporting began in fiscal year 2006.



PGM: GMCOMMV2	DATE 03-31-2014	AMOUNT	CHECK NO.	PAGE: 1 327 TOTAL
JURY FUND				
TRI-CITY COFFEE SERVICE	160.25	391989		
WARREN'S DO-NUTS	84.46	392047		
				244.71**
ROAD & BRIDGE PCT.#1				
CARQUEST AUTO PARTS # 96	76.63	391897		
RALPH'S INDUSTRIAL ELECTRONICS	55.41	391964		
SMART'S TRUCK & TRAILER, INC.	17.56	391973		
AT&T	60.98	391976		
TRANTEX, INC.	475.00	392003		
DEPARTMENT OF INFORMATION RESOURCES	.03	392005		
				685.61**
ROAD & BRIDGE PCT.#2				
EASTEX RUBBER & GASKET	10.00	391914		
NOACK LOCKSMITH	36.00	391949		
RITTER @ HOME	437.11	391963		
SETZER HARDWARE, INC.	25.78	391969		
WASTE MGT. GOLDEN TRIANGLE, INC.	79.12	391995		
NEDERLAND HARDWARE SUPPLY	8.38	391997		
LOWE'S HOME CENTERS, INC.	83.01	392025		
				679.40**
ROAD & BRIDGE PCT. # 3				
ENTERGY	232.55	391925		
MUNRO'S	34.13	391947		
OIL CITY TRACTORS, INC.	55.96	391953		
AT&T	69.76	391976		
TIME WARNER COMMUNICATIONS	80.22	391980		
STRATTON INC.	26.66	391996		
HOWARD'S AUTO SUPPLY	150.33	392001		
DEPARTMENT OF INFORMATION RESOURCES	.85	392005		
PCM-G	262.80	392072		
SPURLOCK ROAD VETERINARY CLINIC	166.30	392106		
				1,079.56**
ROAD & BRIDGE PCT.#4				
APAC, INC. - TROTTI & THOMSOM	109.51	391886		
BEAUMONT FRAME & FRONT END	480.80	391890		
BRANCE KRACHY CO., INC.	117.26	391892		
J.K. CHEVROLET CO.	250.75	391931		
M&D SUPPLY	6.54	391939		
MUNRO'S	1,112.73	391947		
PORT ARTHUR NEWS, INC.	99.99	391960		
SMART'S TRUCK & TRAILER, INC.	78.52	391973		
DEPARTMENT OF INFORMATION RESOURCES	.12	392005		
UNITED STATES POSTAL SERVICE	2.00	392015		
VULCAN INC	47.29	392030		
BEAUMONT FREIGHTLINER STERLING	107.80	392044		
NATALIE ROBERTS	129.46	392061		
INTERSTATE ALL BATTERY CENTER - BMT	116.90	392074		
ON TIME TIRE	322.98	392107		
SOUTHEAST TEXAS PARTS AND EQUIPMENT	46.26	392124		
				3,028.91**
ENGINEERING FUND				
OFFICE DEPOT	80.50	391952		
				80.50**
PARKS & RECREATION				
LOWE'S HOME CENTERS, INC.	143.08	392025		
				143.08**
GENERAL FUND				
TAX OFFICE				
HERNANDEZ OFFICE SUPPLY, INC.	579.00	391929		
OFFICE DEPOT	341.29	391952		
ACE IMAGEWEAR	20.69	391970		
DEPARTMENT OF INFORMATION RESOURCES	.06	392005		
UNITED STATES POSTAL SERVICE	1,621.72	392015		

PGM: GMCOMMV2	DATE 03-31-2014		PAGE: 2 328 TOTAL
NAME	AMOUNT	CHECK NO.	
ROCHESTER ARMORED CAR CO INC	352.00	392089	2,914.76*
COUNTY HUMAN RESOURCES			
BEAUMONT FAMILY PRACTICE ASSOC.	165.00	391889	
UNITED STATES POSTAL SERVICE	6.18	392015	171.18*
AUDITOR'S OFFICE			
UNIVERSITY OF TEXAS AT AUSTIN	150.00	391990	
UNITED STATES POSTAL SERVICE	3.65	392015	153.65*
COUNTY CLERK			
FED EX	10.54	391918	
OFFICE DEPOT	824.18	391952	
XEROX CORPORATION	1,010.86	391998	
UNITED STATES POSTAL SERVICE	367.82	392015	2,213.40*
COUNTY JUDGE			
CHEROKEE COUNTY CLERK	1,144.00	391908	
LAIRON DOWDEN, JR.	500.00	391911	
UNITED STATES POSTAL SERVICE	4.76	392015	
GRACE NICHOLS	2,000.00	392069	
HARVEY L WARREN III	1,600.00	392083	
THOMSON REUTERS-WEST	116.58	392117	5,365.34*
RISK MANAGEMENT			
UNITED STATES POSTAL SERVICE	17.59	392015	17.59*
COUNTY TREASURER			
UNITED STATES POSTAL SERVICE	229.97	392015	229.97*
PRINTING DEPARTMENT			
OLMSTED-KIRK PAPER	147.70	391954	147.70*
PURCHASING DEPARTMENT			
THE EXAMINER	99.00	391916	
OFFICE DEPOT	107.83	391952	
PORT ARTHUR NEWS, INC.	250.56	391960	
UNITED STATES POSTAL SERVICE	13.74	392015	471.13*
GENERAL SERVICES			
CASH ADVANCE ACCOUNT	80.00	391933	
SPINDLETOP MHMR	32,990.75	391936	
OLMSTED-KIRK PAPER	2,704.00	391954	
TIME WARNER COMMUNICATIONS	482.62	391979	
CROWN CASTLE INTERNATIONAL	1,332.65	392035	
ROCHESTER ARMORED CAR CO INC	3,858.78	392089	
DYNAMEX INC	226.58	392122	41,675.38*
DATA PROCESSING			
GUARDIAN FORCE	36.00	391873	
CDW COMPUTER CENTERS, INC.	77.92	392002	
VERIZON WIRELESS	75.98	392012	
JOHN FERRARA	483.56	392037	
TIGER DIRECT.COM	1,592.26	392070	2,265.72*
VOTERS REGISTRATION DEPT			
OFFICE DEPOT	657.54	391952	
UNITED STATES POSTAL SERVICE	240.24	392015	897.78*
ELECTIONS DEPARTMENT			
THERESA GOODNESS	20.00	391923	

PGM: GMCOMMV2	DATE 03-31-2014	PAGE: 3
NAME	AMOUNT	CHECK NO. TOTAL
OFFICE DEPOT	268.84	391952
ELECTION SYSTEMS & SOFTWARE, INC.	893.70	392006
UNITED STATES POSTAL SERVICE	10.06	392015
SIERRA SPRING WATER CO. - BT	37.03	392019
		1,229.63*
DISTRICT ATTORNEY		
JEFFERSON CTY. YOUNG LAWYER'S ASSOC	40.00	391879
DALLAS CHILDRENS ADVOCACY CENTER	1,410.00	391909
GT DISTRIBUTORS, INC.	160.27	391920
HERNANDEZ OFFICE SUPPLY, INC.	410.00	391929
OFFICE DEPOT	1,275.56	391952
STATE BAR OF TEXAS	120.00	391977
WAYLN G. THOMPSON	465.21	391986
TRIANGLE BLUE PRINT CO., INC.	12.00	391987
UNITED STATES POSTAL SERVICE	213.02	392015
LEXIS-NEXIS	98.00	392017
RECALL TOTAL INFORMATION MANAGEMENT	998.84	392033
PATRIOT GROUP	2,097.94	392056
9TH COURT OF APPEALS	10.00	392060
BRIAR ENTERPRISES	47.00	392100
THOMSON REUTERS-WEST	1,260.55	392117
LESLIE JONES	143.92	392119
		8,762.31*
DISTRICT CLERK		
OFFICE DEPOT	165.43	391952
UNITED STATES POSTAL SERVICE	331.85	392015
SHI GOVERNMENT SOLUTIONS, INC.	329.20	392020
		826.48*
CRIMINAL DISTRICT COURT		
JACK LAWRENCE	66.82	391876
A. MARK FAGGARD	2,595.00	391917
RENE MULHOLLAND	397.70	391991
UNITED STATES POSTAL SERVICE	1.22	392015
		3,060.74*
58TH DISTRICT COURT		
UNITED STATES POSTAL SERVICE	.41	392015
		.41*
60TH DISTRICT COURT		
UNITED STATES POSTAL SERVICE	.41	392015
		.41*
136TH DISTRICT COURT		
UNITED STATES POSTAL SERVICE	10.21	392015
		10.21*
172ND DISTRICT COURT		
TEXAS COURT REPORTERS ASSOCIATION	325.00	391983
		325.00*
252ND DISTRICT COURT		
JEFFERSON CTY. YOUNG LAWYER'S ASSOC	20.00	391879
ANITA L. SEEGER	1,134.00	391891
THOMAS J. BURBANK, P.C.	900.00	391895
A. MARK FAGGARD	975.00	391917
LEAH HAYES	29.10	391928
BRUCE N. SMITH	900.00	391974
KEVIN S. LAINE	900.00	392000
UNITED STATES POSTAL SERVICE	381.36	392015
CAROLYN WIEDENFELD	800.00	392027
LINDSEY SCOTT	115.71	392052
SUMMER TANNER	126.10	392055
SEAN VILLERY-SAMUEL	600.00	392078
RYAN GERTZ	800.00	392081
JASON ROBERT NICKS	800.00	392082
JAMES R. MAKIN, P.C.	1,948.23	392094
ALEX BILL III	600.00	392096
		11,029.50*
279TH DISTRICT COURT		

PGM: GMCOMMV2	DATE 03-31-2014	PAGE: 4
NAME	AMOUNT	CHECK NO.
		TOTAL
LINDA C. CANSLER	325.00	391896
LAIRON DOWDEN, JR.	325.00	391911
JIMMY D. HAMM	325.00	391927
KEVIN PAULA SEKALY PC	325.00	391968
UNITED STATES POSTAL SERVICE	1.62	392015
MATUSKA LAW FIRM	75.00	392126
		1,376.62*
317TH DISTRICT COURT		
THOMAS J. BURBANK, P.C.	325.00	391895
OFFICE DEPOT	104.44	391952
MARVA PROVO	325.00	391961
ANITA F. PROVO	825.00	391962
TEXAS CENTER FOR JUDICIARY	135.00	391982
KEVIN S. LAINE	325.00	392000
CHARLES ROJAS	400.00	392004
GLEN M. CROCKER	500.00	392021
JUDY PAASCH	2,233.33	392042
TONYA CONNELL TOUPS	1,050.00	392059
NORMAN DESMARAIS JR.	325.00	392079
STEFANIE L. ADAMS, ATTORNEY AT LAW	225.00	392092
MATUSKA LAW FIRM	225.00	392126
		6,997.77*
JUSTICE COURT-PCT 1 PL 1		
UNITED STATES POSTAL SERVICE	20.45	392015
		20.45*
JUSTICE COURT-PCT 1 PL 2		
TEXAS MUNICIPAL COURT - JUSTICE	36.00	391985
UNITED STATES POSTAL SERVICE	.81	392015
		36.81*
JUSTICE COURT-PCT 4		
DEPARTMENT OF INFORMATION RESOURCES	.25	392005
		.25*
JUSTICE COURT-PCT 6		
OFFICE DEPOT	342.92	391952
UNITED STATES POSTAL SERVICE	33.72	392015
		376.64*
JUSTICE COURT-PCT 7		
AT&T	29.39	391976
DEPARTMENT OF INFORMATION RESOURCES	.33	392005
		29.72*
JUSTICE OF PEACE PCT. 8		
THOMSON REUTERS-WEST	115.50	392117
		115.50*
COUNTY COURT AT LAW NO.1		
OFFICE DEPOT	349.91	391952
UNITED STATES POSTAL SERVICE	3.65	392015
SIERRA SPRING WATER CO. - BT	81.70	392018
GERALD EDDINS	1,073.71	392114
		1,508.97*
COUNTY COURT AT LAW NO. 2		
GAYLYN COOPER	250.00	391874
THOMAS J. BURBANK, P.C.	250.00	391895
TRAVIS EVANS	250.00	391915
JOHN E. MACEY	250.00	391940
OFFICE DEPOT	93.14	391952
MARVA PROVO	250.00	391961
KEVIN PAULA SEKALY PC	250.00	391968
BRUCE N. SMITH	250.00	391974
UNITED STATES POSTAL SERVICE	23.55	392015
LUKE NICHOLS	250.00	392051
THE PARKER LAW FIRM	250.00	392080
		2,366.69*
COUNTY COURT AT LAW NO. 3		

PGM: GMCOMMV2	DATE 03-31-2014	PAGE: 5
NAME	AMOUNT	CHECK NO. TOTAL
ART SIGNS & DECALS	275.00	391887
MIKE CICHOWSKI	250.00	391898
CHARLES ROJAS	250.00	392004
UNITED STATES POSTAL SERVICE	28.83	392015
ALEX BILL III	300.00	392096
MATUSKA LAW FIRM	250.00	392126
		1,353.83*
COURT MASTER		
JUDGE LARRY GIST	3,134.90	391922
OFFICE DEPOT	71.37	391952
CDW COMPUTER CENTERS, INC.	116.52	392002
VERIZON WIRELESS	108.81	392012
UNITED STATES POSTAL SERVICE	3.17	392015
RONALD L WALKER	2,400.00	392054
		5,834.77*
MEDIATION CENTER		
UNITED STATES POSTAL SERVICE	10.75	392015
		10.75*
SHERIFF'S DEPARTMENT		
GT DISTRIBUTORS, INC.	6,120.00	391920
HERNANDEZ OFFICE SUPPLY, INC.	136.50	391929
CASH ADVANCE ACCOUNT	242.74	391933
MCNEILL INSURANCE AGENCY	142.00	391944
OFFICE DEPOT	1,011.96	391952
DEPARTMENT OF INFORMATION RESOURCES	.80	392005
VERIZON WIRELESS	2,849.25	392010
UNITED STATES POSTAL SERVICE	1,307.29	392015
BEAUMONT OCCUPATIONAL SERVICE, INC.	29.85	392022
FIVE STAR FEED	3,540.00	392032
CODE BLUE	1,025.00	392039
COPQUEST INC	320.25	392046
ROD CARROLL	28.12	392073
RITA HURT	1,100.00	392104
THOMSON REUTERS-WEST	510.90	392117
AMERICAN TOWING	290.00	392127
		18,654.66*
CRIME LABORATORY		
ALLOMETRICS INC.	1,910.00	391875
ABACUS DIAGNOSTIC, INC.	654.00	391882
FISHER SCIENTIFIC	32.75	391919
LYNN PEAVEY CO., INC.	79.50	391938
OFFICE DEPOT	110.99	391952
SANITARY SUPPLY, INC.	72.25	391965
AIRGAS SOUTHWEST	180.00	392062
CAYMAN CHEMICAL COMPANY	133.00	392084
SIRCHIE FINGER PRINT LABORATORIES	47.00	392093
RDB SERVICES	500.00	392105
JULIE HANNON	600.00	392118
		4,319.49*
JAIL - NO. 2		
HILO / O'REILLY AUTO PARTS	322.27	391872
JOHNSTONE SUPPLY	106.14	391877
AVIALL	183.53	391888
CITY OF BEAUMONT - WATER DEPT.	14,960.13	391900
COASTAL WELDING SUPPLY	33.60	391902
W.W. GRAINGER, INC.	72.48	391924
HYGEIA CHEMICAL CO.	221.12	391930
JACK BROOKS REGIONAL AIRPORT	1,505.48	391932
M&D SUPPLY	270.39	391939
MCNEILL INSURANCE AGENCY	142.00	391944
OFFICE DEPOT	329.00	391952
PETTY CASH - SHERIFF'S OFFICE	717.14	391957
RALPH'S INDUSTRIAL ELECTRONICS	138.00	391964
SANITARY SUPPLY, INC.	4,103.12	391965
SCOTT EQUIPMENT, INC.	340.83	391966
SHERWIN-WILLIAMS	76.98	391972
SOUTHWEST STAINLESS	464.00	391975
WASTE MGT. GOLDEN TRIANGLE, INC.	3,853.91	391995

PGM: GMCOMMV2	DATE 03-31-2014	PAGE: 6
NAME	AMOUNT	CHECK NO. TOTAL
MR. ROOTER PLUMBING	7,850.00	392013
LOWE'S HOME CENTERS, INC.	17.04	392025
LONE STAR UNIFORMS, INC.	795.75	392028
AIRGAS SOUTHWEST	359.43	392062
WORLD FUEL SERVICES	1,457.81	392077
FIVE STAR CORRECTIONAL SERVICE	17,158.89	392086
SHOE CORPORATION OF BIRMINGHAM INC	99.12	392098
AI FILTER SERVICE COMPANY	737.60	392103
TROOP INDUSTRIAL	31.50	392111
JUVENILE PROBATION DEPT.		56,347.26*
CASH ADVANCE ACCOUNT	270.00	391933
VERIZON WIRELESS	66.50	392012
UNITED STATES POSTAL SERVICE	11.59	392015
LYNN BIERHALTER	48.72	392049
LATONYA DOUCET	145.60	392063
JUVENILE DETENTION HOME		542.41*
CITY OF BEAUMONT - WATER DEPT.	2,702.02	391900
MOORE SERVICE CO., INC.	695.25	391946
OAK FARM DAIRY	613.65	391999
FLOWERS FOODS	183.87	392036
ATTABOY TERMITE & PEST CONTROL	80.00	392075
BROTHERS PRODUCE	164.75	392102
CONSTABLE PCT 1		4,439.54*
VERIZON WIRELESS	227.94	392012
UNITED STATES POSTAL SERVICE	60.41	392015
CONSTABLE-PCT 2		288.35*
VERIZON WIRELESS	113.97	392012
CONSTABLE-PCT 4		113.97*
DEPARTMENT OF INFORMATION RESOURCES	.01	392005
VERIZON WIRELESS	113.97	392012
CONSTABLE-PCT 6		113.98*
GT DISTRIBUTORS, INC.	34.95	391920
VERIZON WIRELESS	113.97	392012
UNITED STATES POSTAL SERVICE	20.35	392015
CONSTABLE PCT. 7		169.27*
AT&T	29.39	391976
DEPARTMENT OF INFORMATION RESOURCES	.09	392005
VERIZON WIRELESS	113.97	392012
CONSTABLE PCT. 8		143.45*
VERIZON WIRELESS	113.97	392012
AGRICULTURE EXTENSION SVC		113.97*
OFFICE DEPOT	213.19	391952
UNITED STATES POSTAL SERVICE	35.14	392015
BARBARA EVANS	129.92	392066
HEALTH AND WELFARE NO. 1		378.25*
CITY OF BEAUMONT	80.00	391884
ENTERGY	168.47	391926
AUSTIN CECIL WALKES MD PA	3,245.08	391994
UNITED STATES POSTAL SERVICE	77.46	392015
CENTERPOINT ENERGY RESOURCES CORP	140.00	392043
HEALTH AND WELFARE NO. 2		3,711.01*

PGM: GMCOMMV2	DATE 03-31-2014	PAGE: 7 333 TOTAL
NAME	AMOUNT	CHECK NO.
BROUSSARD'S MORTUARY	1,500.00	391893
GABRIEL FUNERAL HOME, INC.	3,550.00	391921
PHYSICIAN SALES & SERVICE, INC.	299.52	391959
AT&T	29.39	391976
AUSTIN CECIL WALKES MD PA	3,245.08	391994
NURSE PRACTITIONER		8,623.99*
GEORGE V. ZUZUKIN, M.D.	1,000.00	391878
CHILD WELFARE UNIT		1,000.00*
BUCKNER CHILDREN'S VILLAGE	167.76	391894
DISA, INC.	504.00	391913
TARGET STORES DIVISION	1,720.55	392007
BEAUMONT OCCUPATIONAL SERVICE, INC.	747.00	392022
J.C. PENNEY'S	1,094.12	392023
SEARS COMMERICAL CREDIT	75.00	392024
ENVIRONMENTAL CONTROL		4,308.43*
CASH ADVANCE ACCOUNT	413.72	391933
DEPARTMENT OF INFORMATION RESOURCES	.66	392005
INDIGENT MEDICAL SERVICES		414.38*
CARDINAL HEALTH 110 INC	41,791.57	392120
MAINTENANCE-BEAUMONT		41,791.57*
MARK'S PLUMBING PARTS	400.68	391870
GUARDIAN FORCE	36.00	391873
CITY OF BEAUMONT - WATER DEPT.	8,588.56	391900
W.W. GRAINGER, INC.	183.20	391924
ENTERGY	4,974.39	391925
M&D SUPPLY	51.60	391939
MANNINGS SCHOOL SUPPLY	487.20	391941
MCCOWN PAINT & SUPPLY OF TEXAS	151.81	391942
FRED MILLER STORES	81.80	391945
SANITARY SUPPLY, INC.	159.00	391965
ACE IMAGEWEAR	187.90	391970
AT&T	4,740.65	391976
DEPARTMENT OF INFORMATION RESOURCES	7,230.51	392005
OTIS ELEVATOR COMPANY	2,756.00	392034
FIRETROL PROTECTION SYSTEMS, INC.	291.00	392068
PRO CHEM INC	245.80	392108
MAINTENANCE-PORT ARTHUR		30,566.10*
JOHNSTONE SUPPLY	1,362.00	391877
CITY OF PORT ARTHUR - WATER DEPT.	444.51	391901
ALL-PHASE ELECTRIC SUPPLY	282.50	391905
NOACK LOCKSMITH	179.25	391949
SHERWIN-WILLIAMS CO.	21.13	391971
AT&T	943.19	391976
TIME WARNER COMMUNICATIONS	63.85	391981
DEPARTMENT OF INFORMATION RESOURCES	4.01	392005
PETE & HAROLD'S AUTO CLINIC, INC.	14.50	392016
PARKER LUMBER	566.55	392087
SIGN DOCTOR, INC	425.00	392095
DALE'S POOLS	179.36	392115
MEMBER'S BUILDING MAINTENANCE LLC	2,524.60	392121
MAINTENANCE-MID COUNTY		7,010.45*
WASTE MGT. GOLDEN TRIANGLE, INC.	151.62	391995
DEPARTMENT OF INFORMATION RESOURCES	.01	392005
SERVICE CENTER		151.63*
CLASSIC TINT	30.00	391885
CONN'S APPLIANCES & PART	469.97	391904
KINDRA, DBA J&R SERVICES	409.64	391934

PGM: GMCOMMV2	DATE 03-31-2014	PAGE: 8
NAME	AMOUNT	CHECK NO. TOTAL
KINSEL FORD, INC.	448.47	391935
M&D SUPPLY	80.77	391939
PHILPOTT MOTORS, INC.	243.85	391958
DEPARTMENT OF INFORMATION RESOURCES	.01	392005
AUTO TRIM EXPRESS	125.00	392008
VERIZON WIRELESS	42.00	392012
FIRST CALL	537.84	392029
LINDBERGH PAINT & BODY	450.00	392040
BUMPER TO BUMPER	311.05	392041
AIRPORT GULF TOWING LLC	190.00	392048
ROBERT'S TEXACO XPRESS LUBE	319.00	392065
AMERICAN TIRE DISTRIBUTORS	5,194.74	392067
INTERSTATE ALL BATTERY CENTER - BMT	443.50	392074
UNIFIRST HOLDINGS INC	72.63	392076
DAVID FONTENOT	7.74	392085
MIGHTY OF SOUTHEAST TEXAS	50.77	392101
ABSOLUTE CONSTRUCTION	50.00	392125
		9,476.98*
VETERANS SERVICE		
UNITED STATES POSTAL SERVICE	7.55	392015
		7.55*
		294,483.75**
MOSQUITO CONTROL FUND		
HILO / O'REILLY AUTO PARTS	5.88	391872
MUNRO'S	98.95	391947
SHERWIN-WILLIAMS	53.03	391972
TIME WARNER COMMUNICATIONS	73.66	391979
DEPARTMENT OF INFORMATION RESOURCES	.24	392005
		231.76**
J.C. FAMILY TREATMENT CT.		
BEAUMONT OCCUPATIONAL SERVICE, INC.	79.85	392022
JUDY PAASCH	50.00	392042
		129.85**
LAW LIBRARY FUND		
YVONNE COOPER	150.00	391906
NATIONAL DIRECTORY OF LAW ENFOR.	1,008.00	391948
LEXISNEXIS MATTHEW BENDER	1,844.78	392026
THOMSON REUTERS-WEST	11,535.88	392117
		14,538.66**
GRT N MENTAL HEALTH SVCS		
OFFICE DEPOT	656.96	391952
		656.96**
JUVENILE PROB & DET. FUND		
VERIZON WIRELESS	32.00	392012
		32.00**
IV-E FOSTER CARE		
VERIZON WIRELESS	32.00	392012
		32.00**
COMMUNITY SUPERVISION FND		
DIANNA L. COLUMBUS	145.60	391903
OLMSTED-KIRK PAPER	676.00	391954
DEPARTMENT OF INFORMATION RESOURCES	2.73	392005
VERIZON WIRELESS	120.54	392012
UNITED STATES POSTAL SERVICE	112.33	392015
JCCSC	386.00	392091
		1,443.20**
JEFF. CO. WOMEN'S CENTER		
SUPERIOR TIRE & SERVICE	18.95	391883
ENTERGY	1,683.92	391925
LUBE SHOP	82.48	391937
KIM MCKINNEY, LPC, LMFT	210.00	391943
SYSCO FOOD SERVICES, INC.	1,759.42	391978
VINS PAINT & BODY, INC.	1,108.25	391992
BURT WALKER PARTNERS, LTD	4,500.00	391993

PGM: GMCOMMV2	DATE 03-31-2014	PAGE: 9
NAME	AMOUNT	CHECK NO. TOTAL
DEPARTMENT OF INFORMATION RESOURCES	.61	392005
VERIZON WIRELESS	32.00	392012
BEN E KEITH FOODS	1,429.37	392038
JAMES GREEN	100.00	392090
		10,925.00**
MENTALLY IMPAIRED OFFEND.		
TEXAS DEPT OF CRIMINAL JUSTICE CJAD	100.00	392128
		100.00**
COMMUNITY CORRECTIONS PRG		
LOWE'S HOME CENTERS, INC.	265.00	392025
		265.00**
LAW OFFICER TRAINING GRT		
CASH ADVANCE ACCOUNT	1,660.18	391933
		1,660.18**
COUNTY CLERK - RECORD MGT		
DELL MARKETING L.P.	3,743.84	391910
		3,743.84**
DEPUTY SHERIFF EDUCATION		
CASH ADVANCE ACCOUNT	143.18	391933
		143.18**
TAX OFFICE AUTO DEALER		
HERNANDEZ OFFICE SUPPLY, INC.	5,725.38	391929
		5,725.38**
J.P. COURTROOM TECH. FUND		
VERIZON WIRELESS	113.97	392012
		113.97**
HOTEL OCCUPANCY TAX FUND		
THERMACON SERVICE	475.00	391881
ENTERGY	1,704.35	391925
MUNRO'S	36.75	391947
OFFICE DEPOT	51.70	391952
TRI-CITY COFFEE SERVICE	62.75	391989
DEPARTMENT OF INFORMATION RESOURCES	6.57	392005
VERIZON WIRELESS	37.99	392012
UNITED STATES POSTAL SERVICE	5.95	392015
MATERA PAPER COMPANY INC	1,277.13	392116
		3,658.19**
CAPITAL PROJECTS FUND		
CARROLL & BLACKMAN, INC.	288.00	391880
OVERHEAD DOOR CO.	1,525.00	391955
TEXAS GENERAL LAND OFFICE	47,421.43	391984
E. SULLIVAN ADVERTISING & DESIGN	5,838.75	392009
MARTIN PRODUCT SALES LLC	662.03	392053
CONSTRUCTION ZONE OF TEXAS LLC	5,007.80	392123
ABSOLUTE CONSTRUCTION	3,725.00	392125
		64,468.01**
AIRPORT FUND		
A&B OUTDOOR EQUIPMENT	35.91	391871
ALL-PHASE ELECTRIC SUPPLY	54.70	391905
OFFICE DEPOT	182.34	391952
NEDERLAND HARDWARE SUPPLY	45.56	391997
DEPARTMENT OF INFORMATION RESOURCES	.13	392005
E. SULLIVAN ADVERTISING & DESIGN	7,930.00	392009
VERIZON WIRELESS	75.98	392012
LOWE'S HOME CENTERS, INC.	121.42	392025
HERRERA'S EMERGENCY LIGHTING	475.00	392031
AERO SPECIALITIES	87.00	392045
DISH NETWORK	85.62	392057
ASCENT AVIATION GROUP INC	63,980.54	392064
LAMAR ADVERTISING	2,592.00	392071
INDUSTRIAL DISPOSAL SUPPLY CO	88.50	392088
MOWERS TRACTORS INC	172.62	392099
CRAWFORD ELECTRIC SUPPLY COMPANY	64.23	392112

PGM: GMCOMMV2	DATE 03-31-2014	PAGE: 10 336 TOTAL
NAME	AMOUNT	CHECK NO.
ADVANCE AUTO PARTS	108.30	392113
MEMBER'S BUILDING MAINTENANCE LLC	4,340.22	392121
SETEC FUND		80,440.07**
DRAINAGE DISTRICT # 6	21,510.54	391912
SEABREEZE CULVERT, INC.	476.20	391967
TRI-CON, INC.	8,259.13	391988
KNIFE RIVER	355.68	392058
LIABILITY CLAIMS ACCOUNT		30,601.55**
DUNHAM HALLMARK PLLC	437.50	392097
SHERIFF'S FORFEITURE FUND		437.50**
DELL MARKETING L.P.	1,200.98	391910
PAYROLL FUND		1,200.98**
JEFFERSON CTY. - FLEXIBLE SPENDING	10,315.00	391843
CLEAT	360.00	391844
JEFFERSON CTY. TREASURER	19,991.21	391845
RON STADTMUELLER - CHAPTER 13	1,717.50	391846
INTERNAL REVENUE SERVICE	150.00	391847
JEFFERSON CTY. ASSN. OF D.S. & C.O.	5,160.00	391848
JEFFERSON CTY. COMMUNITY SUP.	9,538.74	391849
JEFFERSON CTY. TREASURER - HEALTH	404,720.10	391850
JEFFERSON CTY. TREASURER - GENERAL	10.00	391851
JEFFERSON CTY. TREASURER - PAYROLL	1,536,440.39	391852
JEFFERSON CTY. TREASURER - PAYROLL	610,375.67	391853
MONY/MLOA	267.92	391854
POLICE & FIRE FIGHTERS' ASSOCIATION	3,408.56	391855
UNITED WAY OF BEAUMONT& N JEFFERSON	38.92	391856
JEFFERSON CTY. TREASURER - TCDRS	579,074.93	391857
OPPENHEIMER FUNDS DISTRIBUTOR, INC	2,178.31	391858
JEFFERSON COUNTY TREASURER	2,448.06	391859
JEFFERSON COUNTY - TREASURER -	5,169.09	391860
NECHES FEDERAL CREDIT UNION	64,989.63	391861
JEFFERSON COUNTY - NATIONWIDE	48,232.90	391862
TENNESSEE CHILD SUPPORT	115.38	391863
NCO FINANCIAL SYSTEMS INC	121.97	391864
SBA - U S DEPARTMENT OF TREASURY	168.49	391865
CALIFORNIA STATE DISBURSEMENT UNIT	117.23	391866
U S DEPARTMENT OF TREASURY	157.99	391867
WILLIAM E HEITKAMP	689.00	391868
JOHN TALTON	235.38	391869
GUARDIANSHIP FEE		3,306,192.37**
J.T. HAYNES	300.00	392050
ORCA - IKE		300.00**
MK CONSTRUCTORS	151,762.50	392109
MK CONSTRUCTORS	155,242.35	392110
MARINE DIVISION		307,004.85**
COTTON CARGO	161.00	391907
HERNANDEZ OFFICE SUPPLY, INC.	264.56	391929
JACK BROOKS REGIONAL AIRPORT	653.27	391932
NEDERLAND HARDWARE SUPPLY	16.67	391997
DEPARTMENT OF INFORMATION RESOURCES	202.24	392005
VERIZON WIRELESS	341.91	392010
VERIZON WIRELESS	531.86	392011
SHERIFF-SPINDLETOP HEALTH		2,171.51**
CASH ADVANCE ACCOUNT	1,060.95	391933
		1,060.95**
		4,137,702.48***



**NOTICE OF EARLY VOTING LOCATIONS
SPECIAL AND JOINT POLITICAL SUBDIVISIONS ELECTION, MAY 10, 2014
(JEFFERSON COUNTY, WCID10)**

*(AVISO de LOCALIZACIONES Y de HORAS de VOTACIÓN ADELANTADA
SUBDIVISIONES POLÍTICAS CONJUNTAS Y ESPECIAL ELECCIONES, 10 DE MAYO DE 2014
(CONDADO DE JEFFERSON, WCID10)*

EARLY VOTING LOCATIONS:

(Localizaciones de Votacion Adelantada):

Beaumont Courthouse-Main location	1001 Pearl St., Beaumont, Texas
Theodore Johns Library	4255 Fannett Rd., Beaumont, Texas
Rogers Park Recreation Center	6540 Gladys, Beaumont, Texas
Port Arthur Public Library	4615 Ninth Ave, Port Arthur, Texas
Nederland Recreation Center	2301 Avenue H, Nederland, Texas

DATES AND HOURS FOR ALL ABOVE LOCATIONS:

(Fechas y Horas para todas las localizaciones):

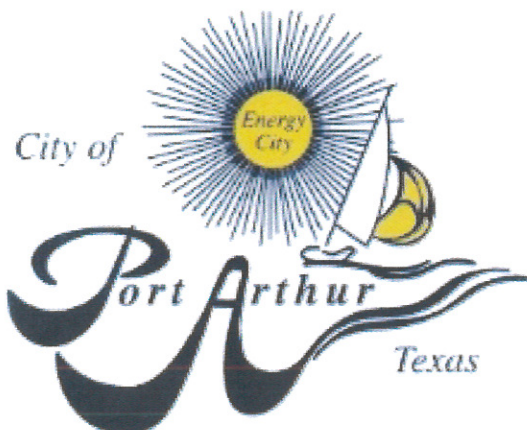
April 28 – May 2 (Abril 28 – Mayo 2)	Monday - Friday (Lunes - Viernes)	8:00 a.m. - 5:00 p.m. 8:00 a.m. – 5:00 p.m.
May 5 – May 6 (Mayo 5 –6)	Monday - Tuesday (Lunes - Martes)	7:00 a.m. - 7:00 p.m. 7:00 a.m. – 7:00 p.m.

City of Port Arthur

Planning and Zoning Commission

AGENDA

REGULAR MEETING
March 17, 2014
5:30 P.M.



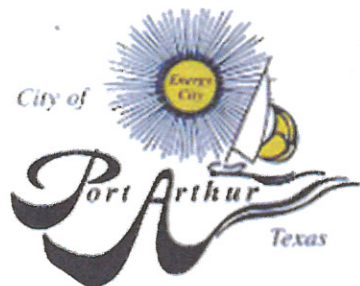
Planning Department
P. O. Box 1089
Port Arthur, Texas 77640
(409) 983-8135
(409) 983-8137 fax
paplanning@portarthur.net

1. The first part of the paper is devoted to a discussion of the
 2. various methods of determining the rate of reaction.
 3. The second part is devoted to a discussion of the
 4. various methods of determining the order of reaction.
 5. The third part is devoted to a discussion of the
 6. various methods of determining the activation energy.
 7. The fourth part is devoted to a discussion of the
 8. various methods of determining the equilibrium constant.
 9. The fifth part is devoted to a discussion of the
 10. various methods of determining the rate of reaction.

11. The sixth part is devoted to a discussion of the
 12. various methods of determining the order of reaction.
 13. The seventh part is devoted to a discussion of the
 14. various methods of determining the activation energy.
 15. The eighth part is devoted to a discussion of the
 16. various methods of determining the equilibrium constant.
 17. The ninth part is devoted to a discussion of the
 18. various methods of determining the rate of reaction.

19. The tenth part is devoted to a discussion of the
 20. various methods of determining the order of reaction.
 21. The eleventh part is devoted to a discussion of the
 22. various methods of determining the activation energy.
 23. The twelfth part is devoted to a discussion of the
 24. various methods of determining the equilibrium constant.
 25. The thirteenth part is devoted to a discussion of the
 26. various methods of determining the rate of reaction.

27. The fourteenth part is devoted to a discussion of the
 28. various methods of determining the order of reaction.
 29. The fifteenth part is devoted to a discussion of the
 30. various methods of determining the activation energy.
 31. The sixteenth part is devoted to a discussion of the
 32. various methods of determining the equilibrium constant.
 33. The seventeenth part is devoted to a discussion of the
 34. various methods of determining the rate of reaction.



CITY OF PORT ARTHUR

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PLANNING AND ZONING DIVISION

P.O. Box 1089

Port Arthur, TX 77641-1089

Office: 409-983-8135

Fax: 409-983-8137

TO: City of Port Arthur Planning Commission Members

FROM: Ronald Burton, Planning Director

DATE: March 11, 2014

SUBJECT: **March 17, 2014 – Planning/Commission Meeting**

The Port Arthur Planning Commission will meet in regular session at 5:30 p.m., Monday, March 17, 2014, in the City Council Chambers on the fifth floor of the City Hall. The March 17, 2014 agenda contains five items.

Please make every effort to attend so that we may have a quorum. If for some reason you cannot attend, please call me at 983-8135.

Enclosure

Cc: John A. Comeaux, P.E., Assistant City Manager
Lawrence Baker, Director of Inspections & Code Enforcement
Mark Mulliner, Fire Marshall
Paul Brown, Senior Planner
John Tomplait, Utility Operations
Rhonda Bell, Senior Engineering Technician
Derrick Holland, Senior Engineering Technician

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DELORIS "BOBBIE" PRINCE, MAYOR
ROBERT E. WILLIAMSON, MAYOR PRO TEM

COUNCILMEMBERS:
RAYMOND SCOTT, JR.
ELIZABETH "LIZ" SEGLER
MORRIS ALBRIGHT, III
WILLIE "BAE" LEWIS, JR.
DERRICK FREEMAN
KERRY "TWIN" THOMAS



JOHN A. COMEAUX, P.E.
INTERIM CITY MANAGER

SHERRI BELLARD
CITY SECRETARY

VALECIA TIZENO
CITY ATTORNEY

<p style="text-align: center;">AGENDA PLANNING & ZONING COMMISSION CITY COUNCIL CHAMBERS, CITY HALL - 5TH FLOOR MONDAY, MARCH 17, 2014, 5:30 P.M.</p>
--

NOTICE OF TIME, PLACE AND SUBJECT OF A REGULAR MEETING OF THE PLANNING AND ZONING COMMISSION OF THE CITY OF PORT ARTHUR.

NOTICE IS HEREBY GIVEN, PURSUANT TO SECTION 212.015, LOCAL GOVERNMENT CODE, THAT A REGULAR MEETING OF THE PLANNING AND ZONING COMMISSION OF THE CITY OF PORT ARTHUR, TEXAS WILL BE HELD ON MONDAY, MARCH 17, 2014 AT 5:30 P.M. AT CITY HALL, COUNCIL CHAMBER, 5TH FLOOR, 444 FOURTH STREET, PORT ARTHUR, TEXAS.

I. ROLL CALL

PUBLIC HEARING

II. REPLAT APPROVAL REQUESTED

- A. R14-06
- B. R14-07
- C. R14-08

III. ABANDONMENT REQUESTED

- A. A14-01
- B. A14-02

REGULAR MEETING

IV. MOTION REQUIRED

- A. R14-06
- B. R14-07
- C. R14-08
- D. A14-01
- E. A14-02

V. REQUEST FOR SPECIFIC USE PERMIT - 220 (SUP #220) [previously tabled 2/3/14 and 2/17/14]

- A. Z14-01

VI. APPROVAL OF MINUTES

- A. February 17, 2014

VII. STAFF REPORT

VIII. ADJOURNMENT

IX. NEXT MEETING DATE: April 7, 2014



Ronald Burton,
Director of Development Services

POSTED ON THIS 14th DAY OF March, 2014 AT 12:00 P.M.

BY: Pamela D. Langford

REMOVED ON THIS ____ DAY OF _____, 20____,

BY: _____

INTEROFFICE MEMORANDUM

TO: THE PLANNING AND ZONING COMMISSION

FROM: RONALD BURTON, DIRECTOR OF DEVELOPMENT SERVICES

SUBJECT: A14-02 - ABANDONMENT REQUESTED FOR - 0.0321 ACRE OF LAND CONSISTING OF THE NORTH TWENTY FEET OF THE SHREVEPORT AVENUE RIGHT-OF-WAY ADJACENT TO THE FOURTH STREET RIGHT-OF-WAY, CITY OF PORT ARTHUR , JEFFERSON COUNTY, TEXAS (**PROPERTY LOCATED SOUTH OF 4TH STREET AND NORTH OF THE HURRICANE PROTECTION LEVY [A.K.A. SEAWALL]**).

DATE: 03/11/2014

BACKGROUND:

The Planning and Zoning Commission is requested to review and consider a request to abandon approximately 0.0321 acre of land consisting of the north twenty feet (20') of the Shreveport Avenue right-of-way adjacent to the Fourth Street right-of-way (section located south of 4th Street and north of the Hurricane Protection Levy [A.K.A. Seawall]).

Jefferson County has requested that the City of Port Arthur abandon the north twenty feet (20') of the Shreveport Avenue right-of-way that is adjacent to the Fourth Street right-of-way in order to allow the County to construct a new office building. Section 272.001(l) (1) (2) (3) of the Local Government Code provides that a municipality may convey land for the development of said land for public purposes.

In 1969 by authority of Ordinance 69-58 the City of Port Arthur closed, vacated, abandoned and relinquished the seventy-foot (70') wide right-of-way of Shreveport Avenue between Fourth Street and Lakeshore Drive, except for the north twenty feet (20') of said right-of-way adjacent to the Fourth Street right-of-way, for the purpose of reserving a public utility and storm sewer easement; therefore no residential property shall be affected by including the north twenty feet (20') portion of the Shreveport Avenue right-of-way in this permanent closure.

On Thursday, March 6, 2014, six (6) notices were mailed to adjacent property owners within a 200 ft. radius and the notice was published in the Port Arthur News on Sunday, March 2, 2014, more than ten (10) days prior to the P&Z public hearing scheduled for March 17, 2014.

Applicant/Agent - Jefferson County, Texas

Owner/Agent - City of Port Arthur, Texas

RECOMMENDATION:

The Planning staff has no objections to the recommendation of the abandonment; however, in accordance with Ordinance No. 14-06, as a condition for the closing, vacating, abandoning, and relinquishing for the above described section of Shreveport Avenue right-of-way lying adjacent to the right-of-way of Fourth Street, the consideration for the abandonment and conveyance of said right-of-way shall be:

- a. the County constructs its new office building in the downtown area for public uses;
- b. the County agrees to the existence, continued use and extension of the previously reserved Public Utility and Storm Sewer Drainage Easement; and
- c. the County agrees that Jefferson County Drainage District No. 7 (DD #7) shall retain access to their Shreveport Avenue Pump Station by way of said easement.

Jefferson County shall abide by Section 94-381 et. seq. of the Code of Ordinances and request and abandonment thereof, obtain an appraisal, and follow the procedures.

BUDGETARY/FISCAL EFFECT: None

STAFFING/EMPLOYEE EFFECT: None

SUMMARY:

The Planning Staff recommends acceptance of this request.

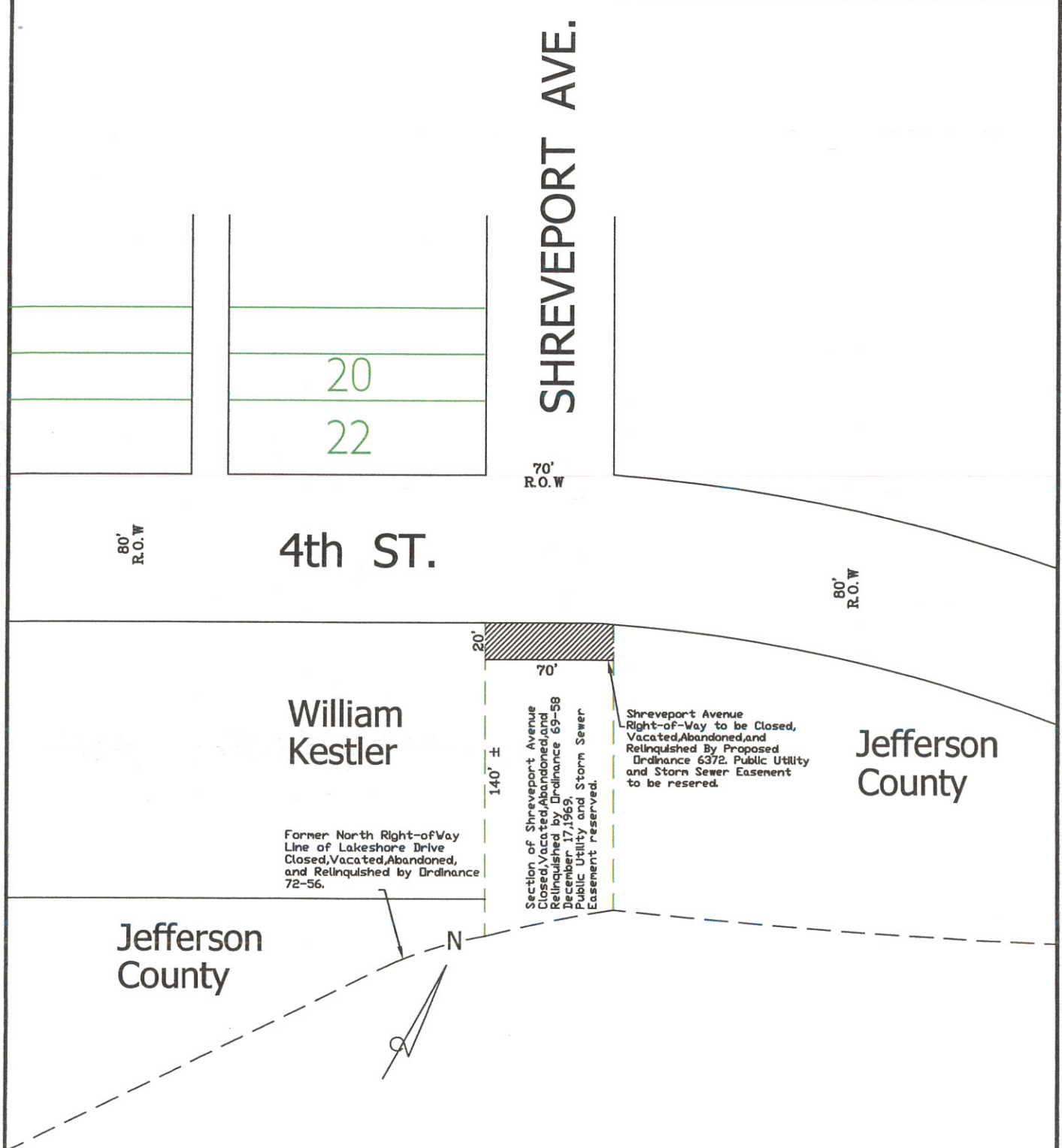


Exhibit A

REV.	DATE	DESCRIPTION	DWG.	APPR.
Proposed Ordinance 6372				
Closing, Vacating, Abandoning, and Relinquishing of a Portion of Shreveport Avenue Right-Of-Way.				
CITY OF PORT ARTHUR, TEXAS				
DRAWN A. Alfred		ENGINEERING DIVISION		
CHECKED L. McMahon		SCALE 1" = 200'		
DATE 2/19/2014		APPROVED J. McMahon		
		DWG. 1 OF 1		

SHREVEPORT AVE.

4th ST.

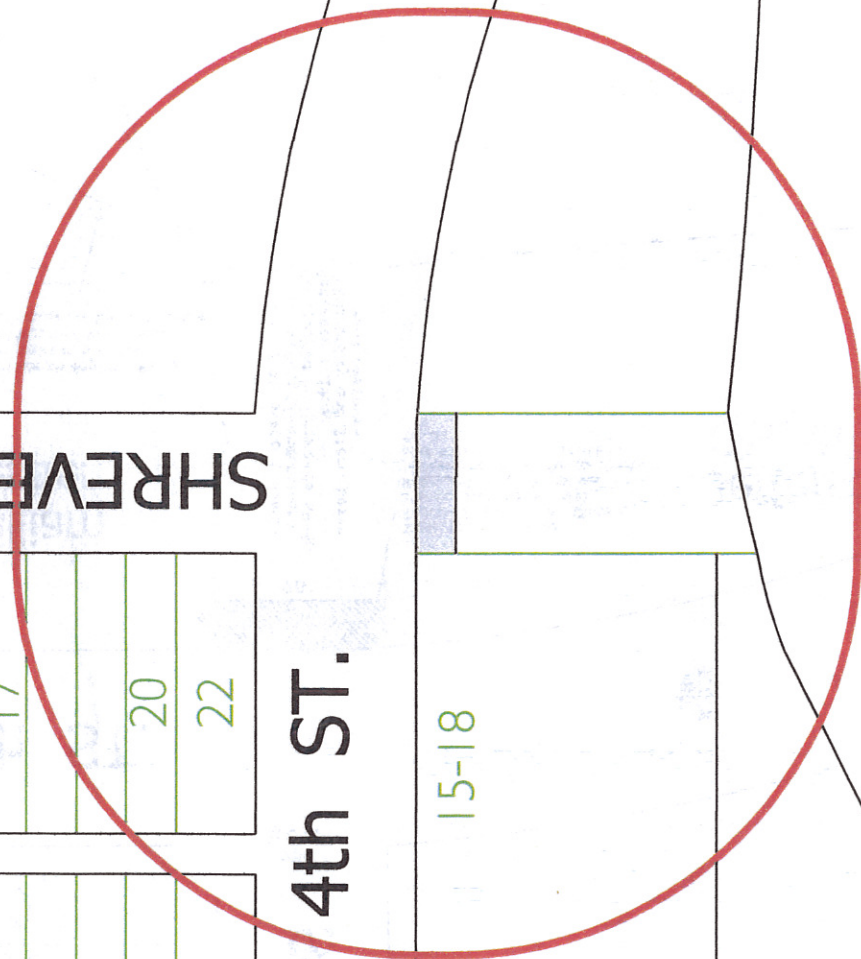
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17	20	22

13	16	21

[illegible][illegible]

12 13-14 15-18





Google earth

feet
meters

100

600



donate, exchange, convey, sell, or lease the real property interest for less than its fair market value and without complying with the notice and bidding requirements of Subsection (a).

(k) This section does not apply to sales or exchanges of land owned by a

municipality operating a municipally owned electric or gas utility if the land is held or managed by the municipally owned utility, or by a division of the municipally owned electric or gas utility that constitutes the unbundled

electric or gas operations of the utility, provided that the governing body of the municipally owned utility shall adopt a resolution stating the conditions and circumstances for the sale or exchange and the public purpose that will be achieved by the sale or exchange. For purposes of this subsection,

"municipally owned utility" includes a river authority engaged in the

generation, transmission, or distribution of electric energy to the public, and "unbundled" operations are those operations of the utility that have, in the discretion of the utility's governing body, been functionally separated.

(1) The notice and bidding requirements provided by Subsection (a) do not

apply to a donation or sale made under this subsection. A political

subdivision may donate or sell for less than fair market value a designated parcel of land or an interest in real property to another political subdivision

if:

(1) the land or interest will be used by the political subdivision to which it is donated or sold in carrying out a purpose that benefits the public interest of the donating or selling political subdivision;

(2) the donation or sale of the land or interest is made under terms that effect and maintain the public purpose for which the donation or sale is

made; and

(3) the title and right to possession of the land or interest revert to the donating or selling political subdivision if the acquiring political subdivision ceases to use the land or interest in carrying out the public

purpose.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts

1989, 71st Leg., ch. 1, Sec. 63(a), eff. Aug. 28, 1989; Acts 1991, 72nd Leg., ch. 282, Sec. 1, ch. 1243, Sec. 1, eff. Aug. 28, 1989; Acts 1993, 73rd Leg., ch. 110, Sec. 1, eff. Aug. 30, 1993;

Acts 1993, 73rd Leg., ch. 206, Sec. 2, eff. Aug. 30, 1993; Acts 1993, 73rd Leg., ch. 429, Sec. 1, eff. Aug. 30, 1993; Acts 1993, 73rd Leg., ch. 509, Leg., ch. 429, Sec. 1, eff. Aug. 30, 1993; Acts 1993, 73rd Leg., ch. 948, Sec. 1, eff. Aug.

30, 1993; Acts 1995, 74th Leg., ch. 76, Sec. 17.01(40), eff. Sept. 1, 1995; Acts 1995, 74th Leg., ch. 311, Sec. 1, eff. Sept. 1, 1995; Acts 1999, 76th

Leg., ch. 296, Sec. 1, eff. May 29, 1999; Acts 1999, 76th Leg., ch. 405, Sec.

P. O. NO. 6369
2/11/14 lm/ht

ORDINANCE NO. 14-06

**AN ORDINANCE AUTHORIZING A SPECIAL WARRANTY
DEED FOR CONVEYANCE OF PROPERTY TO JEFFERSON
COUNTY**

WHEREAS, Jefferson County desires to construct a new office building located in the downtown area of Port Arthur; and,

WHEREAS, in 1969 by authority of Ordinance 69-58 the City of Port Arthur closed, vacated, abandoned, and relinquished the seventy-foot (70') wide right-of-way of Shreveport Avenue between Fourth Street and Lakeshore Drive, save and except for the north twenty feet (20') of said right-of-way adjacent to the Fourth Street right-of-way; and,

WHEREAS, the City reserved unto itself a Public Utility and Storm Sewer Drainage Easement in said portion of the Shreveport Avenue right-of-way that was closed, vacated, abandoned, and relinquished; and,

WHEREAS, Jefferson County has requested that the City abandon the said north twenty feet (20') of the Shreveport Avenue right-of-way that is adjacent to the Fourth Street right-of-way in order to allow the County to construct their new office building; and,

WHEREAS, Section 252.002(a)(16) and Section 253.001(a) of the Local Government Code provides that a municipality may convey land for the development of said land for public purposes; and,

s.p06369

land being delineated in Exhibit "A" attached hereto.

lying adjacent to the Fourth Street right-of-way, said tract of (20') section of the 70-foot wide Shreveport Avenue right-of-way convey to Jefferson County by Special Warranty Deed the twenty-foot the City Council herein authorizes the Interim City Manager to

Section 2. That subject to the easement below reserved,

true and correct.

Section 1. That the facts and opinions in the preamble are

OF PORT ARTHUR:

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY

Avenue Pump Station by way of said easement.

Drainage District No. 7 shall retain access to their Shreveport easement; and, (c) that the County agrees that Jefferson County previously-reserved Public Utility and Storm Sewer Drainage County agrees to the existence, continued use and extension of the office building in the downtown area for public uses; (b) that the said right-of-way shall be: (a) that the County constructs its new

WHEREAS, the consideration for the conveyance by the City of

Exhibit "A" attached hereto; and,

better utilized by the County, said tract of land delineated in right-of-way and convey it to the County so that the land can be relinquish the said twenty-foot (20') section of Shreveport Avenue the best interest of the public to close, vacate, abandon, and

WHEREAS, the City Council has determined that it would be in

Section 3. That as a condition for the closing, vacating, abandoning, and relinquishing for the above described section of Shreveport Avenue right-of-way lying adjacent to the right-of-way of Lakeshore Drive, the following described Public Utility and Storm Sewer Drainage Easement is retained by the City of Port Arthur, and said easement shall remain in full force and effect, to-wit:

A seventy-foot (70') wide by twenty feet (20') deep easement over, across and under the remaining portion of the Shreveport Avenue right-of-way being conveyed herein and which is adjacent to the Fourth Street right-of-way.

Section 4. That this being an ordinance not requiring publication, it shall be in full force and effect from and after its passage.

Section 5. That a certified copy of this Ordinance No. 14-06 evidencing the closing, vacating, abandoning and relinquishing of the aforesaid Shreveport Avenue right-of-way and the reservation of the aforesaid and described Easement shall be filed for record in the office of the County Clerk of Jefferson County, Texas.

Section 6. That a copy of the caption of this Ordinance shall be spread upon the Minutes of the City Council

READ, ADOPTED, AND APPROVED, this 10th day of Feb,

2014 AD, at a Regular Meeting of the City Council of the City of

Port Arthur, Texas by the following vote: AYES:

Mayor: Prince, Mayor Joe Jim Williams
Councilmembers: Pratt, Abbott, Lewis,
Freeman and others

NOES: None

Deloris "Bobbie" Prince
Mayor

ATTEST:

Sherril Bellard
City Secretary

APPROVED AS TO FORM:

Valencia Tizeno
City Attorney

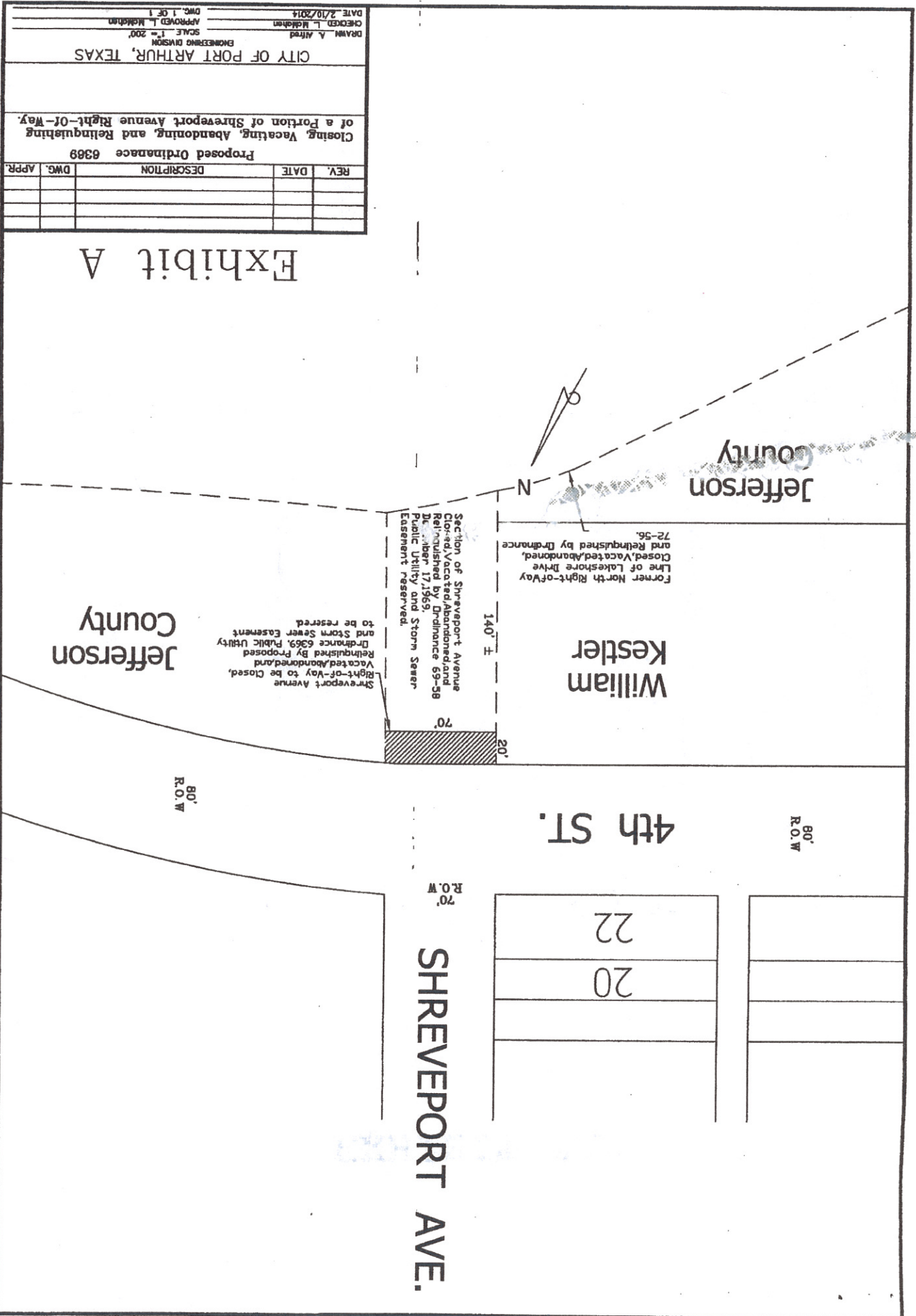
APPROVED FOR ADMINISTRATION:

John A. Comeaux, P.E.,
Interim City Manager

Leslie McMahon, P.E.,
City Engineer/ Public Works Consultant

s.p06369

EXHIBIT "A"



Jefferson County Courthouse
P.O. Box 4025
Beaumont, Texas 77704



Eddie Arnold
Jefferson County
Commissioner Pct. #1

Office (409) 835-8442
Fax (409) 835-8628
eddiearnold@co.jefferson.tx.us



March 20, 2014

Loma George
Judge Branick's Office

Re: Agenda Item

Please place this on the March 31, 2014 Commissioner's Court Agenda.

Receive and file Certificate of Completion for Commissioner Eddie Arnold.
Commissioner Arnold has successfully completed the continuing education
provisions of Article 81.0025 of the Texas Local Government code for 2013.

Total hours earned in 2013 – 17.00. Commissioner Arnold will carry forward from 2013
to 2014 – 1.00 continuing education hours that he completed in excess of the required 16
hours.

Thank you,

Eddie Arnold
Jefferson County Commissioner Pct #1

EA/pfn

COUNTY JUDGES & COMMISSIONERS ASSOCIATION OF TEXAS

COMMISSIONERS EDUCATION CERTIFICATE OF COMPLETION

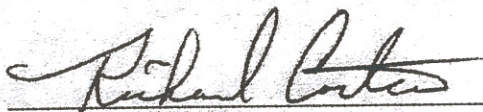
This is to certify that

Eddie Arnold

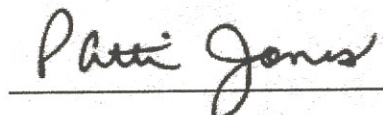
Jefferson County Commissioner

*has successfully completed the continuing education
provisions of Article 81.0025 of the
Texas Local Government Code*

2013



Richard Cortese, Chairman
Commissioners Education Committee



County Judges and Commissioners
Association of Texas

Loma George

From: Brent Weaver [bweaver@co.jefferson.tx.us]
Sent: Monday, March 24, 2014 9:12 AM
To: 'Loma George'
Cc: jbranick@co.jefferson.tx.us; Fred Jackson
Subject: Agenda Item
Attachments: 2013 Commissioner Hours.pdf

Loma,

Hello,


Please place this item on the agenda under County Commissioners for **Monday, March 31st**. I have attached a scanned copy of my 2013 certificate for successfully completing the continued education provisions of Article 81.0025 of the Texas Local Government Code.

Thanks, Brent

Brent Weaver

Jefferson County Commissioner
Road & Bridge Precinct 2
7759 Viterbo Road
Beaumont, Texas 77705
Office (409) 727-2173
Fax (409) 722-1916
bweaver@co.jefferson.tx.us

Session 229th

 Description:
cid:image00

COUNTY JUDGES & COMMISSIONERS ASSOCIATION OF TEXAS

COMMISSIONERS EDUCATION CERTIFICATE OF COMPLETION

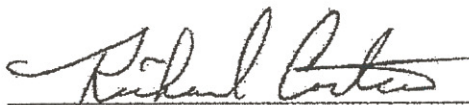
This is to certify that

Brent Weaver


Jefferson County Commissioner

*has successfully completed the continuing education
provisions of Article 81.0025 of the
Texas Local Government Code*

2013



Richard Cortese, Chairman
Commissioners Education Committee



County Judges and Commissioners
Association of Texas

COUNTY JUDGES & COMMISSIONERS ASSOCIATION OF TEXAS

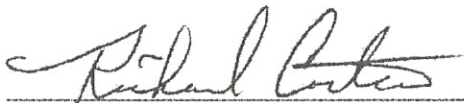
COMMISSIONERS EDUCATION CERTIFICATE OF COMPLETION

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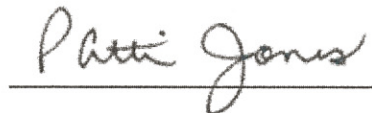
Michael Sinegal
Jefferson County Commissioner

*has successfully completed the continuing education
provisions of Article 81.0025 of the
Texas Local Government Code*

2013



Richard Cortese, Chairman
Commissioners Education Committee



County Judges and Commissioners
Association of Texas



RECEIVED
MAR 24 2014

361

EVERETTE "BO" ALFRED
COUNTY COMMISSIONER

PRECINCT 4

P. O. Box 4025

Beaumont, Texas 77704-4025

MARIO WATKINS

Executive Assistant

KENNETH MINKINS

Superintendent

Precinct 4 – Service Center

March 24, 2014

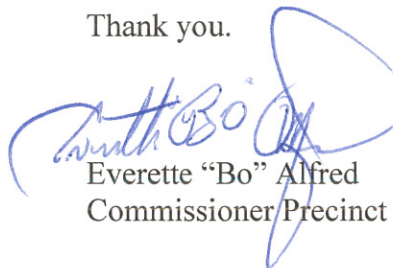
Ms. Loma George
Hon. Jeff Branick's Office

RE: Agenda Item

Please place this item on the Monday, March 31, 2014, Commissioners' Court Agenda.

Receive and file Certificate of Completion for Commissioner Everett Alfred. Commissioner Alfred has successfully completed the continuing education provisions of Article 81.0025 of the Texas Local Government Code 2013.

Thank you.



Everett "Bo" Alfred
Commissioner Precinct # 4

Enclosure

EA/nr

COUNTY JUDGES & COMMISSIONERS ASSOCIATION OF TEXAS

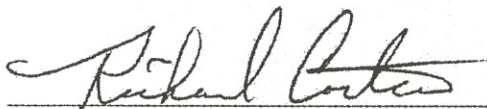
COMMISSIONERS EDUCATION CERTIFICATE OF COMPLETION

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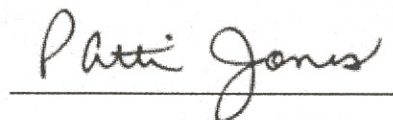
Everette Alfred
Jefferson County Commissioner

*has successfully completed the continuing education
provisions of Article 81.0025 of the
Texas Local Government Code*

2013



Richard Cortese, Chairman
Commissioners Education Committee



County Judges and Commissioners
Association of Texas

**AGENDA ITEM****March 31, 2014**

Consider, possibly approve, receive and file a Resolution adopting an Order for regulations to establish visual aesthetic standards for automotive wrecking and salvage yards, junkyards, recycling, demolition and outdoor resale businesses in the unincorporated areas of Jefferson County pursuant to Texas Local Government Code Sec. 234.002 et seq.



STATE OF TEXAS

COMMISSIONERS' COURT

COUNTY OF JEFFERSON

OF JEFFERSON COUNTY, TEXAS

ORDER

Be it Remembered that on the ____ day of _____, 2014 the following order was entered pursuant to Resolution of the Commissioners' Court of Jefferson County dated the ____ day of _____ 2014.

It is hereby ORDERED that the **Jefferson Regulations** which were adopted by Resolution of Commissioners Court on March ___, 2014 and which are:

1. Every wrecking yard, salvage yard, junkyard, recycling business and outdoor resale business in the unincorporated area of Jefferson County is hereby ordered to comply with the visual aesthetic standards required pursuant to Subchapter 396.021 (a) and (b) and 396.022, Texas Transportation Code, which are:

Each such business regulated herein shall screen the junkyard, salvage yard, wrecking yard or recycling business or outdoor resale business with a solid barrier fence at least eight feet high. The fence must be painted a natural earth tone color and may not have any sign appear on its surface other than a sign indicating the business name.

2. The businesses regulated herein, except for wrecking yards, salvage yards and junkyards used only for farm equipment, shall not be located within 50 feet of the right-of-way of a public street, state highway or residence.

A person may not accumulate or stack materials associated with the business higher than eight feet above ground level.

PENALTY

A person who knowingly violates either section 1. or 2. hereinabove is a misdemeanor punishable by a fine of not less than \$100 nor more than \$500 and each day of violation constitutes a separate offense. It is further ORDERED that any and all orders previously entered by Jefferson County which are in conflict with this Order are hereby expressly repealed.

Each business affected by this Order shall have up to 12 months from date of this Order to comply with these regulations.

Signed and entered this ____ day of _____, 2014.

Jeff R. Branick, County Judge

Attested to:



Resolution

STATE OF TEXAS

§
§

COMMISSIONERS' COURT

COUNTY OF JEFFERSON

OF JEFFERSON COUNTY, TEXAS

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

JEFFERSON COUNTY REGULATIONS REGARDING WRECKING YARDS, JUNK YARDS, SALVAGE YARDS AND RECYCLING, DEMOLITION AND OUTDOOR RESALE BUSINESSES

WHEREAS, the Commissioners' Court of Jefferson County has the authority to regulate and establish visual aesthetic standards for automotive wrecking and salvage yards, junkyards, recycling, demolition and outdoor resale businesses pursuant to Local Government Code, Sec. 234.002 et seq.; and

WHEREAS, the Commissioners' Court of Jefferson County deems it is the public interest to adopt an order requiring these businesses to comply with screening requirements under Chapter 396.021 (b); and

WHEREAS, the Commissioners' Court of Jefferson County has the authority and obligation to promote the habitability and aesthetics of Jefferson County for the promotion of economic growth; and

WHEREAS, the Commissioners' Court of Jefferson has considered the potential burden on landowners and taxpayers if unsightly business conduct were allowed and this order regulating these particular businesses will protect the resources, public health and private property interests of Jefferson County.

NOW THEREFORE, BE IT RESOLVED that the Commissioners' Court of Jefferson County does hereby ORDER the adoption of the **Jefferson County Regulations Regarding Wrecking Yards, Salvage Yards and Recycling and Demolition Businesses**.

SIGNED this ____ day of _____, 2014.

JUDGE JEFF R. BRANICK
County Judge

COMMISSIONER EDDIE ARNOLD
Precinct No. 1

COMMISSIONER MICHAEL S. SINEGAL
Precinct No. 3

COMMISSIONER BRENT A. WEAVER
Precinct No. 2

COMMISSIONER EVERETTE D. ALFRED
Precinct No. 4

For Repairs of Roadways And Parking Lots

INTER-GOVERNMENTAL AGREEMENT

Between
COUNTY OF JEFFERSON
 and
NEDERLAND ISD

STATE OF TEXAS §
 §
 COUNTY OF JEFFERSON §

WHEREAS, Jefferson County, Texas, by and through its Commissioners' Court as authorized by Chapter 791 of the Government Code and the Nederland Independent School District, bodies politic of the State of Texas, for the mutual benefit of the citizens they serve, desire to enter into a contract to provide certain services to each other, and;

WHEREAS, Jefferson County, Texas through Commissioner Precinct Two, from time to time, has capacity to provide labor and equipment suitable for the repair of roadways and parking areas, and;

WHEREAS, the Nederland Independent School District, has, from time to time, the need to maintain and repair streets and roadways and parking areas which it owns, and;

WHEREAS, the Nederland Independent School District, does not have the labor or equipment suited for such construction and/or maintenance, and;

Now, therefore, know all men by these presents:

Nederland Independent School District and Jefferson County hereby agree as follows:

1. Jefferson County shall furnish labor and equipment to repair certain parking areas and approaches, when and as determined at the discretion of the Commissioner for Jefferson County Precinct Two, subject to the requirements of Section 791.014 of the Government Code.
2. The Nederland Independent School District shall purchase and provide all materials needed for project.
3. The Nederland Independent School District shall provide equipment for striping for County Parking lots located at Precinct 2.
4. Consideration for the repairs herein contemplated shall be determined and mutually agreed from time to time depending on the scope of the repairs needed.
5. This agreement shall be effective on the date of its execution and may be terminated at the will of either party.
6. This agreement shall be construed according to the laws of the State of Texas.
7. Nothing in this agreement shall be construed to create the existence of an agency relationship between the parties.
8. Any employee, of a party performing services pursuant to this agreement, shall not be deemed to be the agent of the party receiving services under this agreement.
9. The parties further agree, pursuant to Sec.791.015, Texas Government Code, that any dispute regarding the terms of this agreement will be submitted to an agreed upon mediator for resolution.

Executed on the ____ day of _____, 2014.

 Jeff R. Branick
 Jefferson County Judge

 Superintendant Nederland ISD

Jefferson County
Drainage District No. 6
P.O. Box 20078
6550 Walden Rd. • Beaumont, Texas 77720-0078
Telephone (409) 842-1818
Fax (409) 842-2729
Established in 1920

Board of Directors

Joshua W. Allen, Sr.
 James D. McNicholas
 William F. Miranda
 Charles "Chuck" Guillory
 Miriam K. Johnson

Richard P. LeBlanc, Jr.
General Manager

Jim Broussard
*Asst. General Manager
 Operations*

Betty S. Holman
*Asst. General Manager
 Administration*

March 14, 2014

Via Hand Delivery

Mr. Donald M. Rao
 Director of Engineering-Jefferson County
 Jefferson County Courthouse
 1149 Pearl, 5th Floor
 Beaumont, Texas 77701

Re: Inter-Governmental Agreement DD6 and Jefferson County
 Asphalt Hauling to Ford Park Complex

Dear Mr. Rao:

Attached for your records are two fully executed originals of the Inter-Governmental Agreement between DD6 and Jefferson County related to the hauling of asphalt millings to the Ford Park Complex. I have retained one fully executed original for the District's records.

Should you need any additional information, please feel free to contact our office.

Yours truly,

Paula Anderson

Paula C. Anderson,
 Administrative Assistant to

Richard P. Leblanc, Jr., General Manager

/pa

Attachments: 2 executed originals



INTER-GOVERNMENTAL AGREEMENT
Between
COUNTY OF JEFFERSON
and
JEFFERSON COUNTY DRAINAGE DISTRICT NO. 6

STATE OF TEXAS §
 §
 COUNTY OF JEFFERSON §

This Agreement between the **COUNTY OF JEFFERSON, TEXAS**, whose address is 1149 Pearl Street, Beaumont, Texas 77701 hereinafter referred to as "**County**" and the **JEFFERSON COUNTY DRAINAGE DISTRICT NO. 6** whose address is 6550 Walden Road, Beaumont, Texas 77707, hereinafter referred to as "**Drainage District No. 6**", is as follows:

WHEREAS, Jefferson County has purchased 6,000 cy of asphalt millings from TxDOT to assist in construction of a new parking lot at Fort Park, said millings being located in Winnie, Texas and;

WHEREAS, the County is in need of hauling the millings from Winnie, Texas to the construction site at Ford Park and;

WHEREAS, Jefferson County Drainage District No. 6 has available dump trucks of the size required to haul the required quantities of this material and;

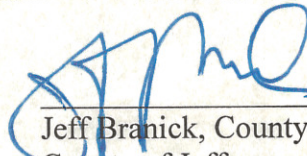
FOR AND IN CONSIDERATION of the mutual benefits flowing to Drainage District No. 6, as well as the County as a result of this work, and in consideration of Ten Dollars (\$10.00) and other good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. Drainage District No. 6 will provide dump trucks and drivers to haul the millings from Winnie, Texas to the construction site at Ford Park.
2. Drainage District No. 6 will make the dump trucks available during times mutually agreed to.
3. The County will pay for all fuel and drivers payroll for the duration of the time required to haul the 6,000 cy of millings.
4. Drainage District No. 6 will provide certified payroll for each driver and fuel statements for each truck to the Director of Engineering for reimbursement by the County.
5. This is a good faith effort between the County and the Drainage District No. 6 to accommodate and assist the citizens of Jefferson County area by providing the most economical means possible for construction of the new parking lot at Ford Park and each of the entities here do pledge their best efforts to fulfill the obligations set forth herein.

INTER-GOVERNMENTAL AGREEMENT – For Hauling Asphalt
COUNTY OF JEFFERSON and JEFFERSON COUNTY DRAINAGE DISTRICT NO. 6

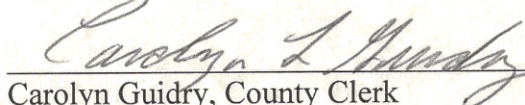
COUNTY OF JEFFERSON

WITNESS OUR HANDS effective this 24th day of February, 2014.



Jeff Branick, County Judge
County of Jefferson

ATTEST:

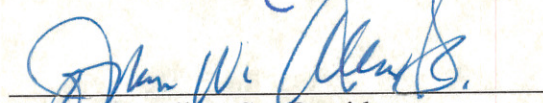


Carolyn Guidry, County Clerk
County of Jefferson



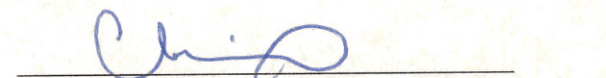
JEFFERSON COUNTY DRAINAGE DISTRICT NO. 6

WITNESS OUR HANDS effective this 11 day of March, 2014.

Joshua W. Allen, Sr., President
Jefferson County Drainage District No. 6

ATTEST:



Charles "Chuck" Guillory, Secretary
Jefferson County Drainage District Number 6

THE STATE OF TEXAS

THE COUNTY OF JEFFERSON

JEFFERSON COUNTY DRAINAGE DISTRICT NO. 6

2014 — 27

Agenda Item 4

RESOLUTION

BE IT REMEMBERED that, at a meeting of the Board of Directors of Jefferson County Drainage District No. 6, of Jefferson County, Texas, at which a quorum was present, held after proper notice according to law on the **11th** day of **March, 2014**, on a motion made by James D. McNicholas and seconded by Charles “Chuck” Guillory the following Resolution was duly adopted by vote of Board Members present and voting as follows:

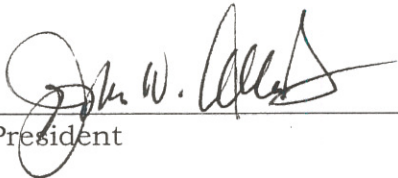
Director Joshua W. Allen, Sr.	<u>Aye</u>
Director William F. Miranda	<u>Aye</u>
Director James D. McNicholas	<u>Aye</u>
Director Charles “Chuck” Guillory	<u>Aye</u>
Director Miriam K. Johnson	<u>Aye</u>

WHEREAS, Jefferson County needed assistance with hauling millings from Winnie, Texas to their construction site at Ford Park, Beaumont, Texas and;

WHEREAS, Jefferson County Drainage District No. 6 had available dump trucks of the appropriate size needed to meet the hauling requirements of this material;

NOW, THEREFORE, BE IT RESOLVED that in a good faith effort between Jefferson County Drainage District No. 6 (District) and the County of Jefferson (County) to accommodate and assist the citizens of Jefferson County, Texas, the execution of an “Inter-Governmental Agreement” (approved by Commissioners’ Court on February 24, 2014 and on file in the District’s records), wherein the District will provide dump trucks and drivers to assist with the hauling of millings from Winnie, Texas, to the County’s construction site at Ford Park during times mutually agreed to, with the County reimbursing the District for fuel and payroll expenses, is hereby, Authorized.

ADOPTED this **11th** day of **March, 2014**.



President

ATTEST: 

Secretary/Acting Secretary

COPY

**AGENDA ITEM****March 31, 2014**

Consider and possibly approve out of state travel for Terri Looney ,Coastal and Marine Resources Agent, to attend training in Seattle, WA for the National Ocean Sciences Bowl Finals May 1thru May 4, 2014.Registration and travel are being paid by the National Ocean Sciences Bowl Consortium.



2014 National Ocean Sciences Bowl Finals
Seattle, WA May 1 – 4, 2014



Travel Policy

Specific information regarding the details of your trip is included below. Please read **carefully**. The Consortium for Ocean Leadership will cover the following pre-arranged travel: airfare, ground transportation, overnight accommodations, and meals for ONE Regional Coordinator (RC) from each region. RCs are expected to be present for **ALL** activities from Thursday, May 1 until after the awards ceremony Sunday, May 4. *Ocean Leadership will not cover items not outlined in this Travel Policy.*

The competition will be held on Saturday and Sunday, May 3-4, 2014 at the University of Washington, 1122 NE Boat Street, Seattle, WA.

AIRLINE RESERVATIONS:

Please contact Julie Farver, NOSB Travel & Meeting Planner, to arrange your airline reservations.

NOTE: **Wednesday, April 16, 2014 is the absolute last date any airline reservations will be made.** Any person or team(s) booking travel after April 16, 2014 may be held responsible for the costs of their airline tickets.

Please provide Julie with your desired departure times and departure airports, as well as a list of those individuals that will be traveling and dates of birth of all travelers. **When providing a list of travelers please use full names as exactly they appear on the traveler's government-issued identification (no nicknames) to avoid trouble with airport security.** Julie will assist you in getting a proposed itinerary from Inglewood Travel for your approval. Once you have reviewed and approved the itinerary the tickets will be purchased and will be non-refundable. ****Please ensure you double check your itinerary carefully, paying close attention to details such as names. Once an itinerary is approved, the traveler will be held responsible for any additional charges for changes made to the initial reservation.**

It is essential that you review your itinerary and approve by return e-mail to Julie Farver within 24-hours of receiving the itinerary, as airline tickets MUST be issued within 24-hours of being put on hold.

In most cases, if not all, airline reservations will have all participants arriving into the Seattle-Tacoma International Airport (SEA) on Thursday, May 1 and departing on Sunday, May 4. If necessary, due to limited flights, certain teams may need to depart the morning of Monday, May 5. If a team member, coach or regional coordinator desires to arrive earlier or stay later for sightseeing or personal reasons they will be responsible for arranging and covering the costs associated with these extra days.

To begin the travel process, or if you have any questions or concerns, contact Julie Farver, NOSB Travel & Meeting Manager at (202) 787-1643 or jfarver@oceanleadership.org.

Page 2 of 2

1. Is the trip budgeted? If not, how is the trip to be funded?

No, all costs to be paid by National Ocean Sciences Bowl Consortium.

2. Is the training mandatory or does the training directly impact the employee's assigned job duties?

The training impacts my job duties since I serve as the Regional Coordinator for National Ocean Sciences.

3. Does the benefit appear to be worth the cost?

Yes

4. Is the training available locally or within Texas at a lower cost?

No

Special, March 31, 2014

There being no further business to come before the Court at this time,
same is now here adjourned on this date, March 31, 2014